

Reprinted from the Journal of the Bengal National Chamber of
Commerce Vol. II. No. 3.

INCOME-TAX AND SUPER-TAX ANOMALIES

(CASE FOR AMENDMENT)

THE BENGAL NATIONAL CHAMBER OF COMMERCE

X724.2

F8

MARCH, 1928.

Circular No. 1-F-5.

Bengal National Chamber of Commerce,
20, Strand Road,
Calcutta, dated the 31st January, 1928.

To

Dear Sir,

Re: Indian Income-tax Act, 1922 (2nd Amendmend) Bill, 1927.

The Government of India have circulated a Bill to amend the existing Income-tax Act, for opinion. There are several anomalies under the existing Act which press heavily on Indian businessmen. The Chamber has, on more occasions than one, drawn the attention of Government to those. But it is a matter for surprise that the proposed Bill does not remove these anomalies and redress the wrongs under which we suffer. We had again pressed for the removal of these anomalies and wrongs; but the Government have written to say that they will be taken up on the occasion of further amendment. This is putting the matter off indefinitely. Extracts from the Chamber's correspondence with the Government on the subject are printed for your consideration. The Committee of the Chamber hope that you will kindly study the question and exert your influence to help Indian businessmen in getting these wrongs redressed.

Yours faithfully

S/ Jadr Nath Roy
Honorary Secretary.

INCOME TAX AND SUPER-TAX ANOMALIES.

*[Extracts from the Correspondence with the Bengal National
Chamber of Commerce and the Government of India*

Re: Income-tax and Super-tax.]

RE: INCOME-TAX AND SUPER-TAX.

Circular No. 608/F-18.

Calcutta, the 4th August, 1923.

From—The Honorary Secretary,

Bengal National Chamber of Commerce.

To—The Secretary to the Government of India,

Finance Department, Simla.

Sir,

I am instructed by the Committee of the Bengal National Chamber of Commerce to approach you with a request to do away with super-tax altogether.

I take the liberty of placing before you a short history of the origin of super-tax. When introducing the Financial Statement for 1917-18, the Hon'ble Sir William Meyer, the then Finance Member to the Government of India, referred to the fact that it was proposed to make, on behalf of India, "a special contribution to the Home Government for the cost of the war," which, in one way or another, would run eventually to £100 million. That required the Government of India to undertake, from 1917-18, an annual charge of about £6 million. In order to meet this liability it was necessary to raise more than £3 million in additional taxation. And the Hon'ble Finance Member proposed to supplement the ordinary income-tax by a super-tax on the largest incomes such as was in force in England.

When the Report of the Select Committee on the Super-Tax Bill was presented and was taken into consideration, the Hon'ble Rao Bahadur (now Sir) B. N. Sarma, moved that the tax should "continue in force during the period of the War, and for six months

thereafter." In other words, he proposed to treat it as a special war-measure. Though the Hon'ble Finance Member did not accept the amendment, the super-tax, as will appear from its origin, was a special war-measure. And now after the lapse of 5 years after the great war, it will not be considered unreasonable to request the Government of India to consider the matter. As the urgent necessities of war have been met and the Government are now free to consider dispassionately the ways and means whereby money can be raised and to what extent, it is only fair and proper that this special war-measure intended to meet a contingency should be abolished.

The Committee of the Chamber urge that this measure should be abandoned not only because it was a special war-measure, but also because the condition of trade requires that some relief should be given to it, if only for the purpose of allowing it to recover from the depression that has set in.

There are several other reasons which militate against the continuance of this tax. It is excessive in its incidence and, as such, hampers trade and commerce to the detriment of the best interests of the country. In effect, it acts more like a capital levy circumscribing credit to a considerable extent which is so necessary for the development of a poor country like India.

The Committee of the Chamber are therefore of opinion that the Members of the Legislative Council acquiesced in the conditions laid down in the Bill because they did not want to embarrass Government at a time when loyalty demanded that they should put forward every effort to help the Government with men and money to win the war. After having helped the Government of India at a time of crisis, the people of the country now recommend the withdrawal of a measure which tells heavily on trade, commerce and industry and which was never intended to occupy a permanent place on the Statute Book.

No. 868/F-19, Calcutta, 13th October, 1923.

From—The Honorary Secretary,
Bengal National Chamber of Commerce.

To—The Secretary to the Government of India,
Finance Department, Simla.

Sir,

I have the honour to acknowledge receipt of your letter No. 196-S dated the 23rd July, 1923, containing a proposal to amend the Income-Tax Act, 1922, with a view to prevent the avoidance of super-tax by the formation of bogus firms and companies and requesting the Bengal National Chamber of Commerce to express their opinion on the same. In reply, I am directed by the Committee of the Chamber to state as follows:—

(1) The Committee would ask for leave to draw your attention to a representation made by the Chamber to you on the 4th August, 1923, (No. 608/F-18), in which they urged that the super-tax should be abolished not only because it was a special war-measure, but also because the condition of trade required that some relief should be given to it, if only for the purpose of allowing it to recover from the depression that had set it. In that letter the Committee of the Chamber had also pointed out that the super-tax is excessive in its incidence and, as such, hampers trade and commerce to the detriment of the best interests of the country.

(2) The Committee would like to point out that at present an Indian firm consisting of partners related to one another as brothers, cousins, sons and nephews is treated as a single assessee and is assessed accordingly, though the brothers, cousins, sons and nephews have their respective shares in the business. The proposed amendment aims at depriving the partners in such business of the benefits conferred by the Super-tax Act, 1920, and continued under the present Act. It is of the utmost importance that firms and private companies wherein relatives are partners should be recognised as, unlike English firms and private companies, the Indian firms and Indian companies are, as a general rule, composed of persons who are very closely connected with one another and who, according to the social system and custom prevailing among the Indians from time immemorial, must be brought up in the profession and business of their fathers. With

the modern ideas of exclusive rights of the individual to his earning permeating through the Indian society it has become a common practice among the Indian traders and business people to take their sons as partners in the business in good faith, instead of sending them to some other firms to earn money as partners. Under the circumstances, the Committee are of opinion that the proposed amendment, preventing the sons from being partners will prejudicially affect the interest of Indian firms. It may, however, be possible to safeguard the interest of Government by providing that such partners should be introduced only by registered instruments and, when so done, the father and his legal representatives should be precluded from setting up the plea of *benami*.

(3) The Committee are of opinion that it is not unusual among Indians that the wife of a well-to-do person being in possession of a large sum of money which is her *Stridhan* often intends to invest it in the business of her husband with a view to help him. The Committee, therefore, do not see any reason why she should not be allowed to do so.

(4) If there is no bar to a man making gift of a portion of his properties to his son or to his wife and if the Hindu and Mahammedan Laws permit sons and wives to acquire properties by inheritance from other relations, there seems to be no reason why they should not be allowed to enter partnership in business with their fathers or husband.

(5) In the case of Indians governed by the Mitakshara Law as soon as a child is born, he becomes by his own right, a partner in a joint family business or firm and his share has to be recognised. Under the circumstances the Committee fail to understand how by the proposed amendment of the Super-tax Act the Government can override the principle of the law of inheritance in this country without giving rise to widespread dissatisfaction and discontent in the country. The Committee apprehend that the proposed amendment would compel sons, nephews, wives and other relatives whose share in the main firm would not be recognised, to open separate business on their own accounts, thus depriving Indian firms the benefit of pooling of resources and ability which are so much needed for success in business.

(6) The Committee are of opinion that the typical instance of a bogus firm cited in your letter under reply has been picked out of

thousands of cases that come before the Income-tax Officers for considerations and such a solitary case cannot justify any amendment in the Super-tax Act involving great danger to the principle of the law of inheritance in this country.

(7) The Committee hold that the suggestion of restricting one's right to transfer his share (whether it is for valuable consideration or by way of gift) seems to be unjust as interfering with one's right to dispose of one's share in a business or personal property according as one chooses. Such a legislation—interfering with one's right of free action is sure to meet with opposition from the community at large.

(8) The Committee hold that it is not possible to control the internal management of a private firm or company or to lay down rules that such firms or companies should be managed or controlled by five persons only. The partners' right to have their business controlled by all of them or as many of them as they elect to decide cannot be lightly interfered with.

(9) It is the considered opinion of the Committee that in the case of the partners of Hindu joint family business where 16 annas shares are registered with the Income-Tax Officer, the partners of such business should be assessed separately as the partners of a firm and the Committee fail to understand on what valid or reasonable grounds the partners of a Hindu joint family business can be treated as a single assessee and thus assessed at the highest rate and the Committee of my Chamber respectfully urge that the invidious distinction in assessment should be abolished and thus the legitimate grievance of the partners of a Hindu joint family business in this respect altogether removed.

(10) The proposed amendment ignores the Hindu law of inheritance and the joint family system as they obtain both in the Dayabhagh and Mitakshara schools. The Hindu law governs inheritance, succession, gift &c., and the joint family system with the sanction of the British Government. What is given by the one hand should not be taken away by the other. The effect of the proposed amendment would be the subversion of the Hindu and Mahamedan Laws, and the introduction of friction and conflict in the Hindu joint family system when the joint family comes to adjust itself according to the amendment as proposed.

(11) Considering the circumstances set forth above the Committee are of opinion that the proposed amendment should be dropped.

No. 500/F-19, Calcutta, the 28th July, 1924.

From—The Honorary Secretary, Bengal National Chamber of Commerce.

To—The Secretary to the Government of India, Finance Department, (Central Revenues), Simla.

Sir,

I have the honour to acknowledge receipt of your letter No. 2214 dated the 7th June, 1924 regarding the proposed legislation to prevent avoidance of income-tax and super-tax by the creation of Bogus Companies and Firms. In reply, I am instructed by the Committee of the Bengal National Chamber of Commerce to state as follows:—

(1) The Committee of the Chamber have given the proposal their most anxious consideration as it will affect the interests of trading firms and companies. It is proposed that with a view to prevent the formation of bogus firms and companies for the purpose of avoiding the payment of super-tax by splitting up the profits among partners who have actually no interest in the business, Income-tax Officers should be invested with powers not to recognise firms and companies and their several partners at their discretion.

(2) In para 7(1) (a) of the letter under reply it is stated that "by different combinations with fictitious partners, several bogus un-registered firms, the ownership of which is really identical may be created, each of which is thus assessed to income-tax and super-tax separately whereas their combined income should be assessed together. This device reduces the rate of tax while for super-tax each such firm also gets a separate allowance of Rs. 50,000/-" The Committee of the Chamber fail to understand how a sensible man of business can form several firms with fictitious partners with the avowed object of avoiding full payment of income-tax and super-tax when there is the risk of these fictitious partners claiming their so-called share in the capital of the firm. It is not usual for Indian businessmen to have share in several firms as it is usual with the Europeans to own shares in several limited liability companies. But this cannot be called a manipulation

of the capital of the owner as represented in several firms simply with a view to avoid payment of income-tax and super-tax as it will be found that in most cases the owners and the extent of shares are not quite identical. Any difficulty in this matter can be avoided by assessing all partners on the aggregate of that individual shares in all these firms and the Committee understand that this has been the practice with the Income-tax Office.

(3) In para 7 (1) (b) it has been asserted that "by the creation of a fictitious registered firm assessment to income-tax and super-tax on each alleged partner's share is ultimately secured at the personal rate of such partner, instead of assessment on the real proprietor at the rate appropriate to the entire income of the 'firm' together with his income from any other sources." In this case the arguments set forth in the previous paragraph apply with equal if not greater force. The Committee, cannot conceive of a capitalist risking the loss of a portion of his capital by attempting to evade the full amount of the income-tax and super-tax by the creation of a fictitious registered firm with the help of a fabricated registered document which would be binding on him and which under the law he cannot avoid. The Committee, therefore, think that there are no reasonable grounds for such an apprehension.

(4) Para 7 (1) (c) is in fact a repetition in another form of previous paragraph and the Committee of the Chamber think that the arguments already adduced by them apply with equal force to this para also.

(5) Regarding para 7(2) the Committee of the Chamber have already pointed out why a businessman would not run the risk of losing a portion of his capital standing in the name of fictitious shareholders for a speculative gain. Then with regard to the apprehension that a reasonable portion of the profits of the company instead of being distributed would be allowed to accumulate and would subsequently be transferred to the person controlling the company occasionally in the shape of loans without interests which are meant to be returned the Committee think that the company as a company pays income-tax and super-tax on the total profits made by it (whatever the amount may be), irrespective of distribution of profits and therefore the Government realise income-tax and super-tax at least once. If the powers suggested by the Government are conferred on Income-

tax Officers the result will be that companies will be prevented from building up any reserve funds for the improvement and expansion of business of the company. As the taxes are paid once the Government can have no real grievance.

(6) Regarding the paras 8 and 9 of your letter all that remains to be said is that the Committee of the Chamber have reasons to believe that an Income-tax Officer cannot have before him, when examining a firm's or Company's books, sufficient evidence to enable him to form a definite opinion that particular firms or companies are bogus and have been formed merely to evade payment of the full amount of income-tax and super-tax.

(7) For the reasons stated above the Committee are of opinion that no case has been made out to invest Income-tax Officers with such wide powers so as to authorise them to treat firms and companies as bogus in order to assess people arbitrarily. The Committee do not object to an assessee's share in the profits of several firms and companies being taken into account for the purpose of fixing the rate of tax and assessing him for super-tax but they strongly object to arbitrary powers being conferred upon Income-Tax Officers enabling them to declare any firm or company bogus with the main object of adding to the income derived from Income-tax and Super-tax.

(8) The suggestion made in para 11 is that "A firm would be defined as a firm within the meaning of section 239 of the Indian contract Act, 1872 with the further condition that there must be at least 2 partners authorised to bind the firm by their action. Any alleged partnership or firm which does not satisfy these conditions will be treated as an association of individuals." It is also proposed "to insert a provision to the effect that where any association of individuals formed for the purpose of carrying on business is under the control of a single member that is where only one member has power to bind the body as a whole by his acts, the assessing authority shall have discretion to include the shares in its profits to which each member is entitled in the total income of such member, for the purpose of assessing him to income-tax and super-tax." The Committee of the Chamber strongly object to the proposed condition that there must be at least two partners authorised to bind the firm as defined in section 239 of the Indian Contract Act, 1872 on the ground that there may be firms

in which only one member is very capable and experienced and the other members feel justified in leaving the conduct of business in his hands and agree to bind themselves by his actions. Such a position should not justify an Income-tax Officer in not treating the firm as a firm and treating it as an association of individuals. Such an association being controlled by one man as explained above cannot justify the Officer in assessing the controlling member on the entire profit of the firm or association of individuals as it may be called without due regard to the actual state of affairs. It may be that of the members only one is resident in India or resides near the place of business and consequently controls the business. ...

A firm may have as many as five partners who have contributed to the capital of the business. Of these five partners one may be looking after the business the others being engaged in other avocations. In this case, as well, only the partner who looks after the business of the firm is the one controlling member whose actions are binding on the rest—by mutual consent. If the proposed amendment is accepted the Income-tax authorities will assess him alone on the profits of the whole firm and it will create a serious confusion and greatly hamper the management of business.

(9) In para 12 it is stated that it is not the object of the amendment to rule out the possibility of a wife being a partner with her husband or a son being a partner with his father and so forth and the assessment of a Hindu undivided family will in no way be affected. Its only object is, we presume, to preclude the possibility of the avoidance of the full amount of the tax. The Committee of the Chamber would like to point out here the gross injustice done to Hindu joint family business by assessing the members as one assessee and would respectfully urge to make due provision to assess them according to their respective shares in the joint business as is done in the case of a registered partnership business firm or company. Here the Committee would like to define what a partnership business—firm or company is on the one hand and what a Hindu joint family business is on the other. The former applies to combination—a pooling of the resources of several individuals in the shape of capital, brain &c., for the purpose of more successfully carrying on the business than is possible in individual cases while the latter must apply to a similar combination of the resources of members or

near relations of a Hindu family for a similar purpose. Then why differentiate the latter from the former when the only difference between them is that while the former consists of individuals who may not be related to one another the latter is a combination of relatives. If both systems of business are similar in all essential points and do not differ in principle then the question would be why should the system of business by combination of individuals related to one another, as is in vogue in this country, be penalised by treating them as one assessee when the respective shares of the members are all defined and can be registered with the Income-tax Officer if so required. Let us give here concrete instances explaining how a firm and a Hindu family business are quite differently assessed and with what results. Take the instance of a firm or partnership business, say Batter & Co., consisting of five partners or members with equal shares and earning a net income of Rs. 5,00,000 from their business and take the instance of a Hindu family business Ram Krishna Harendra Nath Talukdar consisting similarly of five members with equal shares and have made the same profit of Rs. 5,00,000. In the case of Batter & Co. each partner will be assessed to super-tax on his individual share of income *i.e.*, Rs. 1,00,000 and in the assessment the first Rs. 50,000 will be exempted from taxation. In this way the five partners will get a remission of two and a half lacs and will also get the advantage of a lower rate for super-tax. While in the case of Ram Krishna Harendra Nath Talukdar its partners will not be assessed on their respective individual income, but the whole business will be treated as one assessee, and remission from the super-tax will be allowed for the first Rs. 75,000 the balance Rs. 4,25,000 being assessed at the graduated rate going up to 6 annas in the rupee. Thus you will find that Batter & Co., or its partners will have to pay the aggregate sum of Rs. 31,250 for super-tax, while Ram Krishna Harendra Nath Talukdar will have to pay the sum of Rs. 1,53,130 for super-tax. It is this iniquitous distinction in taxation which causes so much irritation in the country and the Committee would urge Government to remove such distinction.

(10) Para 14 wants to limit the proposed amendment to companies which (a) restrict the right to transfer shares (b) limit the number of members exclusive of employees to 50 or (c) do not issue any invitation to the public to subscribe to their shares or debentures

or (d) are under the control of not more than 7 members or in which for example the majority of the voting power or shares is in the hands of seven persons or their near relatives or nominees. The very essence and advantage of a private company lies in items Nos. (a) to (c). Regarding item (a) the Committee would state that a private company is formed with a view to do business amongst a few people who consider that they will be able to pull on well amongst themselves and work successfully for the common interest of the partners without any friction. Under the circumstances it is not advisable to take away this privilege which is the very essence of a private company. Regarding item (b) the Committee consider that there ought to be a certain limit to the number of members of a private company as people form a private company with a view to do business amongst a few selected individuals so that they can work together peaceably and this privilege of a limit to the number of members when withdrawn will take away a very great advantage of a private company. Regarding item (c) the Committee have to state that a private company is formed solely with the idea of doing business amongst a few people with whom they consider they will agree in business and if such a private company is required to issue any invitation to the public to subscribe to their shares or debentures then they will have to take a very large number of people as shareholders and these shareholders may not agree amongst themselves and the possibility of doing successful business amongst a few friends will be altogether lost. Regarding item (d) the Committee have to say that all businessmen will not like any interference as to their right to determine as to the number of persons who will have the control of business. These limitations are sure to interfere with the successful conduct of business and the advantage of forming private companies will be altogether lost.

No. 679/F-18, Calcutta, dated the 10th September, 1924.

From—The Honorary Secretary,

Bengal National Chamber of Commerce.

To—The Secretary to the Government of India,

Finance Department, Simla.

Sir,

I have the honour to acknowledge the receipt of your letter No. 38-S dated the 22nd February, 1924 inviting an expression of

opinion of the Bengal National Chamber of Commerce on the proposal to amend Section 42 (1) of the Indian Income-tax Act, 1922. In reply I am directed by the Committee of the Chamber to state as follows :—

(1) At the outset I beg to observe that the Committee of the Chamber entirely support the principle that non-resident persons should be assessable to income-tax in respect of income arising or accruing to them from or through business connections in India, and that the Act should be so worded as to render an evasion of the tax impossible by a manipulation of the accounts between the parent and the subsidiary firm in such a way as to make it appear that no part of the income arises in British India. There can be no question that the original intention of the legislature was to render such income chargeable to income-tax, and now that the High Court has drawn attention to the defective language of the Act which has failed to carry out the said intention, no time should be lost in putting the matter beyond doubt by inserting an express provision on the lines suggested in the proposed amendment.

(2) The Committee are of opinion that when the income of the parent firm referred to in para 2 is dependent on its connection with the branch in India, that portion of the income which has accrued on account of connection with the branch firm should be made liable to income-tax in India. The Committee would like to make the point clear by taking the case of two shipping companies, one an indigenous company and the other outside the country both trading between India and outside ports. While the indigenous company has to pay the Indian income-tax the company with its head office outside India can so manouvre its accounts as not to show any profit in this country. By such manoueuving of accounts the latter should not be allowed to escape payment of tax on its income or, at least, the portion of income which is due to its connection with India.

The Committee are, therefore, in full sympathy with the proposed amendment.

No. 319/F-19-1, Calcutta, the 18th November, 1924.

From—The Honorary Secretary,
Bengal National Chamber of Commerce.

To—The Secretary to the Government of India,
Finance Department, (Central Revenues), Delhi.

Sir,

I have the honour to acknowledge receipt of your letter No. 2222 dated the 7th June, 1924 and in reply beg to state that I have been instructed by the Committee of the Bengal National Chamber of Commerce to state as follows:—

(1) The Committee of the Chamber are of opinion that in the case of registered firms, the best course of assessment to Super-tax should be on the basis of the constitution of the firms as exist in the year on the profits of which the tax is being assessed in the previous year of the Income-tax Act, and not according to the constitution of the firm in the year in which the tax is being levied. The several partners of a firm while settling their accounts with the retiring partners can easily deduct from his share the approximate amount of income-tax and super-tax payable by the said retiring partner and this will remove the possibility of any retiring partner escaping payment of super-tax and also any new partner of being put to the hardship of paying any tax which is payable by the retiring partner.

(2) With reference to para 12 inviting opinion about inserting in section 57 (1) a provision for recovery of super-tax from the partners of a firm who are not residents in India, the Committee hold that the best course would be to make provisions for making the firm liable for super-tax payable by its non-resident partners.

(3) The Committee are of opinion that any amendment in the existing law that may be found necessary in view of the opinion expressed above should be undertaken.

No. 179/F-5, Calcutta, the 31st March, 1926.

From—The Honorary Secretary,
Bengal National Chamber of Commerce.

To—The Secretary to the Government of India,
Finance Department, (Central Revenues), Simla.

Sir,

I have the honour to acknowledge receipt of your Circular letter No. 423-I.T.-25, dated the 24th February, 1926 requesting the Bengal National Chamber of Commerce to express their opinion on the proposal to restrict to some extent the right of non-residents to refunds in respect of dividends of companies liable to Indian Income-tax and interest on Indian securities. In reply, I beg to say that the Committee of the Chamber are of the following opinion :—

(1) As the Income-tax law in force in the United Kingdom while giving relief to its assesseees who pay income-tax as well, take into consideration the total income of the assesseees wherever derived, it is reasonable and fair that in giving refunds here the assessee's income derived elsewhere should be taken into account and the Indian Income-tax Act should be amended on the lines of the United Kingdom Income-tax Act.

(2) Steps should be taken to regularise the procedure of granting refunds to residents in the United Kingdom as the present dual system of granting refunds in India and in England is liable to lead to double refund. If no refund is allowed by the United Kingdom Act to foreign subjects, then such refunds should not also be allowed to foreign subjects here and the Indian Income-tax Act should be amended accordingly.

No. 769/F-5, Calcutta, 16th December, 1927.

From—The Honorary Secretary,
Bengal National Chamber of Commerce.

To—The Secretary to the Government of Bengal,
Finance Department, (S. R. Branch).

Sir,

I beg to acknowledge receipt of your letter No. 1174-S.R., dated the 25th November, 1927 forwarding a copy of the Indian Income-

tax (Second Amendment) Bill, 1927 and requesting the Bengal National Chamber of Commerce to express its opinion on it. In reply, I am instructed by the Committee of the Chamber to state as follows:—

(1) Re: para 3. The Committee take exception to the amendment proposed in sub-section 23 of the Indian Income-tax Act, 1922 that after the word "judgment" the words "and, in the case of a registered firm, may cancel the registration and assess it as if it were unregistered" shall be added. The Committee fail to understand why provisions for this additional penalty should be provided in the case of registered firms in the event of delay or failure in submission of return; specially as it has been provided in sub-section 4 of section 23 that the Income-tax Officer can assess according to the best of his judgment.

(2) Re: para 4. The Committee have no objection to the suggested addition to section 23 excepting that they hold that the words "other than a Hindu undivided family or a company" should be deleted. They hold that the business of a Hindu undivided family should not be assessed as one assessee and its partners should be assessed according to their respective shares, provided the partners of a Hindu joint family business register their individual shares with the Income-tax Officer.

(3) Re: para 5. The Committee of the Chamber suggest that in section 23 (1) before the word "concealed" the word "deliberately" be added.

The Committee take objection to Section 28 (2) wherein power is sought to penalise partners where distribution of profits has not been made or any partner has returned his income below its real amount. The Committee are of opinion that the partners are to be allowed to capitalise the profit without distribution, what is wanted is that the partners submit correct returns of their shares of profit. In case one partner has returned his income below its real amount there cannot be any justification for the remaining partners being penalised for no fault of theirs.

(4) Re: para 6. The Committee are emphatically of opinion that power should be given to an aggrieved assessee to appeal to High Court against an order refusing to register a firm and the time one month be extended to two months.

(5) Re: para 9. With regard to insertion of a new clause 39A the Committee take exception to the provision in sub-section 2 that a declaration should be made "as to the time of distribution of the profits of the firm." It is immaterial for the purpose of assessment as to when the profits are actually distributed provided the accounts are made up within a certain period and profits declared. What is wanted is that the partners should be assessed according to their respective shares of the profits of the company after such declaration. The partners may without actually distributing the profit capitalise it with a view to strengthen the position of the firm.

(6) The Committee of the Chamber further submit that in case of the Income-tax Officer refusing to register an association of individuals which in his opinion is not a firm as provided in sub-section 3 of section 39 such firm shall be entitled to seek relief in a competent court of law.

770/F-5, Calcutta, dated the 16th December, 1927.

From—The Honorary Secretary,
Bengal National Chamber of Commerce.

To—The Secretary to the Government of Bengal,
Finance Department, (S. R. Branch).

Sir,

In forwarding to you the opinion of the Committee of the Bengal National Chamber of Commerce on the Indian Income-tax (Second Amendment) Bill, 1927 I have been requested to state that now that the Government have undertaken to amend the Income-tax Act several amendments which have been long overdue should be made. The object of the proposed amendment is only to increase the revenue. The Committee regret that the Government have not seen its way to give relief to Indian businessmen from several arbitrary provisions contained in the present Act. The Committee have, on previous occasions, brought to the notice of the Government these provisions but without effect. With a view the Government

may be pleased to do away with provisions which savour of differential treatment the points on which special stress is laid are enumerated below :—

(a) At present an Indian firm consisting of partners related to one another as brothers, cousins etc. is treated for purposes of assessment as a single assessee though the said partners have their specified shares in the business. The existing Act deprives such partners of the benefits conferred by the Super-tax Act, 1920. It is of the utmost importance from the point of view of Indians that private companies wherein relatives are partners should be recognised as unlike English firms and companies, Indian firms and Indian companies are as a rule composed of members of the same family or of persons related to one another and also according to the social system and the prevailing custom are brought up in the business of the family. With the growth of Western ideas of the exclusive rights of individuals it has become a common practice among Indian businessmen to take in their near relatives as partners instead of sending them to other firms. Under the circumstances the Committee of the Chamber are of opinion that proper recognition should be given to the prevailing practice among Indians. If necessary the interest of the Government may be safe-guarded by providing that such partners should be introduced only by registered instruments so that in future the plea that these partners are merely Benamdars may be avoided.

(b) The hardship that is inflicted upon joint family business may be illustrated by a concrete example :—

Let us take for instance that the income of a registered firm with 5 partners each having equal shares is Rs. 5 lakhs during a certain year. As the partners of the registered firm being assessed individually and the first Rs. 50 thousand of the income of an individual partner is exempt from the payment of super-tax each partner has to pay super-tax for the remaining Rs. 50 thousand at the rate of one anna in the rupee which comes up in all to Rs. 3,125 for each and Rs. 15,625 for the five partners. But in the case of the business of a Hindu undivided joint family with the same number of partners with equal shares in the joint family business they are treated as one assessee and in their case while the first Rs. 75 thousand is exempted from payment of super-tax the balance of Rs. 4,25,000 is assessed to

a tax of Rs. 82,812-8 because the first Rs. 25 thousand is assessed at the rate of one anna in the rupee and the rest at a progressive rate of $\frac{1}{2}$ half anna more for each successive Rs. 50 thousand. Needless to say that this anomaly acts as a great hardship on Hindu joint family business. The Committee apprehend that unless necessary relief is given to Indian firms and the shares of the several partners are recognised Indians would be compelled to break up joint business with its undoubted advantage of pooling of resources and liability and take the precarious policy of undertaking separate and necessarily weak business. It is the considered opinion of the Committee that in the case of the partner of Hindu joint family business where sixteen annas shares are registered with the Income-tax officer the partners of such business should be assessed separately as partners of a firm. The Committee fail to understand on what grounds partners of Hindu joint family business can be treated as a single assessee and thus assessed at the highest rate. This invidious distinction in assessment should be removed without further delay.

(c) The Committee of the Chamber would urge upon the Government that redress should be given to house-owners by allowing reductions of municipal rates when assessing incomes from house property. In business such deduction is allowed in determining the income-tax and the Committee fail to understand why it should not be allowed in the case of house-owners whose business it is to own houses and let them out. In business deduction is allowed for deterioration of house property and it passes the comprehension of the Committee why such deduction should not be allowed to house proprietors for houses from which they earn rent.

(d) Income from lands let out to tenants for erection of huts and kutchha structures fall under section 12. Hitherto it had been the practice in such cases to allow remission for land revenue and municipal taxes. The Committee regret to say that this very reasonable practice has recently been discontinued much to the disadvantage of proprietors.

No. 771/F-5, Calcutta, dated the 16th December, 1927.

From—The Honorary Secretary, Bengal National Chamber of Commerce.

To—The Secretary to the Government of India, Finance Department, Delhi.

Sir,

I beg to send you copies of 2 letters the Committee of the Bengal National Chamber of Commerce have addressed to the Government of Bengal—one embodying their opinion on the Indian Income-tax (Second Amendment) Bill, 1927 and one containing a representation about some grievances which they hold should be remedied. The Committee of the Chamber will be obliged if you will kindly take the representation into consideration.

CENTRAL BOARD OF REVENUE.

No. 1206-I. T./27, New Delhi, the 3rd January, 1928.

From—V. S. Sundaram, Esqr., Secretary, Central Board of Revenue.

To—The Secretary, Bengal National Chamber of Commerce.

Sir,

Indian Income-tax Act XI-22—Amendment of—suggestions. Your letter 771/F-5, dated the 16th December, 1927, enclosing copy of your letter 770/F-5 dated 16th December, 1927.

I am directed to acknowledge with thanks the copy of your letter addressed to the Government of Bengal making certain suggestions for the amendment of the Indian Income-tax Act and to say that they will be carefully considered whenever a general remodelling of the Act (which is not at present contemplated) is undertaken. The suggestions in your other letter regarding the Indian Income-tax second Amendment) Act are of course receiving consideration.

Printed by C. M. Biswas, at the Kuntaline Press, 61, Bowbaz Street, Calcutta.
Published by B. B. Das Gupta, Esq. from the Bengal National Chamber of Commerce,
20, Strand Road, Calcutta.

CENTRAL BOARD OF REVENUE

REVIEW

OF THE

CUSTOMS ADMINISTRATION IN INDIA

IN

1926-27.



SIMLA
GOVERNMENT OF INDIA PRESS
1928

REVIEW OF THE CUSTOMS ADMINISTRATION IN INDIA IN 1926-27.

Receipts and expenditure.

1. The total revenue and expenditure under the head '1-Customs' were Rs. 48,30,52,950 and Rs. 81,12,742. The corresponding figures in the last four years have been as below :—

				Revenue.	Expenditure.
				Rs.	Rs.
1922-23	..	...	..	42,72,05,012	70,62,000
1923-24	..	..	..	40,81,10,791	71,35,688
1924-25	..	..	..	49,10,87,823	77,12,290
1925-26	..	..	..	48,81,93,445	81,77,032

2. Return I shows in detail the duty collected in the various Maritime Provinces under each head during the last five years.

3. Returns II, III and IV set out in detail the volume of work that passed through the Custom Houses in the last five years. It is only since the administration of the Customs Department was centralised under the Central Board of Revenue that statistics, other than those relating to the volume and value of trade, have been recorded on a uniform plan. It has therefore not been possible, in many cases, to compare the figures of the year under review with the figures of years earlier than 1925-26. On the whole there was an increase in the volume of work during the year under review as compared with the previous year; the important item, foreign dutiable bills-of-entry, shows (after allowing for the inclusion of free foreign bills-of-entry in the figure returned from Madras), an increase of over 8 per cent.

4. Cotton excise duties which had been suspended on 1st December 1925 were abolished with effect from the 1st April 1926, so that under this head receipts were lower by 146 lakhs than in 1925-26. Leaving this item aside, there was an increase of 95 lakhs over the previous year in the amount of duty collected. The principal increases were under sugar, 55 lakhs; cigarettes, cigars and tobacco, 35 lakhs; paper, etc., 22 lakhs; cotton manufactures, which showed a decrease of 167 lakhs during 1925-26 as compared with 1924-25, has during the year under review shown an increase of 12 lakhs; and jute export duty, 27 lakhs. On the other hand, the principal decreases were under matches, 29 lakhs; petroleum, 25 lakhs; metals, 20 lakhs; railway plant, 18 lakhs; and rice export duty 27 lakhs.

Customs offences.

5. Return V shows, under different categories, the number of Customs offences during the year committed in the various provinces and the penalties levied. The following remarks deal with the offences,

M212CBR

Calcutta.—There were 42 seizures of drugs during the year. The weight of the drugs seized was as follows :—

<i>Indian opium</i>	..	..	..	8 Mds.	37 Srs.	13 Chs.
<i>Chinese opium</i>	..	..	..	4 „	8 „	4 „
				<hr/>		
Total	..	..	..	13 Mds.	6 Srs.	1 Ch.
<i>Cocaine</i>	..	..	..	613 Ozs.	397 Grs.	
<i>Chundoo</i>	..	..	..	4 Srs.	12 Chs.	3 tolas.

The total value of opium and cocaine seized is estimated at Rs. 1,50,000. There were no serious cases of attempt to smuggle arms during the year.

Bombay.—The Preventive Department seized over 6 lbs. of cocaine. There were 4 seizures of cocaine and 40 of other drugs. The other customs offences were not of much importance. There were a few important attempts to cheat the Custom House by fraudulent invoices, in one of which a firm of standing was involved. These cases were suitably dealt with, the Collector confiscating the goods under his own powers or launching a criminal prosecution. On the Bombay Coast, the Department detected a case of the pilferage of goods from a vessel during the night. They also detected attempts to land on the coast cotton cloth stolen from the Bombay docks on which duty had not been paid.

Karachi.—The most noteworthy of the cases at this port and one of possible far-reaching consequence to the Government of India was that detected by the Appraising Section in which an attempt was made to import six dies engraved with the device of Government of India rupees, obviously intended for the illegal coinage of rupees. The dies were concealed in a small cylinder. Criminal proceedings have been instituted against the accused. The Preventive Service detected 11 cases of illicit importations of arms and ammunition in which 7 revolvers, 4 pistols and 272 cartridges were seized. The Preventive staff also detected a few attempts by passengers to smuggle opium inwards and there was also one instance of cocaine smuggling in which the quantity seized amounted to 15.43 grains. In all these cases the offenders were suitably dealt with.

Rangoon.—Seizures of opium were 54 in number and drug weighing 1,088 lbs. was found. An important seizure was one of 176 lbs. on board a vessel from Calcutta. There were two seizures of cocaine weighing 401 ozs. In one of these 400 ozs. was seized in a case containing vacuum flasks imported from the Far East.

Madras.—The majority of the offences related to failure on the part of the ships agents to account for goods manifested for which penalties were levied and collected. There were also two cases of seizures of opium and compressed Ganja amounting to 1½ seers and 8 tolas respectively.

Pre-empted goods.

6. Advantage was taken of the provisions of Section 32 of the Sea Customs Act at the ports of Calcutta and Karachi where the Collectors of Customs took

over the goods in 25 and 2 cases with a net profit to Government of Rs. 1,102 and 444, respectively.

Appeals and revision petitions.

7. Return No. IV shows the number of appeals and revision petitions presented to the Central Board of Revenue and the Government of India, respectively, and the results of the appeals decided.

Land Customs.

8. Until 1924 the Customs laws of India contained no general provision for the levy of duty on goods traversing the land frontiers. During that year an Act was passed empowering the Governor General in Council to specify certain areas as "land customs areas," and to levy duty on goods entering or leaving those areas by land. The Act was used to replace certain local acts applying to the French and Portuguese areas in India, and it was also applied to the frontier between Burma and Siam.

9. There is a regular Land Customs frontier round Pondicherry, Karikal, Goa and Daman. On these frontiers duties are levied at the same rates as on imports arriving by sea. Since the year under review closed a Land Customs frontier has been established between the Kathiawar States and British India (see below). On the Siam frontier, duties are levied only on certain specified articles. Elsewhere no duties are levied on imports coming into India by land or exports going out of India by land; but there are a number of Customs stations where goods are examined in connection with arrangements for the free transit of goods through India to China, Afghanistan, Nepal, Persia and Kashmir.

10. *Persia.*—Goods passing through India *en route* to Persia are allowed a drawback of 15/16ths of the duty. The consignments are identified by the local Consular staff at Duzdap before a drawback is finally granted on the exports.

11. *Afghanistan.*—Under the Anglo-Afghan Treaty trade goods passing through India to Afghanistan and declared at the time of import to be intended for re-export to Afghanistan pay duty in the first instance, the duty being refunded after the British Customs Officer on the Afghan frontier has satisfied himself that the goods have crossed the frontier in the presence of an Afghan Government official. Goods imported on behalf of the Government of Afghanistan, on the other hand, are exempted from the payment of duty on a certificate by the Afghan Consul or other Agent of the Afghan Government certifying that the goods are the property of the Government and not intended for a State monopoly or trade. The British frontier Customs Officer has to satisfy himself that these goods leave the frontier in the same condition as when they were received in India. The route to Afghanistan is either *via* Peshawar or Chaman or through Parachinar.

12. *Kashmir.*—Under a special arrangement, the customs duty on goods passing through British India to Jammu and Kashmir is refunded to the Durbar, in return for the Durbar's admission of these goods free of duty at the State frontier. This arrangement has been extended to kerosene and motor spirit

f Indian production, which has paid excise duty in British India. An officer on the staff of the Resident in Kashmir identifies the goods on arrival in the State.

13. *Nepal*.—Goods destined for this country passing through British India are dealt with on somewhat the same lines as goods going to Afghanistan except that trade and private goods for Nepal do not pay duty in the first instance if adequate security for payment is given.

14. *Bharno*.—Drawback is allowed with certain exceptions on goods passing through Burma to China.

15. *Siam*.—There were no lawful imports of cigarettes, tobacco and opium during the year, and no cases of attempted smuggling were detected. It was principally in respect of these articles that the land customs frontier was opposed. 18 tins and 65 packets of matches were seized on this frontier during the year under review. In March 1926 silk goods were added to the dutiable list and as a consequence the duty that was collected increased.

16. Under the Interportal Trade Convention the British Government is under an obligation to pay certain sums to the Travancore and Cochin States, by way of compensation for actual or potential loss of customs duties. The amounts that so became payable on account of the year under review were 17,523.

Viramgam Land Customs Line—Reimposition of—

17. In June 1927 a conference was convened between the representatives of the Government of India and the Kathiawar Maritime States at Mount Abu. The object of the Conference was to reach a settlement that would safeguard the fiscal and other interest of British India without recourse being had to a land customs line. The negotiations between the representatives of the Government of India and of the States having failed to secure a solution it was decided by the Government of India to re-impose a land customs line. This is administered as to secure that, as far as may be, duty is only recovered on foreign goods imported into Kathiawar without having previously been imported into British India.

Protective Duties.

18. *Iron and Steel*.—The changes made in the protective duties on Iron and Steel have thrown more work on the Custom Houses. It is now necessary for the Custom Houses to distinguish between steel of British manufacture and steel from the other European countries.

19. *Paper*.—The levy of protective duties on paper presented some difficulties. In the first place, the examination of paper with reference to its mechanical woodpulp content involves a complicated test and it took some time for the Custom Houses to apply the test satisfactorily and some further time to secure the adoption of uniform methods in all the ports. In the second place the drafting of the amendments to the Tariff had been defective in two details. Firstly by an oversight in drafting, the Tariff gave no protection to paper containing no mechanical woodpulp whatever; and secondly it had

omitted to say clearly on what basis the percentage of mechanical woodpulp should be calculated, whether on that of the woodpulp content or on the entire weight of the paper in order to determine whether a particular kind of paper should be taxed at the higher rate of duty or not. The Board decided that the percentage should be determined with reference to the weight of the net fibre content of the paper but this was overruled by the Government of India who held that the percentage should be applied to the total weight of the paper and not to its fibre content only. Both difficulties have since been removed by the amendment of the Tariff Act in September 1927.

Cotton Excise.

20. Though the cotton excise was abolished in 1926, the Collector of Customs, Bombay, receives statistics from the cotton mills and consolidates them. For this purpose he has been given a small staff.

Motor spirit and kerosene excise.

21. This duty is levied in three provinces, viz., Burma, Assam and the Punjab, in which oil is refined. There was no change in the rate of duty during the year under review. The duty on motor spirit had been reduced from six annas to four annas per gallon with effect from the 1st April 1925. The duty on kerosene oil remains unchanged at one anna per gallon. Return VI shows the duty on kerosene oil and motor spirit levied in each of the three provinces during the year under review and in the four preceding years. It will be seen from the Return that there had been an increase of Rs. 21 lakhs in the amount of excise duty on motor spirit during the year under review as compared with the previous year. On the other hand there was a decrease of Rs. 25 lakhs under duty on imported kerosene.

Merchandise Marks.

22. Return VII shows the offences under the Merchandise Marks Act classified according to the nature of the offence. There were no specially striking features during the year.

Additions to Establishment.

23. During the year under review small additions were made to the ministerial staff at the Bombay, Calcutta and Madras Custom Houses. The Rummaging staff at Bombay which had been on a temporary footing was made permanent on the 1st April 1927. Proposals for strengthening the supervision in the appraising branches of Custom Houses to which reference was made in the previous year's report are still under consideration.

Revision of pay.

24. The pay at outports and land customs staff in Madras was revised with effect from the 1st April 1927.

Tabulating Machines.

25. During the year under review the registration and consolidation of statistics at the Bombay Custom House continued to be done by tabulating machines. There has been a saving in cost and the Board proposes to examine

the question of installing similar machines at other ports. The purchase of the Calculating machine was sanctioned for the Karachi Custom House during the year.

Buildings.

26. Two blocks of quarters—one for 6 European Preventive Officers and the other for 6 Indian Preventive Officers were completed during the year at Keamari at Karachi. Proposals are also under consideration to build 2 more blocks.

27. Arrangements were made during the year to acquire land at Vizagapatam for quarters of Customs subordinates. Since the year under review closed, arrangements have also been made to acquire land for the quarters of superior officers. The new harbour is expected to be opened in 1932.

Pearl Fishery.

28. A pearl fishery was held during the year at Sevathurai in the Tuticorin Customs Circle. The Fishery Department bore the additional expenditure incurred by the Customs Department in watching the fishery.

Accounts.

29. The experiment in the separation of audit and accounts in the Calcutta Custom House worked throughout the year under review. The possibility of extending this arrangement to other Custom Houses is still under examination as part of a comprehensive scheme for strengthening the financial control of the Central Board of Revenue over the departments that are in its charge.

Audit.

30. There were no serious disclosures in the audits compiled by the Examiner of Customs Accounts during the year under review.

Calcutta Customs Laboratory.

31. This laboratory is not only the principal Customs laboratory in India but is also a control station for liquor tests in India and does a considerable volume of excise work for local Governments. Prior to 1st April 1927, the local Governments did not pay for this work, only the Bengal Government paying a lump contribution of Rs. 15,000 per annum. From 1st April 1927 the laboratory charges local Governments for work done according to a schedule of rates. The Bengal and the Punjab Governments no longer sent their work to this laboratory.

At Karachi a separate laboratory has been started for the chemical examination of goods. The Government of India also propose very shortly to start similar laboratories at the ports of Bombay, Madras and Rangoon where the work of chemical examination is at present done by the local Governments.

Charities.

32. Out of the balance that remains of the penalty fees that are levied on ships working on Sundays and close holidays, after meeting the Crown overtime fees paid to officers, grants are made from time to time in aid of certain charitable and benevolent institutions catering for Customs employees or for

seamen. In Calcutta the distribution of such portion of the grant as is allotted to seamen's charities is carried out by a special committee appointed by the Government of Bengal for the co-ordination of welfare work among seamen of all races. Donations to the following amount were sanctioned during the year under review for the charities at the various ports :—

	Rs.
Calcutta	46,750
Bombay	20,200
Karachi	5,520
Madras	3,000
Burma	34,220
Chittagong	708

Customs Service Association.

33. The Government of India were compelled to withdraw recognition from the Customs Service Association until such time as it could find a President and Secretary both of whom were Customs officers who were either in service or had honourably retired from service.

NEW DELHI ;

Dated the 9th February 1928.

V. S. SUNDARAM,

Secretary, Central Board of Revenue.

RETURN I.

Gross amount of Customs duty collected on principal articles of merchandise from 1922-23 to 1926-27.

(In thousands.)

Articles.		Bombay.	Bengal.	Madras	Burma.	Sind.
	<i>Import duty.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
Cotton manufactures	1922-23	1,49,43	3,59,00	42,99	58,42	91,76
	1923-24	1,81,97	3,10,08	43,77	46,60	95,08
	1924-25	2,06,97	3,74,47	49,04	65,37	1,40,41
	1925-26	1,77,59	2,87,36	33,41	63,41	95,32
	1926-27	1,62,65	*2,98,60	40,44	64,30	1,13,02
Liquors	1922-23	87,77	60,23	24,67	29,39	32,40
	1923-24	83,53	58,99	21,26	31,34	31,07
	1924-25	89,88	65,21	23,50	33,35	38,38
	1925-26	82,16	67,61	24,27	36,42	43,53
	1926-27	84,00	68,91	26,07	37,79	44,54
Petroleum, Kerosine and Mineral oil.	1922-23	33,24	42,07	15,60	3,92	16,06
	1923-24	38,31	53,28	14,95	4,56	16,69
	1924-25	39,91	61,55	18,65	3,61	19,07
	1925-26	43,09	57,48	24,47	5,52	24,13
1926-27	32,18	54,03	20,06	3,93	19,09	
Paper, pasteboard and stationery.	1922-23	26,32	14,14	9,08	6,45	4,42
	1923-24	24,33	16,33	9,73	5,77	4,75
	1924-25	23,66	18,30	9,96	5,97	5,36
	1925-26	26,12	2,98	10,31	6,35	5,09
1926-27	27,49	19,94	13,15	6,23	6,31	
Sugar	1922-23	1,31,91	1,80,58	11,69	26,22	90,54
	1923-24	94,87	1,35,03	8,69	18,10	75,54
	1924-25	1,43,21	2,24,01	26,49	22,82	1,60,37
	1925-26	1,58,72	2,85,35	25,10	31,69	1,46,95
1926-27	1,41,59	3,01,94	42,00	35,73	1,81,50	
Metals	1922-23	1,23,57	1,00,86	35,64	22,21	21,73
	1923-24	1,18,63	91,00	32,11	18,46	17,89
	1924-25	1,63,07	1,19,40	43,18	30,67	30,72
	1925-26	1,53,37	1,79,22	42,97	30,99	38,57
	1926-27	1,29,93	*1,82,44	49,07	32,85	30,77
Fruits and vegetables	1922-23	22,56	21	69	1,57	5,48
	1923-24	18,94	15	71	1,77	4,58
	1924-25	17,59	25	61	1,66	3,99
	1925-26	17,84	37	82	2,13	4,75
	1926-27	17,21	36	51	1,94	3,34
Silk and articles made thereof.	1922-23	90,54	3,92	4,50	15,20	1,67
	1923-24	1,23,37	5,41	4,09	10,06	1,06
	1924-25	98,89	5,37	5,14	16,07	1,43
	1925-26	82,29	4,41	4,66	11,86	1,35
	1926-27	81,93	*4,53	5,61	16,20	1,76

*Includes duty on all items covered by the heading.

RETURN I—*contd.*

Gross amount of Customs duty collected on principal articles of merchandise from 1922-23 to 1926-27—*contd.*

(In thousands.)

Articles.		Bombay.	Bengal.	Madras.	Burma.	Sind.
		Rs.	Rs.	Rs.	Rs.	Rs.
Cutlery, hardware, Implements and Instruments.	1922-23	59,11	49,39	11,78	16,59	8,66
	1923-24	51,12	43,34	9,88	13,41	8,43
	1924-25	47,74	43,24	11,47	16,15	10,72
	1925-26	48,27	47,84	13,18	18,22	11,61
	1926-27	46,21	*55,37	14,06	20,08	12,54
Dyes & Colours ..	1922-23	49,80	9,54	6,35	2,83	3,15
	1923-24	36,46	10,39	5,05	2,44	3,32
	1924-25	38,12	10,39	6,08	2,95	3,69
	1925-26	25,17	8,82	5,34	2,60	2,66
	1926-27	27,91	10,62	7,49	2,54	2,81
Cigarettes, Cigars and tobacco.	1922-23	28,62	48,70	17,97	29,11	30,46
	1923-24	22,54	54,82	41,87	24,58	23,83
	1924-25	22,30	67,04	43,89	21,54	18,96
	1925-26	21,58	60,52	29,84	23,50	20,37
	1926-27	37,55	76,06	34,21	28,87	14,08
Chemicals, Drugs and Medicines.	1922-23	23,35	19,11	5,69	3,54	4,51
	1923-24	22,63	19,63	6,32	3,56	4,73
	1924-25	21,25	18,73	6,54	3,60	5,25
	1925-26	19,91	18,73	7,46	3,68	4,83
	1926-27	23,65	20,56	7,91	3,91	5,25
Glass and earthen- ware.	1922-23	19,02	20,97	4,59	6,68	3,02
	1923-24	32,76	19,90	5,39	4,76	3,56
	1924-25	36,99	19,19	5,93	5,74	3,28
	1925-26	34,16	20,31	5,83	6,52	3,39
	1926-27	28,49	19,16	6,54	6,13	3,81
Motor cars and motor cycles, etc.	1922-23	22,69	16,36	8,44	6,16	2,43
	1923-24	26,46	23,54	9,71	9,03	5,94
	1924-25	31,59	23,75	9,10	7,95	7,05
	1925-26	37,85	29,35	14,51	10,47	13,12
	1926-27	33,49	32,39	14,70	11,36	13,02
Machinery (including Locomotive engines and tenders).	1922-23	35,32	25,18	6,64	6,64	3,45
	1923-24	30,61	20,53	6,21	7,37	4,81
	1924-25	20,13	18,61	4,97	7,06	7,46
	1925-26	17,31	15,21	5,27	5,14	9,30
	1926-27	15,09	*18,86	6,15	7,46	7,49
Matches ..	1922-23	63,58	45,80	13,13	21,94	9,17
	1923-24	50,02	41,39	12,72	15,85	18,02
	1924-25	44,72	39,04	15,30	11,69	15,10
	1925-26	36,52	29,02	17,20	18,14	17,41
	1926-27	22,89	16,39	15,33	20,15	14,14

RETURN I—concl'd.

Gross amount of Customs duty collected on principal articles of merchandise
from 1922-23 to 1926-27—concl'd.

(In thousands.)

Articles.		Bombay.	Bengal.	Madras.	Burma.	Sind.
		Ra.	Ra.	Ra.	Ra.	Ra.
Railway plant and Rolling stock.	1922-23	39,87	46,06	17,47	4,20	1,77
	1923-24	29,82	28,42	4,83	4,43	1,51
	1924-25	16,11	25,93	5,32	2,62	1,72
	1925-26	13,84	16,55	9,54	1,75	2,18
	1926-27	7,13	8,17	9,55	2,20	48
Government Stores	1922-23	..	..	..	..	..
	1923-24	..	..	..	..	..
	1924-25	13,36	19,98	5,06	2,27	19,63
	1925-26	24,76	41,56	5,32	1,53	28,79
	1926-27	20,09	37,14	5,62	2,37	28,74
Rice	1922-23	1,94	9,95	3,08	89,69	3,29
	1923-24	1,11	15,23	3,73	95,57	2,45
	1924-25	1,43	19,19	2,95	98,44	2,92
	1925-26	1,89	7,48	3,67	1,24,51	3,26
	1926-27	1,48	5,78	5,49	1,01,15	2,77
Jute	1922-23	91	3,28,30	1	..	3
	1923-24	68	3,57,08	..	..	3
	1924-25	62	3,74,98	1	1	2
	1925-26	34	3,67,66	1	..	2
	1926-27	44	3,94,65	1	3	3
Tea	1922-23	68	38,56	5,13	..	4
	1923-24	53	45,24	4,27	..	3
	1924-25	44	45,41	3,26	..	1
	1925-26	41	42,60	5,07	..	1
	1926-27	23	45,94	4,77	..	1
Hides and Skins	1922-23	5,96	26,33	3,15	1,58	5,57
	1923-24	3,17	14,88	3,10	83	3,34
	1924-25	1,97	18,00	1,93	81	4,03
	1925-26	2,43	20,64	1,84	1,26	5,57
	1926-27	2,71	19,92	1,30	93	5,98
Government Stores	1922-23	..	..	..	..	..
	1923-24	..	..	..	..	..
	1924-25	3	..	..	..	2
	1925-26	3	..	..	..	..
	1926-27	4	..	..	..	..
Total export duty	1922-23	9,49	4,03,13	11,37	91,27	8,93
	1923-24	5,50	3,32,42	11,10	96,40	5,86
	1924-25	4,49	4,56,58	8,14	99,27	7,02
	1925-26	5,10	4,38,39	10,59	1,25,77	8,87
	1926-27	4,89	4,66,19	11,57	1,02,11	8,79

NOTE.—Figures for 1926-27 not verified by Account Officers.

RETURN II.
Customs documents.

	Bombay.	Calcutta.	Madras.	Burma.	Sind.	Chittagong.	Minor ports in Bombay.	Customs ports in Bihar and Orissa.
<i>Import general manifests.</i>								
Foreign Cargo	1922-23	1,385	..	..	..	1,315	38	..
	1923-24	1,269	..	..	860	1,503	41	..
	1924-25	1,279	..	..	898	1,686	44	61
	1925-26	1,337	745	2,065	967	1,868	42	72
	1926-27	1,267	814	2,017	954	1,562	42	48
Coasting cargo	1922-23	4,135	..	..	..	3,554	320	..
	1923-24	3,188	..	..	3,838	4,538	341	..
	1924-25	3,599	..	..	4,006	3,592	441	23,433
	1925-26	3,642	512	15,013	3,996	3,694	408	22,984
	1926-27	2,767	531	13,937	3,382	3,244	433	22,276
<i>Exports general manifests.</i>								
Foreign cargo	1922-23	1,293	..	..	..	1,252	41	..
	1923-24	1,175	..	..	920	1,488	40	..
	1924-25	1,140	..	..	969	1,786	47	..
	1925-26	1,137	796	2,154	888	1,573	30	1
	1926-27	1,111	861	2,103	993	1,606	32	..
Coasting cargo	1922-23	19,898	..	..	..	3,127	399	..
	1923-24	18,152	..	..	3,384	4,104	405	..
	1924-25	18,170	..	..	3,710	3,333	616	30,754
	1925-26	20,034	452	14,771	3,482	2,865	462	29,642
	1926-27	16,295	477	14,269	3,111	3,306	455	27,738
<i>Bills of entry.</i>								
Foreign— (1) Dutiable	1922-23	180,549	..	..	..	(a) 61,304	1,893	..
	1923-24	210,965	..	..	43,666	(a) 76,387	1,905	..
	1924-25	250,273	..	..	52,941	(c) 83,968	2,629	763
	1925-26	259,352	169,352	64,313	61,167	75,036	2,514	769
	1926-27	275,196	176,690	(c) 77,805	67,402	86,761	3,716	770
(2) Free	1922-23	(b) 35,289	..	..	..	..	8	..
	1923-24	5,581	..	..	989	..	27	..
	1924-25	6,244	..	..	808	..	4	295
	1925-26	6,649	6,792	2,570	1,167	3,318	19	374
	1926-27	8,122	6,475	..	1,233	3,383	25	630
Coasting	1922-23	..	..	..	..	..	944	..
	1923-24	26,427	..	..	40,883	..	949	..
	1924-25	25,533	..	..	42,166	17,998	1,246	..
	1925-26	27,810	11,758	6,609	45,526	1,70,420	1,469	..
	1926-27	27,968	11,805	7,135	46,459	16,264	1,262	..
<i>Shipping Bills.</i>								
Foreign— (1) Dutiable	1922-23	(d) 208,701	..	..	..	(c) 14,648	168	..
	1923-24	(d) 204,164	..	..	8,910	(c) 17,531	242	..
	1924-25	(d) 221,424	..	..	9,147	(c) 21,923	355	168
	1925-26	(d) 212,844	38,833	5,037	13,070	10,010	370	196
	1926-27	(d) 187,299	40,500	5,463	11,743	7,369	436	195
(2) Free	1922-23	..	..	..	..	..	69	..
	1923-24	..	..	..	9,475	..	90	..
	1924-25	..	..	..	9,241	..	76	677
	1925-26	..	22,373	25,482	9,990	19,363	78	713
	1926-27	..	22,603	30,573	10,587	19,543	65	566
Coasting	1922-23	..	..	..	..	15,857	3,307	..
	1923-24	..	..	..	26,108	23,339	198	..
	1924-25	..	..	..	28,542	26,024	2,619	49,880
	1925-26	..	8,243	68,443	38,362	17,028	1,934	49,076
	1926-27	..	9,204	67,921	32,369	16,144	1,678	45,317

- (a) All sorts of bills of entry.
(b) Both for free and coasting.
(c) Both for dutiable and free.
(d) All sorts of shipping bills.

RETURN III.

Statement showing imports by parcel and letter packets from 1922-23 to 1926-27.

Parcels and letter packets.		Bombay.	Calcutta.	Madras.	Burma.	Sind.
Parcels	1922-23	3,85,902	..	..	..	*40,150
	1923-24	3,61,834	..	..	39,384	*44,338
	1924-25	2,31,480	..	..	45,874	*1,53,673
	1925-26	2,28,797	*1,97,068	*1,50,142	55,081	*1,63,914
	1926-27	2,18,556	1,47,307	1,32,640	53,250	1,13,658
Letter packets	1922-23	52,744	..	..	..	..
	1923-24	1,17,357	..	..	15,144	..
	1924-25	45,584	..	..	20,897	..
	1925-26	43,555	..	..	17,620	..
	1926-27	44,220	40,552	26,308	19,861	41,782

* Number of articles dealt with by the Postal Appraiser. Separate figures for parcels and letter packets are not available.

RETURN IV.

Statement showing the number of bonds, etc., from 1922-23 to 1926-27.

		Bombay.	Calcutta.	Madras.	Burma.	Sind.	Chittagong.	Bombay out-ports.	Customs ports in Bihar and Orissa.
of bonds under Sec. 92, Customs Act	1922-23	2,891	..	..	..	..	15	..	..
	1923-24	3,207	..	..	580	..	8	..	..
	1924-25	3,560	..	..	748	..	9	..	..
	1925-26	3,093	1,344	698	593	1,320	10	..	..
	1926-27	(a) 3,218	1,320	775	940	1,212	11	..	..
of into-bonds of entry.	1922-23	91	..	..	..	..	23	..	..
	1923-24	4,581	..	..	580	..	9	..	..
	1924-25	4,980	..	..	748	..	12	..	..
	1925-26	4,601	1,480	827	503	2,210	14	..	..
	1926-27	(b) 4,427	1,634	938	940	2,158	14	..	..
of ex-bonds of entry.	1922-23	62	..	..	..	..	1,165	..	..
	1923-24	13,069	..	..	..	..	801	..	..
	1924-25	14,039	..	..	..	..	1,054	..	..
	1925-26	17,311	13,437	4,448	3,083	14,188	685	..	..
	1926-27	(c) 14,457	(d) 12,817	..	(e) 3,434	13,214	385	..	..
of applications for refund.	1922-23	6,639	..	..	..	..	90	..	..
	1923-24	6,293	..	..	115	..	95	..	..
	1924-25	7,127	..	..	106	..	133	..	..
	1925-26	5,430	13,433	3,066	3,962	3,937	153	..	..
	1926-27	5,931	15,573	3,085	4,291	2,185	147	21	..
of applications for drawback.	1922-23	7,686	..	..	..	..	1	..	..
	1923-24	7,906	..	..	..	..	1	..	..
	1924-25	7,566	..	..	..	..	2	27	..
	1925-26	6,998	693	815	286	1,578	2	..	..
	1926-27	7,479	798	970	369	1,740	..	24	..
of invoices in respect of goods exported to Persia via Duzep to Seistan.	1922-23	689	..	..	..	1,950	..	..	..
	1923-24	743	..	..	..	2,707	..	..	..
	1924-25	1,363	..	..	..	3,732	..	..	..
	1925-26	984	16	..	..	3,681	..	..	..
	1926-27	8,88	7	..	..	2,561	..	..	..
of invoices in respect of goods exported to Kashmir.	1922-23	796	..	..	..	4,850	..	..	..
	1923-24	965	..	..	..	7,443	..	..	..
	1924-25	1,249	..	..	..	9,200	..	..	..
	1925-26	1,591	358	..	..	10,829	..	..	..
	1926-27	2,107	358	..	..	(f) 13,864	..	..	..
of invoices in respect of goods exported to Afghanistan.	1922-23	242	..	..	..	735	..	..	..
	1923-24	1,816	..	..	..	2,845	..	..	..
	1924-25	2,499	..	..	..	16,296	..	..	..
	1925-26	5,144	19	..	..	20,647	..	..	..
	1926-27	6,021	5	..	..	14,950	..	..	..
of invoices in respect of goods exported to Nepal.	1922-23	..	..	..	..	..	..	..	..
	1923-24	8	..	..	..	..	..	..	..
	1924-25	7	..	..	..	..	..	..	..
	1925-26	25	909	..	..	..	..	..	..
	1926-27	70	896	..	..	1	..	..	..

(a) Including 273 for Magazine Dock.

(b) Including 358 for Magazine Dock.

(c) Including 150 for Magazine Dock.

(d) Including 7,081 (Salt).

(e) Including 421 (Salt).

(f) Including 272 Excise invoices.

RETURN IV—*contd.*Statement showing the number of bonds, etc., from 1922-23 to 1926-27—*contd.*

		Bombay.	Calcutta.	Madras.	Burma.	Sind.	Chitta- gong.	Bombay out- ports.	Customs ports Bihar and Orissa.
No. of applications for payment of light dues.	1922-23	1,128	..	..	..	1,580	201	..	..
	1923-24	1,121	..	..	1,808	1,886	212	..	..
	1924-25	1,111	..	..	1,767	1,890	208	1,190	..
	1925-26	1,138	1,231	3,323	1,806	1,808	199	1,108	2
	1926-27	1,064	1,292	3,189	1,937	1,754	240	1,305	1
Appeals lodged with the Collector.	1922-23	21	..	..	..	..	..	..	..
	1923-24	33	..	..	..	15	..	..	..
	1924-25	40	..	..	..	22	7	..	..
	1925-26	62	17	60	12	102	3	3	..
	1926-27	100	25	43	32	(d) 103	1	3	..
Appeals lodged with the Commis- sioner.	1922-23	14	..	..	..	..	..	..	..
	1923-24	8	..	..	..	..	..	..	..
	1924-25	..	..	..	..	..	..	..	..
	1925-26	..	..	..	..	..	..	..	..
	1926-27	..	..	..	..	..	..	..	..
Appeals lodged with the Government of Bombay.	1922-23	..	..	..	..	..	..	..	..
	1923-24	5	..	..	..	1	..	..	..
	1924-25	3	..	..	..	..	..	..	..
	1925-26	..	..	..	..	..	..	..	..
	1926-27	..	..	..	..	..	..	..	..
Appeals decided by the Board.	1922-23	..	..	..	..	..	..	..	..
	1923-24	..	..	..	..	6	..	..	..
	1924-25	1	..	..	..	3	..	..	..
	1925-26	4	15	15	7	3	..	1	..
	1926-27	(b) 10	(a) 12	(c) 13	3	(e) 3	..	1	..
Applications for revision decided by the Govern- ment of India.	1922-23	..	..	..	..	..	..	..	..
	1923-24	..	..	..	..	1	..	..	..
	1924-25	12	..	..	..	4	..	..	..
	1925-26	7	2	10	..	13	..	..	..
	1926-27	(B) 11	(A) 3	(C) 7	2	(f) 11	1	..	..

(a) In 9 cases the appeals were rejected. In two cases the Collector's orders were set aside and in 1 case the Collector's orders were modified.

(A) The Governor General in Council rejected all the applications.

(b) The Board confirmed Collector's orders in seven cases and modified them in two cases. The Board rejected one appeal as being time-barred.

(B) The Government of India upheld the appellate authority's orders in seven cases, reversed it in one case and declined to interfere in three cases.

(c) The Collector's orders were upheld in 8 cases and modified in one case. Four appeals were rejected as being time-barred.

(C) In 5 cases the original orders were upheld; in one case they were modified and one petition was dismissed.

(d) In 69 cases the appeals were rejected. In 17 cases the original orders were modified and in 17 original orders were set aside.

(e) In all the 3 cases Collector's decisions were upheld.

(f) In 8 cases original decisions were upheld and in 6 cases the original decisions were modified or reversed.

Customs offences during the year 1926-27.

		Calcutta.	Bombay. (a)	Rangoon.	Madras.	Karachi.	Chittagong.	Remarks.
Drugs	No. of cases adjudicated	16	44 (include 4 seizures of cocaine and 40 seizures of opium and allied drugs.)	65	18	7	4	
	Penalty realised Rs.	75	..	..	..	..	..
Arms	No. of cases adjudicated	31	39	25	6	17	1	
	Penalty realised Rs.	90	..	110	..	100	..	
Other prohibitions	No. of cases adjudicated	119	149	24	132	55	..	
	Penalty realised Rs.	8,003	(No penalty could be realised)	134	..	105	..	
Misdeclaration	No. of cases adjudicated	1,092	463	105	12	276	..	
	Penalty realised Rs.	1,42,274	..	8,611	..	1,920	..	
Breaches of the landing and shipping rules.	No. of cases adjudicated	285	..	429	22	9	..	
	Penalty realised ..	1,467	..	1,583	..	210	..	
Failure on the part of the ships Agents to account for goods manifested.	No. of cases adjudicated	..	551	150	303	394	32	
	Penalty realised Rs.	..	..	6,495	..	14,191	908-5-0	
Executive Audit	No. of cases ..	1,539	..	..	..	..	..
	Penalty realised ..	19,665	..	..	..	..	..

Miscellaneous Customs offences.	No. of cases	187	9	339	73	1
	Penalty realised Ra. ..	..	1,391	..	2,718	5
Goods taken over by Government under section 32.	No. of cases	25	..	..	2	..
	Profit or loss to Government.	1,102-10-6	..	..	444	..

(a) At the continental ports of Bombay No. of cases adjudicated were 491 and the amount of penalty realised was Ra. 4,575.

(b) Includes Ra. 1,04,762 realised as extra duty.

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RETURN VI.

e duty on motor spirit and kerosine during the 5 years ending 1926-27.

	Motor spirit.			Kerosine.		
	Burma.	Assam.	Punjab.	Burma.	Assam.	Punjab.
3 ..	61,86,452	2,82,291	..	88,11,902	1,23,640	2,96,640
4 ..	56,95,185	4,40,664	3,78,585	91,72,358	2,06,605	1,36,954
5 ..	66,25,865	6,25,233	6,34,772	90,43,773	3,30,601	4,65,072
6 ..	69,01,866	4,81,688	2,72,068	91,51,555	5,30,700	1,29,600
7 ..	86,84,593	7,72,569	3,30,162	96,46,726	7,24,765	1,19,237

RETURN VII.

Statement showing the number of cases dealt with under the Indian Merchandise Marks Act during the year 1926-27.

Class of cases.	Passed without correction of marking or penalty.					Passed on correction of marking without penalty.					Passed with nominal penalty.					Passed with heavier penalty or reshipped or confiscated subject to fine on redemption.					Total.					
	(1)					(2)					(3)					(4)										
	Bombay.	Calcutta.	Madras.	Rangoon.	Karachi.	Bombay.	Calcutta.	Madras.	Rangoon.	Karachi.	Bombay.	Calcutta.	Madras.	Rangoon.	Karachi.	Bombay.	Calcutta.	Madras.	Rangoon.	Karachi.	Bombay.	Calcutta.	Madras.	Rangoon.	Karachi.	
A. Application of counterfeit trade mark or false indication in respect of the person by whom goods were made or produced.	3	6	..	15	3	1	1	..	3	5	..	..	..	..	1	..	..	12	..	..	5	7	..	30	8
B. Application of false trade description or other indication in respect of the country in which the goods were made or produced:—																										
(1) As between the United Kingdom or British India and a foreign country ..	355	139	31	17	591	76	46	11	33	61	736	270	63	11	300	153	..	12	..	25	1320	455	117	61	977	
(2) As between two foreign countries ..	8	3	3	..	4	1	..	..	1	4	1	..	1	..	..	(a)1	..	..	..	..	11	3	4	1	8
C. Application of trade description that is false in other respects, viz:—																										
(1) As to the number, quantity, measure, gauge or weight of the goods ..	17	3	..	2	1	4	..	..	2	2	14	1	..	1	..	12	6	..	..	..	47	10	..	5	3
(2) As to the time at which goods were made or produced
(3) As to the mode of manufacture or production ..	..	..	..	..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	2
(4) As to the material of which the goods are composed ..	11	1	1	5	..	13	2	2	3	1	68	8	9	1	(d)8	19	..	1	..	1	111	11	13	9	10	
(5) As to the goods being the subject of an existing patent, privilege or copyright ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1	..	6	..	..	..	..	6	..	..	1
D. Length not properly stamped on piece-goods ..	29	14	4	4	11	13	8	1	17	20	104	72	3	14	138	89	..	1	..	9	235	94	9	35	178	

- (a) One case reshipped.
 (b) 155 passed without correction of marking.
 (c) 4 confiscated.
 (d) 1 passed without correction of marking.
 (e) 4 passed without correction of marking.

Items.	Bombay.	Calcutta.	Madras and its outports.	Rangoon and its outports.	Sind.	Chittagong.	Total All-India.	
Imports, Sea Customs ..	1922-23	12,31,22,156	13,15,50,950	2,83,84,365	3,46,38,068	3,60,36,787	33,77,940	35,71,10,266
	1923-24	11,77,19,544	12,16,87,301	2,85,15,411	3,27,47,428	3,59,62,888	37,34,348	34,03,66,920
	1924-25	13,06,73,079	15,73,02,944	3,42,74,210	3,61,12,696	5,49,46,462	31,57,845	41,64,67,236
	1925-26	12,64,47,075	15,46,91,864	3,61,82,187	4,09,29,968	5,29,46,020	28,47,694	41,40,44,308
	1926-27	12,07,05,875	15,50,01,313	3,86,52,781	4,39,00,341	5,74,05,758	40,34,580	41,97,00,648
Exports, Sea Customs ..	1922-23	9,49,012	3,88,63,131	11,36,892	91,27,113	8,93,242	14,50,189	5,24,31,340
	1923-24	5,49,709	4,16,18,063	11,10,404	96,39,744	5,85,645	16,24,182	5,51,41,215
	1924-25	4,49,014	4,38,08,398	8,14,068	96,26,992	7,01,499	18,49,924	5,75,54,095
	1925-26	5,09,957	4,22,15,934	10,80,915	1,25,77,419	8,86,802	16,23,087	5,88,94,114
	1926-27	4,72,415	4,48,29,934	11,56,730	1,02,10,943	8,78,573	17,89,779	5,93,38,374
Land Customs ..	1922-23	9,86,291	..	10,89,757	..	..	..	20,76,033
	1923-24	7,28,385	..	11,38,625	..	..	..	18,67,010
	1924-25	9,14,488	..	11,63,038	4,372	..	..	20,84,026
	1925-26	10,26,124	..	12,60,238	13,193	..	..	22,86,362
	1926-27	6,435(a)	..	12,50,438	46,156	..	..	13,03,029
Refunds and drawbacks	1922-23	50,18,586	41,06,888	5,73,989	10,31,951	27,03,721	59,006	1,37,98,656
	1923-24	44,27,996	25,28,747	3,40,074	8,34,032	28,49,267	44,169	1,10,24,285
	1924-25	1,51,02,799	94,72,076	38,79,742	12,18,085	28,65,496	1,15,302	3,26,53,500
	1925-26	30,94,070	11,00,764	5,13,762	8,77,542	34,52,934	41,221	90,80,293
	1926-27	24,18,441(b)	13,28,843	4,46,707	8,08,449	16,64,948	45,878	67,13,266
Overtime fees ..	1922-23	1,58,161	1,51,459	42,391	68,891	36,809	15,682	4,73,393
	1923-24	1,50,416	1,64,432	42,350	84,222	42,720	9,222	4,93,362
	1924-25	2,01,058	2,54,359	53,937	1,30,733	67,896	11,331	7,19,314
	1925-26	1,82,127	2,37,829	73,618	1,62,937	50,238	7,372	7,04,121
	1926-27	1,67,005	2,57,237	47,104	1,37,594	53,265	11,139	6,73,344
	1922-23	1,30,200	1,11,750	..	53,729	11,000	..	2,95,679

Sunday fees	1922-24	1,02,700	1,15,050	..	53,074	11,866	100	2,82,790
	1924-25	79,200	1,36,360	11,200	91,282	15,000	2,000	3,35,042
	1925-26	59,150	1,17,840	27,225	1,03,300	7,400	4,000	3,18,915
	1926-27	56,450	1,36,360	27,675	1,05,150	11,800	4,400	3,41,835
Recovery of the cost of establishment entertained on behalf of private firms	1922-23	56,621	..	..	..	5,731	..	62,352
	1923-24	51,549	..	..	..	321	..	51,870
	1924-25	50,920	..	3,751	..	1,027	..	55,696
	1925-26	50,023	..	4,715	..	3,732	..	58,470
	1926-27	48,028	180	5,820	..	3,920	..	57,948
Warehouse and wharf rents.	1922-23	10,579	11,417	29,389	438	1,152	11,951	64,925
	1923-24	5,101	7,930	26,269	781	1,621	13,646	55,347
	1924-25	5,546	19,027	26,611	972	1,666	9,704	64,710
	1925-26	3,022	11,623	28,231	798	2,128	18,943	64,745
	1926-27	1,557	16,091	24,579	1,314	1,749	15,216	60,506
Commission on collection of cotton cesa.	1922-23	41	1	3	..	..	..	45
	1923-24	4,120	59	268	129	523	..	5,099
	1924-25	3,018	123	277	92	852	..	4,362
	1925-26	3,178	103	428	102	1,271	11	5,093
	1926-27	2,976	50	150	73	858	11	4,118
Commission on collection of tea cesa.	1922-23	..	3,532	..	..	..	..	3,532
	1923-24	..	6,780	..	..	..	..	6,780
	1924-25	Nil	6,265	Nil	..	..	243	6,508
	1925-26	..	5,953	..	..	..	2,035	7,988
	1926-27	..	6,479	..	..	..	2,141	8,620
Sale proceeds of tendered goods.	1922-23	11,840	24,616	72	213	Nil	..	36,741
	1923-24	2,797	1,74,552	10	425	4,851	..	1,82,635
	1924-25	1,059	1,60,836	65	862	120	..	1,62,942
	1925-26	..	2,61,535	63	..	Nil	..	2,61,598
	1926-27	15,830(c)	1,23,799	..	..	5,693	..	1,45,322
Sale proceeds of Custom House publications.	1922-23	66	62,666	13,521	23,203	286	..	99,763
	1923-24	103	62,344	12,870	21,230	355	..	96,902
	1924-25	25 (d)	36,606	13,374	19,525	471	..	70,001
	1925-26	53	27,725	11,713	20,338	465	..	60,294
	1926-27	84	29,272	(e)11,342	26,197	558	..	67,453

(a) Proceeds of Saccharine sold on behalf of the Madras Custom House.

(b) Includes adjustments to the end of January 1927 as communicated by the Accountant General, Bombay.

(c) Profit on tendered goods adjusted during the year 1926-27 amounted to Rs. 1,400.

Statement showing receipts at the various ports from 1922-23 to 1926-27—*contd.*

Items.	Bombay.	Calcutta.	Madras and its outports.	Rangoon and its outports.	Sind.	Chittagong.	Total All-India.	
Fees for transhipment, amendment and dupli- cate copies of docu- ments.	1922-23	97,910	12,605	13,047	1,884	13,061	523	1,39,330
	1923-24	99,454	12,536	10,235	1,743	13,761	458	1,38,187
	1924-25	1,32,449	14,559	13,030	1,718	13,186	480	1,75,422
	1925-26	1,13,599	13,025	12,816	1,122	13,751	402	1,55,675
	1926-27	92,549	14,620	11,342	2,467	15,181	551	1,36,710
Confiscations and penal- ties.	1922-23	1,16,992	2,28,842	4,606	1,949	65,681	331	4,18,070
	1923-24	1,17,710	1,99,400	3,875	872	73,067	856	3,94,924
	1924-25	1,20,463	1,87,523	23,133	17,208	56,362	1,651	3,69,262
	1925-26	89,133	66,878	32,140	17,412	38,445	1,455	2,28,551
	1926-27	85,570	81,520	8,007	20,483	27,928	912	2,24,420
Miscellaneous	1922-23	37,986	6,08,471	84,342	49,185	8,152	10,093	7,80,013
	1923-24	54,996	3,04,271	63,132	66,864	5,130	5,989	4,89,280
	1924-25	19,390	3,04,202	65,901	11,842	7,687	8,305	4,18,579
	1925-26	14,182	3,37,856	74,099	18,021	8,751	7,096	4,61,156
	1926-27	15,275	4,38,829	26,433	26,829	5,384	8,156	5,20,906

Statement showing expenditure at the various ports from 1922-23 to 1926-27.

Items.	Bombay.	Calcutta.	Madras and its outports.	Rangoon and its outports.	Sind.	Chittagong.	Total All-India.	
Pay of officers of the Imperial Customs Service.	1922-23	1,00,113(a)	1,17,094	57,977	63,558	55,578	10,947	4,05,267
	1923-24	1,04,476	99,924	57,528	68,422	60,970	17,587	4,08,907
	1924-25	1,10,828	1,45,505(c)	59,447	80,082(e)	67,550	9,487	5,72,899
	1925-26	1,09,435	1,74,921	67,748	90,984(e)	62,901	12,110	5,18,099
	1926-27	1,49,645(b)	1,81,748(d)	60,211	92,774(e)	75,001	11,990	5,60,029
<i>Pay of establishment.</i>								
Appraisers	1922-23	2,41,544	1,72,716	49,305	56,206	1,02,282	3,652	6,25,705
	1923-24	2,39,870	1,70,338	65,108(g)	58,477	84,546	3,612	6,21,951
	1924-25	2,56,419	1,75,214	72,075(g)	56,437	1,05,398	4,247	6,89,790
	1925-26	2,50,280	1,64,793	73,932(g)	53,555	1,06,152	3,959	6,52,671
	1926-27	2,21,815	1,61,014	81,074	55,719	1,09,483	4,199	6,33,304
Preventive Officers	1922-23	4,11,564	6,68,599	1,06,639	2,86,323	1,26,643	33,372	1,673,140
	1923-24	3,93,284	7,00,246	1,46,683	2,94,599	1,21,570	32,943	1,688,725
	1924-25	4,03,709	7,46,815	1,53,169	2,94,700	1,27,744	32,844	1,758,781
	1925-26	4,11,211	7,91,517	1,52,915	2,93,970	1,32,123	32,970	1,814,706
	1926-27	4,18,890	7,95,150	(i)88,601	(j)2,95,329	1,39,696	37,144	1,774,610

(a) Includes Rs. 5,677 on account of the pay of Mr. R. W. Maidment, an Assistant Collector on the local cadre.

(b) Includes 36,878 on account of pay of other gazetted Officers.

(c) Includes Rs. 13,158 on account of pay of other gazetted officers. (d) Includes Rs. 47,690 on account of pay of other gazetted officers.

(e) Includes also pay of other gazetted officers.

(f) Does not include cost of temporary establishment, the cost of which was as follows during the 5 years ending 1926-27 :-

1922-23	..	..	..	..	..	..	..	38,849
1923-24	..	..	..	..	..	..	..	68,422
1924-25	..	..	..	..	..	..	..	63,203
1925-26	..	..	..	..	..	..	..	52,446
1926-27	..	..	..	..	..	..	..	45,192

(g) Includes pay of gazetted Preventive officers.

(h) This includes pay of Inspectors, Assistant Inspectors and Sub-Inspectors at Outports.

(i) Includes pay of Inspectors only of outports.

(j) This includes pay of Inspectors.

Statement showing expenditure at the various ports from 1922-23 to 1926-27.

Items.	Bombay.	Calcutta.	Madras and its outports.	Rangoon and its outports.	Sind.	Chittagong.	Total. All-India.	
Ministerial officers	1922-23	3,77,496	3,60,976	2,17,503	2,33,008	1,44,328	16,199	13,49,510
	1923-24	3,91,180	3,69,503	2,19,305	2,25,797	1,38,839	17,038	13,61,662
	1924-25	3,87,122	3,90,866	2,19,732	2,21,055	1,44,409	18,766	13,81,950
	1925-26	3,95,910	4,15,708	2,25,574	2,24,567	1,46,868	19,849	14,28,466
	1926-27	4,11,203	4,26,753	2,96,903	2,33,110	1,70,241	20,327	15,58,537
Menial Establishments.	1922-23	67,370	51,389	(a)	33,908	22,008	2,426	1,77,101
	1923-24	1,00,265	54,234	(a)	31,891	26,081	2,299	2,14,770
	1924-25	1,03,175	51,913	(a)	31,897	31,732	2,659	2,21,376
	1925-26	1,03,348	59,257	(a)	31,866	32,544	4,155	2,31,170
	1926-27	1,04,185	63,887	(a)	29,306	32,847	4,077	2,34,202
Boat Establishments	1922-23	12,998	42,218	1,024	19,068	11,318	6,229	92,855
	1923-24	(b)21,572	37,058	1,053	21,226	11,022	6,089	98,029
	1924-25	20,136	34,035	914	19,745	11,152	6,146	92,128
	1925-26	20,211	34,546	(c)2,028	14,256	10,640	4,483	86,164
	1926-27	19,978	34,457	1,092	(d)13,956	10,706	4,592	84,781
Customs and Excise Laboratory.	1922-23	1,644	23,462	..	..	..	..	25,106
	1923-24	4,163	24,713	..	..	..	..	28,876
	1924-25	4,085	25,966	..	..	..	..	30,051
	1925-26	4,357	29,340	..	..	..	..	33,197
	1926-27	4,065	30,430	..	..	..	..	34,495
Overtime and holiday allowances.	1922-23	1,90,681	2,89,520	56,364	82,320	41,022	14,931	6,74,838
	1923-24	1,89,113	2,97,008	53,908	83,622	56,509	11,267	8,21,449
	1924-25	2,46,136	3,14,676	76,356	1,28,172	77,178	12,001	10,03,299
	1925-26	2,49,025	3,04,810	79,010	1,48,489	85,865	8,754	10,58,722
	1926-27	2,30,411	(e)3,32,670	79,352	1,32,772	84,060	8,686	8,67,951
1922-23	10,984	4,725	17,817	4,617	1,304	1,437	40,884	

Travelling and tentage allowances.	1923-24	9,663	4,102	14,497	3,235	3,196	..	34,693
	1924-25	8,107	6,846	16,756	3,806	3,134	1,134	39,783
	1925-26	12,022	5,643	15,717	5,400	4,100	217	43,099
	1926-27	13,642(f)	7,662	12,215	5,970	4,714	..	44,223
Compensatory allowances.	1922-23	..	30,491	13,005	25,045	49,392	..	1,17,933
	1923-24	5,304	28,399	6,974	24,722	30,649	..	96,048
	1924-25	10,269	19,841	9,899	25,227	25,998	..	91,234
	1925-26	12,039	25,328	7,313	25,724	30,104	566	1,01,076
	1926-27	11,320	19,331	6,750	20,869	20,201	1,620	80,091
Rewards ..	1922-23	12,604	41,893	(g)	8,687	7,200	10	69,894
	1923-24	16,388	44,198	(g)	9,203	18,569	17	88,375
	1924-25	38,944	64,769	(g)	9,757	27,000	452	1,40,912
	1925-26	29,011	59,756	(g)	5,226	10,783	136	1,04,912
	1926-27	25,079	47,636	2,324	4,570	8,576	568	88,753
Uniform allowances	1923-23	..	21,293(i)	..	6,716	..	420(h)	28,429
	1923-24	N/A	22,291(i)	..	6,868	..	300(h)	29,459
	1924-25	..	23,010(i)	..	5,159	..	324(h)	28,467
	1925-26	4,850	23,817(i)	1,660	6,757	1,620	1,085(i)	34,939
	1926-27	10,090	25,367(i)	3,554	5,074	3,810	1,400	49,295
Purchase and repairs of boats.	1922-23	29,295(j)	42,558	351	2,779	17,611	245	92,839
	1923-24	13,508(j)	34,944	436	2,067	17,980	1,211	70,446
	1924-25	6,493	29,433	613	1,524	7,696	2,195	48,024
	1925-26	8,515	66,165	731	1,400	8,648	1,317	87,132
	1926-27	2,364	37,995(k)	1,199	571	502	8	42,639

(a) Figures not separately recorded, included under ministerial establishment.

(b) Increase due to inclusion of temporary and personal allowance into pay.

(c) Includes charges on account of Motor Launch Establishment and Boat Establishment.

(d) Includes temporary establishment.

(e) Increase due to greater shipping activities and larger payment of overtime fees.

(f) Includes Rs. 1,329 on account of cost of passages.

(g) Figures included under compensatory allowances.

(h) Represents clothing charges of the menials.

(i) Represents the uniform allowance of the Prev. officers and clothing charges of the menials.

(j) Total expenditure under the old head ' Boat stores and Repairs ' as the revised classification was not followed then.

(k) Decrease due to the absence of special items of expenditure as noted in the previous years report.

Statement showing expenditure at the various ports from 1922-23 to 1926-27.

Items.	Bombay.	Calcutta.	Madras and its outports.	Rangoon and its outports.	Sind.	Chittagong.	Total. All-India.	
Stores and equipment for boats.	1922-23	25,555	..	..	Expenditure included in the preceding head.	105	25,660	
	1923-24	26,202	..	..		266	26,468	
	1924-25	7,492	23,919	..		429	31,840	
	1925-26	4,911	21,697	..		416	27,024	
	1926-27	3,900	20,382	..		142	5,701	30,496
Other supplies and services.	1922-23	..	..	5,292	..	420	5,712	
	1923-24	1,350	..	15,388	428	300	17,466	
	1924-25	8,745	..	3,336	6,856	435	19,792	
	1925-26	1,343	..	..	32,984	..	285	34,612
	1926-27	2,299	..	40	11,367(l)	86	387	14,179
Contingencies	1922-23	37,769	94,997	34,861	34,674	20,938	3,235	2,26,474
	1923-24	38,298	77,561	32,047	36,048	25,540	7,829	2,09,494
	1924-25	34,531	75,234	36,878	32,064	26,563	4,504	2,09,774
	1925-26	91,892(n)	94,423	35,199	41,737	52,819(o)	4,700	3,20,770
	1926-27	49,157	85,413(m)	39,414	49,962	36,059	3,698	2,63,701
Land Custom Charges.	1923-23	..	..	1,05,300	..	..	..	1,05,300
	1923-24	..	..	1,38,125	..	..	..	1,38,125
	1924-25	..	..	1,56,119	..	..	..	1,56,119
	1925-26	..	..	1,93,404	922	..	..	1,94,326
	1926-27	..	..	1,89,898	802	..	..	1,90,700
Compensation	1922-23	..	..	4,84,042	..	..	..	4,84,042
	1923-24	..	..	4,62,204	..	..	..	4,62,204
	1924-25	..	..	5,58,295	..	..	..	5,58,295
	1925-26	..	..	7,43,762	..	..	..	7,43,762
	1926-27	..	..	9,17,523	..	..	..	9,17,523

Establishment charges paid to other Government Departments.	1922-23	2,52,255	..	..	..	..	..	2,52,255
	1923-24	2,40,898	..	..	..	..	..	2,40,898
	1924-25	2,38,376	..	5,060	..	..	..	2,43,436
	1925-26	..	..	8,249	..	..	..	8,249
	1926-27	..	..	23,314(p)	..	..	..	23,314(p)
Grants-in-aid	1922-23	37,157	(r)	..	59,998	2,520	..	99,675
	1923-24	36,583	(r)	..	46,400	2,520	..	85,503
	1924-25	25,200(g)	44,780	..	27,360	3,520	..	1,00,860
	1925-26	20,200(g)	51,540	3,000	34,280	3,520	..	1,12,540
	1926-27	20,200	47,040	3,000	(e) 16,685	5,520	708	93,153
Steam Launch-charges.	1922-23	..	..	..	89,828	..	..	89,828
	1923-24	..	..	..	65,585	..	..	65,585
	1924-25	..	..	..	86,243	..	..	86,243
	1925-26	..	..	..	79,349	..	..	79,349
	1926-27	..	..	..	71,287	..	..	71,287

(i) The increase in 1925-26 is due to the purchase of steel furniture to Rangoon Custom-House.

(m) Includes purchase price of the electric tabulating and sorting machines.

(n) Decrease due to the cost of printing of the seaborne trade having been reduced from Rs. 7,815 in 1925-26 to Rs. 296 in 1926-27.

(o) Increase in expenditure is accounted for by the following items:—

Rs. 2,000 for purchase of a Remington Accounting machine.

Rs. 13,500 arrears of water supply charges for six years.

Rs. 3,000 revision in the rate and cost of cloth for uniforms for peons.

Rs. 9,000 for steel shelving and furniture.

(p) Includes charges paid to the Chemical Examiner to the Government of Madras for testing Customs samples.

(g) Includes Rs. 720 as payment to customs clerks.

(r) Figures included under overtime and holiday allowances.

(e) Decrease due to the payment of the second half yearly grant from the surplus investments of Sunday labour fees.

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CHAPTER I.

The Long Lane.

It is trite and commonplace to speak of the importance of a properly devised educational system; and it is equally common knowledge that the defects of an educational system react disastrously on the progress of a community. It has been our task, after an investigation of the activities at work in the English country-side, to examine again the position of education in the rural areas of the Punjab. The problems which have been placed before us are of vital importance to the development of the province; and that importance has been emphasised by the opinion expressed in the *Technical Survey of Agricultural Questions* (League of Nations publications) that those countries prove most advanced in agriculture which have been most successful in creating a rural atmosphere in their schools.

2. *An unsuitable system.*—For many years the Punjab has been uneasy about its educational system. From interested amateurs there has been an increasing demand for vocational training, but the champions of that demand are often forgetful of the fact that, to be successful, vocational training should be based on a sound and suitable measure of general training. Mr. H. Calvert, I.C.S., author of “*The Wealth and Welfare of the Punjab*”, Registrar of Co-operative Societies and now a member of the Royal Commission on Agriculture, and Mr. M. I. Darling, I.C.S., author of “*The Punjab Peasant in Prosperity and Debt*”, have emphasised the economic evils which result from an unsuitable system of education. In his Educational Report (Bureau of Education, No. 3 Mr. H. G. Wyatt, I.E.S., late Principal of the Central Training College, Lahore, and sometime inspector of schools, has declared that in our educational system we have created a vicious circle of urbanism. From time to time in the past, the Department of Education has undertaken reforms which have aimed at rendering vernacular education of greater value to the peasant. A review of some of these experiments and a study of the causes of their success or failure is necessary to prepare the way for new developments.

3. *Zamindari schools.*—Before the beginning of the present century, there are records of only one serious endeavour to introduce a rural influence into village schools, and that attempt most instructively failed. Old reports tell us that in 1886-87 when additional funds were placed at the disposal of district boards for primary education, it was stipulated by the Punjab Government that a portion of those funds should be expended on the establishment of a new type of village school in every district. These were called “*Zamindari Schools*”, and were to be of a much simpler kind than the ordinary primary schools in that they were intended to meet the special requirements of village people. The curricu-

lum was therefore limited to reading, writing, and arithmetic, the latter being taught according to Indian custom. In order to prevent the boys from losing touch with field occupations, a complaint which was often levelled against the ordinary schools, it was provided that boys should attend only for one school session a day, in the morning or the evening. Another important provision was that the zamindari school was divorced very largely from the ordinary scheme of education, and its pupils were not prepared for admission to schools of higher education. High were the hopes that the zamindari school would prove itself of great benefit to village folk and be much appreciated by them. The Department of Education was of opinion that, at a later date, one of these schools should be established in every tahsil. The Punjab Government was also in strong support of the experiment and declared in an important resolution that—

“The Government has a right to expect that all officers will endeavour to promote education among the backward classes generally, but the agricultural classes have a special claim. The present scheme, though providing for the elementary education of their children, will not prevent them from still working in the fields; and, in these circumstances, His Honour considers that all the influence which officers of Government and leading men can exert can be safely applied to secure attendance.”

4. Although the experiment was taken in hand with enthusiasm in several districts, the high hopes were not realised. Indeed, the experiment was doomed to disaster, as will be seen from the official records:—

“By the end of 1892-93, there were 213 zamindari schools in the province, and 6,940 pupils enrolled in them, but from that time they began to decline; and at the end of 1898-99 there were only 192 schools and 5,962 pupils, and they have since gone down somewhat further. On account of the decline which was attributed to dislike on the part of the people, the matter was laid before the provincial educational conference. The conference by a small majority recommended that the zamindari schools should be converted into ordinary schools as that was what the people wanted, and not a type of school specially suited to their requirements as villagers.”

5. *Causes of failure.*—The collapse of the zamindari school, though a matter of keen disappointment to its supporters, is most instructive to the student of rural education to-day. Perhaps the most potent causes of failure were the qualifications and the inclinations of those in whom rested the teaching and the inspection of these schools. A scrutiny of the personnel of the Education Department between 1887 and 1900 would probably support this contention. From what some of our older Indian colleagues have told us, it would appear that the Indian inspecting staff was almost

entirely urban in its outlook, and largely of one religion. This, in itself, must have been prejudicial to the progress of rural education in the eyes of the peasantry. It is but natural, therefore, that the teachers and inspectors of these schools were convinced that reading, writing, and arithmetic were beneficial in themselves to the peasant, and that there was no need of harmonising the teaching of these subjects with the environment of the pupils. Nobody seems to have considered the problem of adapting the teaching of these subjects to the improvement of agriculture and to the atmosphere of an Indian village; nor do we find any proposal that the curriculum should be altered in such a way as to encourage boys to improve their capacities as tillers of the soil. Nowhere, again, is there even a hint that the school should be of benefit to villagers in general by means of adult teaching or propaganda work in public health, agriculture, or the like. The zamindari school was the child of the Education Department; the officers of the other beneficent departments do not appear to have been interested in its welfare; nor was any effort made to interest them.

6. There were some experienced officers of Government, however, who not only appreciated the possibilities of the zamindari school, but also realised the general importance of rural education. At the very time when the zamindari school was hastening to its doom, Captain Fox-Strangways, Deputy Commissioner, Muzaffargarh, suggested as minor improvements in these schools the substitution of mahajani symbols and methods for the unsuitable arithmetic which was then in vogue, and the addition of mental arithmetic with the object of assisting the zamindar of the future to check the money-lender's account. He broke new ground when he suggested that a Punjab Manual should be prepared to enable boys to understand village revenue papers, and that for this purpose increased attention should be paid to the village map and its methods of construction. But Captain Fox-Strangways fully realised that these were at best minor suggestions for the improvement of a school, whose very existence and value were in serious doubt. He saw clearly that the problem was of far greater importance than the mere success or failure of the zamindari school, and that the real question was that of popularising and vitalising the education of the countryside. To his informed and original mind, the substitution of Roman Punjabi for Urdu as the medium of instruction was of vital importance; and he supported his opinion by sound and convincing arguments.

7. About the same time, there was another soldier-civilian, Lt. A. C. Elliott, Deputy Commissioner, Gujrat, who knew the peasant and strove for his uplift. In an illuminating letter which was addressed to the Director of Public Instruction, he expressed the following opinions:—

“ Other reasons that prevent zamindari schools from flourishing, I have found to be these. Few zamindars send their sons to school except with the express intention of giving them an education to lift them out of their father's sphere

of life, not realising that they will thus become unfitted for the work to which they were born, and that Government employ cannot be found for all. The son goes to a zamindari school for five years, and is then eligible for admission only to the fourth class of a primary school and finds himself at the bottom of that class. Thus, the zamindar argues that if after five years in a zamindari school, he is only fit for the fourth class of a primary school, why send him to a zamindari school? The average zamindar is too conservative and apathetic in himself, and is much in the hands of the sahumars. The latter feel that if the village school is a zamindari one, their own sons will be handicapped in education. They therefore represent the zamindari schools in a bad light, and the dissatisfied and ignorant peasants refuse to support the zamindari schools and send their sons to the nearest primary school."

Thorburn 'The Punjab in Peace and War' has voiced the discontent of the rural population when it saw the quicker witted urban making high profits out of improvements which the Government had planned for the benefit of the farmer; this discontent was apt to make folk suspicious of the zamindari school.

8. Mr. Elliott's explanation of the sahumar's attitude is interesting. It may account for the opinion so widely expressed to-day by those who do not understand, or have little sympathy for, rural education that English is necessary in rural schools, because it is only by a thorough knowledge of English that a zamindar can obtain a wider knowledge of scientific agriculture.

9. Mr. Calvert and Mr. Darling support Mr. Elliott's statement about the release from labour when they remind us in forceful language that the main effect of an urbanised system of vernacular education is the determination of the pupils to do no work on the land when once they have wielded a pen, and that our schools are sucking the best brains and initiative of the village from the chief industry of the province. This has been the result of education throughout the world; and the harmful process has only been checked successfully by the creation of a rural atmosphere in the village school, by linking up its teaching with those forces which should uplift the countryside, and by improving the economic prospects of agriculture.

10. *Kheti in the school*.—At the time when zamindari schools were in a state of decay, Government made another attempt to give that vitality and environment to the curriculum which are essential to success. Agriculture was included as a subject in vernacular schools between 1898 and 1902. It was ordered that certain periods in the time-table should be set aside for what came to be known as *kheti*; and a small book was prepared on the subject, which was regarded as the outward and visible sign of the new and spiritual grace which was to pervade the countryside. It is an az-

ing now to find how dim is the memory of this effort among men who were serving in the Department during the years in which kheti was included in the syllabus. As a subject it was probably still-born, while the book was regarded as an ordinary class reader and thus as an irksome addition to the work of the apathetic teacher. Teachers and inspectors alike were incompetent to prevent such a travesty of education. The outward form of the subject and the glamour of the new reader may have appealed to a few, but all thought only of the class-room and all forgot the application of the lesson to the peasant and the land. Mr. Wyatt's vicious circle had been established, and the mental attitude of all had been urbanised by their own education and by the petty routine of their official duties.

11. *Kindergarten and handwork*.—Running parallel in time with this attempt to teach agriculture and to vitalise the rural areas by the reading of a book, two other movements developed in connexion with rural education; first in the normal schools and then in the village schools themselves. Both had their genesis in the Central Training College, Lahore, then perhaps the most urban of educational institutions. It was decreed that kindergarten work and simple manual occupations connected therewith should be emphasised in rural as well as in urban education. Text-books were written on the subject, the same for town and country. It is perhaps correct to say that the original purpose of kindergarten was the introduction of the play element as a means of education for the town-bred child who has little or no opportunity of playing in a garden. The very name of this form of education might have suggested to the Department that the kindergarten of the village school should be the garden, yet it has taken a quarter of a century to realise this vital fact.

12. The development of kindergarten teaching in normal and village schools is interesting as an illustration of the almost inevitable results of introducing novel subjects where the spirit underlying their practice and the purpose of their introduction are not understood by those who teach and by those who inspect. Whether or not the spirit of kindergarten ever entered the village schools, the actual practice rapidly degenerated. Gaudily decorated cardboard blocks and the like were the chief object of the activities of the kindergarten class throughout the year. The more gaudy the blocks and the squares, the better the report.

13. *Nature study, drawing and manual training*.—The second attempt was aimed at giving a definite trend towards nature study in the object lessons; but the result was farcical. This is not surprising as those who trained the teachers and those who inspected the training had never collected butterflies and birds' eggs nor studied trees and flowers as a hobby. A little later, well-devised syllabuses in manual training and drawing were prepared. They were not successful because they were on too ambitious a scale and because they ignored the difficult conditions of work in village schools.

14. *A composite subject.*—About 1915-16 there was another interesting and instructive attempt to ruralise a section of the curriculum. Object lessons, nature study, general elementary science and geography were grouped together, quite rightly; and an effort was made to frame a syllabus covering the useful parts of all these subjects from the early stage of nature study and object lessons to the point at which geography and science branch out into full subjects. This syllabus is theoretically still in force. It looks well on paper, but has failed in its purpose. The reasons for failure are manifold. The compilers of the syllabus did not consider the sciences concerned from the aspect of agriculture, geography, sanitation and so forth, but were content to draw up a logical syllabus of the sciences and to make occasional reference to their practical application. The correct course would have been to give full instructions for the proper application of the teaching. But, even had this been done, there was scarcely an inspector or a teacher who could grasp the spirit of the new learning. In consequence, masters took the line of least resistance; they taught text-book science and ignored the practical application.

15. *School farms.*—Soon after the War, the Department inaugurated a reform far more important than appeared at the outset. It will therefore be convenient to describe this reform by quoting extracts from a departmental circular of 1923, in which the main principles of the reform which was initiated in 1918 were reviewed and discussed.

“ In the first place, it was decided to include and to provide for teaching in agriculture in the ordinary vernacular middle schools of a special and a separate type. The aim was, therefore, to enrich the middle course in rural areas by the inclusion of agricultural training and as an accessory to the general subjects taught in these schools. In the second place, having declared its educational objective in inaugurating these schemes, the Punjab Government decided that the training should be of a practical as well as of a theoretical nature. For the fulfilment of this object, it was proposed to attach to thirty vernacular middle schools farms of about three acres each. In the third place, the aim being mainly educational rather than agricultural, it was decided that the teaching should be conducted by specially selected and trained teachers of the senior vernacular grade rather than men with agricultural qualifications and without experience in the art of teaching.”

New ground was thus broken. At long last, the educational authorities realised that training in agriculture was no longer to be regarded as a mystery and as something separate from village conditions, but that it was the corner stone of the temple. In the next place, the little school farms and minute garden plots opened up vistas of future development and progress, in which the village school would cease to be a home of meaningless instruction im-

parted by an alien and unsympathetic teacher, and would become a village institution, the centre of its hopes and the rallying point of all beneficent endeavour.

16. *Early difficulties.*—The new experiment, however, was faced at the outset by many difficulties and underwent many vicissitudes. At first, inspectors were inclined, mainly through lack of experience, to select those vernacular middle schools where land was cheap rather than those in which the majority of the boys were agriculturists and thus more likely to benefit by, and to appreciate, training in agriculture. They failed to realise that the quality of the pupils is far more important than a cheap investment. Given a large majority of agriculturists, it is not difficult to make a school farm beneficial alike to its pupils and to the neighbouring peasantry. Again, in India as in all other countries of the world, the high hopes and ideals which were so prominent in the years immediately succeeding the conclusion of the War, were soon dimmed and blunted by the most acute financial stringency. Very few farms could therefore be started during those lean years; and recourse was made to the institution of garden plots instead of school farms. Difficulties also arose in framing the time-tables, especially as optional English and agriculture are strange bedfellows. Unfortunately, the former is usually the more popular. An urban-minded headmaster is only too prone to fix his ideals in an impoverished high school with its urban teaching and its urban outlook rather than in a vernacular middle school with its smiling farm and with its courses tuned in harmony with rural life and progress. There have been other difficulties. District inspectors, well settled in a rut, have not been always zealous to introduce into the curriculum a subject uncongenial and unfamiliar to them, while ignorant conservatism has sometimes led district boards to stand in the way.

17. *Success.*—Fortunately, however, the experiment has stood the test and Government is so convinced of its success that it has taken over practically the whole cost of establishing these farms. (Appendix A). At the moment of writing there are sixty farms and sixty garden plots. In addition to these, many primary schools have well-kept little gardens the trend of whose development is not yet obvious from an educational point of view. There is much room for experiment and guidance. Here a farm has led the villagers to try improved seed and implements; there a farm instructor has advised the neighbouring peasantry about the cultivation of their lands. The recent reports of the agricultural inspector provide hopeful reading, and a couple of extracts have been made at random.

“ At Baddowal (Ludhiana district) the experience gained by the growing of potatoes, garlic and cauliflowers has been so successful that a few of the zamindars have begun to grow these crops for the first time in history, and good profits have accrued to them. This has served to extend the cultivation of these crops in the neighbouring vil-

lages as well. I consider this an achievement because the Hindu cultivators of these villages considered the growing of vegetables as something derogatory to their sense of self-respect."

And again:—

"At Kot Sultan, in the Thal tract, the village zamindars used to ridicule the idea of starting a school farm with the view of bringing about an improved production of crops. The same zamindars now look on the distinctly superior crops grown on the farm with appreciation. Potatoes, cauliflowers and other vegetables have been successfully grown on that farm, and this has aroused feelings of wonder among the local people who believed that the growing of vegetables was impossible in the sands of the Thal. In the very first year in which the farm was started, the wheat crop could not be grown without heavy application of manure and without less than fourteen waterings, the soil being almost incapable of retaining moisture, but by persistent cropping and judicious treatment of the soil great improvement has been effected. This year, a fair crop of wheat has been obtained from the same soil without any application of manure and with only five waterings."

This record of progress points clearly the way before us. If every vernacular middle school has a good farm, then the process of ruralising village education would be within reach of success.

18. The high school farms, on the other hand, were doomed to failure as the subject of agriculture was chained to the chariot wheels of the Matriculation examination and thus was regarded as a soft option and one separate from practical application. Moreover, the purchase of farms in thickly populated urban areas was prohibitive. It is only after the provincialisation of a number of high schools in rural areas that the scope of such training in high schools has been realised, though only now but dimly. Divorce agriculture from the Matriculation, banish it from the class-room, and let it be regarded by the pupils as a means of healthy recreation and interest. In a high school, agriculture should be the equivalent not of geography or Persian, but of hockey or football.

19. *Lessons from the past.*—In conclusion, it will now be appropriate to summarise the causes of success and failure for future guidance.

(a) Zamindari schools failed because they were divorced from the ordinary scheme of education, they did not lead naturally to higher education, and were therefore distrusted by the villagers. They also accentuated future difficulties by making urbans suspicious of reform in rural education.

(b) *Kheti* failed because it degenerated into a book subject and nobody saw that it must be made a practical subject.

(c) Object lessons and nature study failed because normal school staffs were incapable of teaching them intelligently, and the inspecting staffs had no knowledge of their real purpose.

(d) Kindergarten failed because it was an attempt to introduce into the village a system that had been highly specialised for urban schools in the industrial West. Moreover, there was nobody capable of maintaining the spirit of the system at the time when its form was being made suitable to the children of peasants.

(e) The 1915 attempt at a "composite subject" syllabus failed because the point of view of the authors was academic, while normal school and district staffs were incapable of developing the practical and rural side at which the author could only hint.

(f) School farms have not failed because the innovation was so complete a break with the past that some of the teachers and inspectors were dragged out of the old rut, because there is an expert agricultural inspector, because there are specially trained teachers, and because neighbouring farmers have been interested in their welfare by the simple fact that the farms have been useful to them.

20. Mr. Wyatt (*op. cit.*) has given us a more general summary of similar purport; a few extracts will be of interest.

"Syllabus and text-books compiled for the purpose may be of some help, but what the missionary (*i.e.*, the educational reformer) has to impress on the teachers on the spot is not how to teach *from* a text-book but how to teach *off* it, how in this subject and in that to think first of the details of the pupils' daily life, and then how geography, the 3 R's, nature study, manual occupations can be so taught as to enlighten and give significance to those details."

And again:—

"The tragedy of education is that, however high and true may be our ideals, at the present they always break down at the teacher."

Elsewhere, Mr. Wyatt speaks of the teacher as the essential pivot of any educational system, and on several occasions emphasises the prime importance of the supervising staff of inspectors. Mr. Wyatt's words are at once an implicit criticism of past endeavour and a clear indication of future direction. At last, the turning of the long lane was in sight.

CHAPTER II.

The Turning.

A changing outlook.—The experiments which have been reviewed in the previous chapter have a common feature in that they were all initiated from headquarters, were carried out by official agency and were given provincial application. After the inception of the political reforms in 1920, there was a great change in the outlook. Whether this was a case of "*Post hoc et propter hoc*" or "*Post hoc sed non propter*" is not material to the present inquiry; but the change is all important.

2. In the first place, the Education Department gained an entirely new conception of its duties. It is significant that in his evidence before the Lee Commission a Director of Public Instruction from another province implied that because the recognition of schools rested with the local university, inspectors of schools had little scope before them. It is true that inspectors in the Punjab have never interpreted their duties in so narrow a spirit, but at the same time until about 1920 members of the inspecting staff were so deeply concerned with class-work and, in particular, with the class-work of Anglo-vernacular schools and with the improvements of English teaching, that the boy within the compound absorbed their whole attention. True, there were night schools, but these were city schools with a curriculum practically identical with that of the day schools of similar grade. The angle of vision then underwent a startling change. The full dress inspection followed by pages of detailed criticism lost popularity; inspectors were ceasing to be chiefly examiners and were becoming more and more clearing houses of new ideas picked up in school and out, on deputation in foreign lands, and on home leave, in conversation with all sorts and conditions of men, in the reading of books and pamphlets. Annual reports from the five divisions during the last six years have achieved almost historic significance. The inspection staff had turned its eyes from the boy at the desk to the boy in his environment; and then to those dimly envisaged inhabitants of that environment, fathers and big brothers. No thinking men could see these without feeling deeply that the duty of an Education Department is to seek out those that sit in darkness and to give them light.

3. Coincident in time and probably in origin, there came a change in outlook at the headquarters of the Department. In spite of the vast labours arising from the policy of rapid expansion and from the application of compulsion (Appendix B), the attention of the headquarters staff was turned to the duties of the Department in promoting the welfare of the community as a whole; and the clearing house function of headquarters was developed to an extent hitherto unknown in the Punjab. The intense activity of the last few years is recorded in a series of ministerial circulars which would have proved strange reading to those who were at work in 1919.

4. *Consequent developments.*—We cannot attempt to recount chronologically the development of work in the five divisions, but it is symptomatic of the new order and of the new spirit that each division has made its own contributions. Indeed, it is worthy of note that many experiments have been initiated by individuals and therefore have been applied in the first instance to small areas. We have therefore made no effort to make a complete record of these developments, but merely to give illustrative types; nor is any comparison of values implied in the order in which they are mentioned. We assume that those who read this report are familiar with the evils which the various experiments were designed to combat. We know, and would have others realise, that inspectors and masters of all grades have suggested and borrowed ideas freely among themselves, and that some of the most helpful efforts have been originated by the younger men.

5. These were times of rapid expansion, the enrolment of pupils being increased from 556,989 in 1920-21 to 1,062,806 in 1925-26. One of the pleasing features of this marked increase is that it was effected by a consolidation and an expansion of the existing schools rather than by a multiplication of new schools. By this means, the unsatisfactory type of one-teacher school has been very largely eliminated, and the number of lower middle schools with six classes have been largely increased. An even more important feature of recent policy in connection with the particular matter under review has been the deliberate attempt to encourage backward and rural areas. This encouragement has been brought about in many ways. To base grants on expenditure is merely to accentuate the difference between rich and poor, between progressive and backward. Grants are therefore assessed with reference to the needs rather than to the resources of each district. In accordance with this principle each district is graded. To a rich district 50 *per cent* of its additional approved expenditure is given in the form of a maintenance grant, but to a poor district anything between 50 and 90 *per cent* is awarded. Encouragement is also given to those resident in backward areas to come forward for training as the village teachers of the future. In this connection, it should be remembered that a teacher from a progressive area is reluctant to teach, and is usually unsuited to teaching, in a backward area. Similarly, a young man residing in a backward area is equally reluctant to go far afield for his training. A training institution in a backward area would soon serve its purpose and its utility would come to an end. The device of attaching training units (a unit is a class of forty students) to high schools in backward areas has gone far to meet the demand for locally trained teachers in those areas. Other means of encouraging the backward have been the provincialisation of high schools, a better and more equitable distribution of facilities for Anglo-vernacular education, and the institution of intermediate colleges.

6. *Greater reality.*—In the matter of school work proper, there has been an increasing determination to present education to the

pupils in a new light. Schooling has thus become less of a mystery and more of a reality. For example, when the passing out test of the fourth primary class (only too often the final stage of education for the boys) was remodelled on utilitarian lines, the boys were tested in the ability to write, address and read post-cards, read simple printed matter of general interest, fill in money orders, write, sign and understand a receipt. Again, to bring the primary curriculum and the spirit of kindergarten into contact with the facts of life the project method was introduced with some measure of success.

7. Reference has already been made to the introduction of agricultural training by means of small farms and garden plots. Other means have also been adopted to enrich the courses and to provide a better and fuller training for meeting the problems and difficulties of life. Manual training centres have grown apace, but there is much room for improvement in the experience and capacity of the instructors. Science laboratories have been improved, mainly under the guidance of the Central Training College. Much greater attention has been paid to the oriental side of the school library and to general reading in the classics and the vernaculars. But the main lines of improvement have been in the lives of the pupils outside the class-room. School gardens and the planting of many trees and flowering shrubs have beautified the boys' surroundings. Health and physique have been improved by the provision of meals at school. The 'play for all' movement has risen on the embers of the 'tournaments for a few'. Plague has been grimly fought by district inspecting staffs and village schoolmasters. Co-operative supply, savings and compulsory education societies have sprung up under our auspices. The Warden of Fisheries has lectured on birds, beasts, and fishes in our school buildings to audiences collected by our staffs. Infant welfare authorities have utilised our varied resources for their work. Singing has been revived; and concert parties have attempted to lighten the dulness of village life. Above all, the Boy Scouts have already made a deep impression on the life of the province. They have been the means of affording to the boys good and healthy recreation; they have instilled in them a love and a desire of service to the community; and it may well be that, in the fulness of time, they will counteract the ugly strife of communal hatred.

8. *Ruralising the curriculum.*—These are but examples of individual and official efforts to give vitality to our educational system. In 1923, the Ministry of Education appointed a committee to consider the adaptation of the courses in rural schools to rural needs and requirements. The main conclusions of the committee were as follows:—

- (i) In regard to primary schools, the subject matter taught and the methods of instruction pursued should be such as to bring the work in a primary school into the closest relation to the life and experience of the pupils. In the second place, the acquisition of suitable knowledge

and the attainment of literacy should be the main object of the course. The central subject should therefore be the reading lesson supplemented by oral instruction, which should have the dual object of imparting to the pupils the capacity to read and to understand simple books, and also of making them familiar with such useful and general knowledge as would equip them for a fuller and a wider life than is now possible with the present courses and rigid methods of teaching.

- (ii) In regard to middle schools, the central subject of study should be that of rural science, which should co-ordinate and vitalise many subjects already included in the curriculum. It would therefore embrace physical geography, local geography, agriculture, rural economics (mainly the elementary principles of co-operation), rural hygiene, sanitation, and elementary civics.

9. These proposals represent a notable advance in the scheme of rural education, but their fulfilment is not yet within sight. The immediate preparation of revised courses and curricula in accordance with the proposals of the Committee and, still more, the publication of new text-books in conformity with those revised courses would have been fatal to success; and yet another addition would have been made to the long list of failures in the past for the simple reason that the limited qualifications of the village teachers had been overlooked. In the matter of the text-books, moreover, vested interests would have been created with the result that the upholders of those interests would have been added to the forces of the opponents of reform. Again, as we shall often have occasion to represent, it is not so much the courses and text-books which matter, but rather the interpretation of those courses and books. It is the teacher whose task it is to make that interpretation, yet there were but few of the village teachers of the Punjab who then understood the spirit of the new learning.

10. *Moga*.—The decision to postpone the acceptance of the Committee's proposals and to concentrate on a wiser selection and a more suitable training of the village teachers of the future was therefore momentous in the annals of Punjab education. Moreover, the province was fortunate in that a small band of Christian missionaries had been thinking of the problems of rural life and conditions in general and of the lot of the Indian Christian villagers in particular. The genesis of this inspiration was in all probability a remarkable report written by the Village Education Commission, which was appointed some years ago by the Central Council of Christian Missions. The result has been the middle school and training classes which are maintained by the American Presbyterian Mission at Moga. This remarkable institution owes its success to the late Mr. R. H. Carter, its founder, to Mr. W. J. McKee, and to the present Principal, the Rev. A. E. Harper. A full account of its activities will be found in Appendix C to this report. It is sufficient here to state that the main object of the

training class is to give to a small number of young Christians who have passed through the middle school course at Moga a training of such a nature as will equip them not merely to be efficient teachers, but also (and far more important) to be the rallying points of progress in the villages in which they serve. There is a large farm of some forty acres attached to the institution, and thus the young teachers not only learn the dignity of labour and thus to commend themselves to the villagers, but they also become conversant with improved methods of agriculture and are therefore in a position to help others in the village. With similar objects in view, village crafts are encouraged such as basket-making, charpoy-making, brick-making and so forth. The seed which was planted at Moga some years back is already bearing fruit in the persons of a number of young teachers who are earning the respect of the villagers and who are playing their part in the development of the countryside.

11. *The School of Rural Economics, Gurgaon.*—A little later in point of time but independently of Moga, a similar institution, called the School of Rural Economy, was started under the auspices of the District Board, Gurgaon. At Moga, the inspiration was that of a shrewd and noble-hearted missionary who was working for the good of the depressed classes; at Gurgaon the inspiration was that of a Deputy Commissioner who was determined to lift a backward district from the depths of dirt, disease and poverty. The methods and results, however, are very similar, though the training at Gurgaon is somewhat wider in its application and is linked up more closely with the problems confronting the several beneficent departments of Government. Besides the study of agriculture and the encouragement of village crafts, village sanitation, the theory and practice of co-operative societies, and the encouragement of village games, form part of the training. A fuller account of this remarkable institution will be found at Appendix D to this report. It is sufficient here to say that during the five years covered by his report there has been an amazing development of uplift in the Gurgaon District, to which reference will be made in the final chapters of this report.

12. *Gakhar normal school.*—Subsequent but again similar to the institution of the movements at Moga and Gurgaon, the Education Department determined to take advantage of the experience gained in these two places. Many experiments were being made in the vernacular training institutions of the province, and many of them held out high hopes of success. It was decided, however, to concentrate attention as far as possible to a single institution. The normal school at Gakhar was selected for this purpose because it is within comparatively easy reach of Lahore, and because it possesses fine buildings and some twenty acres of land. Though there is a distinct similarity between the three institutions in method and objective, yet again Gakhar has made its own contribution towards the solution of the general problem. The main object has been so to train the teachers of the future that the

village school shall become a centre of village life and progress. Farm work and village crafts are therefore encouraged at Gakhar; but even more important is the doctrine of service to the village community. With this purpose in view, the students under training face the problems of rural reconstruction by actual and practical work in the neighbouring villages in the matter of better sanitation, the institution and maintenance of co-operative societies, the holding of classes for adults, the encouragement of village games and recreation, and so forth. The infection of Gakhar quickly spread to the other vernacular training institutions in that, to a greater or lesser degree, all such schools are now adapting their methods and objectives to rural conditions.

13. *Adult education.*—Another important innovation of recent times has been the institution of schools for adults. At first, the scope of these schools was limited to a large extent to developing literacy among the peasantry. Ideas have since been broadened, and adult education is now taken to include village games and entertainments, lectures and informal discussions of topics of general interest, village libraries and magic lantern displays; in a word, it comprises all that makes for a happier, healthier, and more prosperous village life.

14. *Rural community councils.*—Much of the advance that has been recorded in this chapter was only made possible by satisfactory and effective co-operation between the several beneficent departments of Government. It was mainly chance friendships which made this co-operation possible in the beginning. As the results were too valuable to be left to chance, a Rural Community Board has been established at headquarters, and in each district there is a District Community Council, the main object of these authorities being to co-ordinate all activities whose object is the improvement of rural conditions.

15. *Encouragement.*—It will be remembered that as we laboured along the lane keen critics of our first attempt, the zamin dari school, were found in deputy commissioners. In our hope that we are at last in sight of the promised land we are fortified by a quotation from another deputy commissioner who in the closing paragraph of his district report for 1924-25 wrote these words:—

“The Education Department co-operates energetically with the district officers in all matters affecting local welfare and sets an excellent example. Indeed in regard to public health, physical training and an intelligent interest in affairs generally the Department are pioneers not only among school boys but among the rural population as a whole; and I have no doubt that if enlightened ideas continue to find better acceptance among the people at large the results will be due in no small measure to the practical and precepts of educational workers.”

CHAPTER III.

Journeyings in England. Guideposts and Friends by the Way.

Needs for future progress.—Our review of forty years' educational effort in the province by no means disheartened us. It was clear that progress had been made and that even with the existing curriculum and staff, the educational system of the Punjab was proving beneficial not only to school boys but also to their parents. Ventures in community work had already shown some hopeful measure of success; and this suggested that such work is perhaps one of the principal functions of a Department of Education. On the other hand, it was felt that much more could be done to improve and to extend every educational activity by the agency of more suitably trained inspectors and teachers, and that experience from outside of India was most desirable.

2. *Our task.*—Thus it came about that we were privileged to spend three months on deputation, during an interval of long leave in England, in making a study of English rural conditions. An important part of our duty was the examination of the curricula, matter and methods of village schools and their teachers and the means whereby village teachers are qualified for their work. Our purpose was also to attempt an analysis of the beneficent institutions at work in the English countryside with a view to adapting as many as possible to the needs of the Punjab.

3. *Fundamentals alike throughout the world.*—In casual conversation with many men we have found a strong conviction that such adaptation must be impossible where conditions are so unlike. We hold a contrary opinion; for there are certain fundamentals which seem common to the peasantry of the world. The Technical Survey on Agricultural Questions (League of Nations Publications) shows that certain defects of education in rural areas are world-wide in occurrence, and also that the lines of reform suggested for the removal of such defects are similar. Thus, for example, from distant Chile the Punjab slogan is repeated that "No village school can fulfil its purpose without a plot of land". Moreover, it will be seen from the following chapters that important problems in the Punjab not infrequently have their parallels in England. We also find that our aspirations are not unlike those of workers in England, and that the Punjab organisation and method are by no means backward in certain matters such as the valuable co-operation which exists between the Departments of Education and Public Health, and the provision which is being made for a suitable training of teachers in village schools. And constantly do we realise how comparatively light would be the task of educational reform in this province, had we men and women in our schools with the personality, zeal, knowledge and skill that now are so often found in the village schools of England.

4. *An itinerary.*—In the three months of work we travelled some thousands of miles by road; and we literally journeyed the length and breadth of the country. A rapid study of rural England is otherwise impossible. Oxfordshire for several reasons took more of our time than any other county. Before the coming of the motors' bus parts of it were curiously isolated. The villagers are often very poor; they are also conservative to a degree. At quite a recent date it might have been classed as a backward area, but now there is active educational development. Central schools are being established; manual training, housewifery, cookery, laundry, agricultural and other courses are being instituted, physical training and games are being thoroughly organised. The influence of the University on the county is of growing importance. There is also close co-operation between the Local Educational Authority, the University Extension movement, the Rural Community Council and Women's Institutes. In this county we had exceptional opportunities not only of seeing things, but also of discussing them with many men and women who are either personally engaged in the work or are watching the march of progress with sympathy and understanding. Other places were visited for special purposes. Kent, a richer and more advanced county, surprised us by the quality of its school staffs, its high level of organisation, its county library system, and the revival of dying village crafts by its Rural Community Council. We went to Cambridge to discuss the village college and to study the system of central schools; and to see something of the course in rural science which has been instituted for country schoolmasters. In a Dartmoor inn we talked of homecrofting and homecrafting with an enthusiastic inspector. In Cumberland, a highly organised county, two rural secondary schools were the particular subject of study. In a Yorkshire dale a rural survey party was watched at work. Many elementary schools were visited, some of them in remote villages; nor were these always the best schools, for at times we asked to be shown the worst for the sake of comparison. This is an incomplete itinerary, but it will serve to illustrate the nature of our studies.

5. *Too short a time.*—Three months proved all too short for what there was to see, and six months at least should have been allotted. The period of three months was suggested by one of the writers of this report, who calculated the time required on the basis of what he saw of English schools in Northumberland, Durham and the North Riding of Yorkshire in 1921. Neither of us realised that the growth of educational and other social activities in the intervening five years had been so great. Moreover, at least a portion of the period of deputation should have been spent during the winter months when the long evenings are utilised for further education. Another matter affected our programme. The great freedom and initiative allowed in England to educationists of all grades renders much experimental work possible. A single central body cannot become quickly aware of all that is going on. Thus we constantly found a snowball effect

in our programme. People were always saying "You must go and see so and so or such and such a place", and often when we got there we received again the same advice. In consequence, as we were to sail for India almost immediately after the completion of our deputation, Gloucestershire and Cheshire were covered by short conversations with the county Directors. The former county would probably prove interesting, in particular on account of certain experiments which are being made in improved methods of teaching; the latter on account of its organisation. as the Director believes in centralisation; the Local Educational Authority takes unto itself functions which in other counties are performed by the Rural Community Council and other bodies, a policy which appears to justify itself as Cheshire is rapidly establishing a reputation for its rural developments.

6. *Friendly help.*—At this stage, it is most fitting to make grateful mention of those whom we were privileged to meet in our journeyings and to whom we are indebted for wise advice and valuable information. From the most distinguished authorities to the rank and file of village school masters and mistresses all welcomed us kindly, took great trouble to help us and not rarely gave us delightful hospitality.

7. First of all, we offer humble and hearty thanks to Sir Michael Sadler, Master of University College, Oxford, for the privilege of laying our problems and difficulties before him. Not only did he point the way for us in many directions, but most thoughtfully arranged for us to meet at his lodgings, Messrs. Keigwin and Latham of the Rhodesian Education Department, who had recently returned from a study of rural education in the United States of America. From them we received a number of interesting suggestions. Not the least part of the debt that we owe to Sir Michael Sadler was his advice to call on Miss Hadow of Barnett House. The information that she gave us and the interest that she and her fellow workers took in our programme are perhaps best repaid by what we have written in Chapter VI. We are also most grateful to the author of "England's Green and Pleasant Land" for several hours of stimulating and suggestive conversation. By the courtesy of Le Play House we had the pleasure of spending two days with one of their rural survey parties. Mr. Dale of the Ministry of Agriculture gave us valuable advice.

8. We owe thanks also to the officials of the Board of Education; in particular, to Mr. A. R. Ainsworth whose office work was increased by our deputation, and to His Majesty's Inspectors of Elementary Schools in Oxford and Devon. To the Directors of Education in the counties of Kent, Cambridge, Oxford, Gloucester, Cheshire and Cumberland we are indebted for much valuable information, literature, and permission to visit their schools. In connexion with enquiries made into rural education in England in 1921, which influenced to some extent education in the Punjab between 1922 and 1925 and perhaps primarily led to this report, it is but right to mention for similar help His Majesty's Inspectors of

Elementary Schools in Northumberland, Durham and the North Riding of Yorkshire, and the Directors of Northumberland and Durham. Dr. Halliday of the Oxfordshire staff took much trouble to show us the county schools. To the many masters and mistresses who so gladly showed us their work this report is in itself something of a tribute. Lastly, we thank Sir George Anderson, Kt., C.I.E., Director of Public Instruction, Punjab, for wise advice and help in the drafting and arranging of this report.

CHAPTER IV.

The Village Elementary School of England.*(i) Pre-war apathy.*

In the years immediately preceding the War the rural schools of England were at a low ebb. It is the object of this chapter to relate the efforts which have been, and are being, made to give life to these schools and to bring their training into harmony with rural life. In a later chapter, we shall strive to explain many other activities which, though not directly concerned with the progress of rural schools, have yet done much not only to give inspiration and vigour to those who live in pleasant but distant places, but also to render to the schools and the teachers the position which is rightly theirs in the development of the countryside.

2. *England and the Punjab.*—In considering the part played in the English village by the elementary school, it should be borne in mind that in classification it corresponds to the full vernacular middle school of the Punjab. Generally, it has a much smaller enrolment and is never faced by a second language problem. Though in some ways organisation is simple; in others it is extremely difficult. In such schools there may be from thirty to one hundred children of ages varying from four to fourteen, and these have to be divided into seven or eight classes; yet the whole school may be in charge of one or perhaps two teachers only. Those who have attempted to teach three or more classes at the same time know only too well the difficulty of the task. Obviously, several of the classes must be combined for most, if not for all subjects. Thus, the mental development of the brighter children is retarded, while the slower-witted are apt to be neglected.

3. In many respects English problems resemble those of the Punjab. Twenty years ago, the curriculum of the rural school was as clerical as that of the urban. There was a strong townward drift of the brightest young folk, and therefore many employers of agricultural labour condemned education in the strongest terms or else demanded vocational education, often with the strong support of the press. Almost all the training colleges were located in the towns, and the bias of their work was predominantly urban. Moreover, the outlook of the universities was averted from the countryside.

4. *Rural teachers.*—The main problem was therefore to find qualified and trained teachers who were desirous of service in village schools; and many factors contributed to the difficulty. Elementary school teachers were then very poorly paid. Few, however good, could hope to rise above a salary of ten pounds a month. A distinguished educationist with fifty years of experience of training college work has asserted that whereas in his younger days there was keen competition among the best qualified pupils of English elementary schools to enter the training college,

by 1908 the lower grades of the Civil Service with their expanding cadres, better pay and better prospects, were attracting this type of scholar. Thus it came about, so he held, that it was only the fool of the family who took to teaching. About this time of educational neglect, the President of the Board of Education lowered for a year or so the quality of the new entry to the training colleges by interfering with the selection of candidates on political and religious grounds. Thus, the standard of all elementary school work was still further reduced.

5. Unfortunately, this wave of depression affected the rural schools far more adversely than the urban schools. The Liberal and Labour parties had captured to a considerable extent the town councils throughout the country, and were more than lavish in their expenditure on education. On the other hand, county councils and other rural elected bodies were still the preserves of landowners and farmers who are ordinarily conservative in politics. They were then inclined both by temperament and by the strain of heavy taxation to starve education and to be sceptical of the value of schooling for the lower classes. Thus, the ambitious teacher naturally looked for employment in industrial and urban areas; and the village had to be contented with dissatisfied and incompetent third-raters. The financial inferiority of the village school affected staffing in other ways. The day of the woman teacher had arrived. Village girls willing to accept lower pay and thus the more readily employed by the rural school authorities, found in teaching a most welcome escape from the drudgery of domestic service, household duties or labour on the land. The village girl could not compare in education with the girl of the prosperous town school; and secondly, with no ability in games and often with no strength of personality, she was entirely unfitted properly to control village boys approaching the age of adolescence. Thus again did the village school suffer.

6. Such few teachers of good qualifications as were then serving in village schools were also most discouraged by the attitude of the parents towards education. The agricultural labourer and the small farmer were very conservative, opposed to change, undesirous of education for themselves and unbelieving in its value for their children. The wish of the majority was to withdraw their children from school at the earliest possible moment in order to employ them in the minor but necessary home and farm tasks for which they were fitted. The depressing attitude of the parents was reflected not unnaturally in the apathetic and listless behaviour of the children in the class-rooms.

7. *The handicap of small numbers.*—The small rural schools also suffered inevitably in the limited scope of the curriculum. In a town school the number of children in attendance was usually large enough to provide employment for specialist teachers in manual training, domestic science and other special subjects. In any case, attendance at a centre for the teaching of such subjects was facilitated in urban areas by the proximity of school to

school, and by quick and cheap means of transport. At the time of which we are writing, transport between village and village was slow, infrequent and expensive.

8. *Inferior buildings.*—The rural school was also handicapped; only too often by the inadequacy of its buildings. In town and country alike, inspectors fought for improved buildings. In the town they were often successful, as the municipal authorities, themselves often sprung from the working classes, were by no means averse from imposing heavy rates to provide money for lavish building grants, but in the countryside there was no such encouragement. The religious and local bodies then functioning in rural areas still clung to the old-time opinion that good school buildings would tend to make the children discontented with their own homes. Some denominational bodies were well-meaning exceptions to this rule, but they were usually in the grip of deep-rooted traditions and therefore preferred buildings with narrow gothic windows and second-hand air to the bright and serviceable school buildings of to-day.

9. *A silver lining.*—These were some of the handicaps under which education in village schools laboured in pre-war days, but there were a few streaks of silver lining to the dark cloud of apathy and neglect. A small number of educational authorities were beginning to experiment in the reconstruction of rural schools and curricula. The records of the Board of Education show that it was keenly alive to many of these defects, though it could do but little while it was in subordination to a political party returned to power mainly by the votes of industrial constituencies. Nevertheless, its experts were preparing themselves for brighter days, and were attentively watching particular experiments in rural education which were being developed in countries such as France, Denmark and America. Nor was the outlook entirely black so far as the teachers were concerned. A few good teachers have always tired of town life, while others for health or family reasons are prepared to accept posts as headmasters in rural schools. A number of these were studying the problems of rural education and, where the inspector was sympathetic, began to experiment. In those days, the inspiration of Mr. Edmond Holmes' "Egeria" was as a beacon set on a hill. A new spirit was born, but the coming of the War put an end apparently to all hopes of its growth.

10. *The blessings of war.*—In reality the War nourished this spirit as nothing else could have done. There was a great change in mentality, the begetting of an altruistic desire to improve the lot of the people. An outward and visible sign of the new and spiritual grace was the creation of rural community councils, an institution which will be discussed in greater detail in a later chapter. On these councils were educated men and women with an intimate knowledge of village life and inspired by a determination to improve its conditions. As often as not, directors and other educational officials were members of these councils, and as such they could seek advice and be given guidance. The mere fact of

their association in this work with the members of these councils must have been a constant inspiration to them; the result was the development of a rural bias in all village schools.

(ii) *The central school and its staff.*

11. *Centralisation.*—One of the most important provisions of Mr. Fisher's Education Act of 1918 was to raise the age of leaving school, and this had a much greater effect on rural schools than perhaps its author anticipated. The small village school with its several classes, often taught by women or by inferior teachers, was obviously unfitted to stand the strain involved by two additional years of schooling. The solution was the formation of the central school and the decapitation of the small schools within reach of it. There are two main types of central school developing in England. One resembles the Punjab system of organisation, a full higher elementary school of eight or nine standards with an extra supply of children joining the fifth standard from the decapitated branches. The other type consists only of the higher standards from the fifth upward; it also is fed by a group of four-class elementary schools. This development has not yet been completed, but the system is steadily advancing. Among its bitterest opponents are the heads of the schools to be reduced and the parents was the children enrolled in them. The opposition of the parents was the more formidable, but this is steadily decreasing. The marked improvement in the work done by the children in the central schools is already being appreciated. The provision of free transport by means of the bicycle or the motor 'bus (in this matter it is worthy of mention that bicycles are cheaper than buildings and therefore some local education authorities supply bicycles for school children) is easing the situation, and the arrangements for midday meals at a nominal cost are an obvious attraction. Here and there we found a more serious difficulty where the managers of a denominational school were strongly opposed to its decapitation, which would result in the boys going on to a county council school for the final years of their education.

12. *Better teachers.*—Of the work of these central schools, we shall speak later. For the moment it is interesting to note the part which they have played in attracting a better class of teachers to the countryside. It is possible to pay the head of a central school at a distinctly higher rate than the heads of scattered elementary schools. The increases under the Burnham scale have further improved the prospects of these posts. Thus there is more scope of advancement in the country school than ever before. Another factor which has contributed materially to the improvement of the rural teaching staff is the influence of the War upon the minds of men. Modern warfare drives many to yearn for the delights of country life; the peace, the cheerfulness and the beauty of natural surroundings. In a number of schools we found men of considerable educational qualifications who until 1914 had worked in large town schools where they had scope for their ambitions.

In 1919 and the succeeding years numbers of such men sought posts in village schools and settled down to rural hobbies and studies with the knowledge that their salaries would be sufficient to keep them in reasonable comfort, and that their lives would be healthier and probably happier than in the towns. The amazing development of the motor 'bus and wireless has also increased greatly the amenities of country life. Thus have earlier tendencies been reversed, and the village school is no longer the last resort of the weakling. Almost all the headmasters of central schools whom we met were outstanding men, and some of them were very highly qualified. One had organised historical lectures for all the teachers of the county and had played a large part in forming a bureau of historical information, where documents relating to the history of the villages of the county were collected and published. Another lectured regularly on literature and art in his village. Almost all had high ambitions for their schools, and held that the central school should become a centre of village life.

(iii) *Courses and curricula.*

13. *Problems of understaffing.*—The improved staffs and the larger enrolment have met with beneficial results. Though all educational authorities proclaim that the ideal is "one class and one teacher" with a class of about thirty children, it is somewhat disappointing that in not a single elementary school which we visited had this ideal been realised. In some cases the defect was mitigated by ignoring the official division by standards in the majority of subjects and by dividing the children into groups. For example, in one central school the headmaster, a trained teacher with a good degree, took the fourth, fifth, sixth and seventh standards in a single group for history and geography. For arithmetic* the pupils were separated into standards, one standard being taught orally, while the remainder worked examples from their books. Composition was taken almost entirely individually. The difficulties of the reading lesson were overcome by setting the children to silent reading and by calling individuals or a single class to read before the master; but reading aloud was resorted to very sparingly and chiefly as a training in elocution. Central schools with their larger attendance have benefited even more by being in a position to add certain subjects which are impossible and to elaborate the teaching of other subjects beyond what is possible, in the smaller elementary schools. Carpentry, domestic economy and handicrafts come under the former category, the more thorough teaching of general elementary science and of English come under the latter.

14. *Originality in teaching.*—In the teaching of all subjects we found originality and experiment. In English, dramas and plays are acted in the long winter evenings for the entertainment of the villagers; and even the writing of verse is encouraged. In history

* For the arithmetic syllabus, see Appendix E.

and geography, the regional survey method has been carried to considerable lengths by some teachers. In certain schools the whole parish is surveyed geographically and historically; and from the rough sketches in their field note-books, the children work out under the guidance of a teacher sets of charts dealing with the population, rainfall, crops, industries and so forth. In other places all the fields and main buildings in the parish are marked and the names given; and there is often interesting history in the name of a field or a hill. Again, enthusiastic headmasters have worked out local history with their pupils from the parish records.

15. *A regional survey.*—We quote at length an account of the introduction of a regional survey by a young school mistress who was one of the pioneers of this type of work. She is the mistress of a school with thirty-seven boys and girls on the roll in seven standards, a somewhat difficult proposition. She is trained and certificated and has one assistant, an untrained girl.

“Immediately after Armistice Day the present headmistress was sent to this small rural school ‘on supply’ (which has lasted seven years). The school was so small as to be bewildering, but the amount of work crying to be done was even more bewildering. Life certainly was not extinct, but needed to be coaxed into animation. The range of ages was the first puzzle, but broad grouping in two classes for oral work, and for the rest individual work from reliable text-books supplemented by notes prepared by the teacher with the aid of a cyclostyle, have seemed to be a solution. With abundant help from His Majesty’s Inspectors and a very generous equipment of all types of books requisitioned from the local educational authority, the machinery was set in motion.

“The great desire of the headmistress was so to handle the six or seven bigger boys of thirteen or fourteen years that school to them should be the home of common sense, of pure and clean thinking, of endless fun and fair play, of truth-telling and honest dealing—a place where all their little daily blessings could come home to roost. Religion was rubbish if it ended at 9.40 a.m., but it was well known to be the unfailing source of self control which was preached in season and out of season; and when it slipped out of the mistress’ own grip (on an average some twenty times a day), she asked for grace publicly to acknowledge the same, whereupon everybody started afresh.

“To one boy, however, school was an abomination; and to his horse-dealing father it was worse than that. The mistress felt that the sole reason was the boy’s own backward condition in reading, writing and arithmetic. The other children scorned him, and in return he swore at them with befitting emphasis. The best thing seemed to be to put the boy’s foot on some ladder which he could scale and from which he could look down with smiles of

complete mastery and satisfaction. The headmistress found inspiration in the boy's own beloved fields and birds and all things living, in a certain clumsy cleanness of copy writing and drawing. The boy was then privileged to use the headmistress' own chair, desk, books and inapping pen, and was encouraged to make a new map of the parish, in which he named every field and marked every boundary. The idea leapt into life. The result was that the boy became good in school; he was no longer a public menace; he regained his soul, while every other child rejoiced in his regeneration. Shortly afterwards, a conference of teachers held at Keble College, Oxford, discussed the desirability of conducting some kind of rural survey; and this mistress smiled and exulted within herself. The lecturer spoke from the national point of view, but she knew the personal value.

“ Then came another August holiday for the school for five weeks of doing nothing for 98 *per cent.* of us. Let us be real explorers of Idbury, Fifield, Foxcote and Bould. So we made maps, flower presses, charts for wind and rain, and boxes for soil, fossils and ‘ funny things ’. A rural child needs a wide classification in which to enrol such ‘ funny things ’; and a bicycle lamp makes a splendid lens. And here we are at still another August, keener and more joyous than ever. Help has come pouring down upon us like manna from the local educational authority, from two of His Majesty's Inspectors, from Barnett House with its professors of geography, agriculture and economics. Some of our findings have been collected for use by the British Association. This means little to me, but the joy of new life to the child is beyond anything we have touched so far in school. But it has its dangers, and I must in all honesty enclose a copy of the last report of His Majesty's Inspector, the sting being in the tail.

“ This school has some striking characteristics. *Each term includes some outstanding effort dominating all other activities as a means of energising the routine of school work.* The value to the older children of intelligent and intensive use of local materials (in local survey and research, contours, springs, crops and field names) is great. Every native boy is expected to devise a self-made map of the parish. By these and other means such as well-chosen literature and songs, well varied and tasteful hand-work, and a carefully planned scheme of private study for the older children, the vigorous enlightened and thoughtful headmistress has tried with very fair success to capture the interest of her children and to invest their work with an air of reality.

“ There remains, however, still some fear that the mistress in her desire to provide more generous and humanising

elements of education does not exact in sufficiently full measure the thoroughness and precision which are so necessary in the fundamental subjects, and without which the school cannot, as it could now easily be, hope to be entirely sound."

16. *School gardens.*—A curious but natural result of the War was the development of gardening as a school subject. By 1914, the school garden had come into existence, chiefly through the enthusiasm of a few teachers and inspectors; and here and there good results were achieved. The submarine campaign enforced upon the country the mobilisation of school children for the cultivation of every available plot of ground. The result was that school gardens sprang up in thousands, and the success of these child gardeners was notable. With the close of the War, the Board of Education realised the importance of gardening as a school subject. It also realised that war methods were not educational in the fullest sense, and therefore set to work to alter the teacher's point of view of the school garden. In the years between 1921 and 1926, the aim of school gardens altered to a surprising extent. In the earlier period they were chiefly cultivated with a view to get the maximum production of food stuffs, but by 1926 in many of the better schools they had become in some sense rural laboratories. This change was brought about mainly through the inspectorate.

17. *Arts and crafts.*—Handicrafts and arts again give scope for experiment, and the practice is to link up these with the ordinary school subjects. In one school weaving was taught in the manual training centre. The designs were prepared during the drawing lesson, and the looms were made by the boys in their carpentry periods. Elsewhere we found the children engaged in book-binding, pottery, basket-making, shoe-making and metal work. Handicrafts are also correlated with work in the garden, the boys making barrows, bee-hives, labels for the trees; and in some cases they have fenced the garden. Some manual training centres recalled to us our own school days and the Boys Own Paper; on the shelves were books explaining how to make all kinds of things. In some centres boys were constructing telephones and electric bells; in others they were undergoing courses in household repairs and were mending cane-seated chairs. The avowed aim of the masters is to turn out handy men.

18. *Manual training centres.*—In many cases the manual training room serves as a centre not only for the schools in the immediate vicinity, but also for those at some distance where transport is easy. It is also open in the evening, and men, women and boys are often in attendance. We met a school mistress who was learning carpentry so that she might teach the boys in her single-teacher school. From time to time boys make things for sale; and a Boy Scout troop has financed itself to a considerable extent by the sale of tea-trays made by the members in the manual training centre during their spare time. The making of articles of full

size gives reality to manual training work; and the reality is emphasised in cases where the boys make things of use to them in their own homes, as when we saw a boy making a kennel for his dog under the supervision of his master.

19. *Training for girls.*—Domestic economy and its teaching in these schools is very good. By its very nature it has a bearing on life, but in England there is a determined effort to give even this subject a rural bias. In some schools girls learn fruit bottling; in others to make cheese and butter and to market them. The older girls often prepare the mid-day meal in the domestic economy class for the whole school. In one school the girls are given special lessons in the selection of good vegetables and in their cooking. Thus, the boys grow the vegetables, the girls cook them, and all eat them. The headmaster's idea is that when the boys and girls grow up and are married, the wife should insist on the growing of good vegetables by her husband and the husband should insist on good cooking by his wife. In the teaching of handicrafts and housewifery, the travelling expert has been of great value in maintaining the standard of good work, in studying local handicrafts and cottage industries, and in suggesting the development of the school course so as to make it ancillary to these.

20. *Elementary science.*—General elementary science may be an ugly expression, but it permits a wide range of interpretation. According to the inclination of the teacher, the science period and the science syllabus include flower and vegetable gardening, fruit growing, the microscopic study of plants and insects, the analysis of soils, the study of the weather, and a variety of other things.

21. *Physical training.*—Another advantage of the central school is the increased efficiency of physical training and the possibility of playing major games. The heads of central schools often complained to us that the children coming to them from small elementary schools were weak in physical training and had not learned to play games. Throughout the country it is almost universal for the members of the school staff to be responsible for the physical training; and the drill instructor is found only in the very large schools. The standard of work is maintained by a special physical training inspecting staff, generally very well qualified. In some counties school sports associations have been formed to encourage inter-school games and athletic competitions. Physical training at times goes beyond the school; and parents are invited to demonstrations of games and drill and also to lectures given by the members of the health society, the playing fields association, the life saving society and the physical training staff. In Oxfordshire games are organised for children who have left school. In recent years there has been a great revival of folk-dancing, which is now closely linked up with physical training. The folk-dance society has provided physical training experts with a large number of dances and tunes. All this not only makes for a brighter village life, but is also having a marked effect on the bearing and movements of village boys and girls.

(iv) *Inspection and Supervision.*

22. *His Majesty's Inspectors.*—It was our privilege to meet a number of His Majesty's Inspectors during the course of our wanderings and in all cases we were delighted by the happy relations which exist between them and the school staffs and children. The Punjab belief that one of the chief functions of an inspector is to act as a clearing house of ideas has been developed to the full in England. This task has been rendered the easier by the duplication of inspecting staffs, the greater part of the administrative and financial work being controlled by the educational officials of the local bodies. Thus His Majesty's Inspectors have leisure and opportunity to study educational problems, to encourage enterprise and to guide it. A variety of syllabuses and all manner of experiments are therefore looked upon with favour. We have been greatly impressed by the freedom allowed to the village school to develop along the lines on which its teachers lead it. As an extreme case, we might quote one headmaster, whose two hobbies are the British Navy and ornithology. According to his inspector, the former was somewhat of a King Charles' head to him but it certainly interested the children and gave life to the geography and history lessons, while the headmaster's interests in birds gave to nature study a zest that spread to general elementary science.

23. *Teachers and villagers.*—In conclusion, a matter of great interest to us and one which we studied carefully was the relationship of the school and staff to village life. The problem of the agriculturist and the non-agriculturist is not acute in England since the average man and woman takes readily to village life and very few of the teachers have not spent holidays as children in the country; yet it is the habit of the villager to regard a newcomer as a foreigner. A school master who had been working in the same village for years told us with a smile that he was still a foreigner to the parents of the children. This, however, is probably a question of the teacher's personality and habitation, for we often found men and women who had become an important part of village life after a few years. In village inns and elsewhere we had many opportunities of discussing the school master with parents, and we found that his character and ability were matters of great interest to the villagers. We rapidly formed the conclusion that the village school teacher should be in the village and of the village. In too many English villages the housing problem is very acute, and the schoolmaster or mistress must travel miles to the school every day by bicycle, motor 'bus or train. In such a case, the influence of a teacher and the possibility of making the school a centre of life are greatly hampered.

CHAPTER V.

The Rural Secondary Schools of England.

External influences; a drawback.—For the purpose of this chapter a rural secondary school is one situated in an agricultural area, and offering education with a definite rural bias to children up to the age of eighteen. In our opinion, there are far too few of these schools in England, but the reason is not far to seek. A country boy has ordinarily to begin to earn his living as soon as he can legally leave school at the age of fourteen. It is difficult for a boy to obtain secondary education unless he is above the average in intelligence or is the son of well-to-do parents; and of those in secondary schools only a small proportion hope to enter a University with a view to taking up a profession. As a rule, all are determined to escape work on the land if they can possibly do so. Thus, the parents of all children in country secondary schools and probably most of the governors demand that the secondary school shall offer the same opportunities as are given by large urban secondary schools; and they often hold that a rural bias handicaps the children in competition with the urban pupils. Moreover, the mere fact that the select few are aiming at a University career influences strongly the whole curriculum, another similarity between the Punjab and English systems of education.

2. *Rural bias.*—The educational authorities are not content with this state of affairs and desire that the secondary schools in rural areas shall have a definite rural bias; and several with this bias have been established. Two of the three schools which we visited were of exceptional merit and will be described in some detail. The third was certainly reverting to the ordinary type of secondary school, an obvious sign being that agriculture was falling back before the onset of Latin and pure science. The attitude of most parents and of some governors towards the secondary school curriculum to which reference has just been made emphasises strongly a point that we have learned from the study of our own educational system in the Punjab. The curriculum of the rural school should closely resemble that of a town school, and the chief difference should be in the application of the teaching of that curriculum. The headmaster of both the schools that we are about to describe were very definite in this contention.

3. *Type of pupil.*—The first rural secondary school to be described lies in a "mixed" farming area on the border of a mountainous tract. It is situated in a small market town with a population of 2,590 souls. The whole neighbourhood from which the school draws its pupils has a population just short of nine thousand. Four and a half miles east of the school lies a small coal-mining area. Except for this, the sole industry of the surrounding districts is agriculture. At the time of our visit there were sixty-nine boys and fifty-three girls on the roll, the original accommodation

having being planned for sixty. The occupations of parents are given as follows:—

(a) Farmers	25 per cent.
(b) Land workers, labourers, carters, etc.	15 per cent.
(c) Shopkeepers	20 per cent.
(d) Professional or clerical workers	20 per cent.
(e) Unclassified	20 per cent.

The headmaster attempted to trace the careers of the pupils who had left the school during a period of five years. He was able to give definite information about sixty boys and sixty-three girls, who represented almost the total number leaving the school during the quinquennium:—

	Boys.	Girls.
Farm workers	21	...
Clerical occupations	16	3
Pharmacy, engineering, telegraphy	8	...
Shop assistants	5	12
Artisans	2	...
Gardeners	1	...
Sailors	1	...
Teachers	3	17
Home workers (often in farms) . . . . .	...	27
Nurses . . . . .	...	4
University students	3	...
TOTAL	60	63

From our experience in other rural areas we were surprised to find that no pupil from this school during the period analysed had entered the police, a common form of escape from land work and very attractive owing to its relatively high pay and prospects.

4. *Age of admission.*—This school is in reality a highly developed central school. The pupils are admitted at the age of ten if sufficiently advanced in their studies and may remain until they reach the age of eighteen or, with the special permission of the Governors, of nineteen years. The headmaster considers that, to gain the full advantage of the school, a pupil should enter before the age of twelve years; that is to say, at the fifth standard and at an age of about eleven. Almost all the pupils come from local elementary schools. The school is divided into six forms, each roughly representing a year's work. The curriculum followed by all pupils leads up to the School Leaving Certificate examination, which is taken in the fifth form at an average age of sixteen. This examination qualifies for matriculation at any English university provided that the credit standard is reached in the subjects prescribed by the individual university.

5. *Curriculum.*—With the exception of some fifteen boys who, with the special permission of His Majesty's Inspector and as an experiment in education, have been excused French and mathematics (other than arithmetic and trigonometry), all pupils take the full course in religious knowledge, English, French, geography, elementary mathematics, experimental science in relation to agriculture, history and drawing, and for girls, needlework. Latin is taught only to selected pupils. The few pupils who remain at school after passing the School Leaving Certificate examination are prepared for the Higher School Leaving Certificate examination of the Northern Universities Joint Board and for open scholarships. The fact that in recent years the school has won scholarships at the Universities is a proof that the standard of work does not suffer from the imposition of a rural bias.

6. *Rural bias.*—While the curriculum is said to be similar to that of the ordinary secondary school recognised by the Board of Education, a very strong rural bias is given to science and manual work, and in a lesser degree to domestic economy and geography. It is important to bear in mind that this rural bias is not given with the specific object of training workers for the land, but for the reason that the rural environment of the school offers many problems which properly serve as the foundations of its teaching. On the other hand, the boy who completes the full course obtains a thorough grounding in the sciences on which the farmer's practice is based. The main object, however, is to bring the pupil into harmony with his environment, to train him to find interest and instruction in the common problems of the countryside, and to strengthen his initiative, self-reliance and powers of application.

7. *The garden as a laboratory.*—The school stands in an estate of nine or ten acres, two of which are under cultivation. For the last seventeen years the garden has been looked upon as an outdoor laboratory and much experimental work in manuring, cropping, and other agricultural practices has been carried out. The staff has found it somewhat difficult to construct a syllabus with a rural bias which will not handicap a boy who wishes later to read higher pure science at the university. Until 1919 the attitude of the universities was a serious obstacle as they insisted on some branch or branches of pure science for matriculation. In 1919, however, Durham University approved a special syllabus in experimental science in relation to agricultural life as a science subject for the School Leaving Certificate examination, and agreed to allow a credit pass in this subject to count for matriculation. Since then other universities have fallen into line with Durham. The present science master was appointed at about this time. He is a man of considerable ability, town-bred and town-educated, who was severely wounded during the War and was urged by his doctors to live in the country. It was after his appointment and after the change in the attitude of Durham University that the school really developed on proper rural lines. The science master has co-ordinated garden work with that in the laboratory. In fact, he regards

his garden as an extension of his science rooms. The whole content of the chemistry, physics and biology syllabuses is systematically interwoven and carried forward as one progressive course and not as three subjects merely touching each other at long intervals. The science master has twenty-eight actual teaching periods of forty to forty-five minutes each a week. In addition to this, he supervises the garden work with the aid of the manual training instructor. Neither the headmaster nor the second master looks upon this course as it stands as final. They are constantly exploring and testing new sources of material and fresh avenues of approach. The headmaster teaches geography throughout the school and finds that this subject offers exceptional opportunities of emphasising the importance of agriculture and of progressing from a knowledge of local climate, crops, occupations and so forth to an understanding of the lives of people in other parts of the world. The syllabuses are given in Appendix F.*

8. *Arts and crafts.*—All boys up to the School Leaving Certificate age spend one and a half hours a week in the workshop and learn to use both wood and metal work tools. Much useful apparatus for the garden and laboratory is made by the boys. The younger boys in the school learn basket-making; and at the time of our visit the introduction of weaving had been sanctioned. Throughout the two winter terms the workshop is open one night a week and the boys are thus able to use the tools in order to advance their hobbies or to make useful articles for their homes. The girls are taught cookery, laundry work, needlework, housewifery and butter-making. The domestic mistress took a special course of two months in dairying at a farm school, and is thus fully competent to deal with this branch of the training. The work in the dairy is linked up with the science course, and the science master explains to the pupils the action of harmful and beneficial bacteria. Drawing and painting are very popular. Boys and girls paint very effectively on wood and make their own designs for the colouring of boxes, candlesticks and bowls; the younger children do raffia work.

9. *Physical training.*—The amount of time given to physical drill is much below what is usual, the headmaster holding that gardening, games and manual work give enough exercise during the week. It was pleasing to see masters and mistresses, boys and girls joining in folk-dancing and thoroughly enjoying it.

10. *General activities of the staff.*—The staff carries on educational activities in the town and neighbouring villages. The headmaster is a member of the council of village institutes for men, the secretary to the parish further education committee, and vice-president of the bee-keepers association of the county. He and his staff, both masters and mistresses, are included in the list of lecturers for the further education committee. The science master gives courses of lectures on agriculture in the villages near

* For Irish rural school syllabuses, see Appendix G.

the school. The mistresses take a share in the organisation of women's institutes and girls' clubs and lecture to their members. The local games clubs both for men and women owe much to the staff of the school. The school orchestra, in which the school children are outnumbered by the parents and the old pupils of the school, gives entertainments to the public.

11. *A similar school in a different setting.*—The second rural school lies in a moorland parish in the same county, but in a different area. The market town has a population of 3,500 and lies about a thousand feet above the sea level, while around it the moors rise to a considerable height. Apart from a few lead mines, farming is the only industry; on the high moors sheep, on the lower lying grounds cattle are grazed. The farms are widely scattered and the farmers do not make much more than a bare living. The town is the terminus of a small branch railway line. Both the farmers and the towns-folk augment their incomes by letting lodgings in the summer months to visitors from industrial areas.

12. *Early difficulties.*—The inhabitants of such a countryside are usually conservative to a degree and opposed to education, in which they can see little benefit. The school was originally an ordinary elementary school. Some few years ago it was converted into a secondary school, a good school building was constructed, and ground was acquired for playing fields and gardens. Before his present appointment the headmaster was chief physics master in an urban technical school, in which apprentices were trained for shipbuilding and electrical engineering. For reasons of health he was driven to seek a living in the country. He is a trained teacher with a good science degree and a man of impressive personality. It is of interest to note that he is a Justice of the Peace. His staff, both men and women, are all graduates and all trained teachers. None had any special rural experience before joining the school, but the headmaster insists on all identifying themselves with the rural and social activities of the school. At the opening of the secondary department, he laid down three main principles for his own guidance. He must achieve academic efficiency, he must give a rural bias to the school work, he must make the school an educational centre for the whole parish. The townsfolk sent their children to the school willingly; but the response from the farmers was most disheartening during the early years. The headmaster worked hard to win the confidence of these farmers. He visited them in their homes, talked to them about their work and invited them to lantern lectures of general interest in the school hall. Under the guidance of the agricultural department of a university college he studied the needs of their barren pastures and at the end of a series of lectures on topics of general interest ventured to address them on farming. At first, it was chiefly the girls of the farmer class who came to the secondary department as their mothers seemed to think that secondary education conveyed something of gentility. To their amazement their daughters learned both to keep house and to make butter better than their mothers.

This apparently convinced the farmers of the value of education. Their boys now attend the school freely over the compulsory age of fourteen.

13. *Education from environment.*—The headmaster is convinced that school subjects such as science and geography should be illustrated from the environment of the school. Thus in geography much of the work is done out of doors and is combined with simple survey work. The general science course leads up to botany and biology as the chief subjects of study. Chemistry and physics are taken as separate subjects, but the syllabuses are so worked out as to fit in very closely with botany and biology. In the chemical laboratory substances found near at hand are studied; such as the local water supply and the rocks of the neighbourhood, the soil and the manures suitable to it; and the school garden is regarded as an extension of the laboratory. From time to time farmers send samples of soil for mechanical and chemical analysis and ask the headmaster's advice on suitable manure for their pastures. In some cases, at the request of a farmer, the headmaster and his boys have manured stretches of pasture with considerable success. In the workshop the boys learn work which will be useful to them on the farm. They make full-sized gates, hen houses, troughs and such like things. They are allowed to take these articles home for their parents' use. The domestic science course for girls is spread over five years and includes cheese and butter-making, with the result that the district now receives better prices for its butter and cheese.

14. *Adult education.*—The school is responsible for work amongst the adults of the district. The headmaster's lantern lectures led to regular winter courses given by lecturers from the local university. At the request of the local people the headmaster arranged in the winter of 1926-27 for two series of lectures, one on industrial history and the other on the influence of geographical conditions on man. Another interesting feature is the development of allotment gardening. The townsmen had no allotments before this school became popular; now there are many. There is a flourishing allotment association of which the headmaster is the vice-president, and regular lectures are arranged in the school for allotment holders who are now beginning to interest themselves in experimental work. For the benefit of the small mining population a graduate in mining engineering who lives near the school gives lectures on simple science applied to lead mining. These lectures are popular as the miners are interested and hope to rise to higher positions by their newly acquired knowledge.

15. *Townward drift.*—The headmaster points out that in spite of all his efforts his better pupils seek employment in urban areas. He attributes this to economic conditions. If it were a district of arable land, he considers that his school training would enable more people to live in comfort on the land, but this is impossible on these barren upland pastures. His principle of maintaining academic efficiency has resulted in his boys suffering no handicap in competition with the boys of the town schools. In fact, the head-

master holds that the constant practical application of school subjects to the children's environment gives a better intellectual training than the more theoretical courses of ordinary schools.

16. *General activities of the staff.*—The members of the staff play a considerable part in the communal life of the village. The senior mistress has established a large women's institute with two hundred members. These meet in the school buildings and, at a very moderate rent to cover lighting, firing and cleaning, are allowed to use the cookery and needlework rooms. Other members of the staff have been appointed to the hospital and other committees. The local cricket and football clubs are largely run by the younger masters and the old boys of the school. Mistresses and old girls play a prominent part in the badminton and tennis clubs.

17. *Weekly teaching hours.*—It is interesting to note that in both the schools that we have described the actual teaching hours of the staff are distinctly more numerous than those demanded of the masters in Government high schools in the Punjab, while the staffs undertake much more work outside the four walls of the class-rooms. In reality, these two schools, and particularly the latter, are village colleges in the sense in which the term is used in Cambridgeshire.

18. *The training of rural school teachers.*—It is a notable fact that while the school masters and mistresses show a surprising adaptability in dealing with rural education, the principal training colleges, with one exception, remain as urban as ever.* On the other hand, local authorities and the Board of Education afford facilities for teachers to improve their qualifications. At Cambridge, for example, there is an excellent vacation course in rural science for elementary school teachers which is held in the buildings of the Homerton Training College. This course has nothing to do with the University. One of His Majesty's Inspectors is director of the course, and the staff is composed of himself, some of his colleagues, and lecturers from outside. The latter receive a fee of five guineas for each lecture, and are given inspector's travelling and halting allowance during the course. Most of the teachers attending the course pay their own expenses which amount to eight or ten shillings a day, but in some cases the local educational authority pays the teacher's expenses. Precautions are taken to ensure that those most likely to benefit by the course and have a liking for country life shall be admitted. No certificate is given on the completion of the course, and at present no local educational authority insists on attendance as a condition precedent to appointment as headmaster of a rural school, but experience of such a course is generally considered as a strong recommendation. The headmaster of the first school mentioned in this chapter was one of the leading lecturers at this course. Practical work is strongly emphasised. When we visited the laboratory, the men were engaged in such experiments as soil analysis. A most interesting

*For Irish training college syllabuses, see Appendix G.

lecture together with a demonstration was given by an inspector on the management of an orchard. The work throughout appeared to be of a high level. The relations between the inspectors and the school masters were friendly and intimate; and we saw no trace of officialism. At Oxford and elsewhere there are university extension courses in the vacation for elementary and secondary school teachers. Some local authorities arrange courses at their own agricultural colleges and farm schools.

19. Among the school mistresses we found a number that had spent time and money at agricultural colleges; and there is a general tendency for school girls to specialise in flower gardening, a delightful and healthful hobby for women. Altogether, England offers much greater facilities for the teacher to improve his qualifications and prospects than does the Punjab, but the refresher courses of last year at several normal schools and the special courses for normal school staffs at Gakhar and Gurgaon indicate that we are alive to the needs of the situation. Another advantage is that the English school master in his two or three years of training acquires not only a keen college esprit-de-corps, but also a keen professional interest. This is maintained in his subsequent career by his association with the National Union of Teachers and by old students' clubs. Above all, the average English teacher finds it easy to adapt himself to rural conditions of work for the simple reason that he enjoys many hobbies and outdoor occupations. Figures are not available, but the number of those who are members of the allotment holders association is legion. The initiative and the adaptability of the teachers in English rural schools are the pivot of progress.

CHAPTER VI.

To build a New Jerusalem in England's green and pleasant land.

Though we have read "England's Green and Pleasant Land" with great delight and benefit to ourselves, and though we regarded it as a great privilege to discuss the problems of rural life with its author and to take tea with his school mistress heroine, we must confess that we had arrived already and independently at the main conclusions which are set forward in this chapter.

2. *Social factors.*—In all progress a spirit of initiative and enterprise are essential. It has often been remarked that the Indian countryside lacks the initiative of educated men and women who will guide development and progress. The religious organisations of the Indian communities do not offer to graduates the same opportunities of work and influence as fall to a clergyman in England or to a minister in Scotland. There is not again, the same scope for an Indian medical graduate in the villages as is afforded to a medical practitioner in the English countryside. The Indian land-owner does not usually join a university; and he is only too often illiterate. In the absence of this support, a very heavy burden of responsibility rests on the Indian teachers in rural schools. In the two preceding chapters we have indicated with what ease and with what success many teachers in England, though born and bred in town surroundings, have adapted themselves to rural conditions, and how great is the part which they play in the several activities of the countryside. The inevitable conclusion is that progress in the rural areas of India depends very largely on the wise selection and the suitable training of the village teachers of the future. Initiative and enterprise are therefore essential, and these qualities were developed in the peasantry of England and the Punjab during the time of the War. Equally important is it to break down the isolation of village life. In the material sense, village conditions in England have been transformed in recent years by the motor 'bus and by wireless.

3. *Signs of change.*—There is now a new spirit abroad in the English countryside, and perhaps the most visible sign of this new spirit is the village hall, generally called the institute. These are often memorial halls, and few better war memorials could have been chosen, as the institute should be the embodiment of good-will, comradeship and service. In an institute are centred many activities, both profitable and pleasurable, such as dancing, whist-drives, basket-making and lectures on poultry-farming and such like topics. A mere glance at the notice board is a good indication as to whether or not the village is a place of happiness; and there are great differences between villages. In places where there is no hall, the village school sometimes takes its place, but this substitute is not always appreciated by the villagers.

4. *Women's institutes.*—In our preliminary talk with Sir Michael Sadler, we were surprised to be told that women's institutes should form the most important part of our inquiry, but the many men and women of varying social rank and political views with whom we discussed the matter, were almost unanimous in confirming Sir Michael Sadler's advice. The women's institutes, of which there are already thousands in the land, are generally regarded as the greatest social and educational movement of the century in Great Britain. The history of the movement has already been written, and can have no place in this report; we are concerned only with the institute in being. For future guidance it should be recorded that the movement has succeeded only through the devoted enthusiasm of a group of talented ladies who understand the village woman and the dead monotony of her life.

5. The village beer house has been for centuries the countryman's chief refuge from monotony. At its lowest possible level, the women's institute gives a similar release under far better conditions. The women wash and dress themselves as for an occasion; they drink tea together and maintain a code of manners; they gossip and compare experiences and they return to their homes more bravely and brightly to the daily round and common task. This in itself is education and much more than that. There is also the pleasing innovation of "Husbands' Day", when the married men put on collars and society manners, sit on the edges of chairs, and are entertained by their wives with the help of the lady of the manor; this in itself has raised the status of women. Nor is the intellectual aspect forgotten. At one meeting we listened to an Oxford don lecturing in simple language on local life in the stone, bronze and iron ages, and telling how flint needles and bronze safety pins had been dug up in the fields where their husbands worked. We had a talk with him, and he assured us that the intelligence of the women increased with continued membership. On another occasion when no outside lecturer was available, the blacksmith's wife delivered an address on her husband's work. Another feature of the institute is the annual excursion by char-a-banc, whereby the minds of the members are enlarged by travel. There is also an economic influence. At the institute women may learn modern ways of working and may even co-operate in marketing dairy and garden produce; thus not only is their earning power increased, but they come to expect more efficient work from their menfolk. The goal of the leaders is the government of the institute by the members themselves. It is only here and there that institutes can function without the guiding hand of an important lady. The village schoolmistress is however a personage in the institute as she usually possesses organising ability and secretarial skill. Progress towards the goal of self-government is however rapid. One of the greatest of the leaders told us gleefully of a meeting when the butcher's wife prodded the colonel's wife in the ribs and said "It is up to you to move an amendment". This is practical civics. Some may consider these developments trivial; but to those who knew the pre-war village they are amazing.

6. *Men's clubs.*—In a tour through England many men's clubs may be visited but they are more common in mining than in agricultural areas. They are often the outcome of the War, and have been founded under the auspices of the British Legion, the Comrades of the War, or the Young Men's Christian Association though the last association appears more fitted for work in towns. For a diversity of reasons, these clubs are unlikely to achieve the same success or to exercise the same influence as the women's institutes. As a general rule they are mainly recreational, and not rarely their patron saint is Bung. There are, however, some good clubs, and a brief account of one may prove suggestive. It lies on the border of the area described in "England's Green and Pleasant Land".

7. *Organisation and finance.*—The movement was started by the ex-soldiers of the parish as a part of the village war memorial. Their preference at first was for a Red Triangle Club. The rector supported the founding of the club, and is still interested in its welfare. The strongest personality is the village postmaster, an old man of intellect and ideals who acts as secretary. The village innkeeper is not antagonistic. The club is self-governing and self-supporting and is housed comfortably in a combination of army huts. Capital outlay was met from funds raised by fetes and bazaars, while the recurring expenditure is met from annual subscriptions and from the two billiard tables which are a strong attraction. Lads over sixteen pay three shillings a year; men over eighteen pay five; and boys between the ages of fourteen and sixteen are admitted as probationers provided that they have left school. The membership is large.

8. *Activities.*—The activities of the club are both recreational and directly educational. The village games are organised by the club, which has its own playing fields and tennis courts. In addition to billiards, minor indoor games are also played. From time to time there are whist-drives and cinema shows. The club also has a reading room, which serves as a local centre for the county library. As the club is in touch with the extension system of the University of Oxford, there are lectures and classes in several subjects during the winter. The average attendance at the open lectures in 1925-26 was one hundred and twenty-three; and at the classes, twenty-three. The educational authority of the county gives a grant towards these courses; and a small admission fee is levied as all are agreed that this makes for regular attendance. A local employer of labour, himself a member of the club, assured us that his men were harder and more intelligent workers through the influence of the club. In view of the part played by this club in the parish it is important to attempt an analysis of the causes of its success. The club was founded at a happy time when the men of the village, though glad to be home, began to miss the camaraderie of soldiering. The rector and the postmaster are village leaders far above the average. Oxford is within motoring distance and the Rural Community Council of the county provided

a car. There is also that curious age-old understanding between the peasantry of the county and the scholars of the University of Oxford.

9. *County libraries*.—Another institution which tends to break-down intellectual isolation is the county library, which is subsidised very generously by the Carnegie Trust. It has its branches in most villages and so reaches large sections of the rural population. It is thus achieving national importance. Organisation varies somewhat from county to county. Most often the library and the official in charge are to be found at the head-quarters of the education authority of the county. The general policy is to attempt to supply any non-fictional book which may be desired, and to guide taste in the reading of fiction. The importance attached to the juvenile section varies. In one county we found an excellent advanced student's and teacher's section. The method of distribution varies according to local conditions. In one place there is a beautifully equipped library motor van. Elsewhere, quarterly boxes are sent by carrier or taken out in the rural community council's car. This last seems to suggest that a useful function of any community council would be the organisation of transport for the various workers in its area. Perhaps the most important factor is the local librarian. Those who are experienced in the supervision of this and similar movements feel somewhat strongly that it is inadvisable to organise them in connexion with the school teacher and the school buildings as villagers are averse from returning to what used to be unpleasant associations. On the other hand, when it came to our asking the causes of success of the library in any particular village, the commonest answer was that the village teacher-librarian was very good. In all the cases into which we inquired, the wastage of books (except for reasonable wear and tear) was surprisingly small; this again was generally attributed to the efficiency of local librarians and to the honesty of villagers. An important contributory cause is the careful treatment demanded even for the text-book and exercise book in the English elementary school.

10. *Popular books*.—The lists of books required for local libraries make interesting reading. "Sheeking" is very popular; but county librarians often hold that those who might never have read at all have been induced to read by starting on books whose literary value is more than doubtful. There is a strong demand from villagers in all parts for books of travel and high adventure in far-off lands; and polar exploration, above all, grips them. There are many whose reading is subsidiary to some purpose or hobby, a great tribute to the value and inspiration of the village teacher's work. Thus there is a demand for books on bee-keeping, or the making of musical instruments and wireless sets. In a lonely moorland hamlet, a carpenter, in collaboration with the village teacher-librarian for purposes of explanation and experiment, learnt the art of French polishing by reading a book obtained through the county library, and thus increased his income and his status.

11. *Flower shows and sports.*—The flower show is an annual event in many villages with sports in the afternoon and a dance at night. Often there are prizes for school children's exhibits and parents are at times surprised by their excellence. Cottage gardening and sundry other crafts are benefited directly by these competitions and the whole village is pleasurably excited. Games are popular, but it is surprising to learn that space for playing them is not always available. We were glad to find that the Playing Fields Association is lessening this difficulty and local educational authorities are beginning to realise their responsibility towards the recreation of those who have left school.

12. *National savings.*—For years in many village schools the penny bank system has flourished, but a far greater organisation is now handling with great success the problem of encouraging habits of thrift among the children of the land. The National Savings Committee now undertakes the organisation of the sale of national saving certificates, and the schools play a very important part in the movement. The committee, in its desire to enable the savings movement to achieve the very best possible results in this field, has appointed a school advisory committee whose function it is to give counsel as to the best methods of realising that purpose. This advisory committee is a small body of experts who are in close touch with all phases of educational activity. In December, 1924, the latest period for which the figures are before us, 20,364 savings associations had been established throughout the country. Of these, 11,399 or 56 *per cent.* were school associations. Many of these school associations have made remarkable accumulations of money but, interesting and praiseworthy as are such achievements, it is probable that the best results are measured in terms of character rather than of cash. We have spoken elsewhere of our belief that a proper respect for books has been developed in the English elementary school and persists through life. Similarly, we believe that the habit of thrift which is being inculcated by school savings associations will make for thrift in later life, and that the habit of thrift makes for the happiness of the individual and the stability of the country. In England the national savings movement is creating a large number of small capitalists. Of the hundreds of millions that have been saved, only about one-third of the amount has been withdrawn in spite of the very lean years through which the workers have been passing. In their propaganda for schools the committee impresses upon parents and children the great importance of saving against the time of leaving the elementary school so that an outfit can be purchased for the young worker or that he may be able to pay for his further education. The committee has also worked out a number of model schemes of savings. Two of these, which are particularly suitable for schools, are given in Appendix H.

13. Had such activities as these been organised in every village, "England's Green and Pleasant Land" might never have been written. As it is, there are villages whose housing conditions are

so bad and life so dreary that men dawdle over their field work in order to postpone the return to their homes.

14. *Rural community councils.*—In the earlier post-war period the general idealism and desire to help the countryside led to the multiplication of official and non-official agencies which had as their purpose better conditions of life in all its forms. The result was a certain amount of confusion with much over-lapping and many gaps. A number of people who were interested in rural organisation regretted this confusion and felt the necessity of a wider discussion of the problems involved. In 1921, a conference of representatives of different activities, both statutory and voluntary, decided that a better co-ordination of effort was required. This was the genesis of rural community councils. These councils consist of representatives of all county bodies, whether statutory or voluntary and possess consultative as well as advisory functions, but they have no power of interference with the work or management of any of the bodies which are represented on the community council. A detailed description of a rural community council at work in England is given as Appendix I.

15. *The village college.*—Earlier in this chapter we have spoken of the part played by the village hall in village life, and it is obvious that the activities co-ordinated by rural community councils require buildings for their head-quarters. In such villages as have halls, these are used for the purpose. The Carnegie Trustees however report that there are hundreds of villages still without halls and in such places the school is often used. This has led to an interesting proposal in Cambridgeshire. Before we left for England we were urged to study the village college system of Cambridgeshire. On our arrival in England Mr. Tydeman and the author of "England's Green and Pleasant Land" gave us similar advice. The county educational authorities, however, informed us that their proposal for a village college had been held up on financial grounds. In reading the literature on the subject we find that the Cambridgeshire idea of the village college is not dissimilar from our own visualisation of what the village school and the village schoolmaster might be to the villagers of the Punjab. In fact, it is probably true to say that we have already developed the germ of the village college in the Punjab and are therefore ahead of Cambridgeshire in the matter. On the other hand, the Cambridgeshire plans are more definite and complete. We make no apology for quoting at length from the Cambridgeshire Educational Secretary's memorandum on the subject.

"All the activities and facilities that already exist in the countryside, both statutory and voluntary, should be brought together in and around a single institution. In Cambridgeshire the aim would be to establish in about ten carefully selected centres where senior schools are already organised, a system of village colleges which would provide for the co-ordination and development of education together with social and recreational facilities, and at the

same time would furnish a community centre in the fullest sense for the neighbourhood. In these centres the higher classes of the isolated elementary school as such, with all the narrower conceptions associated with it, would be absorbed into the larger institution."

An attempt is then made in the report to visualise the buildings of the village college. Part of the buildings would be used for school purposes; the nursery schoolroom which would also serve for use as an infant welfare centre; a primary school for the small children resident in the central village; and a secondary school (with a strong rural bias) for those between the age of ten and sixteen who would be collected from the tributary as well as from the central village. Rooms would also be provided for handicrafts, for domestic science (cooking, laundry, housewifery, etc.), and for general elementary science. The village hall would be available during the day time as an assembly hall for the school, and in the evening time for lectures, dramatic displays, dances and public meetings. There would also be reading rooms well stocked with a permanent nucleus of books as well as with books supplied each month by the Cambridgeshire county library. These rooms would be used by every student from the youngest to the oldest. Other rooms would be available for agricultural education and would contain charts and specimens to be used jointly with the science laboratory, with the object that the village college would thus form a centre for agricultural and horticultural education. Provision would also be made for the education of adults, for the meetings held by the several associations connected with the village and for meetings of public authorities. Facilities would also be available for indoor and outdoor recreations. The report then proceeds as follows:—

"The village college as thus outlined would not create something superfluous, nor would it be a spectacular experiment and a costly luxury. It would embrace all the various vital but isolated activities in village life—the school, the village hall and reading rooms, the evening classes, the agricultural education courses, the women's institute, the boy scouts and girl guides, the recreation ground, the branch of the county library, the athletic and recreation clubs—and would bring them into harmonious relations with each other and thus create a new institution for the English countryside. Though the vitality and freedom of the constituent elements would be preserved and not destroyed, the unity thus formed would be a new thing. It would be a true social synthesis; it would take existing and live elements and bring them into a new and unique relationship and invigorate the whole life of the community.

"The village college would change the whole problem of rural education. The isolated and insulated school, which has now no organic connexion with higher education, would

form part of an institution in which the ultimate goal of education would be realised. As the community centre of the neighbourhood, the village college would provide for the whole man, and would abolish the duality of education and ordinary life. It would be normally a means of training for the art of living, but also the actual place in which life is lived. The dismal dispute about vocational training would not arise as education and living would be equated. It would be a visible demonstration in stone of the continuity and never-ceasingness of education. There would be no 'leaving school' as the child would enter at the age of three and leave the college at death. The village college would have the great advantage of being a local institution, and as such would enhance the quality of actual life as it is lived from day to day. It would not be divorced from the normal environment of those who frequent it or from that greater educational institution, the family.

"We are witnessing in this country the partial disappearance of the old landowners. The responsibilities of leadership and the maintenance of liberal and humane traditions in our squireless villages will fall on a larger number of shoulders. The village college will be the seat and guardian of humane public traditions in the countryside, the training ground of a rural democracy. Without some such institution, a rural community consisting largely of agricultural workers, small proprietors and small farmers will not be equal to the task of maintaining a civilisation worthy of the countryside. The alternative would be a countryside, prosperous perhaps but narrow and materialistic, without native distinction and charm, and with no instinct for even the popular arts."

16. *A brief summary.*—Such are a few of the helpful and healthful activities which are now permeating village life in England. The hitherto isolated school, with its staff insufficient in quality as well as in quantity, with its dingy buildings, with its lifeless and meaningless instruction, is now taking its proper place in a suitably organised system of education and is intimately linked up with the central school. This co-ordination of educational effort has attracted to the service of the village schools a better type of teacher who is prepared to devote himself to the uplift of rural life, and has rendered possible a wider curriculum and better buildings. With a new spirit that is now abroad, the training of the children is being adapted to rural conditions, and thus is becoming less of a mystery and more of a reality. Education thus tends to become an integral part of family life and, even more important, of village hopes and aspirations.

17. In its turn, education is being enriched and vitalised by the breaking down of village isolation, by easier and cheaper communications, by happier intercourse between man and man in the clubs

and institutes, by improved facilities for physical and intellectual recreation, by the lectures and discussions, by the books and libraries. In past centuries the English countryside has contributed much to the strength, the prosperity and the happiness of England. In recent years, there has been a most unfortunate dwindling of the countryside, a drift to the towns by its young men and women with initiative and enterprise, and in consequence England has suffered most grievously. It has been our privilege to witness the beginnings of a new era, of a new awakening of village life. If success is achieved in the years that are to come, we are convinced that the main agent of success will be the women of the countryside and that the main instrument of success will be the women's institutes.

CHAPTER VII.

What is and what might be.

(i) *The training of village teachers.*

The selection of teachers.—From the preceding chapters it is clear that the training of the village teacher should take its rightful place in the forefront of reform. No educational system can succeed without good teachers. Revised schemes and syllabuses, new text-books, a modified curriculum will have but little effect unless and until the teacher is in sympathy with the changes and understands clearly their purpose. It is not possible to overhaul an educational system by tinkering with details. The root of the matter is first the selection of men, and then the duration and nature of their training. A teacher in a village school who has an urban outlook and is out of sympathy with the villager and his conditions of life cannot be expected to exercise much influence in a village community. He teaches subjects imposed by external authority and not understood by the villager; he is not paid by the villager; and, often being strange to village interests, he is unable to play a leading part in the life of the villager. Mr. A. I. Mayhew, late Director of Public Instruction, Central Provinces, has given a definite lead in the direction of the proper selection of village teachers:—

“ If the teacher is to be recognised as a decorative and useful member of the community, a real part of its economic and cultural life, he ought to be a local man, belonging to a caste or class with traditions and associations that predominate in the area, and he should be selected by the community he is to serve.” *

The preference often given to “ matriculation-failed ” candidates or matriculates over vernacular middle passed candidates for admission into normal schools on the ground of higher academic qualifications is inadvisable. The health, physique, caste and domicile of candidates deserve more consideration than is given at present; and a more methodical rejection of unsuitable candidates should be carried out earlier in the course than is usually the case. In the Punjab efforts are now being made to guide selection in accordance with these ideas. Heads of vernacular training institutions have been advised rigorously to weed out at the conclusion of the first term those students who appear to them unfit to become village teachers. In the past, the age of admission to the junior vernacular teachers’ course was sixteen. It has now been raised by one year so that the boys shall be of a more suitable age for the course of training, and that they shall have the opportunity of serving as pupil teachers for a while in local middle schools, thus

* The Education of India, Arthur Mayhew, Faber and Gwyer, page 249.

giving to the district staff a chance of studying their merits before selecting them for admission to a normal school. Until this year, there has been no upper age-limit for students admitted to the senior vernacular course, but experience has shown that many of the men are too set in their ways and methods to profit by the training, and are also physically unfit for many of the activities now expected of them. A maximum limit of thirty-five years has therefore been imposed. If and when vernacular high schools are established, the question of the qualifications of candidates will require reconsideration.

2. *Length of training.*—A matter of the utmost importance is the duration of the course of training. The middle passed boy enters the normal school in the early hot weather. Almost before he has settled down to his new surroundings, the summer vacation is upon him. When that is over, the final examination is within sight, and cramming for it dominates his every thought and action. Each year, the staff has to begin all over again with completely raw material; thus, it is difficult to begin work quickly, and even more difficult to select community leaders from among the new entry. The only solution is an eighteen months' or a two years' course. Those who have had experience of training institutions in England and in India appreciate greatly the value of the second year. The mere position of seniority gives to the boy a feeling of responsibility and grownupness, while his civic sense has been developed to a remarkable degree. Moreover, the year has formed its traditions which should be fully maintained; and if these be good, the tone of the institution becomes established.

3. At the moment, the institution of a two-year course for junior vernacular teachers would entail an additional expenditure of large sums of money, would reduce training accommodation by one half, and thus would react adversely on the expansion of vernacular education. Its achievement is therefore beyond the region of practical politics at present, but its necessity should be borne in mind. The prolongation of the training course for senior vernacular teachers, however, presents an easier problem. We suggest that eight hundred senior teachers should be receiving a two years' course each year. The men should be carefully selected, preferably from among junior vernaculars who have done well both in school and out for some three years. By this means, in the course of time, every central and lower middle school in the province should have as its headmaster a man who has received a thorough training and should therefore carry weight in the neighbourhood. In May, 1927, two experimental senior vernacular units were formed at Gakhar normal school. A unit is a class of forty students, which is the maximum possible for effective and efficient teaching. One of these units consists of promising junior vernacular teachers, with two or three years' village school experience, who will undergo a two years' course of training; and the other unit which is to be trained only for one year is made up partly of senior vernacular students who were under training in 1926-

27 and partly of volunteers from among the senior vernacular teachers who have expressed a wish to undergo further training. It is hoped that the number of these special units will be increased next year.

4. *The training curriculum.*—The syllabus for both the junior and senior grades of vernacular training needs thorough revision. As laid down in the prospectus for training institutions, it is disproportionately academic and bears little relation to actual school conditions. It is largely a waste of time to deal with the principles of teaching except in the barest outline or to prepare elaborate lessons requiring apparatus which is rarely or ever available in a primary school. The course of training should concentrate almost entirely on further instruction in school subjects, on the actual craft of teaching and on the problems which will face the young rural teacher when he begins work, such as attendance, the leakage between class and class, the problems of teaching two or more classes at the same time, the infant class, the teaching of reading and writing to beginners, the amount of work which might be expected at the end of a week or a year. Many difficulties and problems could be suggested by those who have had experience in village schools; and these should form the basis of the professional work for both grades of teachers. For senior vernacular students the study of village conditions and educational surveys should be added.

5. *Training in community work.*—This aspect of normal school training, important though it undoubtedly is, is not so important as the attempt to develop a spirit of community service. If the village teacher is to play an important part in village interests and activities, he should be trained to do so. The normal school should therefore form a community in which each student plays his part. Mr. Mason Olcott has given valuable advice in this connexion:—

“ Give instruction regarding community relations
to give the students a clearer vision of the possibilities of village life, of the ways to realise them, and of the best means of teaching adults. The work may well include the community relations of the teacher, co-operative societies, Government agencies concerning local welfare, the school as a community centre, the improvement of home life, local resources, economic production and distribution, debt, young men’s clubs for nature study or agricultural production. Such topics will also be discussed as the best ways of arousing and keeping interest in learning, the night school, the maintenance of literacy by the reading of useful material, and the ways of getting such material.” *

An important feature of every normal school should be the school for adults, in which the students in turn would not only

* Village Schools in India, Mason Olcott, Association Press, page 167.

learn to teach reading, writing and arithmetic, but would also be trained to expound circulars and pamphlets published by the Departments of Public Health, Agriculture, Co-operation and the like. Again, every normal school should have a farm, partly experimental, but mainly as a business proposition. Accordingly, farm accounts and balance sheets, cropping measurements and the sale of produce should form part of the arithmetic course. There should also be a savings club, a co-operative society, a hygiene club, and a boy scout troop. Sports, games and entertainments for villagers, their organisation and control, should be studied and practised. The students should be encouraged to make a bibliography of books and pamphlets suitable for villagers, and should know how to start and to manage a library. Woodwork should form a part of the course, and students should make the articles which they require. Every normal school should possess a lantern, the use of which should be taught and practised.

6. *Handicrafts*.—At the American Presbyterian Mission Training School at Moga, at the School of Rural Economy at Gurgaon, at the Government Normal School at Gakhar and elsewhere, much has been done in these directions and in addition, handicrafts are practised. The development of handicrafts, however, needs much guidance as in many normal schools the teaching has deteriorated into unintelligent imitations of work at Moga and Gakhar. Definite principles have now been laid down for the guidance of headmasters, who have been advised to introduce in the first instance those crafts which are useful to the young man when living alone in the village to which he is posted. These include the making and mending and washing of clothes, cooking and, for those who do not grow beards, shaving. In another category are the odd jobs which a handy man can do about his house, school or garden; these include the mending of windows, the binding of books and the weaving of charpoys. In suitable places, experiments are being made this year with local village industries.

7. *Developments at Gakhar*.—In the newly constituted units at Gakhar an experimental syllabus is being formulated. Professional subjects are being simplified and altered in accordance with the suggestions which have just been discussed. Groups of students are learning to prepare educational surveys in the neighbourhood of the normal school; they are being trained in community welfare work which includes a study of the principles and practice of co-operation, public health and agriculture; they compile for themselves text-books which may be of great value when the question of such books for village schools is under consideration; they are gaining practical experience in the management of libraries, in the use of the magic lantern and in postal work. In the matter of general education, some of the school subjects are being taught up to matriculation level or even further; and a strong rural bias is being given to the teaching of mathematics, science and geography. An important feature of the curriculum is the teaching of "civics," which is supplemented and made real to the stu-

dents by the school being organised on village lines with headmen and so forth. The farm work is being placed on a profit-sharing basis. Physical training should be improved by the appointment of one of the graduates who have recently received a special course in that subject at the Central Training college. Folk dancing and singing are being encouraged and should assist the development of physical training. Special attention is being given to the organisation of games for villagers.

8. *The staffing of normal schools.*—In a report which was written in 1925 and which has provided the basis of the first two chapters of this report, the urgent importance of improving the staffs of normal schools was emphasised. In earlier days, this form of service was looked upon as a backwater into which nobody cared to drift. In consequence, more attention has been paid to the posting of more suitable men to these institutions, and men who have proved themselves sympathetic and successful teachers have been appointed.

9. *Refresher courses.*—Efforts are being made still further to improve the efficiency of the training. The Inspector of Training Institutions, Punjab, who is partly responsible for this report, held a special refresher course at Gakhar before the opening of the new normal school year. This course was attended by the senior masters of all the normal schools staffs except those of the Ambala division. Specially selected officers of the Departments of Education, Public Health, Agriculture and Co-operation were deputed to lecture and to give demonstrations; the Board of Economic Survey lent the services of one of its officials who was carrying out an economic survey in a village near Gakhar; and the Public Works Department sent a lecturer from the Engineering School at Rasul to deal with survey work. Study groups were formed to read up various topics in spare hours, and to read papers or initiate discussions with members of the class. There was physical drill of a strenuous type every morning, and games were played every evening. On one night there was community singing, and on other nights lantern lectures; and on two occasions the North Western Railway Cinema gave a picture show. At the second performance the spectators numbered some fifteen hundred, and villagers trudged in twelve miles to witness this rare treat.

10. The staff of the Ambala division attended at Gurgaon a similar refresher course which was conducted by Mr. Brayne, Deputy Commissioner, and by Mr. Atma Ram, Divisional Inspector of Schools. Both the courses were attended by a number of inspectors of various grades, but it is desirable to hold a special refresher course for the inspecting staff at an early date. It has been pointed out in the first chapter of this report that the several attempts at educational reform in the past failed because the inspectors were not familiar with their purpose, nor were the teachers capable of applying them.

11. *The need of English experience.*—Though refresher courses have their value in enabling those who attend to become familiar

with the aims underlying the reorganisation of the rural educational system, yet the movement would receive an even greater impetus if it were possible for certain selected teachers and inspectors to see what is being done in England. Such an experience would infect them with the admirable spirit of the English village teacher, and would indicate to them the surprisingly high standard of work which is exacted from English elementary school children. These men might be deputed to England for a year; during nine months of the year they could teach under well-selected headmasters in village schools, and the remaining three months could be spent in attending the various courses which are arranged for English rural school teachers. This would probably be the most effective way of vitalising rural education in the Punjab. The expense would not be disproportionate to the benefits expected, and it is understood that many English authorities would be willing to employ such men. Other provinces are already sending men to England with scholarships in order to acquire further academic qualifications. The Punjab men would not be deputed with the object of increasing their academic qualifications, but rather of imbibing a new spirit and of learning new methods.

12. *Examination reform.*—In this year's examinations an attempt has been made to guide the work of the normal schools. In the past, individual examiners have been appointed but it has been difficult to guide work through their agency. This year, a committee, originally convened to discuss normal school curricula, decided to set the papers in which questions on rural welfare and other general topics were included. The marking of the papers was carried out in the Director's office and at the Central Training College under the supervision of the members of the committee by examiners specially chosen for their knowledge of the subjects and of village schools, the majority of these being assistant district inspectors who were selected for good work in rural areas. It is hoped that the examiners' report will give valuable information about the work now being done and will suggest new methods of approach in the teaching of the several subjects. A further change in the examination will be necessary because much of the work done cannot be tested on paper. The examination might consist of a written test in each candidate's power of expression, in his knowledge of the several courses, in the prescribed pamphlets and books, and in his opinions on school and village problems; and much should depend also on the considered judgment of the headmaster and his staff on each student's work and teaching capacity and on his value as a member of the community.

13. *The rural school curriculum.*—The better of the normal schools are already experimenting in matter and method and have begun to collect examples for arithmetic and suitable matter for reading and composition. The proposed two-year course will give much more opportunity for this work of research. Thus, after a year or eighteen months, it should be possible to consider the revision of the curricula and the text-books for vernacular schools.

It may then be advisable to form a committee to deal with these matters in the light of new experience. The terms of reference should make it clear that the curriculum should be the same for all primary schools, urban or rural. The past experience of zamindari schools indicates this contention, which is also in accordance with expert opinion in England. The difference between urban and rural school work should be in the *application* of the curriculum; that is, in the methods of teaching, the use of examples, the problems solved, the matter read.

14. *First fruits.*—When this chapter was drafted more than ten months ago in the form of skeleton proposals, it was laid down that three of these proposals were of immediate urgency and capable of provincial but comparatively easy application. These were the provision of a new type of senior vernacular teacher, the thorough overhaul of the whole normal school system, and the consideration of the primary curriculum together with the matter and method of teaching within it. It will be seen from the earlier paragraphs of this chapter that experiments have already been made in the provision of a new and a better type of senior vernacular master; and that the normal school system has been examined and altered in several ways. Normal school staffs and students are collecting material and carrying out experiments in connexion with the improvement of primary school curricula and methods. Much of the spade work has therefore been completed, but much will depend on the progress of the next few years if a sound measure of success is to be achieved.

(ii) *Village activities.*

15. *The rural community board.*—The second part of our task, the study of beneficent institutions at work in the English countryside, proved extremely interesting and much of what we saw seems to us of the greatest importance to the Punjab. This province is fortunate in having a Rural Community Board at headquarters under the chairmanship of the Hon'ble Minister for Education, and district community councils in touch with this central board through the agency of secretaries who are often the district inspectors of schools. Thus, the Education Department is closely concerned in the general education of adults or, as some term it, uplift. It is therefore within the scope of this report to suggest lines of advance in this broader scheme of activity. It has already been stated that such education in a rural area is primarily a matter of breaking down isolation, intellectual and otherwise. We are convinced that the most important agency for breaking down isolation is the Rural Community Board at the headquarters of Government, which in some ways recalls the National Council of Social Service in England; but in our opinion it is a more expert and effective institution, not only because of its personnel but also by reason of its responsibility for financing many of the schemes for rural uplift. This board is helping to break down isolation in more than one way. In the first place, consisting as it does of heads of de-

partments, it has broken down the walls which used to separate the activities of one department from those of another. In the second place, the board is in a position to communicate to all districts new lines of policy and thus to stimulate community work throughout the province.

16. *District community councils.*—The district community council in each district is, or should be, a powerful agent in the removal of isolation. In Gurgaon the printed propaganda of the district community council can be spread to the thirteen hundred villages of the district within a few days. Thus, in times of emergency such as the outbreak of plague, every villager can be quickly informed of steps to be taken for the avoidance of the disease. Again, by means of dramas, magic lantern shows, travelling kine-mas and lectures, both entertainment and useful information can be broadcast. To benefit by printed propaganda the adult must either wait for the schoolmaster to read the poster or pamphlet to him or else learn to read for himself. This forges a close link between the district community council and the school for adults, even though the primary purpose of the school may be to develop literacy. But adult education has a vastly wider scope than this, and should be concerned with all that makes for healthier, happier and more prosperous villagers. Thus, it is essential that reading matter of several kinds should be provided; otherwise, the ability to read may turn to rust or be merely harmful because of the venom that is spread by the vernacular press. This need is being met in Gurgaon by a remarkable flow of propagandist literature to the villagers and, as in all other districts, by the institution of village libraries which are managed by the local schoolmasters and are usually accommodated in the schools. The supply of suitable literature for these libraries is limited, but the Rural Community Board and the Education Department not only provide money grants for the establishment and development of such libraries, but are also actively engaged in the translation and preparation of books which should appeal to villagers. Another function of the district community council which is closely connected with adult education should be the provision of transport for those who visit the district for welfare purposes.

17. *The school, the natural centre of activity.*—As in England so in India, there is need for a building around which the district community council's local activities shall centre, but in only a few villages is there any such building except the school. Thus, where district community councils are active and effective, the village schools are already taking upon themselves something of the aspect of the Cambridge 'village college.' It is desirable, therefore, that in all new school buildings provision should be made for the village reading room. It seems advisable also that district community councils should be put into touch with normal and other schools of all grades in order to advise them on the needs of the locality; in particular, they should advise in the matter of adult education in the broader sense of general uplift.

18. *Men's clubs.*—Until village halls or other suitable rooms can be built, boys' schools should serve as centres for men's institutes or clubs. The most satisfactory members of these clubs at first would probably be the old boys of the schools and the pupils of adult schools. This experiment might be attempted in a number of places. It is possible that at first a little pressure will be necessary to obtain members; but if the clubs are properly organised they will soon attract the people. Men's clubs should provide indoor and outdoor games and educational opportunities of many kinds; they should also serve as loud speakers for the Publicity Department or any other department which has anything to say to the villager. The district community council should take steps to have a part of the shamlat set aside for club playing fields.

19. *Farmers' clubs.*—In connection with the village club or apart from it, there might be farmers' discussion groups and young farmers' clubs. We venture to make these suggestions because, in the course of our discussion with the Ministry of Agriculture in London, we noted the great importance which is attached to these clubs in England. Young farmers' clubs are often formed among school children with the schoolmaster as secretary. A "patron" sometimes advances money in England for the purchase of stock; co-operative banks might serve as "patrons" in Punjab villages. The organisation of these would seem to be a function of district community councils.

20. *Agricultural propaganda.*—The Ministry of Agriculture in England is extremely active in propaganda work, and the schools serve as a channel for publicity. By means of discussion groups and young farmers' clubs and by the agency of the schools much propaganda work could be done on behalf of the Department of Agriculture; but it is for that department, in consultation with the district community board, to decide the nature of the propaganda and the form which it should take.

21. *Thrift.*—In the sixth chapter of this report, we have spoken of the activities of the national savings committees in England. It is not for us to say whether Post Office certificates or co-operative banks are the best agencies for establishing thrift societies in the countryside; that is for others to decide. We feel convinced, however, that the school should inculcate the habit of thrift. Already, schoolmasters are saving considerable sums of money by the promotion of thrift societies in certain divisions; for example, the schoolmasters of the Jullundur division are saving tens of thousands of rupees a year by this means. It is unlikely that primary school children in villages could save anything, but the experiment might be tried in middle and high schools. Here, again, the district community council could give valuable assistance.

22. *Scouting in rural life.*—The Scout movement has spread to rural areas with the result that there are now more scouts in villages than in the larger towns. We appreciate the excellent work which the movement is doing. The junior Red Cross societies, and possibly other bodies, are also doing good work; but there is a great

danger of overlapping and confusion. It is for consideration whether these various activities could not all be brought under the Scout movement which has a highly developed organisation; and national savings and young farmers' clubs might be linked with it. Captain Hogg informs us that several of the courses for badges have a direct bearing on rural life. All scouts outside of our large towns should be encouraged to work for these badges. We venture to suggest that Captain Hogg should meet the Rural Community Board and discuss the application of these courses in the most effective way to Punjab conditions.

23. *Education at melas.*—In many parts of the Punjab melas are combined with cattle and agricultural shows, but the educational aspect deserves greater attention. The district community council might organise the agricultural show at each mela with a number of prizes for crops, garden produce, cattle, ploughing, for school gardens and farms and for the cleanest well in the village or the best sanitated village in the tahsil and so forth. In many places such work is already attempted, but there is room for much fuller organisation and for further development. There should be lantern and kinema shows, games and sports for the jawans who would otherwise be tempted to loaf and to get into trouble. These shows and games could be organised with the assistance of the educational staff. By way of proving the possibility of these last activities the Inspector of Schools, Lahore Division, kindly arranged for the staff and boys of the Government High and Normal School, Gujranwala, to work on these lines at the Diwali fair of 1926 which was held in front of the school. A first-aid post was established, medicine given, water passed round. The boys marched through the fair with their band. Lectures were given to crowded audiences in the school hall, and games were played against the lads of the villages on the school grounds. This experiment has been successfully imitated in several other places. Where there is no special mela, smaller shows on simpler and humbler lines might be organised at some central place for groups of villages. This, again, would seem to be the province of the district community council of the area.

24. *The education of local bodies.*—The anonymous author of "England's Green and Pleasant Land" holds that local self-government fails more often through a lack of knowledge and experience than of good-will. He therefore urges the importance of educating members of such bodies in the problems of local administration, public health, education and so forth. It is open to consideration whether there is not an even greater need for this form of adult education in India than in England.

25. All the proposals made in this chapter were drafted before the time of our visit to Gurgaon. We have read this and other chapters with Mr. Brayne, the Deputy Commissioner of that district. We find that he, working as the head of a district, has arrived at conclusions very similar to those discussed in this report. If officers of two different departments, setting out from two very

different starting points, arrive at similar conclusions, there is reason for supposing that these conclusions have some force.

26. A fitting close to this section of the chapter is an account of the work of the Simla district community council and a bald statement of what has already been achieved in the Ferozepore-Jhirka tahsil of Gurgaon. It may surprise some to learn that the Simla district is a backward area. Many of the villages are small, remote and isolated. The villagers are impoverished, verminous and often diseased. The Simla district community council began work in May, 1926. The executive committee consists of four members; a member of the Indian Medical Service presides, the district inspector of schools is the secretary, and one of the two remaining members is a member of the Punjab Educational Service. Its enterprise may be judged from its manifold activities. It has equipped village libraries, it undertakes the supply of literature dealing with agriculture, sanitation and co-operation and of Hindi and Urdu journals, the seasonal notes published by the Department of Agriculture and the monthly co-operative magazine. Lantern slides have been prepared or purchased. The president not only exhibits but prepares kinema films. In Simla itself thirty-five lantern lectures on subjects relating to public welfare were given in 1926. The audiences included the general public as well as school boys; and in some cases a number of ladies also attended. In the villages the secretary has delivered a number of lantern lectures, and in addition has given many informal talks on sanitation, agriculture and co-operation. The masters in charge of libraries have arranged for similar informal talks, which the villagers are beginning to appreciate. Two of the masters at the remote middle school at Kot Khai have been trained in the use of the lantern, and lecture in the neighbouring villages on Sundays and holidays. Another lantern is being sent to the Sabathu area. At two adult schools dancing clubs have been formed among the villagers and are proving very popular. For those who know these pahari villagers it is easy to realise what new interests are being brought into their lives.

27. The report from Gurgaon sets out the hard facts of an amazing development:—

“Seven years ago the tahsil was one of the most backward in the Punjab; neighbouring tahsils despised it and spoke of its inhabitants as apes. To-day the two hundred and twenty-eight villages of this tahsil are all clean; it is probably the cleanest tahsil in Asia. Eight thousand five hundred pits have been dug for village refuse and the making of dung cakes has been greatly reduced; hence the soil has been enriched. There are only thirty-six schools in the tahsil but out of every three children attending boys' schools, one is a girl. Four hundred girls of this one tahsil are attending boys' schools. The people of the tahsil have voluntarily subscribed more than half a lakh of rupees to establish a high school and a scholarship

fund: In addition to this they subscribe regularly to the district scout association and to all other district institutions for the betterment of the people. There are banks in eighty-six villages and one hundred and fifty applications have been submitted for banks to be opened in the other villages. One hundred and ninety-two applications have just been submitted for the opening of schools in the villages not yet favoured with these institutions. In order to release the women from some of their drudgery and enable them to attend better to their children, every village has ordered a bullock-driven flour-mill and these are being made and set up as quickly as possible. All marriages are now recorded in registers maintained for the purpose in every village. In agricultural progress also a beginning has been made. There are one hundred and fifteen Hissar bulls in the tahsil and the people have applied for one hundred and thirteen more on the usual district board terms. There are over one hundred and fifty iron ploughs and the sixty Persian wheels could be indefinitely increased if there was any staff to deal with these vital matters. Seven hundred maunds of 8-A wheat were distributed and sown last autumn and improved sugarcane seed for many acres has just been issued. The improvement in village sanitation has meant that vast quantities of manure have been put into the fields and that the fields in future will get the whole amount of manure that is produced in the villages."

If history be the story of man's rise in the scale of civilization these seven years in the life of Ferozepur Jhirka are of greater note than the seven centuries that came before them.

(iii) *The education of girls and women's activities.*

28. In the last departmental report on education, a somewhat gloomy picture was painted of the position and conditions of girls' education in the Punjab. Though some progress has been achieved in recent years in the development of girls' education in the larger cities of the province, very little progress indeed has been made in rural areas. But the problem is of such vital importance to the life and welfare of the province that we venture to make a few suggestions in this section of this chapter. In rural areas the great need is to find some nucleus on which to build; and it may be that the women's institute will provide that nucleus.

29. *Adult education for women.*—The likeliest starting point would appear to be the welfare work now carried on by Miss Simon, Principal, and Miss Raynor, Superintendent, of the Punjab Public Health School, Lahore, and there are missionary ladies also with a keen knowledge of the Punjabi woman, her speech and her needs. A suitable place would be a well-attended purdah school within easy motoring distance of the headquarters of one of the ladies selected to fill the place of the "Lady Bountiful" of the English village.

The old girls of the school would be the first members of the institution. If possible, there should be a yearly subscription as this would make for regular attendance. The meetings should be attractive and be something of a *tamashā*. There should be informal talks on child welfare, domestic sanitation, nursing, cooking and food values, flower gardening and so forth; lectures might also be given on general matters which interest women and books might be read and discussed. When a few illiterate members have been attracted, an adult school might be formed in connexion with the institute. In some places, handicrafts and co-operative marketing of the results might be attempted. It is possible that such institutes might be developed by the agency of the Co-operative Department. For example, educational and other activities are being encouraged by the members of the ladies' thrift society at Gurdaspur. In England, the institute movement has resulted in women taking a much greater interest in the education of their children; thus, if the movement succeeds in the Punjab, it might be followed by a marked advance in the education of girls as well as boys. Wherever possible, in towns and villages purdah gardens like those at Gurgaon should be established. This can be done by the district community councils working through the district boards. These gardens would provide simple games, draw women together and make it easy for community workers to address them or to work with them in many ways.

30. The greatest and the most difficult task is the education of young married women. Enlightened mothers in the village homes would banish the superstition and vice that too often besmirch rural childhood; in their places there would be health and happiness, and later perhaps a little culture. Such mothers would demand education for their daughters, and their influence would better whole households. The result would be a social revolution of the first magnitude. It will be many years before the ordinary girls' schools of the province can be so developed as to become a power and an influence in the village home. The education of women should be the strongest weapon in the battle with ignorance.

It has been an inspiration to us to witness the efforts which are now being made in England to promote a happy and a prosperous peasantry, and thus to repair some of the evils which were wrought by the suddenness of the Industrial Revolution of the nineteenth century. Among these evils are the slum life, the sweated labour, the disease and, above all, the weakening of the moral fibre of the race. The Punjab is at the parting of the ways. Let us all take heed of the warnings of history, and remember that both the soul and the might of the Punjab rest in the countryside and in its regeneration.

APPENDIX A.

GOVERNMENT OF THE PUNJAB.

(Ministry of Education).

FROM

Sir GEORGE ANDERSON, Kt., C.I.E., M.A.,
 UNDER SECRETARY TO GOVERNMENT, PUNJAB.

TO

ALL COMMISSIONERS, DEPUTY COMMISSIONERS, AND DIVISIONAL
 INSPECTORS OF SCHOOLS IN THE PUNJAB.

C. M. No. 233-G., dated the 7th January, 1927.

SIR,

I am directed to address you on the subject of agricultural training in vernacular middle schools in continuation of the correspondence ending with my C. M. No. 1125-G. S., dated September the 20th, 1923.

2. In paragraph 5 of Mr. Richey's C. M. No. 77, dated February 19th, 1919, the capital cost of a three-acre farm for a vernacular middle school was estimated at:—

	Rs.
(a) Land	750
(b) Bullocks (two pairs)	400
(c) Implements	200
(d) Buildings	2,000
(e) Miscellaneous	150
TOTAL	3,500

3. It is felt that a capital outlay of Rs. 3,500 on a farm of three acres is somewhat excessive, and it has therefore been decided to reduce the amount to a maximum of Rs. 2,500 for each farm to be started in the future. The following estimates are given as an indication how the reduction can be effected:—

	Rs.
(a) Land (3 acres)	1,050
(b) Bullocks (one pair)	250
(c) Implements	200
(d) Buildings	750
(e) Miscellaneous	150
TOTAL	2,400

4. The Punjab Government (Ministry of Education) is also of opinion that a farm should not be opened in a place where the sinking of a well is likely to be necessary.

I have the honour to be,

SIR,

Your most obedient servant,

(Sd.) G. ANDERSON,

Under Secretary to Government, Punjab.

No. 234-G.

Copy forwarded to the Assistant Inspector of Agriculture, Punjab, Lyallpur, for information.

(Sd.) G. ANDERSON,

Under Secretary to Government, Punjab.

APPENDIX B.

COMPULSORY EDUCATION IN THE PUNJAB.

"The capital of a country does not consist in cash or paper but in the brains and bodies of the people who inhabit it." Thus spoke Mr. Fisher, Education Minister of England, in piloting an unprecedentedly large educational budget through Parliament at a time when War had bled the country white and retrenchment was the order of the day. And it was in the spirit of these words and in the same grim period that the Punjab Government embarked on two most ambitious schemes of far reaching effect for the amelioration of the masses (1) the introduction of the five years programme for the expansion and improvement of Vernacular Education in rural areas in April, 1918, and (2) the passing of the Punjab Primary Education Act in March, 1919.

I shall here only describe the progress made in compulsory education. The Act leaves the introduction of compulsion to the option of local bodies subject to the sanction of Government. It does not apply to girls and it applies only to boys of more than six and less than eleven years of age. When a local body desires to apply the Act to any area under its administration, it has first to pass a resolution to that effect by at least a two-thirds majority at a meeting specially convened for the purpose. It has then to publish that resolution locally and any person likely to be affected thereby and objecting thereto may within thirty days from its publication send his objection in writing to the local body and the latter shall at a meeting convened for that purpose take the objection into consideration. If no objection is sent within the said period of thirty days or if the objections received having been considered are deemed insufficient by a majority of a two-thirds of the members present at such meeting, the local body submits its proposals to the Local Government, with the objections, if any, which have been sent in and with its decision thereon. On receipt of Government sanction the local body applies the Act. The application is to be submitted (together with the necessary statements in prescribed form in the case of a municipality, or a small town or notified area committee) through the Deputy Commissioner, the Inspector of Schools and the Commissioner. With the previous sanction of the Government the local body may make bye-laws (a) generally to carry out the objects of this Act, and (b) in particular prescribing—

- (i) the constitution, duties and powers of the attendance committee;
- (ii) the conditions under which leave may be granted to boys under section 10 (d) and the authority competent to grant such leave.

The first local body in the Punjab which introduced compulsion was the Multan Municipality which would ordinarily have been expected to be the last to take such a forward step, as Multan was then the centre of the most backward part of the province. This was done with effect from 1st April, 1921. There was at first some opposition from a section of the Muhammadan population but when they were convinced that there would be no interference with religion, the opposition soon disappeared and Multan has achieved a success in the working of compulsory education which other parts of the province may well emulate. The Lahore Municipality came next six months later, though, for want of effective supervision, it has not yet been able to make much headway. Fifty more urban areas have since come under compulsion up to date and the reports received indicate marked progress in most cases.

Among district boards, that of Rohtak, under the vice-chairmanship of Rao Bahadur Chaudhri Lal Chand, took the lead by introducing compulsion in six school areas in 1922; then came Lyallpur and Montgomery in the Multan Division with much larger areas and more successful results; and now there are altogether 1,082 rural school areas under compulsion in the twenty-nine districts of the province. A school area for purposes of compulsory education includes all villages within a two-mile radius of the school concerned and, therefore, the number of villages must be several times the number of school areas given here.

Instead of embarking on a scheme of wholesale introduction of compulsion in the whole province or even in a single district, our policy in the Punjab

has been to proceed gradually from small beginnings; to respond to the overtures of those who desire compulsion of their own accord rather than to impose it on those who are unwilling or not fully prepared, to adopt it. This ensures a fairly even advance in the whole province and it enables us to gain experience and consolidate our gains before proceeding further and thus to avoid political or financial difficulties. Our experience has shown that when compulsion has been working for some time in a few areas in any district and people have seen its results, other areas of themselves come forward to apply for it. It is, however, not yet generally known what the chief advantages of compulsory education are. It not only extends the benefits of education to those boys who would otherwise have gone without it but, what is much more important, it ensures the boys remaining at school until they have at least finished the primary school course, so that it is the surest remedy against the appalling wastage that at present takes place in the progress of the children from the infants' class to the end of the primary school course. It is thus the most effective and most economical way of breaking down illiteracy among the masses.

Government has undertaken to contribute, in the case of municipalities and small town and notified area committees half the additional cost subject to a maximum grant of Rs. 5 per annum per head of additional attendance and in the case of district boards the grade percentage of each district fixed for grants for vernacular education.

APPENDIX C.

THE TRAINING SCHOOL AT MOGA.

1. *From reports of the school in 1922 by W. J. McKee, M.A.*

The aim of the school at Moga is to give an education to selected village Christian boys suited to their rural life and needs with the object of their returning to the villages to help uplift of their own people. In this aim three things are specifically emphasised: the matter of selection; the adaptation of the school life and activity, curriculum, etc., to village conditions; and the purpose of the education given—the developing of the individual for the service of his community.

1. With regard to selection, it is clear that an education provided indiscriminately for all in a residential school where the parents are able to contribute so little towards the cost of keeping and educating the boy, is altogether too expensive. For this reason it is necessary to select pupils carefully and to endeavour to secure those who will exert a real influence in their communities when their schooling is finished. Emphasis is placed upon evidence of character and personality and upon mental capacity. At present reliance must be largely placed upon the recommendations of the missionary and school supervisor who send the pupil and upon his previous record in the village day school. However it is hoped that this can soon be supplemented by the use of intelligence tests adapted to India.* Various people are working at this problem, and it is likely that a standardised scale will be available by next year for pupils from four to thirteen years of age. When these scales have been thoroughly tested it should be possible to eliminate much of the wastage that is now so prevalent in residential schools for village children.

2. Regarding the second part of the aim of the school, that the curriculum and school life be adapted to village conditions, it was necessary in the beginning to make a careful study of the social life of the village, so as to determine what type of curriculum would best meet the pupil's needs. This involved a consideration of many things—the activities of village people, and the information needed in order to fit into the village life and to meet the tremendous social and moral needs of the people with a view to bringing about a definite improvement and uplift in village conditions. But information of itself was insufficient. It was also necessary to study the village child to discover his weak and strong points and how the curriculum and school life might contribute in developing his character so that when he returned to the village he would exert a vital influence for good upon the community. His interests, impulses and experiences were also investigated and an effort made to utilise these to the best advantage in his education. Along with this, it was felt that the village child's racial inheritance—his love of song, story and the dramatic picturing of events, the folklore and useful customs of the village—should be used so far as possible.

In all this our goal was to provide an education arising out of the child's experience and environment, using his natural impulses and interests with the object of inspiring and preparing him for real community service. Our effort was to get him to see not only the present needy conditions of the village, but what the village and his own people might become through Christian service, and that he had a peculiar responsibility and privilege in the light of his training to go back and help in their uplift. We can not claim to have accomplished this objective but several things have already been achieved. We have succeeded in getting our graduates to go back to the villages and also there is an enthusiastic desire to give their time and strength for the uplift of their people.

In describing in detail how we are endeavouring to have our curriculum closely related to village life and needs, we shall discuss it under three heads: classroom instruction; character development; and school life.

With regard to classroom instruction, we have felt that the Project Method of teaching is peculiarly fitted for the purpose we have in view, provided efforts are made to find subject-matter related to some problem or

* These are now regularly used in Moga School.

activity of the community. Here the emphasis is not upon a text-book, but rather upon the pupil's environment and the problems that arise in it. In the solution of these problems and the carrying out of the activities in their natural setting, pupils find a need for relevant information, and for the organising of this so that it will accomplish their purposes. The advantage of such a plan is that pupils are carrying on in school the activities of their parents and also the very ones they will probably be engaged in when they leave school. They are meeting the same problems and learning better methods of solving them. They are also learning to use the same method of work that we all use in life; namely, the formation of a valuable purpose; the securing of the necessary information to carry out that purpose; organising that information so as to accomplish our purpose (planning); executing the work according to the plan; and judging the result and determining whether we have accomplished our purpose or not. Whether we prepare a sermon or make a garden, we tend to use this type of procedure.

* * * * *

This same type of curriculum and method of organisation is used throughout the middle school. The second class has a project on the Village Farm, with all the problems which arise there related to nature study, geography, arithmetic, Bible study, reading and writing (records). The third class has a project on the Village Bazaar (shops) and the fourth class (which completes the primary stage) on the Village and its Relation to the Outside World.

This past year in the 5th grade the major project was in lumbering. Interest was aroused by a new building that was being put up. The boys collected various types of wood, tried to identify them and find out whence they came. The teacher took advantage of this and worked out a full project on the lumbering industry. A project tends to lead on; it branches out more and more and of course that is the way we grow—by enlarging. These boys found that very frequently canals were being used in the bringing down of the lumber from the hills. That led to the study of canals. You can quite easily see how all these branches of study work into a project like that. First of all, there is nature study; in the study of wood and lumber there is a great deal of material for nature study. You have geography related to hills and the lumbering industry, canals, waterways and bringing the lumber to the market. You have arithmetic and in this case the pupils study square measure. You have the opportunity of measuring up the wood, finding how many cubic feet it contains, working out the cost of feeding the wood markets, finding out how it is sold, the actual problems in selling it, etc.

In the 6th grade, pupils had a project on Moga itself. They became interested in that through the sending on of the grain to the Moga grain market. From that they began to study the whole subject of Moga, how it was laid out, how it came into being, its relation to the rest of the Punjab, to the outside world through the sending out of products from Moga and the coming in of products from outside. In connection with geometry work they laid out a plan to scale of the town of Moga.

In the 7th grade, the major project was on the post office and communications. They worked out a great many of the subjects of the curriculum through that interest. The Government code, in the 7th grade, lays emphasis on geography of Australia, South America and Africa in their relation to India. The boys worked out the foreign mail routes, how they were distributed, and through that interest in the postal work, they got a great deal of valuable information about those countries. So with maps, in drawing out those mail routes and the distances travelled. In connection with arithmetic they had the study of the postal savings bank, money orders, etc. My experience has been that people in charge of such institutions, as the post office and the market and places of that kind, are quite ready when a letter is sent from the principal or headmaster of the school, to give pupils every attention, and answer their questions and let them see the working of their department.

2. *From a report of the school in 1926 by the Rev. A. E. Harper, M.A.*

The school plant consists of about 55 acres of land, 45 of which are under cultivation, with three wells, two silos and stable for cattle. The buildings consist of a main school building with 9 well-lighted class rooms, an agricultural and industrial room, a main hall, library, and office; 3 hostels; quarters for married students; teachers' houses, headmaster's house; princi-

pal's house; and a model village school building. The value of the present plant is about Rs. 1,75,000.

The staff consists of 3 missionaries, the principal, his wife, and the vice-principal, the headmaster who is theologically trained, 3 teachers with S. V. certificates, four Moga trained and Government certificated teachers; one trained agricultural master, a carpenter and a tailor who teach village home industries and one woman teacher for the women's school. As practically all the needs of the school are met by student labour, there are only three servants employed:—a gardener who helps supervise the primary boys' work in the fields, an old man as assistant gardener, and one sweeper.

The enrolment of the school is about 150, of whom about 25 are in the Normal class, and the remainder are about equally divided between the Middle and Primary departments. Practically all the pupils are boarders. They have nearly all come from extremely poor homes, and usually the parents give little or nothing toward the cost of their education. There are indications, however, that these people are beginning to appreciate the value of education for their children, and are showing themselves more willing to help towards the boys' expenses. The boys come from all over the Punjab, and a few, by special permission, are admitted to the Normal class from other provinces outside the Punjab. The pupils are mainly Christians, though non-Christians are admitted. A women's school is maintained for the wives of the married students and other women of the compound.

* * * * *

Moga owes much to the encouragement and support of the Department of Education of the Punjab. The school is recognised as an experimental school, and is allowed freedom to work out a curriculum suited to rural conditions, and to use methods often radically different from those of the traditional school. The requirements of the educational code are, however, fully met. Candidates are sent up for the vernacular Final Examination, and the percentage of students passing has been excellent. A special examination based on the Moga normal courses syllabus is given to the normal class graduates, and a special certificate recognised as practically equivalent to the Junior Vernacular training certificate, is granted. The percentage of successful candidates has always been excellent; in 1925 and 1926 it was 100 per cent. A grant-in-aid is given for the main school and the normal class as well as for the agricultural department and a grant was given on the main school building. Beyond this, the Director of Public Instruction and the officers of the educational department have given much-appreciated help through their advice and interest.

* * * * *

The curriculum which is being evolved is based so far as possible upon the worth while interests of village boys. The changes in the curriculum are, however, being made gradually, and the ordinary course of study is covered in addition to the new curriculum material. The enrichment of the curriculum is along the lines of nature study, health education, hand-work, practical mathematics, more reading and composition, etc. The teachers strive for a minimum of memorising text-book material, and a maximum of observing, discovering, constructing, judging. Moga boys are taught to live a real life in the world in which they find themselves.

A critical observer has thus commented upon the class work* "I have been asked several times after describing the agricultural and trade work carried on in Moga, what curtailment had to be made in the ordinary curriculum to allow of this being done. It will probably come as a surprise to many to be told that not only are all the demands of the Punjab curriculum met with very excellent results but that a great deal more is covered. And this is very largely the result of the Project Method which is adopted throughout the school".

The school endeavours to use those methods of teaching which are based on recent results of the scientific study of educational processes. The so-called "project method" is not used exclusively, but the effort is made to have the point of view on which this method is based, control our teaching as far as possible. Whenever it is possible, we teach through the use of a project:—that is, an activity in which pupils whole-heartedly engage, because they themselves have purposed and planned it. The role of the teacher in

* From a report, by the Rev. O. Thomas of Assam, 1926.

these activities is that of a guide and friend rather than an autocrat. He helps the boys to choose activities that are rich in educational value. He helps them to carry out their purpose efficiently, to gather and master the necessary information, to learn good habits of work, to complete their project, make a permanent record of it, and judge of its success.

Since one of the essential factors of a project is its spontaneity, we cannot have a fixed "project curriculum". Often projects are repeated, but they must always be chosen by the new class..... For instance, the village home project was used most successfully in the first half of class I, for several years; the vegetable shop project was the activity of class IV, in 1925-26; the project on Moga school is being taken up by class V in 1926, while the hospital project was carried out by class VI in 1925-26.

All the teaching is not done by projects. Drill and memorising are not neglected though they are made interesting and vital if possible. Formal methods are often resorted to. Teachers, here as elsewhere, show varying degrees of skill, and do not always grasp the principle or live up to the ideals. Moga is continuing to experiment with and to adopt methods based on educational psychology. Mr. McKee's investigations in the psychology of handwriting were very helpful in improving the teaching. Mr. McKee also worked out an adaptation of the story method for teaching beginning reading. Through the use of this method, all the pupils of class I during the past three years have completed the work of the year with but one exception, and more than half of class I pupils finished two years' work and pass into class III. Further investigations of the psychology of arithmetic and reading are planned for the improvement of our methods of teaching these subjects.

Intelligence tests are made use of in grading pupils, permitting some to advance more rapidly, and eliminating a very few who are found unable to profit by further education. Through the kind co-operation of the Department of Psychology of Forman Christian College, these tests have been administered by students trained under Dr. Rice. The test used has been Dr. Rice's Hindustani Binet-Performance Scale.

The same educational principles prevail in the general arrangements and management of the school. As in the class-room, so in the outside activities, responsibility is placed upon the boys. Each must contribute his share to the common good. The life is kept as simple as possible and close to village conditions. The boys do their own cooking, washing and mending. They care for the cattle and keep the grounds in order. The class work and the outside work are correlated. The field work is related to class studies through nature study in the Primary and agriculture in the Middle, through composition, account keeping, etc. The knowledge gained through the carrying on of village trades is made use of in the making of and repairing of articles for the school or the farm, in preparing drawings of implements, etc., and in the study of village social problems.

The students themselves take a large degree of responsibility for the general management of the school. The Panchayat is the governing committee of the student body. They are elected annually by the boys from among themselves. The Panchayat handles many cases of discipline and arranges other affairs related to school life. The boys also elect a Food Committee who purchase the food, keep account and assign to the different boys the daily duties of cooking. Each boy gives about one day out of 20 for cooking. There is also a Committee for Caring for the Sick, a Committee on Sanitation and Hygiene, a Committee on Lighting. The elections are democratically conducted and the boys make very wise choices. The election is preceded by discussion in the classes, on the qualities requisite for leadership.

The work of the farm is almost entirely done by the boys. The gardens are worked on a project basis, and the boys receive the profits of their labour in cash.*

* A pamphlet on Self-Help at Moga describes the plan.

Boys are given definite agricultural instruction and are taught to use both the agricultural implements ordinarily in use in the villages and improved implements suitable to the country. They are also taught the care of cattle and the securing and storing of fertilising products.

Every boy is expected to accept the idea that no work which may be necessary for the maintenance of the life of the school is a disgrace. Each one must be ready to do any work on the farm or in the school. The dignity of labour is constantly taught. The staff set an example to the pupils by keeping gardens themselves and being willing to help also in any work that may be necessary. The graduates who return to the school point with pride to buildings they have helped to erect, trees they have planted and developments of the school in which they have shared.

* * * * *

The culmination of the training is found in the Normal course. The course covers one year, but is very thorough. The following is the syllabus: Observation and Practice of Teaching; Principles of Teaching; Child Psychology; Methods of Teaching Reading, Writing, Arithmetic, Hygiene, Geography, etc.; Rural Social Problems; Religious Education; Agriculture; Village Home Industries; Village School Management. This scheme, though departing considerably from the Government curriculum, has been approved by the Department of Education.

All the courses studied by the Normal Class are based upon simplified but through study of the application of psychology to teaching method. Students are trained in the observation and study of children and are helped to determine the general principles of teaching from their own observation and practice. The practice of teaching is stressed throughout the year. The students do a large amount of independent reading, and learn to think and plan, rather than slavishly follow a mechanical routine.

* * * * *

The education given at Moga is definitely religious. In his recent careful study of "The Education of India", Mr. Mayhew states his conviction that Indian personality and life as a whole will not intimately be affected by an education which is not animated by religion. In so far as Moga is succeeding in its ideals, it is producing results in Christian character and personality.

APPENDIX D.

THE SCHOOL OF RURAL ECONOMY, GURGAON.

The aim of the School of Rural Economy, Gurgaon, is to bring teaching in rural schools and rural uplift work into line with village life. The education of our schools should not only show the villager how to improve himself and his surroundings but give him the definite desire to do so. The first object of the School of Rural Economy, Gurgaon, is to teach the Dignity of Labour as until the villager will put his own hand to all kinds of daily jobs, he will never improve his village. The second object is to instil the ideal of service and the desire to help oneself and other people on co-operative lines. The third object is to convince the villager by the actual instruction given, that there is a complete remedy for all the ills of village life.

The school was opened in October, 1925. The current course started on June 1st, 1927, with a normal Junior Vernacular class of eighty students from Gurgaon District and forty from the rest of the Ambala Division, and a village guides class of sixty students. These latter are posted on passing out to groups of villages where they work as uplift missionaries from village to village. Not having schools to teach they can devote their whole time to the task and are able to get down to the actual business, and by working with the villagers can show them exactly how to improve their conditions of life, by practice as well as by precept, avoid disease, epidemics, famine and all the evils that afflict our villages.

Adult education, Scouting and Co-operation are the three basic subjects taught in the school. From this it is hoped to instil into the student the spirit of self-help, co-operation and social service. The adult education course consists of training the students in running adult schools, village libraries, adult games, school games, play-for-all, refreshment-for-all, music-for-all, introduction of compulsory primary education in villages, co-education of boys and girls in elementary schools and medical inspection of school children. In the Scouting course special efforts are made to teach what village scouts can do in the villages, i.e., cleaning villages with their own hands, digging manure pits, cleaning and disinfecting wells, distributing quinine among the sick, nursing the sick at their homes and bringing them to the hospital, rendering First-aid to men and animals, etc. The course in Co-operation is conducted by the officers of the Co-operative Department in the district. The finishing touch to the subject is given by the Educational Inspector of Co-operative Societies and his Assistants, who conduct a full Sub-Inspector's training course for more than a month. The school has its own staff to teach agriculture. The ideal is not to teach various theories about agriculture but to impress vividly what special kind of seed, what special plough and other implements are suited to Gurgaon needs. There are twelve bullocks of the best Hissar breed and almost all the improved implements necessary for an average cultivator. The farm covers fifty-one acres. The students do all the farm work with their own hands, they chop fodder and feed the bullocks, cut their firewood, work the Persian wheel, do ploughing, hoeing, harrowing, weeding, thrashing, manuring, carting, etc. Apart from this they are trained in killing field pests and in flower gardening.

Lectures in First Aid are delivered by the local Assistant Surgeon and practice in practical work is given by the Superintendent and the Scout Master. When the students have picked up some knowledge they are sent to the local hospital to attend cases. Students are taught all the practical measures to be adopted in times of epidemics, how to prepare villagers for inoculation, vaccination, digging manure pits, cleaning villages and using pit-latrines.

The Veterinary Inspector and the Veterinary Assistant train the students to detect the various epidemics in cattle, to combat their attacks, and to render first-aid to them. They also lecture on stock breeding. The Tahsildar and the Naib Tahsildar teach them how to approach revenue problems in villages. Afforestation work is dealt with by the Forest Ranger who impresses the value of forests in the dry and rainless district of Gurgaon and gives the students practice in the planting and care of trees.

A musician coaches the students at night in music, singing motherland songs and rural uplift songs modelled on indigenous tunes (chaupais). The dramatic club of the school staged rural uplift shows on some twelve occasions for District Board members, Gurgaon Territorial Force Battalion and the Palwal Show. One special show was given at Palwal for village women.

The district authorities and members of the District Board co-operate in lecturing in order to keep the students in the closest touch with the work going on in the district and prevent the school becoming 'academic' rather than practical. The students are taken to villages also and shown the evils and the remedies for them. Every student is trained to work the Magic lantern and deliver instructive talks to villagers on the special slides prepared for the uplift of the district. Efforts are made to train the students in social service and rural uplift work both by precept and practice and to imbue them with the missionary spirit without which all they learn and teach will be dry bones.

APPENDIX E.

CAMBRIDGESHIRE EDUCATION COMMITTEE.

Model Syllabuses for Evening Classes.

HOUSEHOLD ARITHMETIC.

This course of Arithmetic should deal in a concrete way with the various household transactions; examples and problems should be taken from the expenditure of daily life and the lessons made as practical as possible. Contrast two alternative ways of spending. Exercises in mental arithmetic should be included in every lesson. The harder calculations may be postponed to revision lessons. The teacher should not depend upon text-books for examples, which should be selected to suit the class and the occasion, frequent use being made of price lists.

1. *Taking a house.*—(Main ideas to be treated very simply). The agreement between landlord and tenant, payment of rent—weekly, quarterly, inclusive and exclusive of rates. Problems dealing with calculations of rents of houses, types of houses, streets, etc. Cost of travelling to work. Simple fractions to be used as wanted.

2. *Re-decorating the home.*—Problems dealing with calculation of time and cost involved in stripping walls, removing paint from surfaces, in conveying workmen certain distances, etc.

3. *Areas and perimeters.*—Problems dealing with calculations of amount of material and cost involved in whitewashing and papering ceilings, distemping and papering walls, inclusive of dadoes and friezes, plain and patterned paper, etc., painting baths, woodwork, etc. Consider the practical problems dealing with the quantity and cost of covering (a) floors (b) stairs, with carpet, linoleum, tiles, stain, etc. How much material is left over.

4. *Furnishing the home.*—Studying price lists. Payment of goods by cash, credit and instalment systems. Invoices and bills. Checking goods on delivery. Receipted bills. Problems dealing with calculation of cost of furnishing the home.

5. *Management of income.*—Apportioning money. True and false economy. Problems dealing with household expenditure. Daily, weekly, quarterly and annual budgets to be prepared by student. Mr. Micawber's advice.

6. *Household accounts.*—Simple methods of keeping and balancing household accounts. Checking tradesmen's accounts. Problems dealing with current household expenses.

7. *Profit and loss.*—Simple business methods suitable for home industries, garden, poultry and bee-keeping. Simple averages.

8. *Taking a house for both home and business premises.*—Purchase through loan from a Bank or Building Society. Introduce the ideas of interest and sinking fund and work simple cases.

9. *Graphs.*—Reckoning by graphs to find (1) wages and cost of living; (2) quantity and cost of household commodities. This will involve simple proportion applied to household purposes. Problems dealing with relationship of two quantities of the same kind.

10. *The metric system.*—Measurements of length, weight and capacity. Coinage of France and America. Problems dealing with shopping in France and America. Use of graphical methods of conversion from foreign to English and *vice versa*.

11. *Savings.*—Investments, Post-Office Savings, War Certificates, Government Stock, annuities, insurance, Old Age Pension, simple and compound interest, discount, banking.

12. *Examination of Local Rates.*—Expenditure to be analysed. How the money is collected. General and special rates.

Reference Books recommended.

Title.	Author.	Publisher.
Housecraft Arithmetic.	Theodora Mallon, M.A., and Hilda Pearsons, B. Sc.	Longmans.
A practical Domestic and Household Arithmetic.	F. Sayers and B. A. Tomes	Blackie.
Household Accounts.	R. Deakin and P. J. Hum- phreys.	Mills and Boon.
Domestic Arithmetic.	.....	Collins.

ARITHMETIC AND MENSURATION.

Suggestions.

For the success of this course, it is necessary to combine the calculations essential to rural occupations and practical work with purely arithmetical problems.

A strong feature should be made of mental work. The power to get approximate answers, mentally, by a process of simplification, to any problem, is of the greatest utility. Unwieldy numbers should be avoided; material for original problems should be found in local weights and measures, sales and market reports, wages, cost of building materials, planting, sowing, harvesting, etc.

Practical work gives the necessary *relief* in these lessons. The use of rules, graduated in tenths, introduces decimals in the determination of the area of simple geometrical figures, or of local fields, traced from the ordnance map.

With the simpler volumes, the volumenometer serves to check the results derived from measurement and calculation. The use of the chain, and plotting to scale from field-book records, constitute the practical work of the second year.

"Agricultural Arithmetic", by J. C. Newman and T. V. Philpott (Crossby Lockwood and Co.) price 5s.; "Rural and Agricultural Arithmetic", by R. R. Blewett (Pitman and Sons), price 1s. 2d.; and "Notes on the Construction and Use of Simple Surveying Instruments for School purposes", by H. Wigley (Clark and Co., Gravesend) price 1s., give useful details on all necessary points. The last-named deals with home-made apparatus required for the course.

First Year.

Syllabus.—Decimals. Contracted Methods. Percentages; Interest. Areas of rectilinear figures and circles. Volumes of cube, prism, cylinder and cone. Use of volumenometer. Calculation with clamps, casks, ricks, dungheaps, timber, etc. Use of Specific Gravity in calculating weights and volumes.

Second Year.

Syllabus.—Farm accounts. Farm and household book-keeping. Checking accounts and goods delivered. Revision of decimals and areas of rectilinear figures. Chaining. Field-Books. Plotting to Scale. Calculation of content.

Land problems.—Drainage. Excavation. Costs. Manures. Seeding. Weight of Produce. Labour. Buildings. Insurance.

Use of simple Level in the field. Records. Plotting to Scale. Calculations.

APPENDIX F.

THE GEOGRAPHY AND SCIENCE SYLLABUSES OF A RURAL SECONDARY SCHOOL, WITH THE HEADMASTER'S NOTES THEREON.

Geography Syllabus.

Throughout the school but especially with the Senior Forms emphasis is given to the fact that the world is one and that only by recognising this and accepting it as the basis of human relations can the peoples of the Earth hope to reach their highest development.

To this end, while care is taken to give a knowledge of the fundamental physical facts, etc.—these facts are regarded (so far as the teaching of geography is concerned) merely as the framework of the subject, or as the setting which displays man in his relation to his fellows.

Atlas.

The Atlas used throughout the school is Meiklejohn's Comparative Atlas. The Ordnance Survey Maps are constantly used and referred to in all Forms.

Philips' Wall Atlas and Unstead and Taylor are also used.

Practical Geography.

Exercises in practical Geography are given almost weekly at all stages of the work.

A special feature is made of "Research" work.

In a "Research" study the children are given special areas or subjects and are required to spend three or four weeks in consulting reference books and text-books in order to select the information necessary for their "Thesis". This method of attack is proving of great value in many ways. It lends "point" to the practical exercises and some exceptionally interesting "Research Studies", often well illustrated by original line and colour sketches, have been produced on such subjects as:—"The Cocos Industry", "Japan", "Modes of Transport throughout the World", "The Dwelling-houses of the World", "Fishing", "The Animals of Africa", etc.

FORM II.

1. *Land Forms, Map Making and Map Reading.*—Making simple models in sand, clay, plasticine, etc., to illustrate hills, valleys, etc. Contouring and Sectioning from the models, Study of relative heights in the district and attempt to make a simple map of same.

2. *World Geography.*—Stories of great Explorers following their voyages on a map of the World and leading to a simple study of the chief land and water areas of the world and to the Planetary wind system.

3. *Human Geography.*—Broad outlines of human life and activities in the chief natural regions of the world:—

- (a) The Equatorial and Monsoon are capital regions.
- (b) The Great Grasslands—Savannas, Prairies, Steppes.
- (c) The Temperate Belt.

4. *Movements of the Earth.*—Simple determinations of seasonal and daily changes in the height of the sun, duration of day and night, to be made.

Simple consideration of the effects of these changes on temperature.

5. Simple study of relief, rainfall, temperature, and prevailing winds of district leading to elementary ideas concerning climate and climatic control of vegetation.

Text Book.—Fairgrieve and Young's "Human Geography of the World".

FORM IIIb.

1, 2, 3, 4, 5, as for Forms I and II but in greater detail.

6. The British Isles treated regionally and without too great detail.

Text Book.—As for Form II and in addition Fairgrieve and Young's "The British Isles" Primary Series.

FORM IIIa.

1. *Land Forms, Map Making and Map Reading.*—The work of ice, water, and other agents in shaping the Earth's surface. A further study of contouring, etc.

2. *Movements of the Earth.*—Latitude and Longitude, Day and Night, the Seasons.

3. *World Geography.*—Simple study of the main regions of the World which are commercially developed—their climate, productions and trade.

4. *The British Isles* treated regionally and in some detail and giving special attention to International relations and trade.

Text Book.—Fairgrieve and Young's "The British Isles" (Secondary series).

FORM IV.

1. *Land Forms, Map Making and Map Reading.*—Earth movement—blocks, folds, drowned valleys, etc. River action—cataracts, waterfalls, flood, plain, delta. The Ordnance Survey map. Simple surveying.

2. *World Geography.*—Wind systems and rain belts—excluding Monsoons—seasonal changes and their effect on climate. Ocean currents—causes. Effect on climate. Climate and vegetation and their bearing on human activities.

3. *Special Region.*—The Atlantic shorelands. Europe surveyed but briefly. Africa and the Americas in some detail. Emphasis to be laid on the ocean as a highway and as an International band. The land areas to be treated under the following headings:—

Surface features.

Climatic conditions and regional characteristics.

Resources and industries.

Centres of population.

Trade.

Text Book.—Fairgrieve and Young's "The Atlantic Hemisphere".

FORM Vc.

1. *Land Forms, Map Making and Map Reading.*—Revision of work of Lower forms and in addition, Rift valleys, Fjords, Rias, Glacial action, Volcanos, Coral. More advanced making and map reading.

2. *World Geography.*—Distribution of Temperature and Pressure in greater detail. Monsoons and other seasonal winds. Systematic discussion of climatic factors leading to a classification of climates and a study of their typical vegetations and products. Human life and activities of various regions contrasted and compared.

3. *Special Region.*—Europe, Asia and Australia to be studied under the same headings as for Form IV Special Region. Special attention to questions of International relations in the Pacific.

Text Books.—Fairgrieve and Young's "Euro-Asia". Unstead and Taylor "Essentials of Geography".

FORMS Vb AND Va.

1. *Land Forms, Map Making and Map Reading.*—Revision and extension of work of previous Forms. Special attention to the interpretation of the Ordnance Survey Maps.

2. *World Geography.*—Revision and extension of work of previous Forms. Special attention to World distribution of Temperature. Pressure, rainfall, climate and vegetation. The distribution of animals. The mineral resources of the world. The peoples of the world and their inter-relations. The Great

Ocean Highways, Land routes, and air routes in their relation to the development of the world's resources.

3. *Special Regions*.—General revision of the six continents treated comparatively and regionally. The British Isles in detail.

Text Book.—Unstead and Taylor's "General and Regional Geography".

Science Syllabus 1926-27.

FORM II.—BOYS AND GIRLS.

A.—*Nature Study.*

Birds.—Migration. Forms of Bills—Feeding. Nesting Boxes—Winter Feeding. Colouring protective—Harmful or useful birds.

Fish.—Life Histories of salmon, trout, eels, some aquatic insects.

Animal life.—Rabbit, hare, fox, rat, otter, mole, snail, hedgehog, bat, frog.

Plant life.—Distribution of seeds.

Wild Flowers and Weeds.—Root forms. Leaves. Flowers. Fruits.

FORM II.—BOYS ONLY.

Gardening (working in pairs on plots 100 sq. ft.)

Hours per week, 1½.

Rotation: (a) potatoes; (b) beet and carrot; (c) cabbage, garden swede; (d) green manure.

Use and care of tools—digging, trenching, etc.—manuring—preparation of seed beds—sowing, thinning, etc.—lifting and storing of various crops. Preparation of seed order—planning of plots—weighing and costing produce.

Pests and diseases—life histories of some of them.

Preparation of labels for plots.

(Board of Agriculture Leaflets for work indoors in bad weather).

FORM IIIb.

Introduction to study of plants.—Plant as a whole. Common flowers. Twigs from trees in garden. Seeds—germination, etc.

Study of animals.—Common animals. External form: Habits, etc.

Boys only. Hours per week, 1½—

Gardening—as for Form II, but with greater variety of crops.

(N.B.—New pupils starting in this Form with no knowledge of gardening are usually placed with more experienced pupils).

Modified Science Syllabus.

FORM IIIa.

Physics.—Course of experiments dealing with:—Measurement: length, area, volume, temperature, etc. Balance: weighing. Density: Relative density. Archimedes Law. Floating bodies, fluid pressure. Atmospheric pressure, barometer.

Study of plants continued from IIIb.—Various parts, uses, modifications, development, etc.

Study of animals continued from IIIb.—Insects, etc.—applied work in garden.

Gardening. Boys only.—The boys work a "common plot" with the following rotation:—(1) Potatoes. (2) Beet and Carrots. (3) Onions. (4) Cabbage Family.

Experimental work on common plot: (a) variety trials; (b) seed saving—selection of types; (c) control of pests and diseases—spraying; (d) raising of seed potatoes—rogueing; (e) influence of spacing of crops; (f) simple manual experiments.

In addition each boy prunes, feeds, and generally manages (1) an apple-tree, (2) a soft fruit bush—gooseberry or red currant.

C. *Other activities.*—(1) The class records observations made of air temperature and soil temperature.

FORM IV.

Chemistry.—Sequence of experiments dealing with:—Oxygen, oxides, acids, bases, salts. Hydrogen: water. Atmosphere: nitrogen: ammonia. Common calcium compounds.

Simple treatment of organic compounds, using common foods, etc. Proteins, fats, carbohydrates.

Germination of seeds experimentally treated Cotyledons, endosperm.

Internal structure of plant.—Cell: tissues: growth.

Unicellular plants and animals.—Moulds, bacteria, amoeba, hydra, etc.

Weeds and grasses, etc., of farm. Gardening. Boys only.—(a) Potato experiments—(eight plot test—law of diminishing returns—observation of same only—results considered in Vc); (b) raising plants from seed, etc.; (c) management of border; (d) experiments arising from the indoor course.

FORM Vc.

Energy.—Forms: characteristics: detection: measurement. Transformations. Radiant energy.

Soil.—Origin: constituents: analysis. Pore space: air space. Water content: organic content. Movement of water in soil: control by cultured operations. Soil temperature. Elements present in soil (plant ash): Retention of elements, etc., by soil. Chemical changes taking place in soil—micro-organisms—various cycles.

Plants and animals in relation to energy, etc.—Nutrition: plant ash. Water cultures: sand cultures. Effects of various fertilisers: garden experiments. Digestion in animals: germinating seeds, enzymes, etc. Respiration in plants and animals. Photosynthesis. Experimental results—consideration of numerical results from various experiments (chiefly dealing with potatoes). Greenhouse and frames in relation to radiation, convection, sunshine, humidity of atmosphere, etc.

FORM Va AND Vb.

Revision with extensions of previous work, e.g.—Vernier. Boyle's Law, etc.

Heat more fully treated. Chemistry.—Mineral acids, chlorine, nitric oxide, sulphur, phosphorus, iron, magnesium, fertilisers in greater detail.

The examination in science taken by all School Certificate candidates (Forms Va and Vb) is chemistry with physics for rural districts as set out on pages 18 and 19 of the Durham School Certificate Regulations. This syllabus was granted by the University in 1917 in response to repeated protests on my part. It is, in my opinion, a first rate Syllabus for a rural school in that it affords a sound training for intending farmers in the elements of the sciences underlying good farming practice and yet does not penalise those pupils who, after School Certificate stage, wish to read for Higher Certificate and University Scholarships. Of course our work even up to Va extends considerably beyond the bounds of the examination syllabus. That is as it should be. Pupils take the examination "in their stride". The examination is not allowed to limit the intellectual outlook. I may say also that Durham Northern Universities, and Bristol recognise a pass in this "chemistry with physics for rural schools" as a matriculation subject.

There are one or two further points to which I think I should refer.

(1) It is sometimes argued by the pure chemists and physicists that biological studies do not afford the training in weighing, measuring, etc., that is given by chemistry and physics. That, of course, depends on the content of the syllabus. There are plenty of opportunities for the use of the balance in making up culture media for bacteria, solutions for sand cultures, etc., and in studying the growth of seeds and plants, etc. The skilled teacher is never at a loss to devise the right type of practical work.

(2) Biological studies, in my opinion, afford a better training in "scientific attitude" (I use the term for want of a better) than do chemistry and physics. In the latter subjects it is seldom that any experiment is undertaken which requires more than $1\frac{1}{2}$ hours for completion. Children come into the laboratory, set up the apparatus, perform the experiment, and then pack the apparatus into a cupboard again all in the space of a double period. There is little in this sort of thing that trains a child "to think over a long process or period".

But in biology when living plants and animals are being studied experiments the study may take three or more months for completion. Surely this is the essence of training in research method.

(3) Owing to the difficulty of dealing with certain aspects of the subject in mixed classes we have not treated in our syllabus the zoological side as fully as the botanical side of biology.

This is, in a sense, unfortunate but I see no way out of the difficulty in the present state of public opinion on the matter of teaching sex in mixed schools.

The syllabus in geography must also be regarded as a minimum, since this school lies 250 feet above sea-level at the Western entrance to the Tyne Gap, with the land rising more or less rapidly on the South-East and North and North-East to a height of 2,000 ft. or more it is easy to trace the relations of altitude, soils, climate, crops, and systems of farming. Sheep raising, cattle rearing and dairy farming are the chief industries of the neighbourhood and a consideration of local climatic data, soils and altitude in comparison with those of the grain and fruit areas of Britain paves the way for the study of world production of food stuffs in relation to climate, etc. The absence of really big industrial areas in the near neighbourhood and the fact, well known to every child in the school that sheep, cattle, milk, butter, eggs, poultry, etc., are sent daily and weekly (from the local "market") to distant industrial towns on the North-East coast, in Yorkshire, Lancashire, etc., serve as starting points in the study of the interdependence of agriculture and industry. This in turn leads to the consideration of national and international trade and methods of transport. Since in the district there is much sandy soil that burns out quickly during early summer droughts, while harvests are often prolonged owing to the rains of August one naturally has a first-rate opportunity of teaching the relation between weather and prices. In this connection it is valuable to show how the weather of Canada, United States of America, etc., by controlling the yield of grain crops may affect the pockets of the local farmer.

In Upper Forms especially pupils are trained to consult newspapers and standard works of reference such as Whitakers' Almanac, the Statesman's Year Book, Ministry of Agriculture Statistical Publications, The Farmers' Year Book, etc. Comparative tables and diagrams showing the acreage under various crops, yield per acre, variations in prices, etc., in comparison with local statistics are a regular feature of the work.

One method of approach which yields most valuable educational results is to require pupils to devote the whole of geography periods—School and homework—for one month during the Summer Term in writing a thesis on subjects such as "The World's Wheat Crops", "Wool Production", "The Sugar Beet Industry". Undoubtedly work of this type, for many years a regular feature of the work at this school, encourages the future farmer to take a broader view of things generally than is traditional among farmers.

Most interesting discussions also arise from a comparison between the co-operative farming as practised in Denmark and the individualistic methods of the British farmer. Such topics, of course require very careful handling on the part of the teacher as it is all too easy in these days, to upset parents of violent political and social prejudices.

APPENDIX G.

REPORT BY MR. H. R. STEWART, I.A.S., PROFESSOR OF AGRICULTURE, PUNJAB AGRICULTURAL COLLEGE, LYALLPUR, ON HIS VISIT TO CERTAIN PLACES IN GREAT BRITAIN DURING HIS DEPUTATION OUT OF INDIA, IN 1925.

Rural Science Teaching in Primary Schools in Ireland.

Probably in no part of Great Britain has the teaching of Rural Science or Nature Study in schools been a part of the elementary training of the school boy longer than in Ireland where a beginning in this direction was made upwards of twenty years ago. During my leave I had an opportunity of going into this subject and of comparing it with the Punjab scheme of teaching agriculture and rural science in Middle Vernacular Schools. I give below the main points in the scheme which has been working in Ireland during recent years and a copy of the syllabus in connection with it.

For the entrance examination to the Training College for ordinary Elementary School teachers Rural Science is a subject and embraces matter, air, water, soil, plant life, insect and bird life and hygiene. Details of the knowledge required for this examination are given in syllabus A attached to this note.

The Rural Science course which follows during the two years spent in the training College is detailed in Syllabus B attached. It embraces a fair amount of elementary science which is followed up by a good course on plant and vegetable life, soils, etc. The course in Science given to women at the Training College is somewhat different, has less applied science and has a tendency to domestic science as will be seen in Syllabus C.

A proposal has recently been made to introduce Rural Science into Secondary Schools in Ireland, and to give effect to this a special course of three months' duration was given at the Training College during last summer. Syllabus D attached shows the scope of the course of instruction given. The course follows closely that given to primary teachers in the early days of the scheme in summer courses at the Royal College of Science, these courses having given place subsequently to Rural Science as a compulsory subject in Training Colleges.

The syllabus for the course in Rural Science given to boys in the Primary Schools was in process of revision at the time I was at home. The old programme of primary instruction given in schools consisted in (1) a course of Nature Study taught to boys in the 3rd, 4th, 5th and higher standards, (2) a course in elementary science for boys from the 4th standard upwards and (3) a course of Rural Science and School Gardening taken during the boys' last three years at school, i.e., in the 5th, 6th and 7th standards. The scope of these courses is shown in Syllabuses E, F and G attached. The school Gardening Course with which the boy finishes his primary school studies is largely agricultural and useful to him in after life whether or not he takes up an agricultural vocation.

In order to save the teacher's time as much as possible from a multiplication of classes a proposal was made last summer to amalgamate all the three syllabuses just referred to into one syllabus under the heading of Rural Science and to divide this course into two equal parts extending over a period of two years only. Under the system existing hitherto it extended over five years, viz., from the 3rd standard onwards. The new proposals restrict it only to the two last years of the boys' primary school education, viz., to the 6th and 7th standards. I have not yet heard whether this proposal has been accepted but if so the new course will henceforth be that given in Syllabus H attached.

A review of the various syllabuses above referred to will serve to show that the courses given in the Punjab both to the teachers who come for special training in agricultural and Rural Science, and subsequently to the boys in the Middle Vernacular Schools throughout the province are very little, if any, behind those being given in Ireland. In the school gardens which I visited there the permanent fruit and shrub plots are a feature which has not been introduced here so far. The other main difference lies in the method of training the teachers. Whereas in the early days a special class of three months was held at the Royal College of Science, Dublin, extending over one

or two summers. Rural Science now has become a compulsory subject for the entrance examination to the ordinary Training College, whilst it is further studied during the students' two years course at that College.

SYLLABUS A.—FOR THE EXAMINATION FOR ENTRANCE TO TRAINING COLLEGE.

Rural Science.

Matter.—Solid, liquid and gas. Effect of heat on the physical condition of solids, liquids and gases. Weight and density.

Air.—Its reality. The atmosphere; its principal gases and their chief properties. Air and burning. Effect of heat on air. Movement of air. Rusting of iron. Physical and chemical change. Density of air and water vapour. The barometer. Distinction between temperature and quantity of heat; transference of heat. The thermometer.

Water.—The chief uses of water in plant and animal life. Solution, evaporation, condensation, boiling. Purification of water, filtration. Rain, mist, vapour, dew, frost, ice, snow hail, clouds. Expansion of water, climate and weather.

Soils.—Origin and formation of soil, vegetable and mineral matter in the soil. Air, water and soluble matter in the soil. Living organism in the soil. The soil in relation to plant life.

Plant Life.—General study of the structure and principle functions of an ordinary plant. The chief parts of a plant:—roots, stem, leaves, buds, flowers, fruit. The more common modifications of plant organs. Fruit and seed dispersal. Structure of some common seeds. Germination and after development. Conditions necessary for germination. Vegetative reproduction of plants. Life cycle of annual, biennial and perennial plants. Recognition of common plants. Plants and their environment.

Life history of the common butterfly or other typical insect habits and migration of birds.

Hygiene.—General structure of the human body. The chief functions of the principal organs of the body. Respiration, ventilation. Body heat, perspiration.

SYLLABUS B.—TAUGHT IN THE TRAINING COLLEGE.

FIRST YEAR.

(1) *Rural Science (Men).*

NOTE.—The matter of this course should be illustrated by demonstration as far as possible.

The earth and its relation to other heavenly bodies.

Mass gravitation and weight.

The spiral spring, lever and balance.

Matter.—Different states of matter. Gases, weight and pressure. The barometer. Boyle's Law.

Density of solids and liquids. Specific gravity. Principle of Archimedes.

Expansion of solids, liquids and gases when heated.

Measurement of temperature. Thermometers.

Transference of heat.

Heat in relation to change of state of matter. Solution. Purification of liquids. Crystallisation.

Preparation of gas from marble and acid; compare the resulting gas with ordinary air.

Air and fire, flame. The principal gases of the air. Preparation of oxygen. Oxidation of some metals and non-metals in air and oxygen. Some properties of the oxides produced. Rusting of iron. Acids and alkalies. Synthesis and analysis of carbon dioxide.

Chemical and physical change; elements and compounds. Introduction to law of constant proportion.

Organic and inorganic matter.

Soils.—Physical analysis of two types of soils; porosity, air and water holding capacity, capillary power, organic and inorganic matter in different types of soil; soluble and insoluble matter in soil; effect of lime and other substances on soils; soil burning. Subsoil and underlying rock.

Plant Life.—Examination of a complete plant. Detailed study of root, stem, leaf and flower; structure and functions, and modifications of root, stem, leaf and flowers. Comparison and contrast of seeds and fruits. Structure and germination of seeds. Study of seedling; Fruit and seed dispersal. Experiment to show that plants derive by far the greater proportion of their substance from air and water. Experiments to ascertain the purity and germination of seeds. Comparative values of different samples.

Outdoor Work.

Soil.—Draining, trenching, digging, preparation of soil for different crops. Application of lime. Farm-yard manure and artificial manures. Making of compost heap from garden refuse and lime.

Vegetables.—Cultivation of potatoes, carrots, parsnips, beet, cabbage, cauliflower, broccoli, brussels sprouts, beans, peas, french and runner beans, spinach, radishes, lettuce, seed onions, tripoli onions, potato onions, shallots, leeks, rhubarb, celery, turnips, artichokes, vegetable marrow, garlic.

Fruits.—Planting and after treatment of apples, pears, plums, cherries, currants (different types), gooseberries, strawberries, loganberries, raspberries, tomatoes.

Flowers.—Care of a herbaceous border throughout the year. Care of a rockery throughout the year. Cultivation of as many annual and biennial flowers as possible in the garden.

Propagating Bed.—Propagation of apples, pears, plums and all bush fruits. Propagation of shrubs and perennial flowers. Propagation of forest trees.

Demonstrations.—Pruning, grafting, budding, spraying. Treatment of diseased parts.

Excursions.

Talks in school-garden, in Botanic gardens, study of flora of the country and identification of wild plants, and identification of the more common fungoid and insect pests.

The association of Rural Science teaching with local circumstances.

FINAL YEAR.

(1) *Rural Science (Men).*

NOTE.—The matter of this course should be illustrated by demonstration and experiment as far as possible.

Latent and specific heat. Saturated and unsaturated vapours. Vapour pressure. Boiling points. Melting points. Wet and dry bulb thermometers. Dew point.

Expansion and density of gases. Preparation of acids and alkalis.

Study of oxides leading up to law of Multiple proportion. Neutralisation—preparation of salts, titrations.

Equivalent weights.

Analysis and synthesis of water.

Study of chalk and lime.

Avogadro's hypotheses. Atomic Theory. Formula and equations. Hardness of water.

Origin of soils.—Formation and structure of limestone, sandstone, granite, shale, slate and marble. General distribution of these rocks in Ireland. Classification and examination of soils—clayey, sandy, loamy, peaty.

Soil Organisms.—Soil Organisms; prove the existence of bacteria in soils, and show by experiment some of their effects. Examine one or two types of bacteria with the microscope. Bacteria in milk and their action; how their activities may be checked. The earthworm.

Manures.—Natural and artificial.

Plants.—Recapitulation of first year's work. Culture solution experiment. Life history of fern. Life history of typical fungus. Examination of plants attacked by fungi.

Birds.—Habits, influences, and migration of birds.

Animals.—Structure and life history of two insects and their relation to plants. Life history of frog.

The animal body and its work.—Demonstration on a dissected rabbit to show the blood system and the principal digestive organs of the body. Function of these organs. Comparison with similar organs in the human body. Breathing and ventilation, perspiration. Digestion and assimilation of foods. Different types of food and their comparative values.

Alcohol as a food, as a drug and as a poison.

Weather Observations.—Barometer, thermometer, hygrometer. Weather maps, winds, rainfall.

Outdoor Work.

The second year students should take part in the outdoor work outlined for the first year's course, in addition to the following:—

Surveying.—Chain survey of an irregular field illustrating various practical difficulties; plotting and calculation of area of same from field book. Reading of ordnance maps.

General Plot.—Showing specimens of wheat, oats, barley, rye, flax, timothy, cocksfoot, meadow fescue, Italian rye grass, perennial rye grass, the oat grasses, the meadow grasses, tall fescue, maize, lucerne, crested dog-tail, meadow foxtail, clovers, mangolds, turnips, and cabbage for seed production; industrial varieties of sugar beet; experiments in extraction of sugar from beet. Hybridization and single plant selection.

Herbs.—Thyme, rosemary, mint, parsley, sage, asparagus. Identification of plants with the aid of a floral text.

Window and Indoor Plants.—Potting of plants, propagation and treatment. Rearing of seedlings in beds and garden frame.

NOTE.—It is most desirable that each student should have undivided responsibility throughout the year for the care and management of a separate plot. The manner in which such plots are cared for during the year will be taken into consideration in making awards at the annual examination.

Excursions.

Study of general flora and effect of environment.

Study of different types of rock.

Study of different types of soil and their relation to the underlying rock.

The association of Rural Science teaching with local circumstances.

SYLLABUS C.—TAUGHT IN THE TRAINING COLLEGE.

(1) *Rural Science (Women).*

NOTE.—The matter of this course should be illustrated by demonstration and experiment as far as possible.

The earth and its relation to other heavenly bodies, gravitation and weight. The spiral spring, lever and ordinary balance.

Matter.—Different states of matter. Gases—density, weight and pressure. The Barometer, Boyle's Law, Density of solids and liquids. Specific gravity. Principle of Archimedes.

Heat.—Expansion of solids, liquids and gases when heated.

Measurement of temperature. Transference of heat. Heat in relation to change of state of matter. Solution.

Water.—Sources, pollution and purification. Hardness of water, soap and other cleaning agents.

Purification of liquids, crystallisation. Vapour pressure. Boiling points, melting points, wet and dry bulb thermometer. Dew point.

Preparation of gas from marble and acid; comparison of the resulting gas with ordinary air.

Air and fire. Flame. The principal gases of the atmosphere. Preparation of oxygen. Rusting of iron.

Chemical and physical change. Elements and compounds. Acids, alkalies, salts.

Organic and inorganic matter.

Plants.—General structure and principal functions of the different organs of plants. Flowers—arrangement and use of each part. Fruits—fruit and seed dispersal. Structure and germination of seeds; condition necessary for germination. Recognition of common plants. Water in relation to plant life. Plants and their environment. Use of a floral text.

Reference to ferns, mosses, lichens and alga.

Food.—Different kinds of food. Digestion and assimilation of food, fermentation, yeast. Use of bread-soda. Moisture, organic matter and ash in foods and beverages.

Fungi and bacteria general structure, method of feeding and reproducing of one type of each. Distribution and activities, method of checking the activities of bacteria. Preservation of food, sterilisation, antiseptics and disinfectants.

The human body. Respiration, perspiration, body temperature, circulation of blood, ventilation.

Life history of the common butterfly.

Habits, influences and migration of birds.

The association of Rural Science teaching with local circumstances.

SYLLABUS D.—OF SUMMER COURSE IN AGRICULTURAL SCIENCE, 1925.

For Teachers in Secondary Schools.

Description of a Flowering Plant.

Morphology and Anatomy of Dicotyledon (herbaceous and arborious), and monocotyledon.

Various types of stem, root, and leaf and modification for special purposes.

The mature and the Embryonic vegetative cell.

Movement of protoplasm. Karyokinesis and growth,

Storage cells. Food reserves; carbohydrates, fats and proteins.

Absorption, Transpiration, Photosynthesis, Respiration, Kerophytes, Special modes of nutrition, Parasites and Saphrophytes.

Carnivorous plants. Symbiotic combinations, Leguminous plants, Lichens.

Composition of plant; water cultures.

Transport of food matter. Enzymes.

Principles of classification. Use of a "Flora".

Reproduction; Pollen, Ovule. Pollination. Fertilization "Sports".

The seeds and the fruit. Germination. Seed Testing.

Examination and identification of the following seeds: Perennial Rye grass, Italian Rye grass, Meadow Fescue, Sheep's Fescue, Cocks foot, Timothy, Foxtail, Crested Dogtail, Sweet vernal, Turnip, Flax, Clover (Red, White and Alcylic).

General study of Fern, Equisetum, Moss, Liverwort, Algae and Fungi with particular reference to parasitic Fungi Bacteria.

Aphis, Leather Jacket, Wireworm and other insects of economic importance.

Study of the common rocks of the Earth's crust. Weathering and products of the decay of rocks. Transported soil. River action. Glacial deposits. Bedding, Folding. Conformable and unconformable series.

Earth movement. Elevation and subsidence with special reference to Ireland.

Elements entering into composition of plants. Carbohydrates, fats, proteins and minerals. Plant food with special reference to the elements supplied in manures.

Soils; their origin. Constituents, inorganic and organic. Function and importance of organic matter. Simple mechanical analysis. Water movements in soil and its bearing on common tillage operations. Specific and Latent heats in relation to soil temperature. Simple chemical examination of soil and its value. Carbonates and nitrates. Classification of soils. Field observations.

Experiments showing the chief properties of limestone, lime, potashes, sulphate of ammonia, nitrate of soda, bone compounds, natural phosphate, basic slag, superphosphate, kainit, muriate and sulphate of potash. Incompatible mixtures of these. Retention of manures by soil.

Composition and examination of milk for fat, sugar, protein and minerals. Use of Lactometer. Acidity and decomposition. Other examples of acidity in natural products.

Climate and weather conditions, use of barometer, maximum and minimum thermometers, hygrometers, rain gauge; Principles of forecasting. Cyclones and anti-cyclones, construction of weather maps.

SYLLABUS E.—FOR PRIMARY SCHOOLS.

NATURE STUDY.

Third Standard.

Seasonal object lessons from nature so selected that a specimen can be provided for each pupil.

The subjects should include the observation and study of Winter twig, opening bud, simple leaves and flowers with the object of recognising wild flowers and trees, wild fruits and garden weeds.

Simple lessons on phenomena within the pupils' common experience.

To make a Nature Calendar with special reference to weather and observations of natural objects and the farmer's work.

Fourth Standard.

Sources of water supply in neighbourhood of school. Study of a small stream; the work of a river.

Uses of water drinking, cooking, cleaning.

Purification of water by boiling and filtering.

Necessity of water for plant growth.

Rain, ice and snow.

Dissolving and melting.

Weather observations. Points of compass; daily path of sun; position at mid-day determined by length and direction of the shadow of a stick. Time of sunrise, of sunset; direction of wind and kind of day.

Use of domestic thermometer.

Changes in moon, moonrise and moonset.

Study of germinating seeds, leafless twig and opening buds. The modes of food storage in early flowering plants—bulbs, corms, swollen stems or roots; sprouting of potato tuber.

Condition of soil in winter; winter weeds in garden.

Study of trees—recognition by general shape, twigs, bark and leaves.

Recognition of 20 to 30 wild flowers.

The forms and duties of flowers, fruits, stems, roots and leaves.

The scattering of fruits and seeds.

Insect visits to flowers. Study of butterfly, caterpillar and chrysalis; the earthworm.

Nature Calendar as in Standard III.

Fifth and Higher Standards.

Revision of lessons on structure of flowers and their use.

Formation and kinds of fruit, scattering of fruit and seeds, study of twigs and buds.

Germination of seeds and growth of seedlings.

Forms and uses of roots, stems and branches, structure of young and old stems. Leaves and their work, effect of light upon leaves.

Vegetative methods of reproduction:—runners, underground stems, tubers, bulbs and corms.

Life history of annuals, biennials and perennials. Leaf fall and decay.

Study of weather—nature of dew, clouds, rain; systematic observations of weather.

Study of the life history of the earthworm, snail, cabbage butterfly, and other garden insects.

NOTE.—It is most important that a detailed scheme of lessons in this subject should be drawn up for each standard at the beginning of the school year.

SYLLABUS F.—FOR PRIMARY SCHOOLS.

ELEMENTARY SCIENCE.

Fourth Standard.

1. Easy practical exercises on length, area, volume, weight. Instruments for measuring volume and weight.

2. Water: Changes on heating and cooling, steam, ice, frost, snow, water vapour in air. Clouds and mist.

3. Expansion of water and air on heating. Thermometers.

4. Air: Pressure of air. Air necessary for burning. Behaviour of burning candle.

5. Solubility. Filtering.

Fifth Standard.

1. Density of water, hot and cold. Density of other liquids and solids. Barometer and weather. Use of thermometers. Hard and soft water. Milk.

2. Air has weight. Water supply in towns. Evaporation: moisture in foods. Nature of burning.

Sixth Standard.

1. Nature of air. Human breath. Ventilation, clothing. Rusting of iron. Combustion of food in body. Levers. Flotation. Principle of Archimedes. Inclined Plane.

Seventh Standard.

Diets and foodstuffs. Study of wheat and flour. Sugar, starch, yeast, alcohol. Acids, chalk, lime. Digestion, disease. Soap and contaminated water. "Fur" on kettle. Elementary mechanical and physical principles and their application.

SYLLABUS G.—FOR PRIMARY SCHOOLS.

RURAL SCIENCE AND SCHOOL GARDENING.

First Year's Course.

Section A1.

Plant Life: Seeds; Roots and Shoots; Leaves; Flowers; Plant types; Manures; The principles of Manuring.

Section A2.

1. Use, care, and storage of the various garden implements.
2. Preparation of the soil for cultivation.
3. Autumn cultivation, and manuring.
4. Preliminary study of the physical character of the soil.
5. Origin and nature of garden soil.
6. Plan of garden and of pupils' plots (to scale).
7. Cropping a vegetable garden.
8. Simple experiments with sand, clay, and humus, to illustrate their main functions.
9. Improvement of soils. Drainage, trenching, digging, hoeing.
10. Crop rotation: its object and effects.
11. Exercises in vegetable propagation.
12. Exercises in planting fruit and forest trees.
13. Potting and re-potting.
14. The principles illustrated in watering pot plants.

Second Year's Course.

Section B1.

Fungi, etc. Life in the soil; Vegetation of the district; Origin of soils; Animals of the garden; Effect of cultivation of gardens on the social life of the community; More detailed study of the structure and functions of roots; stems and leaves; Treatment of unhealthy plants and of crops suffering from insect and fungus attacks in garden.

Section B2.

1. Use of frame and hotbed.
2. Raising and planting of forest trees for school and home use.
3. The management of the school garden.
4. Schemes of cropping.
5. Management of fruit trees. Training, manuring, root pruning, etc.
6. Exercises in plant propagation, cuttings, graftings, budding, layering.
7. Modified leaves, stems, roots.
8. Practice in cultivation of the less common vegetables.
9. Practice in the use and preparation of spraying mixtures.

Third Year's Course.

Section C1.

The school in relation to its surroundings; Atmosphere and weather observations; Thermometer; The hill slopes; Action of frost and rain; Local river system; The Sea-shore (for schools situated near); Rocks (how made).

Section C2.

The work of this section should be of a higher quality than that expected in first or second year. It may include a revision of these two years' work in this section.

SYLLABUS H.—PROPOSED NEW SYLLABUS FOR PRIMARY SCHOOLS.

RURAL SCIENCE.

Part I.

Very simple treatment of the system comprising the Sun, Moon, Earth and other planets. Matter as solid, liquid.

Air: its reality and distribution; (and gas) weight; the part air (the third form of matter) plays in the burning of a candle and of a fire, effect of heat on air, movement of air, the principle gases of the air.

Water: Solution, evaporation, condensation, melting, boiling, steam. The chief uses of water in plant and animal life, sources of water, purification of water, filtration. Rain, mist, vapour, dew, frost, ice, snow, hail, expansion of water. The Thermometer; the Barometer.

Soil: simple treatment of origin and formation of the soil, air and water in the soil, living organism in the soil, soluble matter, vegetable and mineral matter in the soil, cultivation of the soil, general characters of different types of soil of the district. Simple experiments with sand, clay and bog or loam to illustrate their characteristics.

Manure, what it means and why it is applied to the soil.

Plant Life: general germination of a typical plant (providing a specimen for each pupil). General structure and functions of roots, stem, leaf, bud and flower.

Conditions necessary for normal developments of plant life.

Seed: Structure and functions of fruit and seeds; natural devices for the scattering of fruits and seeds. Germination of seeds, conditions necessary for germination. Examination of seed samples for purity and life.

Method of food storage in plants.

Simple lessons on phenomena within the pupils' common experience, such as light, heat, sound, clouds, rainbow, thunder and lightning.

Part II.

Matter as solid, liquid and gas. General study of the chief properties of air and water.

Plant life.—General examination of a typical plant (providing a specimen for each pupil).

General structure and functions of roots, stems, leaves and flowers.

Vegetative reproduction of plants, runners, stems, tubers, bulbs and corms as illustrations of vegetative reproduction.

Comparison between cultivated plants and weeds.

Life cycle of annual, biennial and perennial plants.

Study of trees and bushes.

Simple study of fungi and bacteria, bacteria and decay.

Simple discourses on plant diseases and an outline of the general courses of plant diseases.

General inter-relationship between plant and animal life.

Life history of a typical insect. Insects' association with flowers.

General outline of the human body indicating briefly the functions of the principal parts.

Breathing, perspiration, body heat, work and energy, ventilation, clothing.

Food.—Uses of foods in the body, milk as a complete food.

Disease.—Bacteria in relation to disease, anti-septics and disinfectants.

Habits and migration of birds. Hibernation of animals.

How birds assist nature in maintaining "the balance of life" and in the distribution of seed.

RURAL SCIENCE.

Syllabus of out-door Studies.

Syllabus H.

Cultivation of the soil, action of weather on soil.

General study of the plants of the district observation and study of the general structure, development of roots, stems, leaves, buds, flowers, fruit and seeds, observation of the effect of environment on the distribution, structure and development of plants.

Cultivation in small plots by the pupils of potatoes, cabbages, parsnips, carrots, beet, peas, beans, onions, leeks, turnips, lettuce, radishes.

Planting, propagation and after treatment, in a common fruit plot, of different species of fruit.

Propagation of decorative shrubs in a common plot. The pupils should be encouraged to propagate shrubs and trees for subsequent removal to their own homes.

Raising of forest trees from seed.

Propagation and management of flowers.

Observation and treatment of pests and diseases of plants.

The cardinal points, shadows cast by the sun.

Plan of garden and of pupils' plots (to scale).

NOTE.—The school garden must contain plots for the cultivation of vegetables (a plot 30' x 10' for each group of two pupils), a common fruit plot for fruit trees and shrubs, and herbaceous border, a demonstration plot, a plot for propagating plants by cutting, budding, grafting, etc., decorative shrubs, and a frame for seedlings.

APPENDIX H.

TWO POPULAR SAVING SCHEMES FOR SCHOOLS.

The first scheme is worked with coupons of the Swastika design, and a standing imprest of these coupons is maintained by the honorary secretary of the association, the supply coming either from the National Savings Committee or, in certain cases, from the local savings committee of the area in which the association works.

A coupon card is issued to each member, and he receives a coupon for each sixpence subscribed towards the purchase of a Savings Certificate. With the money thus received from the members, the honorary secretary (or the honorary treasurer) buys Savings Certificates at the Post Office. The certificates are bought in blank that is, they are not yet allocated to any particular owner, though they begin to qualify for interest from the date of purchase. When a member has completed his card by the purchase of thirty-two coupons, he is given a Savings Certificate from the stock of certificates that have been bought in the way already indicated. This certificate will, therefore, usually be a pre-dated certificate that is, a certificate which has already begun to qualify for interest when it passes into the member's possession.

The completed cards, each with its thirty-two used coupons, are then returned to the committee which issued them, and new coupons to the value of those returned are sent to the association, which is thus enabled to maintain its standing imprest. Under this scheme, accounts are submitted to an annual inspection.

Another scheme, which is also popular in schools, is worked by means of the Britannia Head savings stamp. Each member of the savings association is given a savings card ruled to hold thirty-two stamps. These Savings Stamps may be purchased at any Money Order Post Office. Members save whatever amount they wish to, and for every sixpence subscribed towards the purchase of a savings certificate, they receive one stamp. (Subscriptions are usually collected weekly).

It should be noted that, as an initial supply, a stock of savings stamps may be obtained on credit from the National Savings Committee. In such a case, the money collected weekly from the members is used to renew the stock by buying more savings stamps at the Post Office.

When thirty-two stamps have been affixed to a card, the member gives it to the honorary secretary who obtains a savings certificate at the Post Office in exchange for this card of thirty-two stamps, representing a saving of 16s. (In certain cases, the honorary secretary arranges that the member shall himself take his completed card to the Post Office to exchange it for a certificate).

By the use of the simple device of date-labels, the operation of which is fully explained in the instructions relating to the scheme, the honorary secretary can obtain for his members the advantage of a pre-dated certificate. This advantage is sometimes highly prized by members, and for that reason, many honorary secretaries consider the use of date-labels desirable in working this scheme.

A formal audit is not required under this scheme, but the credit stock of stamps is subject to inspection from time to time.

APPENDIX I.
 OXFORDSHIRE RURAL COMMUNITY COUNCIL.

Annual Report, 1925-26.

In this, the first Annual Report of the reconstituted Oxfordshire Rural Community Council, it may be worth while, by way of preface, to outline the origin of the Council and its development up to the present day.

In 1920 certain societies which were working in Oxfordshire villages decided to meet together and see if by pooling resources as far as possible, and co-operating in practical ways, they could not both become more efficient and run more economically. From the outset it was felt that if anything were to be attempted for the county as a whole it should be done with the full knowledge and approval of the county authorities, and at a very early date the Directors of Education and of Agriculture were invited, in their personal capacity, to join the informal committee, which consisted of representatives of the Women's Institutes, the Village Clubs Association, the Red Triangle Federation, the Workers' Educational Association, the University Tutorial Classes Committee, Barnett House, and certain individuals specially interested in village life.

For the first few years the work of this Rural Community Committee was almost wholly educational. Villages wanted lectures and classes and books, and found the cost of getting them prohibitive. By combination and co-operation the societies represented on the Rural Community Committee succeeded to some extent in meeting the demand. Thanks to the generosity of the Carnegie United Kingdom Trust and the Horace Plunkett Foundation they were able to purchase a motor-car, now supplemented by a motor van, which has enabled lecturers, cinema shows, concert and dramatic parties, to be taken out to the villages at a cost which they can meet. Moreover for two years the Committee financed and organised a voluntary Rural Libraries Scheme. That the work done in these directions was of value is sufficiently proved by the fact that the Rural Libraries Scheme has been taken over and placed on a permanent basis by the County Council, and the systematic lectures have been taken over by the University Delegacy for Extra-mural Studies, who have—for the first time—appointed a Resident Tutor for the counties of Oxon, Berks, and Bucks, with the hope of extending to the surrounding villages some of the advantages of the University.

The mere working together has shown many other ways in which help might be given to villages if the driving power and enthusiasm of voluntary societies is linked to the power of the statutory authorities. We all know that the fullest advantage has not always been taken of facilities offered by the County Council, and that country men and women sometimes waste money and effort in failing to get what they need because they are unaware of this or that method of obtaining it. The machinery of the O. R. C. C. puts it, through the constituent societies in touch with a very large number of men and women of all classes throughout the country, and enables it to distribute such leaflets and pamphlets as those it has issued on Scholarships for Oxfordshire Children, on the Public Health Services of the County, on Village Libraries.

About a year ago the Rural Community Committee felt that the time had come to reconstitute itself on a wider basis, and at a public meeting called by Mr. Ashurst, Chairman of the County Council, in the County Hall on February 25, 1925, it was resolved to adopt the present constitution, replacing the old Committee by a Council representative of wider interests. This Council is divided into five Groups and the reports of their activities during this, the first year of their existence, follows. The Groups are linked together by a General Purposes Committee, on which serve the Officers of the Council, the Chairman and Secretary and two other representatives of each Group, and representatives from other rural organisations. The General Purposes Committee also controls the finance of the whole Council.

It takes time for any such movement to establish itself, but Oxfordshire may perhaps feel some pride in the fact that it was the first county to set up a Rural Community Council and that its example has now been followed by Kent, Cambridgeshire, West Sussex, Gloucestershire, Hertfordshire, Leicestershire, Nottinghamshire, Derbyshire, Somerset, and Hampshire, and that other counties are considering their establishment.

The Statement of Accounts and Balance Sheet are printed separately. It will be seen that hitherto money has been raised by grants, by subscriptions

from constituent societies, and by gifts from individuals. If the work is to be permanent it must be a genuine county movement not one dependent on sources of income from outside, and there is every promise that this will be the case in Oxfordshire. It is hoped that grants for specific purposes may continue to be forthcoming from public bodies. Constituent societies are giving as generously as they can, and this source of income is most important as showing that the societies concerned find the Council of real help to them. Donations are also hoped for in the future, as they have been received in the past, from individuals interested in the welfare of the county, and in this experiment in particular. At the moment the Carnegie United Kingdom Trustees are looking to the Councils already established to see what promise of permanence there is in the work, and the response made by these existing Councils is likely to have considerable influence on the movement as a whole.

EDUCATION GROUP.

The Group has met four times.

The following reports have been received from the bodies engaged in Adult Education in Oxfordshire. They show that provision is made for the different requirements of the villages, which include single lectures of an elementary kind, short courses of lectures, terminal courses, and tutorial classes. Craft, technical, and non-vocational work is being done by one or other of the societies, and the following summary shows the extent to which these interests are developed in the county.

The University Delegacy for Extra-mural Studies, through a Joint Standing Committee, co-operates with the W. E. A. and its affiliated societies for the purpose of furthering Adult Education in the county. It has provided and maintained the teaching of all Red Triangle Federation classes, and of those organised directly under the W. E. A. It has also assisted in the local organisation of unaffiliated classes, as well as supplying the teaching required by them.

The Workers' Educational Association has three classes, two in History and one in Economics, one being a Tutorial Class.

The Red Triangle Federation, which is affiliated to the Southern District of the W. E. A., has organised twelve classes, one in Psychology, two in Citizenship, two in Economics, three in English Social History, and four in the History of Exploration. There are two other classes in History and one in Citizenship, unaffiliated. Twenty miscellaneous lectures have also been given in different villages.

The Oxfordshire Federation of Women's Institutes has had five classes in Dressmaking, seven in Glovemaking, four in Needlework, three in Millinery, three in Home Nursing, one in Toy-making, twelve in Upholstery, and one short course each in Health, Poultry-keeping, Aspects of Women's Work, and Medieval History.

Two courses of lectures on Handicrafts for Teachers were held at Barnett House, Oxford. Two hundred miscellaneous lectures have been given by lecturers sent from Barnett House.

Oxfordshire County Council (Handicrafts).—Six courses (70 lectures) have been given to teachers of Handwork in the County.

County Union of Village Clubs.—Thirty miscellaneous lectures have been delivered under County Union auspices, and a further twenty-three are arranged to take place by March 31, 1926.

Summary, April, 1925, to March, 1926.—Courses of Lectures, 64. Single Lectures, 273.

HEALTH GROUP.

The Group has met twice, and its Sub-Committees five times.

Report on Health Services in Oxfordshire.—During 1925 the activities of the Group have been almost entirely concentrated on the compilation of a report on existing Health Services in Oxfordshire. In this work the Group had the invaluable co-operation of Mr. S. P. Grundy (Honorary Secretary of the National Council of Social Service). Mr. Grundy's unique experience of social organisation administration, combined with the general readiness of local authorities and voluntary agencies to supply information as to their activities, has enabled the Group to produce a Report which is remarkably complete, and should prove of considerable value to all concerned in the administration of Local Health Services.

The Report has received very favourable notice in both the National and the Local Press. The publication of the Report has already stimulated at least two other counties to undertake a similar inquiry.

Disposal of Rubbish.—The Group has, on the suggestion of the County Federation of Women's Institutes, instituted an inquiry into existing parochial or district arrangements for the disposal of rubbish in villages. When the full information is available the Group proposes to consider how far such arrangements can be extended either by official action or voluntary effort.

Dental Treatment.—The Approved Societies associated with the Group have co-operated in an effort to disseminate information as to the care of the Teeth and the provision of Dental Treatment.

The Education Group of the Oxfordshire Rural Community Council and the County Federation of Women's Institutes have also distributed leaflets issued by the Dental Board, or arranged lectures on dental questions.

County Health Week.—A Special Sub-Committee of the Group has been appointed for the purpose of considering the desirability of forming Village Health Groups and of promoting a County Health Week.

Books dealing with Health Questions.—The Group has recommended the County Libraries Sub-Committee to provide books dealing with Diet, Infant Welfare, and other Health questions.

Lecturers.—A list of lecturers on Health questions, who are available for lectures in Oxfordshire, is being compiled by the Group.

JUVENILE GROUP.

The Group has met four times.

Juvenile Organisations Committee for the County.—The most important result of formation of the Group is that it has been recognised by the Board of Education as the official Juvenile Organisations Committee for the County. To quote the Board's Report for 1925:—

"*Oxfordshire.*—The problem of the adolescent, and particularly of the boy between 14 and 18, is a matter of serious concern to all who are interested in rural development. Generally speaking, in the majority of villages very little is done for the social and recreative life of boys of this age. They are too young for admission to the men's clubs, and in any one village the number of boys is often too small to make it possible to organise successfully a scout troop or a boys' club on the usual lines.

An interesting suggestion has recently been put forward in the county of Oxford for doing something for boy life in the villages of the county, and it is proposed to organise a County Juvenile Organisations Committee under the auspices of the Oxfordshire Rural Community Council. The Rural Community Council, which is in touch with practically all the voluntary organisations operating in the county, such as Women's Institutes, Red Triangle Federation, Village Clubs Association, W. E. A., etc., offers suitable machinery for covering the county as a whole.

It is proposed to secure representatives on the Committee of the Council for other bodies specially interested in juveniles, and the experiment which is about to be started in Oxfordshire will no doubt be watched with interest by other County Authorities and voluntary workers in rural areas generally."

It will be noted that this was the first attempt to form a joint committee of this sort for a country area, although similar bodies have been at work in towns. Now Gloucestershire and Kent are also undertaking work for juveniles.

Official recognition makes the Group eligible for a grant from the special fund set aside for juveniles, and the Juvenile Group has obtained £100 for such work. At a special meeting called to consider the best method for using this money, it was decided to try certain definite experiments under the auspices of the following societies:—

- The Boy Scouts,
- The Girl Guides,
- The Church Lads' Brigade,
- The Oxfordshire Red Triangle Federation,

The Country Union of Village Clubs,

and to review the position at the end of three months, i.e., at Easter, 1926.

Activities of Constituent Societies.—Among the activities of the Societies represented on this Group may be mentioned the formation of a new Local Association of Boy Scouts for the Charlbury District, and the proposed extension of the North Chiltern District to include the Haseley District. Thirteen new Troops have been registered and five disbanded. Seven Packs have been registered and three disbanded.

The Red Triangle Federation has formed two boys' clubs and reports an urgent need for more.

All the organisations concerned are held up for want of workers. Are there no young men and women belonging to Old Boys' and Girls' Associations of the Secondary Schools in the County who would help in work among boys and girls?

Young Farmers' Clubs.—Tentative inquiries are also being made into the possibilities of starting Young Farmers' Clubs.

RURAL INDUSTRIES GROUP.

The Group has met twice.

The activity of the Rural Industries Sub-Committee of the Agricultural Committee of the County Council covers much of the ground which in other counties, where the statutory Rural Industries Committee has been allowed to lapse, is left to the Rural Community Council.

Inquiry into Rural Migration.—The Group is, however, in close touch with this Rural Industries Sub-Committee, under whose auspices an inquiry into rural migration is at present being carried out.

Agricultural Apprenticeship Scheme.—The Group is also inquiring into the scheme for agricultural apprenticeship which is being prepared by the Kent Rural Community Council.

SOCIAL AND RECREATIONAL GROUP.

The Group has met three times.

In order to get the Group in touch with other Groups of the Oxfordshire Rural Community Council, it was decided that the Secretaries of other Groups should receive copies of the Minutes, and should have a standing invitation to attend the meetings of this Group.

Village Hall Loan Fund.—In order to test the need for Village Halls, the Development Commissioners set aside a sum of money for loans, free of interest, to villagers desiring to build or extend Village Halls. Certain counties, of which Oxfordshire is one, were entrusted with a limited sum to enable them to experiment in this direction. The Social and Recreational Group has been given the administration of this loan fund. One loan has already been made, and others are under consideration. No small part of the interest and value of the experiment lies in the collection of information as to plans and Trust Deeds, and the possibility of placing this information at the disposal of villages needing halls.

Music Sub-Committee.—The Music Sub-Committee arranged a School for Village Conductors on February 27th, under the leadership of Major Bavin.

Drama Sub-Committee.—This Committee is giving great assistance to the Women's Institutes in the production of their Pageant on July 1. It has been successful in finding helpers of many kinds, and it is hoped that its efforts may result in systematic assistance for village producers.

Entertainments organised in villages, April 1925 to March 1926.—22 Cinema; 16 in R. T. F. centres, 5 in W. I., and 1 in C. U. 13 Concerts and Entertainments. 4 Juvenile Lectures. 23 Lantern Lectures. 45 Performances by the Oxfordshire Players.

Village Community Councils.—The Group recommended that Group Conferences should be arranged in Oxfordshire for the discussion of the place of Village Community Councils in the social life of the County, and movement is being made in this direction. Here again Oxfordshire was one of the pioneer counties, and the experiment which proved so successful at Wheatley is being tried in other counties.

Publications of the Bureau of

India.

Quinquennial Reviews.

- Progress of Education in India, 1892-93 to 1896-97. Third Quinquennial Review. By J. S. Cotton. Rs. 3.
Progress of Education in India, 1897-98 to 1901-02. Fourth Quinquennial Review. By R. Nathan, C.I.E. 2 Vols. Rs. 7.
Progress of Education in India, 1907-12. Sixth Quinquennial Review. By H. W. Orange, C.I.E. 2 Vols. Rs. 5-8-0.
Progress of Education in India, 1907-12. Sixth Quinquennial Review. By H. Sharp, O.I.E. Vol. I, Rs. 4; Vol. II, Rs. 2.
Progress of Education in India, 1912-17. Seventh Quinquennial Review. By H. Sharp, C.S.I., C.I.E. Vol. I, Rs. 3-10; Vol. II, Rs. 2.
Progress of Education in India, 1917-22. Eighth Quinquennial Review. By J. A. Richey, C.I.E. Vol. I, Rs. 1-6; Vol. II, Rs. 1-4.

Miscellaneous Reports.

- Report on the Conference on the Education of the Domiciled Community in India, July 1912 (1912). Re. 1.
Report on the enquiry to bring Technical Institutions into closer touch and more practical relations with the employers of Labour in India. By Lieutenant-Colonel E. H. deV. Atkinson, R.E., and T. S. Dawson (1912). As. 10.
Papers regarding the Educational Conference, Allahabad, February 1911 (1911). Re. 1-8-0.
The essentials of a University in a Great Centre of Population (1917). As. 6.

Annual Narratives.

- Indian Education in 1913-14. Rs. 1-8-0.
Indian Education in 1914-15. Rs. 2.
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Occasional Reports.

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No. 2. Vernacular Reading Books in the Bombay Presidency. By J. G. Covertova (1906). (*Out of print.*)
No. 3. The Educational System of Japan. By W. H. Sharp (1906). (*Out of print.*)
No. 4. Furlough Studies. By J. Nelson Fraser, H. Sharp and G. W. Kuchler (1906). Rs. 2.
No. 5. Training of Secondary Teachers. By H. R. James, H. Sharp and J. Nelson Fraser (1909). As. 8.
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Bureau of Education Pamphlets.

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Report of the State and
Progress of Education in ^{Public}
the Central Provinces and ⁱⁿ
Berar ^{period}

For the quinquennium ending 31st March 1927

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1928

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No. 487.

GOVERNMENT OF THE CENTRAL PROVINCES.

EDUCATION DEPARTMENT
(MINISTRY OF EDUCATION).

Nagpur, the 10th March 1928.

READ—

The Quinquennial Report of the Director of Public Instruction on the State and Progress of Education in the Central Provinces and Berar for the period ending the 31st March 1927.

RESOLUTION.

The Report of the Director of Public Instruction summarizes the work of the Education Department during the years 1922—27. These years coincide approximately with the period during which, as a result of the Reforms, Education has been a transferred subject. In the circumstances it was natural that the work of the Department should have been subjected to a steady scrutiny both in the Legislative Council and the public press. Public opinion has been voiced also on various important committees and in informal conferences: Government notes with satisfaction, therefore, that the Director's review of the work accomplished during the last five years shews a steady expansion and improvement, especially in the higher stages of education, and that in spite of disappointment at the slow progress in primary education, especially the primary education of girls, the general tone of the Report is one of determined effort and robust optimism for the future.

2. The number of institutions has increased by 8·6 per cent from 4,991 to 5,422 and the number of pupils under instruction by 19·8 per cent from 333,303 to 399,289. The increase, however, has to be discounted to some extent because the previous quinquennium witnessed a decline of 5·1 per cent, or 17,867, in the

number of students. The increase, both in the number of institutions and of pupils, though general, has been most marked in collegiate and secondary education and most disappointing in primary education. The number of colleges has increased by 14·3 per cent and the number of college students by 88·8 per cent. Secondary education shews an increase of 5·3 per cent in the number of institutions and 43·3 per cent in the number of pupils. The number of primary schools increased by 4·8 per cent and the number of pupils in the primary stage by 11·7 per cent. A similar phenomenon is seen in the education for girls, the percentage of increase being 12·4 in the number of girls' high schools and 92·6 in the number of pupils therein, as compared with an increase of 2·5 per cent in the number of primary schools for girls and of 14·5 per cent in the number of girls' primary school pupils.

3. The total expenditure on public instruction increased by 39·8 per cent from 81·27 lakhs to 113·64 lakhs. Towards this expenditure Government has contributed 63 per cent, District Councils 11·9 per cent and Municipalities 6·5 per cent, whilst the remaining 18·5 per cent has been derived from fees and other sources. The major portion of the increase of nearly 32·37 lakhs in the total expenditure is attributed to measures for the improvement of education and to the fact that the greatest development has taken place in the collegiate and secondary stages of education. The Report mentions, among the factors which contributed to this increase, such important measures as the construction of buildings for King Edward College, Amraoti, and the new Victoria College of Science, Nagpur, contributions to Nagpur University, special large grants to local authorities for vernacular school buildings, the creation of new assistant professorships, and of teacherships for the opening of additional sections in Government and aided schools, increased grants to Municipalities and private bodies, the opening of classes for optional English in vernacular middle schools and developments in primary education. All these bear witness to the activity of the Department and will, Government trusts, find their justification in the extension of education which it has been the aim of the Department to produce.

4. During the period under review several important measures have been carried out which will have far-reaching effects on the future development of education in the Province. Nagpur University has been established. Collegiate education has been developed and improved by the establishment of the University College of Law, by the opening of King Edward College, Amraoti, and by additions to the college staffs generally. Further improvements are indicated by the construction, on approved modern lines, of new and extensive buildings for the Victoria College of Science and by the recent opening of a hostel for the students of that college.

5. In school education the outstanding events have been the creation of the High School Education Board, the revision of the syllabus for primary, middle and high schools, the introduction of the vernaculars as a medium of instruction and the introduction of optional English in some vernacular middle schools. The two latter measures have given rise to certain difficulties. These have been adequately and judiciously reviewed in the Report. It is yet too early to make a definite pronouncement on either subject. With regard to the medium of instruction Government recognizes the reasonable nature of the claims which have been put forward that as far as possible instruction should be given through the pupils' own mother-tongue and has framed its policy accordingly. Instruction in all Government Secondary Schools is now given through the vernacular which is the Court language of the district in which the school is situated. It has been found necessary, however, to maintain some English medium sections in those high schools where the classes contain more than one section, in order to meet the needs of minority communities. Certain administrative and instructional difficulties have resulted from the change of medium but these are being overcome. Government views with concern, however, the fact that "in places where the vernacular is most popular and successful, the standard of English has deteriorated" as shown by examination results. This is a matter which deserves serious attention. For while it is desirable that children should be educated in their own national language and literature, in the existing

conditions in India it is equally desirable that the standard of English should be maintained. Government trusts that as education in the vernaculars develops, this side of the question will be kept in view. Meanwhile, since the period covered by the Report, assistant professorships of Hindi and Marathi have been created in order to improve the standard of the chief vernaculars of the Province. The introduction of optional English has produced conditions which, as indicated in the Report, may result in the vernacular middle schools competing with the Anglo-Vernacular middle schools as the ordinary means of entering the high schools. For the reasons given in the Report Government views this possibility with misgiving. For inadequate instruction in the vernacular middle schools would undoubtedly result in a gradual lowering of standards in the middle and high schools and re-act on education as a whole. On the other hand, the Report indicates that one beneficial result of the introduction of optional English is that it has induced members of the agricultural classes to keep their sons at school beyond the primary stage. This is all to the good. Meanwhile the movement needs careful and sympathetic guidance. To this Government is devoting its attention and has already appointed a Committee to examine and report on the effects of the introduction in the schools maintained by Local Bodies in Berar.

6. The new powers and responsibilities with regard to vernacular education which have been given to Local Authorities by the Local Self-Government Acts and the growing interest which Local Authorities have shown in vernacular education have been adequately dealt with in the Report. This interest has received the sympathetic help of Government. Large grants-in-aid have been distributed to Local Authorities, especially in Berar, for the improvement of vernacular school buildings. In certain districts Government Deputy Inspectors have been transferred, as an experimental measure, to the services of District Councils to enable the latter more adequately to carry out the duties and responsibilities which they have acquired through the Local Self-Government Act. The period during which the experiment was to operate has been extended from time to time. Difficulties connected with the transfer are indicated

in the Director's Report. These are receiving the careful consideration of Government with a view to determining whether the experiment should be continued or some more suitable method devised to enable both Government and the District Councils to carry out their respective duties in connection with education. Meanwhile the progress made in primary education has on the whole been disappointingly slow. The number of primary schools and of primary school pupils has increased. But the number of boys in the primary classes represents only 4.5 per cent of the total male population and of these only 6.7 per cent passed the primary examination in 1926-27. Many of these boys are said to lapse into illiteracy, but Government agrees with the Director that it is possible to exaggerate the extent to which this is general. But that it does occur to a substantial degree can scarcely be denied and Government is considering the possibility of combating it by instituting village libraries. This is a form of social work which Government trusts will appeal also to public-spirited individuals.

7. Legislation has been passed to enable Local Authorities to introduce schemes of compulsory primary education in certain defined areas within their jurisdiction. Several schemes have already been introduced. The idea of compulsion is new and progress has naturally been slow. But Government notes with pleasure that there are indications that the demand for compulsion is likely to increase in the near future. Several new schemes have been sanctioned since the period covered by the Director's Report and several others are under consideration. Government desires to reiterate the view it has already expressed that in the progressive application of compulsion lies the best hope for future progress. With this end in view, an officer has been placed on special duty to advise the larger Municipalities in the preparation of new schemes. But compulsion to be effective must be enforced in fact as well as in name. Government has recently introduced a Bill before the Legislative Council which enables it to compel local authorities to introduce compulsion in specified areas.

8. Equally important, perhaps, at the present stage, is the necessity to create in the minds of the villagers

a desire for primary education and Government trusts that public-spirited workers will help to create this desire. For it cannot be too strongly emphasized that a sound primary education is the foundation of all progress. The difficulty is largely financial, and the increase in the expenditure on this stage of boys' education from Rs. 24,64,778 to Rs. 28,53,948 is altogether inadequate to enable a big advance to be made. Government proposes to hold an enquiry into the financial position of Local Authorities in order to devise a more satisfactory system of awarding grants-in-aid of vernacular education, with a view to paving the way to further developments.

9. The education of girls has received the careful attention of Government and a Committee has been appointed to examine the present position and to suggest means for expansion and improvement. The report of the Committee, as well as the account given in the quinquennial report, indicates that, although a certain amount of progress has been made in the cause of girls' education, the progress has been both slight and slow. The demand for girls' education is at present almost inappreciable, especially among the agricultural classes. Government regards the present position with anything but complacency and trusts that an earnest endeavour will be made by the more advanced sections of the community to create a demand for girls' education. For there can be little doubt that if the masses of the people really want education for their girls, they will get it.

10. The training of teachers, for both boys' and girls' schools of all grades, has received special attention during the period under review. The number of trained certificated teachers has been steadily and appreciably increased.

11. Efforts have been made to improve technical education along the lines recommended by the Vocational Training Committee of 1922, particularly by the institution of scholarships for extra-provincial study in India and for study abroad. Manual training has been developed. Physical training and hygiene have received attention and a Superintendent of Physical Training has

recently been recruited from America with a view to carrying into effect the recommendations of the Physical and Military Training Committee which was appointed in 1925.

12. During the quinquennium the grant-in-aid to European schools has been reduced from one-half to one-third in order to place these schools on the same basis as Indian schools. As a result Government grants fell from Rs. 97,225 in 1921-22 to Rs. 74,845 in 1926-27. It is satisfactory to record that in spite of this considerable decrease the efficiency of the schools has been maintained and that the total expenditure in the schools has actually increased during the quinquennium.

13. Government notes with pleasure the decided advance which has been made in all stages of Muhamadan education and trusts that this is but the prelude to further progress.

14. The education of the Depressed Classes has received special attention during the quinquennium. The principle of the equal rights of all castes to education has been emphasized and maintained. In accordance with the recommendations of the Depressed Classes Committee, Government has given grants-in-aid equal to one-half of the approved expenditure on hostels for students of these classes and has increased the number and value of high and middle scholarships for Depressed Classes pupils. Government notes with satisfaction that the Depressed Classes are taking advantage of these opportunities. This and the gradual breaking down of prejudice, which is noticed in the Report, is a hopeful sign for their gradual uplift and for the development among them of a spirit of self-reliance and self-help.

15. Attention has been drawn in the Report to the cessation of recruitment, both of Europeans and of Indians, to the Indian Educational Service, and to the gradual disappearance of the European element in the Service. These are matters which deserve the attention of all who are interested in the education of the Province. The important bearing of education on the development of the Province and the necessity for its extension, rendered more

pressing by the rapid growth of political life and the urgent need for the more general education of the electorate, makes it imperative that efforts should be made to recruit highly qualified Indians for the Department. Government has for some time had under consideration the re-organization of the Educational Services as a result of the Lee Commission's proposals, and contemplates creating scholarships to enable Indian students of ability to prosecute their studies abroad so that they may take advantage of the best training available in their particular department of study. Government hopes that if this is done some of the students who secure such scholarships for study abroad will be willing to return to the re-organized Educational Services of the Province and so make their knowledge available to the younger generation.

16. Finally, Government desires to record its appreciation of the work done by the Education Department as a whole, by the various officials and non-officials who have been mentioned in the Director's Report and, in particular, by Messrs. Mayhew, Jones and Beckett who have acted as Directors of Public Instruction during the period under review. By the premature retirement of Mr. Mayhew the Department lost the services of an able and enthusiastic educationalist.

By order of the Government
(Ministry of Education),

R. H. BECKETT,

Offg. Secretary to Government,
Central Provinces.

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CHAPTER I.

GENERAL POLICY AND PROGRESS.

1. Policy.—There has been no marked change in general policy during the quinquennium.

2. Numerical Results.—The number of institutions has increased by 431 from 4,991 to 5,422 : an increase of 8.6 per cent as compared with an increase of 9.4 per cent at the end of the previous quinquennium. The number of pupils under instruction has increased by 65,986, or 19.8 per cent, from 333,303 to 399,289 as compared with a decrease of 17,867, or 5.1 per cent in 1921-22. The increase, both in the percentage of institutions and of pupils, has been most marked in collegiate and secondary education and most disappointing in primary education. In colleges the percentage of increase during the quinquennium was 14.3 for institutions and 88.8 for students, in secondary education 5.3 and 43.3, in primary education 4.8 and 11.7. Primary education for girls showed an increase of only 2.5 per cent for institutions and 14.5 for pupils as against an increase of 12.4 and 92.6 for girls' high schools and pupils therein. The percentage of pupils under instruction to the total population increased from 2.39 in 1921-22 to 2.86 in 1926-27, males rising from 4.23 to 5.11 per cent and females from .56 to .62. The figures for the population in each case were based on the 1921 census.

3. Expenditure.—The total expenditure on public instruction has risen by nearly 32.37 lakhs, or 39.8 per cent, from 81.27 lakhs to 113.64 lakhs. The normal increase in incremental salaries accounts for a small part of the increase. The major portion is due to measures taken for the improvement of education and to the fact that the greatest development has taken place in the collegiate and secondary stages. The construction of buildings for King Edward College and the new Science College, contributions to the newly established Nagpur University, special large grants (amounting to nearly eight lakhs in 1926-27) to Local Bodies for vernacular school buildings, the creation of new professorships

and assistant professorships, of teacherships for the opening of additional sections in Government and aided schools, increased grants to Municipal and private bodies as a result of a re-assessment of their grants, the opening of classes for optional English in vernacular middle schools and developments in primary education have all contributed towards the increase in expenditure and will, it is hoped, find their justification in an extension of education. The percentage of direct expenditure to the total expenditure fell from 76 to 64.7; the percentage of indirect expenditure rose from 24 to 35.3. As in the previous quinquennium Government contributed 63 per cent of the total expenditure. The percentage from local funds fell from 12.7 to 11.9 for District Councils and from 7 to 6.5 for Municipalities. The income derived from fees and other sources rose from 17.3 to 18.5 per cent of the total expenditure. The average annual cost per pupil has risen from Rs. 18-6-10 to Rs. 29-0-3; the latter figures include indirect expenditure. Subscriptions from endowments have risen from 7.5 lakhs in 1921-22 to 9.17 lakhs in 1926-27, but they now contribute only 8.1 per cent (as compared with 9.3 per cent in 1921-22) of the total expenditure on education. Towards this Christian Missions contribute Rs. 2,39,586 as against Rs. 2,64,000 in 1921-22. Indian munificence (mostly Hindu and Muhammadan) contributes 5.9 per cent of the total expenditure. The sum realized from this source amounted to Rs. 6,77,234 in 1926-27 as compared to Rs. 4,94,000 in 1921-22.

4. **Buildings.**—Important building operations have been carried out during the quinquennium. These include the construction of King Edward College, Amraoti (begun during the last quinquennium), the University Convocation Hall and Library and the new Science College buildings at Nagpur. The total spent through the Public Works Department on buildings throughout the quinquennium was Rs. 22,57,168, the heaviest annual expenditure being incurred in 1926-27 when a provincial grant of nearly 8 lakhs, out of a sanctioned allotment of 9 lakhs, was distributed to Local Bodies for the improvement of vernacular school buildings.

5. **Public Opinion and Co-operation.**—Public opinion has been represented in the Legislative Council, on the Departmental Standing Committee for Education, on the

University and High School Board, on various important committees and in many informal conferences and interviews. In the Legislative Council and in the local press, educational policy and administration have been sharply scrutinized. Numerous resolutions and questions, amounting in 1926-27 alone to 41 of the former and 117 of the latter, testify to the interest of Legislative Council members. In the local press articles on educational activities have occupied a prominent place.

6. Important Events.—Important administrative and educational developments are shown in the following events, all of which are described in the appropriate sections of this report :—

- (1) The appointment of the Director as Secretary to Government for Education.
- (2) The reduction in the number of inspectorships and in the number of circles.
- (3) The transference, as a temporary measure, of deputy inspectors of schools to the service of Local Bodies in four districts—Amraoti, Hoshangabad, Balaghat and Bhandara.
- (4) The opening of King Edward College, Amraoti.
- (5) The establishment of the Nagpur University and the High School Education Board.
- (6) The introduction of compulsory primary education in certain districts and Municipalities.
- (7) The creation of posts of instructors in hygiene and first aid for normal schools and of a lecturer in physical training for the Training College, Jubbulpore.
- (8) The appointment of a committee to consider the needs of the Province in the matter of vocational training and the publication of the committee's report and of a Government resolution thereon.
- (9) The publication of a resolution in which Government declared its policy on the recommendations of the committee appointed in 1921 to consider the educational needs of the depressed classes and the steps taken in accordance with that policy.

- (10) The use of vernaculars as the medium of instruction in the secondary schools and as the medium of examination for the High School Certificate.
- (11) The revision of the syllabus for primary, middle and high schools.
- (12) The reduction of the primary course from five to four years.
- (13) The introduction of optional English in the vernacular middle schools and the subsequent appointment of a committee to examine into the working and effects of the system under which English is imparted in vernacular middle schools maintained by Local Bodies in Berar.
- (14) The transference of the Victoria Technical Institute, Berar, to the Department of Industries in accordance with the recommendation of the Vocational Training Committee.
- (15) The appointment of the Female Education Committee.
- (16) The separation of the Government Engineering School from the Victoria College of Science and the opening of a hostel for the students of the latter institution.

CHAPTER II.

ADMINISTRATION AND CONTROL.

7. **Direction and Popular Control.**—In August 1922, the Director of Public Instruction was appointed Secretary to Government in the Education Department. He was thus brought into direct relations with the Minister in charge of Education. As Director he remained the administrative head of the department and technical adviser to the Minister to whom he is responsible for the working of the department.

Owing to the action of the Legislative Council on the budget of 1924-25, the Department remained without a Minister for Education until towards the end of the quinquennium when the Hon'ble Mr. E. Raghavendra Rao,

Bar.-at-Law, was appointed Minister. Meanwhile, new expenditure was postponed but normal expenditure was certified by His Excellency the Governor. The Standing Committee on Education, however, continued to meet throughout the quinquennium.

8. **The Director.**—The post of Director has been held during the quinquennium by Messrs. Mayhew, Jones, Staley (from the 1st to the 24th October 1926) and myself. Mr. Mayhew retired on a proportionate pension on the 6th March 1923. His tenure of office had seen the carrying into effect of several important schemes for the development and improvement of education and the inception of others which have since been carried out. His retirement has been a great loss to education in the Province.

9. **The Deputy Director.**—The post of Deputy Director has been held by Messrs. Goldsworthy, Dix and Staley. Mr. Goldsworthy was transferred at his own request to the University of Rangoon in June 1923. In 1923, the Deputy Director was appointed Secretary to the High School Education Board in addition to his other duties.

10. **Inspecting Agency.**—Two posts, that of Inspector of Schools, Chhattisgarh, and of Additional Inspector of Schools, Berar, have been in abeyance since August 1922. In 1923, the post of Inspector of European Schools was amalgamated with that of the Deputy Director of Public Instruction. As a result of the re-organization of the administrative branch of the department in 1922-23, the number of inspectorial circles was reduced to four by the transfer of Saugor and Damoh from Jubbulpore Circle to the Nerbudda Circle and by the addition of Drug, Bilaspur and Raipur to the Jubbulpore Circle. It is by no means certain that this number of circles is sufficient. It is generally admitted that the work in Berar is heavy. The Inspector thinks that "clearly Berar has already outgrown the limits of an average and wieldy circle".

Of the posts for Assistant Inspectors of Schools, two have been allotted to Nagpur Circle, three to Berar and one each to the Nerbudda, Jubbulpore and Chhattisgarh Circles. The opening of new primary schools has necessitated an increase in the number of Deputy Inspectors from 68 to 74.

Charges of inefficiency are sometimes brought against the Deputy Inspectors who are said to be lacking in enthusiasm and administrative ability. Their work is said to be perfunctory and their inspection notes dull and stereotyped. But, as the Inspector of Jubbulpore Circle remarks, "to criticise adversely the Deputy Inspector is far from difficult, but there is another side to the question". The Deputy Inspectors are recruited from the ranks of secondary school and normal school teachers without any definite training in inspecting and administrative work and with little knowledge of the conditions in primary schools when they are appointed. The Deputy Inspector spends much of his time travelling from place to place, over long distances and rough roads, often in very bad weather, to inspect a large number of schools twice a year. His second visit is generally made at the time of the annual school examinations and his tour programme does not permit of surprise visits to schools. The wonder is not that the Deputy Inspector's work is so unsatisfactory, but that, in such adverse circumstances, he does so well.

In certain circles, frequent changes have been made during the quinquennium in the personnel of the inspecting staff. In this respect, the Nagpur and Berar Circles have been more fortunate than the Jubbulpore and Nerbudda Circles. In the Nagpur Circle only two officers have held charge of the inspectorship, one of them from 1922 to July 1926. In Berar three officers have held charge. In the Nerbudda Circle, the inspectors "have changed more rapidly than the years". The Inspector, Jubbulpore Circle, remarks on the fact that "in all there have been ten changes in the inspectorate in this circle during the five years Seven different inspectors held charge of the circle" of whom only "one remained in charge for a complete year". The fact is that the administrative branch of the service has been considerably weakened by the absence of direct recruitment to the Indian Educational Service; and the problem of providing an adequate inspecting agency is one which requires the serious and careful consideration of Government.

The sanctioned number of inspectresses and of assistant inspectresses was two and four respectively throughout

the quinquennium. The work of the inspectresses is particularly arduous and difficult. Owing to the fact that the post of an assistant inspectress in Berar has been vacant since 1923, the inspection work of reserved schools in the Marathi districts had to be given to deputy inspectors.

Expenditure on inspection has risen from Rs. 4,31,443 during the previous quinquennium to Rs. 4,35,031 during the present quinquennium. This, however, represents an actual fall in the percentage of expenditure on inspection to the total expenditure on education from 5.3 per cent in the previous quinquennium to 3.9 per cent during the present.

The following table shows the number of schools under the inspection of each inspector and inspectress :—

Name of Circle	Number of officers.	Number of normal schools.	Number of high schools.	Number of anglo-vernacular middle schools.	Number of vernacular middle schools.	Number of primary schools.	Total.
<i>Inspectors of Schools.</i>							
Nagpur Circle ...	1	2	11	27	...	...	40
Jubbulpore Circle ...	1	5	12	16	...	...	33
Nerbudda Circle ...	1	1	11	18	...	...	30
Berar Circle ...	1	3	11	46	...	...	60
European Schools, (inspected by Deputy Director of Public Instruction, Central Provinces).	...	...	4	...	...	...	4
Total ...	4	11	49	107	...	...	167
<i>Inspectresses of Schools.</i>							
Nagpur Circle ...	1	2	2	1	10	180	195
*European Schools	...	...	1	2	...	2	5
Jubbulpore Circle	1	4	2	3	15	141	165
*European Schools	...	...	2	1	...	6	9
Total ...	2	6	7	7	25	329	374

*In 1926-27 the Inspectresses were entrusted with the work of inspecting European and English teaching schools situated in these Provinces.

Number of schools reserved for female inspection by Inspectresses of Schools :—

(a) Nagpur Circle	...	140
(b) Jubbulpore Circle	...	133

11. **The Indian Educational Service.**—The number of European ladies in the Indian Educational Service—two Inspectresses of Schools—has remained unchanged during the quinquennium. The European male element in the service is gradually disappearing owing to the stoppage of recruitment and the retirement of officers. No European has been recruited to the Indian Educational Service in this Province since 1915. The only officer recruited in that year was transferred at his own request to Dehra Dun. During the present quinquennium three European officers from the administrative side have left the Province, two of them on proportionate pension and a third by transfer, at his own request, to Burma. A fourth, from the collegiate branch, is on leave preparatory to retirement. Of the 12 European men who remain in the Indian Educational Service, one was on deputation with the Government of India during the last year of the quinquennium and another is officiating as Director of Public Instruction. This leaves ten European male officers actually holding posts below that of Director. Of these, five are in the collegiate and five in the administrative branch of the Service. Among the latter are included the Deputy Director of Public Instruction and the Principal of the Training College, Jubbulpore. This leaves a total of three European inspectors or head masters for the whole Province. Of the total number of European male officers only two are under forty years of age. It is safe to assume, therefore, that, in the absence of recruitment to fill posts which have long remained vacant, the European element in the Indian Educational Service will disappear during the next ten or twelve years at the latest.

12. **Divisional and District Officers.**—With the changed conditions brought about by the Local Self-Government Act, whereby Local Authorities were entrusted with the management of vernacular schools, the important position formerly occupied by District officers with regard to these schools was modified. Local Authorities were at first naturally inclined to be jealous of their new powers and to resent anything in the nature of interference from local officers. The Inspector of Schools, Nagpur, remarks that at the beginning of the quinquennium the visits of the revenue officers to the schools became less frequent. In the Jubbulpore Circle the introduction of the Reforms and the non-co-operation

movement are reported to have contributed to the same end. Wherever this happened there was at first a falling off in attendance as the pressure formerly exercised by District officers relaxed. The position, however, improved during the quinquennium. One inspector remarks that Local Bodies "have now begun to realise that the responsibility of improving enrolment and attendance chiefly lies upon them and that the revenue officers can only help them indirectly in their work". This is a decidedly healthy sign. In Berar schools are still visited by the District officials, but "official pressure does not appear to be necessary at all, so far as individual schools go". The problem there "is not, as elsewhere, to find boys for schools, but to provide enough schools for the boys who want them".

13. Local Bodies.—Of the total number of boys under vernacular instruction, the proportion who are in schools managed by Local Bodies has risen from 92 to 92.9 per cent during the quinquennium. Annual expenditure on education from District Council funds has increased from Rs. 10,31,000 in 1921-22 to Rs. 13,53,695 in 1926-27, but the percentage which these amounts bear to the total annual expenditure on education has decreased from 12.7 to 11.9. Similarly, the annual expenditure from Municipal funds has increased from Rs. 5,67,359 in 1921-22 to Rs. 7,37,953 in 1926-27 whilst the percentage to the total annual expenditure has fallen from 7 to 6.5. In addition to these sums District Councils and Municipalities have spent grants amounting to Rs. 18,77,159 from Provincial funds for vernacular education and Rs. 1,12,486 for anglo-vernacular education. The total expenditure on all schools managed by Local Bodies in 1926-27 was Rs. 37,20,249, and the amount given as grant-in-aid by Local Bodies to schools under private management was Rs. 34,480.

14. Relations of the Department to Local Bodies.—Under the Local Self-Government Act, Local Bodies are entrusted with the management and maintenance of vernacular schools. Over boys' primary education Local Bodies have claimed an increased control during the last few years and Government has gone a long way in the direction of meeting this claim. It was felt that Local Bodies had not the necessary staff to enable them adequately to carry out their duties of management. In

1922-23, therefore, the Deputy Inspectors of four districts, Amraoti, Hoshangabad, Balaghat and Nagpur, were transferred as an experimental measure to the services of the District Councils of those districts. The period of transfer has been extended annually and was still continuing at the end of the quinquennium. In some places the District Councils have appointed supervisors to assist them in controlling and co-ordinating the work of the Deputy Inspectors. In certain places, also, the Deputy Inspectors have been given a place on the School Boards. The result of the experimental transfer has hitherto been disappointing. Generally speaking, "it does not seem to have had an appreciable effect on the progress of the schools". Two instances illustrate this. First, the scheme of compulsory education which came into force during the quinquennium, enables Local Bodies to introduce compulsion in limited areas under their jurisdiction. Although several Local Bodies have taken advantage of these facilities, those to whose services deputy inspectors have been transferred were not the first to do so. Secondly, although an increase in the number of primary school pupils has taken place in two of the four districts in which the transfer has been ordered, a decrease has taken place in the remaining two districts. Difficulties have in certain cases arisen in the relations between the District Councils and the Deputy Inspectors under their control. From the position of advisers the Deputy Inspectors, in the districts concerned, have become the servants of the District Councils. The Inspector, Nagpur Circle, says that "there is reason to believe that as servants of the District Councils, it is not always possible for the Deputy Inspectors to express their unbiased opinions on controversial questions involving a criticism on the policy of the Council, and owing to the existence of rival parties in most of the Councils and Local Bodies they often find it difficult to discharge satisfactorily their duty in the capacity of Secretary or Joint Secretary of the School Board". Most of the difficulty centres around the proposals of the Deputy Inspectors regarding appointments, transfer, punishments and promotions. The District Councils are large and unwieldy and are composed of men who are busy in other occupations, sometimes enthusiastic in the cause of education but without expert knowledge. The members of these Councils desire to administer the schools

down to the minutest detail. The problem, apparently, is to reconcile this desire with the need to delegate certain purely administrative powers to the Deputy Inspectors. Occasionally, teachers have taken advantage of these difficulties openly to disregard the orders of the Deputy Inspectors. The Commissioners of Divisions, after seeing the working of the experiment, have spoken unfavourably of it. The position created by the experiment in the districts concerned is anomalous. The responsibility of Local Bodies for the management and maintenance of schools is chiefly administrative; and, admittedly, certain Local Bodies need an executive officer to see that the administration of their schools is properly carried out. But for the maintenance of a uniform and adequate standard of education and the proper expenditure of public funds Government, in the Education Department, is responsible to the Legislative Council and, through the Council, to the tax-payer. Government, therefore, must obviously be in a position to examine and inspect the schools through an agency responsible to itself. The only agency at present by which Government can adequately carry out this work are the Deputy Inspectors. The transfer of the latter to the service of District Councils therefore gives rise to several important questions. How far, for example, would the transfer result in each District Council having its own small cadre of Deputy Inspectors? How far would this, in its turn, tend ultimately to a diversity of standards unless Government increased its super-inspecting staff to ensure the maintenance of a reasonable and uniform standard throughout the Province? And would not such an increase in the super-inspecting staff mean an expensive duplication of effort? It would appear to be a matter for careful deliberation whether, in view of these and cognate considerations, the experimental transfer should continue, or whether it is not possible to devise and introduce some other system more in accordance with the duties and functions both of Government and of the Local Bodies themselves.

In the remaining districts Government supervision continues to be carried out through its Deputy Inspectors who examine the schools and offer suggestions to the Local Bodies concerned. In the past, remarks on difficulties in the relations between Local Bodies and the inspecting

agency were not infrequent. Such remarks are now noticeable because they are becoming exceptional. Reviewing the quinquennium as a whole it may be said that the relations between Local Bodies and Government inspecting officers have shown progressive improvement and "a growing appreciation of the recommendations and suggestions which these officers make".

15. Private Agency.—Missions.—In accordance with the practice in the Government of India reports on education, the term 'Mission', as used below, is restricted to "private bodies or associations which are engaged in philanthropic work of a general nature either on religious or social grounds and which include, among their various activities, the maintenance of educational institutions." The term therefore includes in this Province Christian Missions and the Hindu Mission for the Depressed Classes. It does not include societies, such as the Hitkarini Sabha, the Anjuman, the Maratha and other Education Societies which are engaged solely in educational work. The work of these societies will find appropriate mention elsewhere in this report.

(a) *Christian Missions.*—Several Christian Missions, British, French, American and Swedish, of Roman Catholic, Anglican and Protestant denominations, are engaged in educational work for Indians and Europeans in this Province, and maintain a total of 248 institutions. These include one college, 18 high schools, 27 vernacular middle schools, 178 primary schools and four special schools. Besides the college, which is maintained by the United Free Church Mission at Nagpur, British and French Missions maintain seven high schools, nine anglo-vernacular middle and 12 primary schools which are classed as European schools, and six high schools, nine anglo-vernacular middle, 11 vernacular middle, 60 primary and three special schools for Indians. American Missions maintain five high schools, eight anglo-vernacular middle, seven vernacular middle and 87 primary schools and one special school. Swedish Missions maintain one anglo-vernacular middle, two vernacular middle and 19 primary schools.

The number of pupils in these institutions has fallen slightly from 18,360 in 1912-22 to 18,300 in 1926-27. During the latter year 8,704 pupils, of whom 2,039 are

Europeans and 6,665 are Indians, were in institutions maintained by British and French Missions; 8,017 were in American and 1,579 in Swedish Mission Schools.

These schools are doing useful work in all branches of education. In the Nagpur Circle, efforts are being made by certain of the American Missions to raise the status of some of their schools from vernacular to anglo-vernacular schools. In Berar, most of the Mission schools are primary schools intended for Christians though in some of them the majority of children are non-Christians. The Inspector reports that in this Circle the "Christian Missions appear to show a tendency to restrict their efforts in the direction of higher education and even to curtail their activities in the sphere of lower education". At Wun, for example, they "have completely closed their station and have under consideration a scheme of education in home and cottage industries". In the Jubbulpore Circle, the American Mission maintains schools of all grades and is running primary schools for depressed classes in three villages and a leper school at Chandkhuri. In this circle, the Church Missionary Society was obliged "to close down its long-established and very useful high school at Jubbulpore in 1922 owing to paucity of funds; but two years ago they revived it, at the same place, beginning with an anglo-vernacular middle school and are now gradually developing it into a high school". The Inspector states his opinion that "in the matter of female education the Church of England Zenana Mission stands unrivalled, at least in the northern district. It maintains a high school, at Katni. which is patronized by people of many neighbouring and remote districts."

Expenditure on these institutions from Mission funds has fallen from Rs. 2,64,000 in 1921-22 to Rs. 2,39,586 in 1926-27. Towards the latter figure, British and French Missions contributed Rs. 82,934, American Missions Rs. 1,43,175 and Swedish Missions Rs. 13,477. The grants-in-aid from Provincial funds fell from Rs. 2,36,000 in 1921-22 to Rs. 2,05,494 in 1926-27. In the latter year, British and French Missions received Rs. 68,235 for the education of Europeans and Rs. 75,814 for the education of Indians; American Missions received Rs. 56,324 and Swedish Missions Rs. 5,125.

(b) *Hindu Missions*.—The Depressed Classes Mission Society maintains nine recognized primary schools with a total of 386 pupils. In 1926-27, the total expenditure on these schools was Rs. 5,407 towards which the Mission contributed Rs. 1,325 and Provincial Funds Rs. 2,534. The remainder was obtained from local funds and other sources.

16. *School Committees*.—School committees are attached to all Government and Board schools. In 1923 new committees were made under the revised rules for Government high and anglo-vernacular middle schools. The Inspector of Schools, Nagpur, reports that these have taken an adequate interest in their schools, but he adds that the attitude of the village school committees towards their schools leaves much to be desired. In the Nagpur, Wardha and Bhandara districts “few have been found to exert their influence for improving enrolment and daily attendance,” but “those in Chanda and Balaghat are mostly inactive and indifferent”. “Attempts made by some Local Bodies to encourage the school committees to take more interest in the schools under their supervision by deputing powers to them have not been conducive of any better results. From the experience in the past, it seems that the school committee can give little assistance to the Local Bodies in the administration of rural vernacular schools, unless they consist of members having a majority of educated gentlemen.” In the Jubbulpore Circle, “village school committees meet only when invited by the teacher who acts as Secretary but almost everywhere a quorum is found, if it can be found at all, with members living in the main village; members representing feeder villages are generally absent from meetings and rarely pay a visit to the school. There are places where committee members have been helpful and schools in such places are prosperous, but they are very few in each district”. The Inspector, Jubbulpore, adds, however, that he is convinced “that primary education in rural districts will never prosper until the school committees come to realize their responsibility and function accordingly”. The Commissioner, Chhattisgarh Division, thinks that this happy period will never be reached: “there are unfortunately no grounds for hope that the school committees will ever become less useless than they generally are at

present." The report from the Berar Circle is more encouraging. "From the few committees that I have seen " writes the Inspector, "it is clear that they are more intelligent, enthusiastic and show more active interest than the committees in the Central Provinces. The patels of Berar are certainly more useful and helpful in spreading and maintaining education than the malguzars and mukaddums of the Central Provinces."

CHAPTER III.

UNIVERSITY AND ARTS COLLEGES.

17. **General.**—The outstanding events in the quinquennium under review have been the establishment of Nagpur University and its accommodation in suitable buildings, the opening of King Edward College, Amraoti, the construction of new buildings for the Victoria College of Science, Nagpur, of which the hostel is already completed, the separation of the Law classes from Morris College and the establishment of the University College of Law.

18. **Statistics.**—The number of Arts colleges, including the Victoria College of Science, has increased from 4 to 5. The number of students in the Arts colleges has more than doubled, the increase being from 677 to 1,410. The number of students in college hostels has increased from 247 to 676. The increase in numbers in the various colleges is shown in the following table :—

Name of college.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Morris College, Nagpur ...	280	188	359	414	446	447
Hislop College, Nagpur ...	134	154	212	252	281	273
Science College, Nagpur ..	93	124	138	159	169	170
Robertson College, Jubbul- pore.	170	187	243	264	267	279
King Edward College, Amraoti.	...	...	70	173	220	241
Total ...	677	653	1,022	1,262	1,383	1,410

A noticeable feature of the quinquennium has been the increase in the number of women students, there being 13 at Morris College, one at Robertson College and three at King Edward College at the end of the quinquennium as compared with a total of two in all colleges in 1921-22.

Expenditure on Arts colleges has increased from Rs. 3,41,041 to Rs. 4,88,901, an increase of 43.3 per cent against 66.1 per cent during the previous quinquennium. The amount realized from fees increased from Rs. 58,346 to Rs. 1,12,008. Expenditure in aided colleges decreased from Rs. 68,906 to Rs. 65,999 of which the Government share decreased from Rs. 26,063 to Rs. 21,075. The average annual cost for each Arts college increased from Rs. 85,260 to Rs. 1,22,225. The average annual cost per student, on the other hand, fell from Rs. 432-12-8 to Rs. 346-11-9 for all Arts colleges, Government and aided. In Government colleges alone the average annual cost per student fell from Rs. 495-11-2 to Rs. 371-15-1, the Government share falling from Rs. 412-14-6 to Rs. 294-12-11. In aided colleges, the average annual cost per student fell from Rs. 495-11-7 to Rs. 241-12-1, the Government share falling from Rs. 187-8-0 to Rs. 77-3-2. The actual rate of tuition fees in Government and aided colleges remained at Rs. 90 per annum throughout the quinquennium. The average annual tuition fee paid by each student, including those in Government and aided colleges, increased from Rs. 74-0-8 to Rs. 79-7-0. Expenditure on scholarships in Arts and professional colleges increased from Rs. 25,447 to Rs. 31,728.

19. Nagpur University.—The establishment of Nagpur University was foreshadowed in the last quinquennial report on education when the University Bill was being discussed by the local Legislative Council. The Nagpur University Act is, in all essentials, the same as the Bill which was described in the last report. The constitution of the University consists of a Court, an Executive Council, an Academic Council and a Committee of Reference. The Governor General in Council is the Visitor and the Governor of the Central Provinces is the Chancellor of the University. When the University came into existence in August 1923, it was of the examining, affiliating type with the colleges at Nagpur, Jubbulpore and Amraoti as the units of instruction. The Act "is so framed, however, that the University may subsequently and without further

Statement showing number of Pupils in each Class.

NON-EUROPEAN SCHOOLS.

<i>Special Education.</i>		<i>General Education.</i>	
Professional Collegiate, 423.	L.T.-1 year.	Sixth year 23 + Nil	} M. A. and } M. Sc.
	LL. B.-2 years	Fifth year 42 + 2	
	L. Ag.-3 years	Fourth year 284 + 1	} B. A. and } B. Sc. } Course.
		Third year 197 + 4	
		Second year 481 + 4	} Intermediate } course.
		First year 366 + 6	
		XI Class 1268 + 44	} High De- } partment.
		X Class 1597 + 51	
		IX Class 1911 + 50	} Elementary. } Middle } VII 2841 + 51 } Department. } VI 4393 + 203 } V 7574 + 708
		VIII Class 3731 + 110	
	VII Class 4966 + 127		
	VI Class 6587 + 199		
Technical and Industrial	V Class 7916 + 275	IV 47521 + 3073	}
160 males. +		III 56118 + 4521	
101 females.		II 65196 + 6398	
		I 132295 + 24736	

EUROPEAN SCHOOLS.

<i>Special Education.</i>		<i>General Education.</i>	
	Ninth Standard	} High Department	{ 66 + 53 +
	Eighth Standard		
	Seventh Standard	} Middle Department	{ 74 + 91 + 105 +
	Sixth Standard		
	Fifth Standard		
	Fourth Standard	} Primary Department	{ 110 + 115 + 155 + 431 +
	Third Standard		
	Second Standard		
	First Standard		

NOTE.—The numbers to the left of the sign + indicate male scholars' and those to the female scholars.

legislation develop into a teaching and residential University by maintaining and managing colleges and hostels of its own or by taking over the management and control of existing colleges and hostels as the need arises and funds permit". Intermediate education is under the control of the University and undertaken by the various colleges which have been admitted to the privileges of the University. There is nothing in the Act, however, "to prevent the subsequent transfer of intermediate education from the University to the Board of High School Education" which was created in November 1922. Already, under the statesmanlike and energetic guidance of its first Vice-Chancellor, Sir Bepin Krishna Bose, Kt., C.I.E., M.A., B.L., the University has developed from the position which it occupied as an examining body. The Law classes have been separated from Morris College and the University College of Law has been opened with a temporary hostel. University extension lectures on various subjects have been delivered in Nagpur, at the initiation of the University, by well-known authorities from other parts of India. Wherever possible these lectures have been repeated at Robertson College, Jubbulpore, and at King Edward College, Amraoti. The University Union Debating Society, organized along the lines of the Union Societies of Oxford and Cambridge, forms an intellectual bond between the students of the various colleges and graduates residing in Nagpur. The University Inter-Collegiate Tournament has drawn the various colleges of the Province together in friendly competition in athletics and team games. The result has been a quickening of the intellectual life of Nagpur and the gradual formation of a University atmosphere and of a corporate University life. This has been helped by a system of inter-collegiate lectures for certain classes in M. A. work between Hislop College and Morris College.

The University has been recognized by other Universities in India and by the British Universities of London, Durham, Leeds, Belfast and St. Andrews and by the Scottish Universities Entrance Board, by the Council of Legal Education for entrance to the Inns of Court, and by the Secretary of State for India for admission to the Indian Civil Service Examinations. Other British Universities are considering the question of recognition. The University is aware that further recognition will depend upon its keeping up the high standard which had been set by

the University of Allahabad with which the schools and colleges of this Province had the privilege of association for 31 years.

In addition to its other activities the University has established an Information Bureau for students desiring to proceed abroad for further study. This bureau has replaced the Central Provinces and Berar Students' Advisory Committee. The University is represented also on the Government of India Inter-University Board.

Public interest in the University has been shown by subscriptions towards the building fund of the University and by benefactions for the founding of University scholarships and prizes. These, on the whole, have been disappointing and the time has not yet come when the gifts of pious benefactors, to which the Universities of Oxford and Cambridge owe so much, will make the University an autonomous body independent of aid from Government. Public interest in the University has been shown also by the keenness with which election to the bodies of the University has been sought, and by frequent comments in the local press, oftener critical than constructive, on the University and its activities, and by an increasing number of resolutions and questions and by the exercising of financial pressure in the local Legislative Council.

20. **Buildings.**—Large building projects have been carried out and others have been begun during the quinquennium. When the University came into existence it was without a permanent habitation and conducted its office work in a modest habitation lent by Government. The old University scheme of a residential University with a site outside the civil station and the city had been given up. A new site, conveniently situated near the existing Government colleges in the civil station, Nagpur, was chosen. There the University buildings have been constructed. One building contains the University offices, an Examination and Convocation Hall and lecture-rooms which are now being used by the University College of Law. An adjoining building contains the University library and reading-room. The estimated cost of these buildings amounted to Rs. 3,05,000. Public subscriptions towards this sum amounted to Rs. 1,70,558 of which the handsome sum of Rs. 1,00,000 was given by Messrs. Tata and Sons. Government grants amounted to Rs. 1,65,000.

A long projected scheme for the better accommodation of the Victoria College of Science has been undertaken during the quinquennium. A hostel for the college has already been constructed and a handsome new building for the college, of which the sanctioned estimated cost is Rs. 11,00,000, is in course of construction. These buildings are situated on the same site as the University buildings.

A scheme has long been under the consideration of the home body of the Mission Society which owns, manages and controls Hislop College, for the removal of that college from Nagpur city to a site in the immediate neighbourhood of the University. If that scheme is carried into effect the University buildings, with all the colleges and hostels in Nagpur, and the Y. M. C. A. hostel which accommodates students from the colleges, will be grouped in one locality which includes also the Agricultural College and its hostel and the Agricultural Research Institute. University and inter-collegiate life and lectures will be facilitated to an extent which will greatly increase the residential and teaching character of the University.

Morris College, Nagpur, still continues to hold its classes in the old Residency buildings. These buildings, always unsuitable for the purposes of a college, have now become far too small for the growing needs of the college.

At Robertson College, Jubbulpore, two new bungalows have been built for the members of the college staff.

King Edward College, Amraoti, was opened in July 1923 as a self-contained institution with residential bungalows for the professorial, medical, clerical and menial staff, a hospital and dispensary, and its own conservancy arrangements, water-supply and electric light and power plant. Its buildings bear comparison with those of any similar institution in India. During the quinquennium, two additional bungalows have been built for the members of the college staff.

21. Staff.—The opening of a new Government Arts college and the increase in the number of students have necessitated an increase in the staff from 37 to 56. Of these, the sanctioned number of Indian Educational Service collegiate posts was 12 in 1921-22 and 16 in 1926-27. But some of the Indian Educational Service posts remain unfilled pending the reorganization of the Services as a result of recommendations of the Lee Commission. The number of Europeans in the Service is so small that it is

doubtful, under present conditions, whether there will ever be more than four European officers at one time on the staffs of the four Government Arts colleges of the Province, an average of one for each college. Even this small number will reach the end of their service, as shown in the chapter on administration and control, during the next few years. Nor is it likely that new European recruits will be forthcoming except under special contract arrangements.

22. Examination Results.—The following table shows the total number and the percentage of passes in the various University examinations during the quinquennium under review and during the preceding quinquennium :—

Examination.	1917-18 to 1921-22.			1921-22 to 1926-27.		
	Candi- dates.	Passed.	Per- centage.	Candi- dates.	Passed.	Per- centage.
M.A. Final ...	68	35	51	60	52	86.66
M.A. Previous ...	128	44	34	127	85	66.93
M.Sc. Final ...	7	7	100	20	18	90
M.Sc. Previous ...	10	8	80	37	26	70.27
B.A. ...	1,026	340	33	795	405	50.94
B.Sc. ...	124	58	46	187	119	63.63
Intermediate ...	1,449	688	47	1,852	978	52.89

The results in the science examinations have been particularly good and are the more noteworthy when it is remembered that owing to inadequate accommodation students at the Science College have to work in relays, that work has been interrupted on occasions by faulty drains in the laboratory and that the majority of examiners in science are external examiners. "A distinct feature of this quinquennium," remarks the Principal of Morris College, "has been a noticeable tendency for the best qualified students from the schools to take the science course in college". This, combined with the efficient teaching of the Science College, has produced a noticeable decline in the number of science students who are satisfied with a third class in the University examinations. Lack of accommodation in the Government colleges, Nagpur, and the attraction of the University centre for many students,

enabled Morris College, Nagpur, to insist on candidates for admission passing an entrance test in English in 1926 to weed out the more unsatisfactory students. This is all to the good and will have a healthy effect on the intellectual life of Nagpur and on the University generally. But these students seek and often obtain admission to Robertson College, Jubbulpore, and King Edward College, Amraoti, where the accommodation affords no reason for the rejection of candidates. The Principal, Robertson College, Jubbulpore, remarks on a deterioration of the intellectual calibre of students in that institution and states that he is "obliged to admit students who have been rejected by the other colleges". This is equally true of King Edward College, Amraoti, where large numbers of ill-prepared students from cramming institutions are admitted after passing the Calcutta and Punjab Matriculation examination. The annual returns from the Principal, King Edward College, since 1924, show indisputably the difference in the results attained in the Nagpur University by students who were admitted to the college from such cramming institutions and those who had been adequately prepared in the local high schools for the Central Provinces High School Examination. Practically all of the former fail in the Intermediate Examination. The percentage of passes among the latter class of students compares favourably with those from other colleges. Meanwhile, the college is attracting an annually increasing number of students. Among these there has been during the last two years an increase in the number of applications for admission from candidates adequately qualified by their previous school training. This is due in no small measure to the fact that the college is richly endowed with scholarships and to the fact that priority is given to its students in the selection of candidates for King Edward Memorial Scholarships for post-graduate study elsewhere in India and abroad. All the colleges report that the standard of English of Intermediate students has shown a distinct tendency to decline during the quinquennium. How far this is due to the introduction of the vernacular as the medium of instruction in the schools, how far to the abolition of the minimum age for matriculation and how far to the admission to certain colleges of ill-equipped students from cramming institutions, it is not easy to determine. In all colleges efforts have been made to overcome this tendency by a more intensive teaching of English and by tutorial work.

23. **Academic Life.**—The intellectual and social life of the colleges has improved considerably during the quinquennium. The break-down of the non-co-operation movement was followed by a return of students to the colleges before the end of the previous quinquennium. Although in certain cases the effects of the movement were still visible at the beginning of the present quinquennium, its break-down was succeeded in most cases by a settling down to work and to the more usual occupations of student life. The establishment of the University has had consequences which it is still too early to estimate. But it is already clear, as one principal remarks, that "both staff and students have had their interests broadened and their activities increased. Particularly members of the staff have had a new and more valuable insight into the organization of their subjects as apart from the teaching of a small portion of a subject on lines laid down for them by others." But attendance at the Court, Academic and Executive Councils of the University, at meetings of the Faculties and Boards of Studies, make a heavy demand on the time of principals and members of the college staffs. This affects particularly the colleges outside Nagpur. The Principal of Robertson College remarks that there is "a danger that, if the University authorities do not take into consideration the circumstances of the colleges, they may impose on them burdens which are beyond their strength". The quickening effect on the intellectual life of the students by the establishment of the University has been helped by the development of the residential system consequent on the opening of the Amraoti college and the provision of extra hostel accommodation in Nagpur, and by the University Union, by the University extension lectures, and by inter-collegiate lectures in Nagpur. In the colleges themselves tutorial instruction has been developed. The colleges outside Nagpur are not so well off. A growing need of the colleges at Jubbulpore and Amraoti is the extension and the development of college libraries to meet the needs of the staff and students. College extension lectures have been instituted in Nagpur and at King Edward College, Amraoti. Existing literary, philosophical, scientific and debating societies have been improved and new societies started. College magazines have been developed. At Morris College, where there are graduate students, the magazine is managed entirely by students. Elsewhere the magazines are managed by committees of professors and

students. Social gatherings are held annually and invoke enthusiasm "but are still far removed from the dignity or distinction which one would like to see associated with such gatherings. We can see some faint signs of an evolution in the right direction." Students' co-operative stores and funds to help poor students exist. When properly managed they afford useful training in business methods and practical philanthropy. Interest in them fluctuates, however, and depends largely on the personal influence of a member of the college staff or of particular students. Too often the stores lead to the buying and selling of articles of luxury as well as to the books, food and other necessities of student life. A sense of responsibility has been developed through the prefect system in the college hostels and by the association of students and staff in the managing of games and games' funds. On the athletic side interest in games has been quickened by the University Tournament and by inter-year team games in the colleges themselves. The first University Tournament served as an occasion for the students of the newly opened King Edward College to present the University with a silver cup to be competed for by students of all the colleges. This example has been followed elsewhere. Further developments of the out-door side of college life are expected after the arrival of a recently appointed officer as Director of Physical Training. He is due to arrive during the early part of the next quinquennium. These activities, intellectual and physical, have provided the stimulus to action which adolescence naturally and rightly demands and have brought colour into the otherwise drab scheme of students' life. As a result, discipline throughout the quinquennium has been satisfactory. There have been no "crises" due to undue outside political influence. The students themselves have found in their own college-world plenty to interest and occupy their minds and bodies. A college and University spirit is slowly but steadily growing up. As one Principal remarks, the problem of the colleges is no longer to inculcate the elementary principles of loyalty to the college. This is growing gradually but with increasing strength. The problem at present is to consolidate the ground that has been gained and to develop the public opinion of the colleges so that questions of discipline can be raised above the school-boy level by the creation and development of sound traditions.

CHAPTER IV.

SECONDARY EDUCATION OF BOYS (EUROPEAN SCHOOLS EXCLUDED).

I.—Anglo-Vernacular Schools.

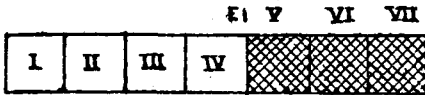
24. Policy.—The policy during the quinquennium, as during the previous quinquennium, has been to “improve the quality of secondary education and to provide for its ultimate expansion beyond the restricted range of Government schools”. Efforts have been made to improve the teaching staff by increasing the number of trained teachers. New Government schools have been opened and more generous grants-in-aid have been given to aided secondary schools in Berar for the construction of new school buildings which had long been needed.

25. The High School Education Board.—The High School Education Act, which was brought into operation in August 1923 has, through the institution of the High School Education Board, “provided an opportunity of bringing public opinion to bear in an increased measure on the problems of secondary education”. The Director of Public Instruction is *ex-officio* Chairman, and the Deputy Director has been appointed Secretary of the Board by the Local Government. The Board includes also an inspector of schools, six head masters, and representatives of the University, of the Training College, of Women’s Education, of Medicine, Commerce, Engineering, Agriculture, the Legislative Council, Local Bodies, and Minorities, and two co-opted members. “Considerable powers (including the power of recognition of high schools and the prescription of courses of study and text-books for high and middle schools) have been vested in the Board, and the maintenance of an efficient standard of high school education now lies mainly in its hands.”

26. Numbers.—During the quinquennium under review two high schools, the Church Mission Society High School, Jubbulpore, and the Friends’ Mission High School, Hoshangabad, have been closed. Recognition of the Marwari High School, Wardha, has been withdrawn and the Raj Kumar College, Raipur, is no longer shown in the educational returns. On the other hand, four Government anglo-vernacular middle schools, at Drug, Morsi, Buldana and Basim, have been raised to the status of high schools with the necessary extensions in accommodation

DIAGRAM SHOWING THE SCHEME OF SCHOOL CLASSES.


Primary and Middle (Vernacular).



High and Middle (English).




References.


High stage. 

Middle stage. 

Primary stage. 

English teaching begins } E_1 , as an optional under certain con
 E_2 Compulsory.

Vernacular used as the medium of instruction except in a few schools which use also English as a medium. 

Passage to English Schools 

The classes have been renumbered during the quinquennium b from Class I to XI as shown in the diagram above.

and equipment. A new municipal high school has been opened at Katni Murwara. Two aided high schools have been opened, one at Amraoti under the auspices of the New Education Society and one at Telhara. The Hitkarni High School, Jubbulpore, which was closed as the result of the non-co-operation movement, was re-opened in 1923-24. Two unaided high schools, the Quadaria High School, Burhanpur, and the Shri Shivaji Maratha High School, Amraoti, have been opened. As a result, the total number of high schools has increased from 39 to 45, a result which has more than counterbalanced the fall from 43 to 39 during the previous quinquennium. The 45 existing schools include 24 Government, 4 municipal, 15 aided and 2 unaided institutions. The number of pupils in these schools increased from 2,940 to 4,778, the numbers at the beginning and end of the quinquennium being 2,099 and 3,185 in Government, 158 and 302 in municipal, 649 and 1,208 in aided and 34 and 83 in unaided institutions. It is probable that the enrolment in the various high schools would have exceeded the record of 5,154 in 1917-18, but for the fact that hundreds of boys crammed in unrecognized institutions for the Punjab University Matriculation Examination. In one year the Inspector, Nagpur, reported that not less than 300 boys from his circle attended such institutions and in the following year the Inspector, Berar, placed the number in his circle at 299.

The number of anglo-vernacular middle schools increased from 147 to 152. At the beginning and end of the quinquennium there were respectively 52 and 51 Government, 41 and 38 municipal, 48 and 51 aided and 6 and 12 unaided institutions. The number of anglo-vernacular middle school pupils increased steadily from 13,280 to 23,234, the increase being from 5,757 to 7,992 in Government, from 4,042 to 7,711 in municipal, from 3,164 to 6,795 in aided and from 317 to 736 in unaided schools. This is the highest figure ever reached in this Province.

27. Expenditure.—The total expenditure on anglo-vernacular schools, high and middle, increased from Rs. 12,83,779 to Rs. 15,93,811 of which in each case 56 per cent was paid from public funds (Government and local). Expenditure on high schools increased from Rs. 4,69,375 to Rs. 6,18,854 of which 60 per cent in 1921-22 and 59 per cent in 1926-27 was paid from public funds. Anglo-vernacular

middle education cost Rs. 8,14,404 towards which public funds contributed 68 per cent in 1921-22 and Rs. 9,74,957 of which 55 per cent came from public funds in 1926-27. The average cost per pupil in Government anglo-vernacular schools, high and middle, decreased from Rs. 87-4-6 to Rs. 73-6-0 and the average cost in all anglo-vernacular schools from Rs. 83-11-10 to Rs. 56-14-4. The net cost of each pupil to Government decreased from Rs. 46-0-10 to Rs. 28-5-2. The fee income from high school pupils increased from Rs. 1,15,448 to Rs. 2,00,996 and the fee income from anglo-vernacular middle schools from Rs. 1,79,741 to Rs. 3,71,469. This large increase does not include fees from the Raj Kumar College which ceased to be aided during the quinquennium and is now omitted from the departmental returns. The increase was due in each case to the increase in the number of pupils and to an enhancement of the school fees from Rs. 2-8-0 to Rs. 3 and Rs. 3 to Rs. 3-8-0 per mensem in the high school classes and from Re. 1 to Re. 1-8-0 per mensem in the middle classes.

At the beginning of the quinquennium a revised scheme of scholarships was brought into force as foreshadowed in paragraph 33 of the last quinquennial report. The scheme has remained substantially the same throughout the quinquennium, the only modification being an enhancement of Rs. 2 per mensem on allowances, to meet the cost of living, on a percentage of the scholarships reserved for depressed classes.

28. Buildings.—Extensive building plans have been or are being carried out. These include the extension of ten existing Government high schools, four of which were provided with laboratories and promoted from the status of middle schools, the provision of new hostels for four Government high schools and the extension of others. Four new buildings and one hostel for anglo-vernacular middle schools and the extension of an existing hostel complete the programme for Government schools. In order to stimulate the building operations for aided schools in Berar, the grant given by Government has been raised from $\frac{1}{3}$ to $\frac{1}{2}$ of the approved expenditure. The New High School, Amraoti, and ten anglo-vernacular middle schools have taken advantage of this. Altogether two new aided high schools and 14 aided anglo-vernacular schools have been or are being built. Three aided high schools and four aided anglo-vernacular middle schools have been

extended. Grants amounting to Rs. 2,43,271 have been disbursed on buildings during the quinquennium, the total sanctioned amount for grants payable as funds permit on buildings actually completed or begun being Rs. 3,90,223. The budget allotments for building and furniture grants in 1926-27 were Rs. 1,90,558 for buildings and Rs. 16,578 for furniture as compared with Rs. 25,000 for buildings and Rs. 12,000 for furniture in 1921-22. In addition to the above, plans and estimates have been sanctioned for the construction of new buildings for the Roman Catholic High School, Nagpur, at an estimated cost of Rs. 2,00,000 and for the Municipal Anglo-Vernacular Middle School, Saoner, at an estimated cost of Rs. 25,000. Estimates, amounting to Rs. 55,000, have been sanctioned for a new building for the High School at Telhara in the Akola district. The result of these measures is that the position with regard to aided school buildings has considerably improved and Government high schools with one or two exceptions are now suitably housed and equipped. One of the exceptions is the Patwardhan High School, Nagpur, of which the Inspector of Schools says with justice that its building "is in many respects an unsuitable one for accommodating a Government high school at the Provincial headquarters". Another is the Government High School, Mandla, "which is accommodated in three separate buildings, two of which are unsuitable for the purpose in view". Government high and anglo-vernacular middle schools are adequately equipped with science apparatus and generally adequately furnished. But it is still possible for one Inspector to remark that "there are many Government schools in which backless benches still predominate the school furniture". Aided schools are not as well furnished or equipped as Government schools but their defects in this respect are gradually being remedied.

29. Staff.—The following table shows the difference in the number of trained and untrained teachers in Government high and anglo-vernacular middle schools :—

Year.	Trained.	Untrained.	Total.	Percentage of trained to total.
1921-22	345	206	551	60.8
1926-27	516	94	610	84.5

Of the 610 teachers employed in 1926-27, 255 taught in the high school classes. They were all graduates, 234 of them were trained and 21 were untrained. Of the 355 employed in the middle school classes, in high and anglo-vernacular middle schools, two are graduates and 353 are under-graduates in the Subordinate Educational Service.

Owing to a change in the form of General Table VI it is impossible to give accurate details of the number of teachers employed at the beginning and end of the quinquennium in aided and municipal anglo-vernacular middle schools. But one of the encouraging signs of progress is the fact that managers of aided schools are sending their under-graduate teachers for training in increasing numbers. Much leeway, however, has to be made up before the position becomes satisfactory.

The salaries of Government secondary school teachers were fixed in 1919. In 1926-27 they included posts in the Indian Educational Service on Rs. 400 to Rs. 1,250.; posts in the Provincial Service on Rs. 250—800; and posts in the Subordinate Educational Service on Rs. 250—10—300, on Rs. 200—10—250 and Rs. 80—80—5—175 for graduates, and Rs. 100—5—150, Rs. 100—5—125 and Rs. 60—2—100 for under-graduates. The Subordinate Educational Service posts include select grade posts for head masters and senior assistant masters. The average pay of a Government secondary school teacher has decreased from Rs. 133 to Rs. 131-4-0 per mensem. In aided secondary schools the average pay of a teacher is Rs. 64.4 as against Rs. 69 per mensem in 1921-22. In aided anglo-vernacular middle schools in Berar the average salary has risen from Rs. 44 to Rs. 53-4-0. In municipal schools the average salary has fallen from Rs. 58 to Rs. 57.7. All teaching posts in Government schools are pensionable. In municipal schools pensionable posts were abolished on the 1st April 1925 and a provident fund was substituted. Teachers already employed in such schools were given the option of remaining in pensionable service or of subscribing to the provident fund. For teachers appointed after the 1st April 1925 membership of the provident fund is voluntary. In aided schools teachers are obliged to subscribe to the provident fund unless specially exempted. Out of 437 teachers in aided and municipal schools, four are in pensionable service, 365 contribute to provident funds and 68 are exempted for various reasons.

The Inspector of Schools, Nagpur, reports that the scale of pay as revised in 1919 for teachers in Government high schools has attracted a better type of men than formerly. And there is certainly no dearth of candidates for teachers' posts. But there is evidence that the teaching profession still fails to attract to the schools either the most intellectual men or those who are best fitted for character training. The Inspector of Schools, Berar, reports that "at least six applications (for teachers' posts) are received daily in the Inspector's office from December to July each year. Ninety-five per cent of these are from men who are unable to find employment elsewhere and about 50 per cent of these again are from men who are really seeking University degrees under the shelter of the department. Few, indeed, are sportsmen of any standing. It is from such material that a selection has to be made every year and thus each year we add to the ranks of our teachers largely men who are not wanted elsewhere. No great improvement is therefore possible in the way of character training in secondary schools. Men of the type necessary for training boys in character building do not look to the Education Department for a remunerative appointment." The Inspector, Jubbulpore, writing with many years' personal experience of work in schools in England and India writes of the teachers in his circle, that "nearly all teachers now in Government high schools are trained, and therefore, presumably competent men, but one cannot but be struck by the almost complete absence of really able men—men of personality and driving power—who might be expected to become the head masters of the future. One meets a few men who are interested in their work, but they lack that guidance which it is the duty of the head master to give. They have a fair idea of how to teach but what to teach is beyond them, with the result that half their efforts are wasted. . . . From fear of ridicule or unpopularity they take cognizance of nothing except what happens in the class-room and even then refer everything possible to the decision of the head masters." A further illustration, taken from the Nerbudda Circle, indicates that training and the supply of equipment do not always guarantee correct methods of instruction. The Inspector writes as follows of certain schools in his circle:—" Hoping to make the school course more practical, the Department supplied to each school science apparatus including a raingauge. The schools locked the raingauge

in almirahs. Some schools drew water from the well to illustrate the theory. A normal school fixed the lessons for the dry weather, and drew a picture on the black-board, leaving the rain-gauge in the almirah. Such is the work of trained teachers." The general impression left by a reading of the circle reports may be summarized by quoting the remarks of one Inspector. "If this is the position with regard to Government schools, the condition in municipal and private institutions is even worse. Teachers' posts in these schools are looked upon as mere stepping stones either for Government employ or more remunerative posts elsewhere. The result of the existing system and scale of pay can best be judged by the fact that the selection from senior assistants for the post of head master has during the quinquennium been invariably accompanied by doubt and uncertainty as to the fitness of the candidates to organize, control and lead a school in these days. The older generation of head masters is rapidly passing away and with the material to select from, it becomes increasingly difficult each year to fill the vacancies with that confidence and assurance that things will go better." Another Inspector reports that "pay and prospects in some of the aided schools are still poor; these have an adverse effect on their general efficiency as well as examination results, as owing to constant changes in the staff from year to year there are few men who take a lasting interest in their work and in the prosperity of the school".

But whatever his defects, the secondary school teacher is generally a hard-worked man, working to the utmost of his ability. He has little time for cultured leisure, and long hours in the class-room deprive him of most of the energy necessary to take an active part in the out-door and larger life of the school. And whatever may be the teacher's defects, men of a better type are not likely to be attracted to the teaching profession until a more general recognition is given of the importance of that profession in the social system.

30. Medium of Instruction.—The vernacular, Hindi, Marathi, or Urdu according to local circumstances, was introduced as the medium of instruction in the high schools in 1922-23. In the case of aided schools the change from English to the vernacular was left to the discretion of the managers. In Government schools the introduction of the vernacular as the medium of instruction was made compulsory in the lowest class of the high school.

Government schools which contained more than one section of this class were permitted to retain English as the medium of instruction in one section if there was a substantial demand for it on the part of minority communities in the locality concerned. The change inevitably produced difficulties and during the quinquennium much controversy has centred around the relative merits of English and the vernacular as media of instruction. The effects of the change, so far as they can be estimated after an experience of five years, may most conveniently be considered under the four main heads under which they have been detailed in the various annual reports since 1922-23. These are as follows :—

- (i) the effects on administration ;
- (ii) the effects on instruction ;
- (iii) the attitude of the general public towards the vernacular ;
- (iv) the number of schools employing the vernacular medium.

(i) The introduction of the vernacular has complicated the problems of administration both with regard to instruction in the schools and with regard to the conduct of examinations. Except in the Muhammadan High School, Amraoti, where Urdu has been prescribed as the medium of instruction, one or other of the two main vernaculars of the Province, Marathi or Hindi, has been prescribed in all Government high schools. To prescribe both vernaculars as media in any one school would be likely to involve a duplication of staff and buildings. Considerations of economy have therefore of necessity limited the prescription to one vernacular for each school, the particular vernacular chosen being the court language of the district. This has led to the sacrifice of the language of minorities, of Gujrathi and Bengali generally and of Urdu, Marathi and Hindi in districts where these languages are not the court language. In such districts pupils in schools which maintain only one section in the high school classes are faced with the alternative of learning through the medium of a vernacular with which they are not familiar or of migrating to schools which provide instruction in their mother-tongue. An interesting point was noted in the 1923-24 report that, in the aided municipal school at Burhanpur "where the claims of Urdu, Marathi and Gujrathi are equally great, English is the medium". The conduct of the High School Leaving Certificate Examination has

been complicated by the need of examining candidates in four languages, English, Marathi, Hindi and Urdu, and by the difficulty of securing uniformity of translations and of standards.

(ii) The effects on instruction have apparently varied with the district. One of the early difficulties, that of providing suitable text-books in mathematics, history, science and geography, is gradually disappearing. Difficulties still exist with regard to the staff, particularly in the Hindi districts. In the Marathi-speaking districts, where the mother-tongue of the teacher is generally the same as that of the majority of the pupils, little difficulty arises. Reports have been received during the quinquennium that "the quality of the vernacular used is not of the best" and teachers are apt to use a hybrid language, compounded of English and Marathi "which neither helps the pupils to grasp the subject-matter nor to improve their knowledge of English". But the position has improved and there is evidence that in the Marathi-speaking districts teachers are now competent to give instruction in the vernacular. The same is probably true of the Muhammadan High School, Amraoti. In the Hindi-speaking districts the position is complicated by the difficulty experienced in obtaining teachers with an adequate knowledge of Hindi. Examination results indicate an approximately equal percentage of passes in schools which use the vernacular and the English media, the percentage in 1927 being 35 among candidates offering the English medium, 30 Hindi, 35 Marathi and 31 Urdu. But in a report on the High School Certificate Examination the remark occurs that "as stated in the reports of the previous years, no conclusions can be drawn from these figures regarding the success or otherwise of instruction through the vernacular compared with instruction through English, owing to a variety of factors involved. For each medium there is at least one school in which the results are highly satisfactory and at least one other in which the standard attained is deplorable." And even where English medium candidates show a decided superiority over the vernacular candidates, it is difficult to attribute this to one language or the other. The report from one Inspector indicates how complicated is the problem. The best boys, he thinks, usually choose the English medium when they have a choice; text-books are still superior in English and some teachers still find themselves more at their ease when teaching through the medium of

English. More, perhaps, can be gathered from the results achieved in particular subjects of the High School Certificate Examination. It is significant that in places where the vernacular is most popular and successful the standard of English has deteriorated. This is particularly true of Berar where the percentage of passes in English in the 1927 examination ranged from 31 to 66 as compared with 84 to 92 in the Central Provinces. Nor does accurate knowledge of the vernacular appear to have improved as it should. "Faulty grammar and bad spelling are common" in the paper on Marathi; "knowledge of the language is generally poor", especially among Chhattisgarh candidates, in the Hindi paper. In the history paper the language of the papers answered in Hindi "was poor, being marred by the influence of dialects, Marathi and casual English words," and a few candidates employing Urdu as the medium do not appear to have understood the questions.

(iii) The attitude of the general public is more difficult to gauge. In the Hindi-speaking districts there is no definite demand for the vernacular whilst in some cases there is very definite preference on the part of parents for the English medium in the high schools. In the Marathi districts, on the other hand, there is either an absence of complaints at the introduction of the vernacular or a demand for it.

(iv) The number of schools using the vernacular may, perhaps, afford some clue to the popularity of the vernacular and English media of instruction. The following table shows the number of Government and aided schools which adopted the vernacular as the medium of instruction when it was introduced in 1922-23 and the number using the vernacular in 1926-27. European Schools and high schools in Feudatory States are excluded:—

Number.	Government schools.		Aided schools.	
	1922-23.	1926-27.	1922-23.	1926 27.
Schools which entirely adopted the Vernacular medium	10	17	5	8
Schools which continued to use only the English medium ...	4	...	12	15
Schools with Vernacular and English sections ...	7	8	2	1
Total ...	21	25	19	24

31. Examination Results.—The following table shows the number of candidates and the results in the Matriculation or High School Certificate Examination during the quinquennium :—

	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Candidates	949	1,073	1,150	1,335	1,530
Passed	507	589	406	425	556
Percentage	53	59	35.7	31.8	36.3

The results during the five years of the previous quinquennium afford an interesting comparison. In 1917-18, 18 per cent of the candidates passed the Matriculation Examination; in 1918-19, 38 per cent; in 1919-20, 35 per cent; in 1920-21, 40 per cent and in 1921-22, 45 per cent. The average percentage of passes throughout the quinquennium ending in 1921-22 was 31.5 as compared with 41.1 during the present quinquennium. Various reasons have been advanced for these unsatisfactory results. These have been dealt with in the various annual reports on education but particularly in the report for the year 1925-26. It has been suggested that the courses for the High School Certificate Examination are too heavy and that either History or Geography should be excluded from the optional subjects. But both History and Geography were included in the Allahabad Matriculation course for which candidates from our schools formerly entered and both are necessary for a liberal education. It has been suggested also that English History should be omitted from the course, but the examiners express surprise at the good progress which has been made in English History. A second objection, that the standard of the examination is too high, is met by the reply that the papers are set and examined either by teachers actually engaged in preparing the candidates for examination or by members of the college staffs who will teach them later; and the results in the University Intermediate Examination indicate that the High School Leaving Examination is, if anything, not high enough. More valid objections centre around the work in the schools. It is alleged that promotion from one class to another is too easily earned; this is being remedied. A tightening up of the test for promotion is bound to produce temporary hardship but will have beneficial results as soon as teachers and pupils realize that promotion can be earned by more steady and accurate

work. The neglect to supervise and regulate preparation-work is undoubtedly one cause of failure. But the main cause lies probably in defective teaching. And it is significant that complaints regarding the alleged difficulty of the examination come only from schools which produce poor results in particular subjects. From other schools the percentage of passes in the same subjects is extraordinarily high and from these no complaints are received. The comments of the examiners on the failure of candidates to think out before-hand an answer to a question, or to revise an answer, irrelevance, inaccuracy, bad spelling, bad grammar, bad syntax "are indications of a lack of precision and thoroughness, and these defects spring largely from a lack of systematic, intelligent and disciplined teaching". How far these difficulties have been enhanced in certain districts through the introduction of the vernacular as the medium of instruction has already been indicated. Not all schools come under this indictment. In some the teaching is highly efficient, in others moderately efficient and in others inefficient. Extraordinarily striking variations in the results obtained in the same subject of examination by different schools prove not that the examination is too high or too low but that certain schools are better staffed than others. The pupils are not altogether exempt from criticism in their methods of work. A certain number "do too much work, but the majority do little or none till the time of examination approaches. They then gather in groups of three or four, drone out their notes or text-books in cacophonous monotone and imagine that they are doing all that is required to pass." And so we revert to the need for more efficient and better trained teachers competent to guide, organize and supervise as well as to instruct.

The following table shows the results of the High School Scholarship and Entrance Examination throughout the quinquennium :—

	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Candidates ...	2,622	6,360	2,640	3,486	3,381
Passed ...	1,564	3,951	1,647	1,768	1,990
Percentage ...	59	62	62	50·8	63·2

Examination results and reports from the Inspectors of Schools indicate that the general standard of instruction is improving in the middle schools. Promotion from class to class is granted with more discretion than formerly though in some schools undue leniency in this respect is still noticeable. And there are definite indications that the schools are adapting themselves to the requirements of the revised middle school curriculum which was published in 1925.

32. **Manual Training.**—The High School Education Board has given careful consideration to the provision of manual training in the secondary schools of the Province, not as a subject for examination but as a hobby which should provide valuable training in hand and eye and serve as a corrective to a too literary course of studies. Evidence before the Board showed that in many cases high school pupils had enthusiastically taken up the subject as a hobby. Previous to 1925-26, under the regulations of the High School Board, middle school departments were allowed to provide instruction either in manual training or in drawing. They may now teach both subjects if their arrangements for doing so are satisfactory. The total number of manual training centres at present is 17 for the Central Provinces and Berar. On the recommendation of the High School Board the Department is endeavouring to increase this number until there are two in each district. "Instructions have been issued to head masters of high schools to which manual training centres are attached fully to utilize the services of manual training instructors by admitting pupils from other schools in cases where the instructor's time is not fully occupied in teaching pupils" in his own school. Arrangements are also being made to depute selected instructors for short courses of training in wood-work at the Training College, Jubbulpore. Every effort is made, within the prescribed syllabus, to teach the boys to make articles which not only illustrate the principles they are being taught, but are also of direct use to them.

33. **School Life.**—The number of secondary school hostels for boys has fallen from 72 to 51, but the number of boys residing in them has increased from 1,785 to 2,384. The increase is mainly in hostels managed by Government and Local Bodies. Medical examination is carried out regularly in all Government secondary schools and the

attention of parents and guardians is drawn to the existence of ailments and defects in their children. Several aided schools have followed the example of Government in this respect. Instruction in physical drill is given by drill masters in most of the high schools and by the class masters in the middle schools. The Physical Training Instructor in the Training College, Jubbulpore, has done his best to turn the ordinary under-graduate teacher into an efficient drill master, but the teachers remain amateurs. A Superintendent of Physical Training is being recruited from America and is expected to arrive in India soon after the close of the quinquennium. He will be attached to the Training College, Jubbulpore. Organized games flourish in most of the schools. Government schools are generally well provided with playing-fields and applications from the managers of aided schools for grants for playing fields are frequent. Foot-ball, hockey and occasionally cricket, as well as volley ball, khokho and atyapatya are played with zest and vigour. In certain schools swimming, rowing and water-polo have been started. In Berar akhadas provide training in wrestling, malkhamb and other healthy activities. Provincial Olympic Sports, District and Circle Tournaments testify to a growing enthusiasm for sports. The boy scout movement has made further satisfactory progress. Social gatherings are held in many of the schools. Very successful scout camps have been organized. Scout-masters are being recruited from members of the general public and include, besides educationalists, two sons of a former Member of Government, a retired District Superintendent of Police, an editor, a member of the Indian Civil Service, several missionaries, lawyers, a secretary of an akhada, members of the depressed classes and others. The boy scouts of the schools have rendered useful social service in various ways in certain districts. This has been appreciated by the general public and has exercised a healthy influence over school-life. Co-operative shops, managed largely by the boys, do useful work. These and other activities, besides debating societies, school magazines and reading outside of the school course, serve as a healthy outlet for the enthusiasm of youth and have had a beneficial influence. Discipline throughout the quinquennium has been satisfactory. Much has been accomplished, but more needs to be done to promote *esprit-de-corps* in the schools, and "to keep old boys in

touch with the institution in which they were educated". More important still is the need "to foster a feeling of responsibility among the older boys". In one circle, the Inspector notes that "in no school is there even a school captain, the universal custom of appointing class monitors with few duties and no privileges has little to recommend it". This is a development towards which it is hoped that the improvements already noted are tending.

34. Agricultural School, Powarkhera.—An interesting experiment was started by the opening of an Agricultural School at Powarkhera in 1919. The following extract from a report submitted by the Deputy Director of Agriculture, Northern Circle, Jubbulpore, gives a detailed account of the work of the school :—

The school at Powarkhera was first opened in 1919 with the object of providing the sons of large land-owners with a training in practical agriculture in order that they may be competent agriculturists. This course extended for two years. This was subsequently extended to four years and the institution was made a regular anglo-vernacular middle school with agriculture as compulsory subject. The progress of the school during the last quinquennium is detailed in the following statement :—

Year.	Number of students on the roll.	Receipts.	Expenditure.	Percentage of receipts to expenditure.	Length of course.
		Rs.	Rs.		
1922-23	9	97	755	13	2
1923-24	15	160	612	...	2
1924-25	23	264	585	...	2
1925-26	28	358	623	...	3
1926-27	43	1,144	1,841	62	4

The above statement shows that the school is fast growing in popularity and the proportion of receipts to contingent expenditure is steadily increasing.

The educated malguzars take a very keen and lively interest in the institution which is vouched for by the fact that they regularly visit the school and have made several donations for the purchase of implements, medicines and lights, etc.

The subjects taught in this school are English, Mathematics, Hindi, Geography and Civics prescribed for the anglo-vernacular middle schools under the Education Department and Survey

and Agriculture (practice and theory) as proposed by the Director of Agriculture, Central Provinces. The school has been recognized as a regular Agricultural anglo-vernacular middle school by the Education Department last year. Three boys have successfully completed the anglo-vernacular middle school course in March last. Out of these, two are intending to continue their studies further into a high school with the aim of joining the Agricultural College, Nagpur, after being matriculated and one has gone back to look after his own home-farm.

All the boys reside in the school hostel and do the practical agriculture work most willingly. They keep excellent health and no political movement affected the institution in any way during the quinquennium.

Several games are played. Hygienic drill on modern lines has been introduced. The boys celebrate their school day every year which is attended by the old boys, parents, officials and other well-wishers of the school. A reading-room with a library is provided and all in and out-door games are provided. Almost all boys are enlisted as scouts.

The following statement shows the information regarding occupation or pursuits of boys who were admitted into this school since 1919 :—

Home-farming	...	...	75
Helping parents in affairs other than agriculture			5
Private agricultural service	...	...	1
Service other than agriculture	...	...	4
Studying in high schools	...	...	6
Studying elsewhere in anglo-vernacular middle schools	...	...	14
Dead	...	...	2
On roll in school on 31st March 1927			53
Occupation not known	...	...	13
		Total	173

II.—Vernacular Middle Schools.

35. General.—The number of vernacular middle schools has increased from 317 to 335 and the number of pupils, including those in the primary classes, from 45,838 to 61,402. The increase has been greatest in Berar where the number of schools and of pupils is almost as great as in the whole of the Central Provinces.

The majority of vernacular middle schools, with the exception of those attached to the Government normal schools, are maintained by District Councils; Municipalities maintain 20, and private agencies 10, a few of the

latter being unaided. Government grants-in-aid amounted to Rs. 7,28,723 in 1921-22 and to Rs. 8,34,812 in 1926-27. This expenditure was met as follows :—

	1921-22.		1926-27.	
	Expendi- ture.	Per- centage.	Expendi- ture.	Per- centage.
	Rs.		Rs.	
Government Funds ..	3,42,690	47.02	3,91,310	46.87
Board Funds ...	3,25,442	44.66	3,18,332	38.13
Municipal Funds	37,738	5.18	44,896	5.38
Fees ...	5,315	0.73	54,616	6.55
Other sources ...	17,538	2.41	25,658	3.07
Total ...	7,28,723	100	8,34,812	100

During the quinquennium, several problems connected with these schools have engaged the attention of Government. These problems are of two kinds. The first set of problems is connected with the number of boys in the primary and middle classes and the measures to be taken to induce boys to proceed from the primary to the middle classes of the schools, with the inadequacy of buildings and equipment, the lack of hostels, the inadequacy of the salaries of the staff and defects in the instruction. The second set of problems arises out of the introduction of English as an optional subject in the schools. Both sets of problems are dealt with below.

36. Numbers.—Of the 61,402 boys in the middle schools in 1926-27, 46,184 were in the primary and only 15,218 in the middle school sections. To induce boys to proceed to the middle classes it has been suggested that the number of scholarships should be increased. This, however, can obviously provide for only a very small percentage of the pupils. Other suggestions are that the number of hostels and the supply of trained and adequately paid teachers should be increased. It is significant that

whereas during the quinquennium the total number of pupils in the vernacular middle schools, including those in the primary classes, has risen by only 33.9 per cent, the number in the middle classes has increased by 103.7 per cent. This increase has been attributed very largely, especially in Berar, to the introduction of optional English.

37. **Buildings.**—In all circles the buildings generally require extension. “Many of the buildings in Berar are hopelessly inadequate for the increased numbers which have been attracted to these schools by the provision of English.” Improvements are, however, gradually being made, especially in Berar where buildings are being extended with the help of a special grant allotted to Local Bodies. But, in spite of improvements here and there, the most essential equipment is still lacking even in the largest schools. “Some schools vainly expect a supply of equipment, while others do not know what to do with the supply they have got.” The condition of school libraries is even worse.

38. **Hostels.**—Of the 335 schools, only 82 are provided with hostels and of the 61,402 pupils, only 1,654 live in the school hostels. In certain circles, however, efforts have been made to improve hostel accommodation and there has been an increase of 37 hostels and 1,109 residents in them during the quinquennium. District Councils in certain districts are realizing the necessity of providing hostels for young boys coming from distant villages. Rented houses have been secured in some places. But one Inspector points out that “the mere provision of a house to live in does not go a long way to relieve the want. Hostels should be provided with the necessary furniture, servants and contingent allotment, if they are to be popular.”

39. **Staff and Instruction.**—In the Nagpur Circle the percentage of untrained teachers has been reduced from 40 to 20, most of whom are in the Nagpur district. In other districts, excepting Wardha, the number of trained teachers is reported to be small. In Berar “there are a large number of second-year men employed in these middle classes, a system about which all Deputy Inspectors complain bitterly”. “Yeotmal is the worst off” in this respect. In the Jubbulpore Circle, “every Government and Board middle school has now a number of vernacular

middle certificated teachers on its staff, but their proportion should be higher in order to improve the instruction in all classes of these schools. In Raipur district, only 25 out of 117 teachers hold Vernacular Middle Teachers' Certificates and 28 are not trained. In Bilaspur only 102 out of 131 teachers are trained."

The pay of these teachers is said to be inadequate to secure better men or to get the best work out of those already employed. In 1925-26, the Inspector of Schools, Nagpur, noted that "in the Nagpur district even some of the third year course trained teachers are paid Rs. 18 only, while in Balaghat a few trained hands are paid Rs. 16 only". At the end of the quinquennium the same Inspector stated that District Councils are generally reluctant to employ men holding Vernacular Trained Teachers Certificates on account of the higher initial and recurring cost. In Berar "the Yeotmal District Council offers no attractive salary for third-year course trained teachers". In the Jubbulpore Circle the Inspector reports that "the average pay of teachers is shown to be Rs. 24 in Raipur and Bilaspur and Rs. 26 in Seoni. The lower figure is obviously due to the existence of untrained men on the staff. . . . I found a head master in Mandla district getting only Rs. 30 (including acting allowances) and in Jubbulpore district a head master gets only Rs. 23, while his assistants get Rs. 22 or Rs. 20." In the Nerbudda Circle separate figures are not available for vernacular middle schools, but the highest average pay for primary and vernacular middle school teachers "in any district is Rs. 24½ and the lowest Rs. 21½. There is little or no promotion for any one."

It is not surprising that with such defective equipment, and so inadequately paid and trained a staff of teachers the instruction should be unsatisfactory. The wonder is that any Inspector should have been able to report an improvement. It cannot be too strongly impressed on Local Bodies that on these schools depends the supply of candidates for training in the normal schools and the spread and efficiency of vernacular, middle and primary education for which Local Bodies are now responsible.

40. Optional English.—Until recently the vernacular middle schools have performed a double function. They have been the source of supply of candidates for training in the normal schools as primary and vernacular middle school teachers. They have also been continuation schools for boys of the rural classes who desire to prosecute their

studies beyond the primary but not up to the high school stage, entrance to the high schools being through the anglo-vernacular middle schools. But in 1923-24, on the recommendation of the Curricula Committee (appointed in 1921) a uniform curriculum was introduced into the vernacular middle and the first three classes of the anglo-vernacular middle schools with English as an optional subject in the former. As District Councils are mainly responsible for the extension and improvement of vernacular, especially primary, education and Government for secondary and higher education, it was decided that the extra cost of providing English instruction in such vernacular middle schools as desired it should be met from public subscriptions and fees. In spite of the extra cost to parents the popularity of English among the rural population is shown by the rapidly increasing demand for instruction in English in the vernacular middle schools. In 1924-25, 46; in the following year, 76; and, in 1926-27, 94 vernacular middle schools with 4,700 pupils were teaching English as an optional subject. Of these, 77 with 4,007 pupils were in Berar alone. Many boys, unable to gain admission to the anglo-vernacular middle schools, are now content to obtain admission to vernacular middle schools which teach English as an optional subject. This has tended to change the character of the vernacular middle schools by fostering the idea that the vernacular middle schools should compete equally with the anglo-vernacular middle schools in preparing boys for the high schools. This is giving rise to misgivings. Unsatisfactory as are the qualifications of teachers and the equipment in the majority of aided anglo-vernacular middle schools, the conditions in the vernacular middle schools as regards staff, equipment and instruction, are far worse. There the teachers rarely, if ever, have any qualifications beyond the middle standard followed by a two or three years' course in a normal school. The insistence on the possession of a Matriculation Certificate for the teaching of English does not raise the qualifications of the vernacular staff. There is, however, a decided danger that pressure will be brought to bear to admit an increasing number of boys from the vernacular middle school classes to the corresponding classes of the anglo-vernacular middle schools or to add a fourth class to the vernacular middle schools to give them equal status with the anglo-vernacular middle schools. The result will be, first, a much larger percentage of

failures in the High School Entrance Examination and, almost inevitably, a subsequent lowering of standards throughout the middle and high school courses. This would ultimately affect the standards of the University and professional schools and colleges and re-act on the general progress of the Province. And it is doubtful whether the short period of instruction in English in the vernacular middle schools is sufficient to benefit persons, commercially or culturally, who do not pursue their studies beyond the middle stage. The seriousness of the problem is increased by two tendencies which became apparent during 1925-26. The first is the fact that certain private aided anglo-vernacular middle schools, maintained at great sacrifice, have been unable to compete with District Council vernacular middle schools which teach English, and have closed down. A possible result of this tendency is that public-spirited enterprise may be discouraged from opening schools. The second tendency is illustrated by an instance mentioned by the Commissioner of Berar of the action of a village in Yeotmal which induced the District Council to raise a primary school to the status of a middle school and then added English classes though there was a vernacular middle school only two miles away. This tends to increase unnecessarily the expenditure of District Councils. It may be said generally that the introduction of optional English into the vernacular middle school curriculum has increased the demand for admission to the vernacular middle schools and thereby tended to induce Local Bodies to spend on vernacular middle education money which might have been spent on primary education. On the other hand, it might reasonably be argued that one beneficial result of the introduction of optional English lies in the fact that it has induced members of the agricultural classes to keep their sons at school beyond the primary stage. These questions are of such interest, especially in Berar, that in November 1926 Government appointed a committee "(a) to examine and report on the working and effects of the system under which instruction in English is imparted in vernacular middle schools maintained by Local Bodies in Berar, and (b) to make recommendations in regard thereto, regard being had to the declared policy of Government that District Councils are debarred from spending their own funds on instruction in English". The report of the committee has not yet been published.

CHAPTER V.

PRIMARY EDUCATION OF BOYS (EUROPEAN SCHOOLS EXCLUDED).

41. Expenditure.—The annual total expenditure on primary education increased by 16 per cent from Rs. 24,64,778 in 1921-22 to Rs. 28,53,948 in 1926-27. This, however, represents a fall from 40 to 39 per cent in the proportion which the annual expenditure on primary education bears to the annual total direct expenditure on all grades of education. Principles governing the assessment of Government recurring grants to Municipalities for vernacular education were laid down in 1917-18. No principles have been laid down for the assessment of grants to District Councils. In 1921-22 Provincial Funds provided 65 per cent and, in 1926-27, 55 per cent of the total expenditure on primary education. The amounts contributed by Government and board funds, by fees and other sources of income are shown in the following table :—

Year.	Government funds.	Board funds.	Fees.	Other sources.	Total expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.
1921-22 ...	15,91,366	7,19,546	33,963	1,19,903	24,64,778
1926-27 ...	15,89,760	10,46,506	52,229	1,65,453	28,53,948
Difference ...	-1,606	+3,26,960	+18,266	+45,550	+3,89,170

In Government and Board schools the fee has remained fixed at one anna per mensem. But the provision of free education to large numbers of pupils in certain Municipal and many Mission schools considerably reduces the average fee for primary schools. In 1921-22 the average fee was As. 2-2 per annum. In 1926-27 it was As. 3-1 per annum. The annual expenditure on each primary school has risen from Rs. 619-4-7 to Rs. 682-6-11 and on each primary school pupil from Rs. 10-1-0 to Rs. 10-9-6.

42. Numbers.—The following table shows the number of boys' primary schools in each circle and the number

of pupils in them at the beginning and end of the quinquennium :—

Circles.	No. of primary schools.			No. of pupils.		
	1921-22.	1926-27.	Difference.	1921-22.	1926-27.	Difference.
Nagpur ...	792	808	+ 16	49,390	56,938	+ 7,548
Jubbulpore ...	1,114	1,117	+ 3	81,919	76,850	- 5,069
Nerbudda ...	813	810	- 9	43,300	48,355	+ 5,055
Berar ...	1,255	1,447	+192	66,901	87,300	+20,399
Total ...	3,980	4,182	+202	241,510	269,443	+27,933

Although the majority of these schools are village schools they supply only a small part of the population with the elements of education. Out of a total of 39,265 villages in the Central Provinces and Berar, of which 13,918 have each a population of over 300 inhabitants, only 4,159 contain schools. But these provide instruction for 11,833 feeder villages. The result is that only 10.6 per cent of the villages have schools of their own and only 40.7 per cent have access to primary schools. In 23,273 villages, nearly 60 per cent of the total number, there are no facilities for primary education. And of the existing schools, the Inspector, Jubbulpore, remarks that "there are, in every district, a few schools which exist only nominally, without sufficient enrolment and attendance."

Primary education is given also in primary classes attached to secondary schools. The following table shows the increase in primary instruction in both classes of institutions :—

Year.	Primary schools for boys.	Pupils in the primary stage.		
		In primary schools.	In secondary schools.	Total.
1921-22 ...	3,980	241,510	38,371	279,881
1926-27 ...	4,182	269,443	46,184	315,627
Difference ...	+202	+27,933	+7,813	+35,746

This increase in the number of pupils more than makes up for the decrease of 27,450 during the quinquennium ending in 1921-22.

43. **Examination Results.**—The following table shows that a very large number of pupils never get beyond the lowest class of the schools :—

Class I	...	142,111	} 315,627
Class II	...	67,735	
Class III	...	57,544	
Class IV	...	48,237	

Few of the boys in the primary stage ever appear for the primary school examination; fewer still pass it. In the first year of the quinquennium, 1922-23, there were 26,234 candidates for the primary examination of whom 15,219 or 58 per cent passed. In the following year, 1923-24, the number of candidates rose to 40,883 on account of the reduction of the primary course from five to four years and the consequent examination of boys from classes IV and V for the primary certificate. In that year, the number of passes was 20,911 or 51 per cent of the number of candidates. Since then there has been a gradual decrease in the number of candidates to 37,676 and an increase in the number of passes to 21,317 or 57 per cent in 1926-27. But it is doubtful whether this larger percentage of passes shows any improvement in the qualifications of the candidates. The Inspector of Schools, Nerbudda Circle, points out that the Primary School Examination is "only the roughest test of the work of schools. The standard varies from school to school and range to range and the only real test at present is the Middle School Scholarship Examination, for which all boys under 13 years of age in any class of a vernacular school may appear." Still more pertinent are the remarks of the Inspector in the same circle which were quoted in the Annual Report on Education for the year 1925-26: "The standard has been lowered in many districts. If it were not, teachers and pupils would both be considerably discouraged and the struggle against ignorance and illiteracy would be rendered more difficult and the result would probably be the gradual annihilation of primary schools especially in the more backward areas." Comment is unnecessary.

44. **The Present Position.**—Of the 315,627 pupils in the primary classes of boys' schools, 14,626 are girls. The 301,001 boys represent 4.5 per cent of the total male

population. The 48,237 pupils who reached the highest primary class and the 21,317 who passed the primary examination, in 1926-27, represent respectively 15.3 per cent and 6.7 per cent of the total number of primary school boys. A considerable number are in the lowest class which is very much in the nature of a crèche and the numbers in the class are swollen by the fact that many of the boys remain in it for more than one year. From the second class upwards the decline in numbers is less considerable. In certain district and circle reports it is stated that a large proportion of the boys get very little benefit from instruction in the primary schools and lapse into illiteracy after leaving school. The Commissioner, Chhattisgarh, says, "I have myself frequently in camp in other parts of the Province assembled the villagers over the camp fire and asked the young men who had passed through the village school to read a passage of easy Hindi and found that they did not remember a single letter. In the case of most boys the education which stops at the primary standard leaves no mark on their intelligence. It does not enable the cultivator to understand his Rasid-Bahi or to protect himself from being cheated in the ordinary affairs of life." That there is in certain districts a lapse into illiteracy is true, but it is possible to over-estimate the extent to which it is general. It is also stated in certain district reports that village parents are apathetic or even antipathetic to primary education, because it has so little beneficial effect on their boys. And it is reported that in Nerbudda Circle there has been a set-back in the number of schools, and, in Jubbulpore Circle, in the number of pupils. But this is certainly not true of all parts of the Province. In Berar the people are alive to the advantages of education. The Chairman of the District Council, Amraoti, remarks on the "growing taste and appreciation for education among the general public". Striking as is the progress made in Berar during the quinquennium, as shown by the statistics given in paragraph 40 above "there can be no question that the demand in Berar for literacy is still far from being satisfied". But further progress in Berar, in spite of the keenness and enthusiasm of all concerned has been retarded by the "disastrous effects of plague and the last three years of scarcity."

To prevent the lapse into illiteracy, wherever it occurs, the opening of village libraries has been suggested.

This should afford an excellent opportunity for social work on the part of well-to-do villagers. To make primary education more popular it has been suggested that agriculture should be included in the primary school course. But it cannot be too strongly emphasized that vocational training is impossible in this stage of education owing to the tender age of the children. The revised primary school curriculum already includes drawing, gardening and hand-work as training for hand and eye. This is as much as can be accomplished in the primary stage. And it is sometimes accomplished with difficulty. In Berar, for example, climatic conditions and the lack of water make the maintenance of school gardens very uncertain. And in Berar the "growing taste and appreciation for education" is evidence that the villager realizes that a sound, though elementary, general education is a useful preparation for the duties of village life.

Much of the alleged unpopularity of primary education in certain districts, and most of the relapse into illiteracy could probably be traced to the large number of boys who never get beyond the lowest class of the schools. The Inspector, Nerbudda Circle, quotes instances of boys who remained in the lowest primary class of a vernacular middle school for five, four, three and two years. The Inspector, Jubbulpore, speaks of boys who remain in the first class "for years together and one Deputy Inspector reports that boys of ages between four and sixteen are to be found in the first class and I myself have seen boys who have remained in this class for six years". It has been suggested that the course for the first class is too heavy, but there is little evidence to support this. The Inspector of Schools, Jubbulpore, traces the trouble to irregularity of attendance. Statistics show that the percentage of average daily attendance to the total enrolment has increased from 64.1 to 70 during this quinquennium. In Berar it is said to be 75. But no great reliability can be placed on these figures. The Inspector, Nerbudda Circle, says "on the roll of almost every primary school which I have seen there are the names of boys who have left the village for months." The Inspector, Jubbulpore, says that at the time of an unexpected visit, inspecting officers find "attendance records not marked for some time and record of attendance, if up-to-date, not agreeing with the actual number of pupils present at the time of visit". And the

same Inspector notes that many of the boys, especially from the feeder villages, have to be fetched to school by the teachers almost every day and do not arrive "until late in the morning, by which time their classes should have received instruction in one or two subjects. Since neither teachers nor pupils desire to be late for their breakfast the school work is finished and classes let off at about the appointed time, and the result is that the actual teaching in village primary schools is done for a little over an hour a day." This lack of attendance or partial attendance is attributed to a variety of causes. In certain places the withdrawal of Revenue officers has affected attendance. In the Jubbulpore Circle the opening of 'biri' factories has drawn a number of poor children from the schools on account of the high wages offered.

Lack of progress generally has been attributed to financial stringency in the Central Provinces, or, in Berar, to inadequate inspection, to diversion of attention among the staff, and, finally, to indifference, lack of enthusiasm and apathy on the part of Local Bodies. A general account of the work of Deputy Inspectors, of the difficulties of inspecting a large number of schools over large distances, and of the relations of Deputy Inspectors of Local Bodies and of the place of the latter in the educational system has already been given in the chapter on controlling agencies. Here it need only be added that the charge against the Local Bodies, expressed variously as "apathy" "slackness", "indifference" or "procrastination," centres around the question of the attitude of Local Bodies towards the staff of the schools, the construction and extension of buildings and the provision of funds for all these by local taxation. It has been said that one result of "the present régime has been a grave deterioration in the standard of discipline among the pupils, the morale of the teaching staff, and in the effectiveness of instruction". The question of staff and buildings will be examined in later sections of this chapter. It is sufficient here to note that certain Local Bodies have not displayed the energy and enthusiasm which the importance of vernacular education deserves. But District Councils have not always received sufficient support from their own members or from the Local Boards. One Chairman of a District Council says frankly that "members of Board and Council do not seem to exhibit their keenness in the matter

of supervision which, at times they do, at the time of elections". And in the majority of cases it is clear that the apparent "apathy" is due not to any desire to obstruct, but to ignorance of the best methods of dealing with the problems of education, to financial stringency and to the unwieldy size of the Councils. One of the most hopeful signs is the fact that several District Councils are genuinely anxious to develop and extend primary education and that several of them have already achieved most encouraging results in this direction.

One difficulty in connection with primary education is ignored in the criticisms which are often made of the work of teachers, of the inspecting agency and of Local Bodies. Insufficient allowance is made for the fact that the educational authorities have to work on raw material. The homes of the poorer agricultural classes, from which the majority of village primary school pupils are drawn, afford little or no back-ground of culture or literacy. The educationalist often has to work against a dead-weight of ignorance. There is no jumping-off place from which primary education may make the spring necessary for a more accelerated advance.

45. Staff.—The average number of boys to each teacher in the primary classes rose from 23.5 in 1921-22 to 26.7 in 1926-27. In the latter year primary school teachers, including those employed in the primary classes of vernacular middle schools, numbered 10,018 of whom 4,635 were trained and 5,383 were untrained. Of these, 8,978 (4,443 trained and 4,535 untrained) were employed in Municipal and District Council schools; 626 (113 trained and 513 untrained) were employed in private aided schools. Unaided schools employed 359 teachers of whom only 41 were trained and 318 were untrained. The remainder were in the few Government schools. The proportion of trained teachers to the total number of teachers rose from 35.8 per cent in the first year of the quinquennium to 46.3 per cent in 1926-27. The policy which the Department urges on Local Bodies is the gradual replacing of unconfirmed and untrained teachers by trained teachers. In the Nagpur Circle the percentage of trained teachers rose from 37 to 50. But there are a "large number of untrained teachers holding primary certificates and Local Bodies have been addressed from time to time to send

the junior unqualified men for training, and to replace such of them as are either unwilling or incapable of securing admission to normal schools. Last year, District Councils were supplied with a detailed scheme by which this could be done". In Jubbulpore Circle "there was some improvement in the number of trained teachers on the staff of primary schools" though in the Raipur district only 260 out of 800 teachers are trained, and "in Seoni 80 teachers and in Jubbulpore 68 teachers are still uncertificated". The Inspector, Berar, reports that "in the Akola district, there are as many as 585 teachers who are untrained. Similarly in Yeotmal district, 436 are untrained of whom about 100 are confirmed and cannot therefore be easily replaced. Only 392 out of 867 primary school teachers are trained in Amraoti district, and about 100 are confirmed but untrained". The Inspector remarks that "this is perhaps the most unsatisfactory feature of primary education in Berar".

But it is not always possible to replace untrained by trained teachers. The Inspector of Schools, Nerbudda Circle, reports that "in the District Council schools of the Hoshangabad Division there are only 87 unconfirmed teachers, and of them 24 are certificated. There are only 63 possible vacancies for trained teachers. Some have long service and the councils would not be willing to dispense with them. In Municipal schools there are 254 posts, in which there are said to be 165 certificated teachers. Only 39 men are neither certificated nor confirmed." A similar note is struck by the Chairman, District Council, Wardha, who expresses the view that "the replacement of untrained by trained teachers is too rapid and that the process should be limited or it throws out of employment many over seven years standing as teachers".

The employment of trained teachers is intimately connected with the question of salaries. In 1921-22 the minimum salaries prescribed for vernacular school teachers were Rs. 20 per mensem for trained and Rs. 15 for untrained teachers in village schools with an additional Rs. 3 per mensem in "dear districts". In town schools the minimum salaries were higher by Rs. 2 per mensem with a similar allowance of Rs. 3 in dear districts. Since then almost all Municipalities and many District Councils have adopted time-scales of pay rising from the minima

prescribed by Government to Rs. 50 and Rs. 60 per mensem. As a result the average salaries have risen in District Council schools from Rs. 18.3 to Rs. 20, in Municipal schools from Rs. 23.5 to Rs. 27.2 and in private-aided schools from Rs. 15.3 to Rs. 20.2 as compared with Rs. 32 per mensem in Government primary schools.

In April 1925 Local Bodies, District Councils and Municipalities were permitted to substitute a provident fund for the existing pension scheme. The result is shown in the following table :—

	Total No. of teachers.	No. in pensionable service.	No. enjoying provident fund scheme.
District Councils ...	10,571	2,701	5,085
Municipalities ...	1,818	574	560
Private aided ...	719	...	387
Total ...	13,108	3,775	6,032

The remaining teachers in District Council and Municipal schools are either unconfirmed or the Local Bodies are still considering their provident fund rules. A number of teachers are exempted from contributing to the provident funds either because they already contribute to other funds or because they are drawing less than the minimum salary prescribed for admission to the fund.

The prospects of teachers should, therefore, have improved during the quinquennium, but not all teachers have benefited to the extent indicated above. In Jubbulpore Circle, the "teachers pay in primary schools is not adequate; in aided schools it is at places as low as Rs. 8 but in Board schools there are still some teachers, e.g., in Drug and Sihora, who gets Rs. 15 and Rs. 16 only when, being certificated, they should have got at least Rs. 20". In the Nagpur Circle the Inspector says that "it is a matter for regret that in some Local Bodies, e.g., in Balaghat and Chanda, the scale of pay offered to primary grade and even to vernacular middle grade trained teachers is even lower than the initial pay fixed for those districts. The flow of promotion not being liberal, out of 2,764 teachers

working in vernacular schools in the circle, as many as 621 are serving in the lowest grade. There are also instances in which, for a number of years, no promotions have been granted to persons working in the lowest grade." In Berar "there is a great deal of dissatisfaction and discontent in some districts, the most affected district being Yeotmal, where the lowest grade is that of Rs. 14 only and an extremely small margin for promotion to the higher grades". In the Nerbudda Circle the lowest grade in District Council schools is Rs. 15 and the highest is Rs. 50, but the range for promotion is narrow. In Hoshangabad district, for example, the Deputy Commissioner points out that the posts carrying Rs. 27 per mensem number only 21 out of the total number of 389.

On these scales of pay it is difficult to recruit trained teachers. District Councils generally recognize this. Several have already taken steps to improve the pay and prospects of their school staffs and to increase the number of trained teachers. In Berar, for example, the Chairman, District Council, Yeotmal, points to a change in the maximum scale of pay by the creation of a post on Rs. 60 per mensem, to the creation of posts on Rs. 55, Rs. 18 and Rs. 16, to the abolition of a post on Rs. 15, and to an increase in the number of trained teachers. The Commissioner, Berar, hopes for larger grants to enable District Councils "to consolidate and extend primary education and to raise the quality of the teaching by instituting more posts in the higher grade." In the Nerbudda Division the Chairman of the District Council, Hoshangabad, regrets that "it is unfortunate that it has not been found possible to do much in the way of increasing the prospects of teachers. Rs. 20 is hardly a living wage for a teacher, and prospects are not exhilarating but the Council spends two-fifths of its total income on education by really encroaching upon the demands of other departments under its charge and can hardly hope to do more." Similar examples of a desire, accompanied by an expressed inability, to increase the pay and prospects of the staff and to employ more trained teachers, could be quoted from other sources. Low pay, poor prospects and in certain cases deferred pay have undoubtedly produced discontent and given the teachers little inducement to exert themselves to their utmost. One instance of deferred pay and its result will suffice: the Deputy Commissioner, Jubbulpore,

speaks of the "lack of enthusiasm on the part of rural schoolmasters who have at times been put to hardship by inordinate delays in receipt of their modest salary from the District Council." This, remarks the Commissioner, Jubbulpore, "seems a particularly avoidable method of discouraging primary education". The same official reports on the "gloomy" condition of the teachers "mainly on account of inadequate pay and slowness of promotion and to a less extent owing to inconsiderate treatment by their employers". The cure is financial. District Councils and other Local Bodies do the best they can with their limited resources. They tend, however, to rely on Government for increased resources, whilst certain divisional and district officers suggest "the imposition of heavy additional taxation on the people at large in the form of a school rate."

These evils have been aggravated by frequent transfers in some districts. A Deputy Commissioner in the Jubbulpore Division says that the frequent transfer of schoolmasters leading to considerable dislocation of school work was so great that "the matter had become a scandal in the district". Another Deputy Commissioner, in the Nerbudda Division, mentions "the ordering of 212 changes among the staff in the course of the last twelve months of the quinquennium under report". An Inspector in another circle speaks of "unnecessary and ill-conceived transfers".

The Chairman of the District Council, Saugor, suggests that defective instruction in the normal schools may be to some extent responsible for defective teaching in the primary schools. He says "it is regrettable to note that in spite of the almost complete supplanting of untrained by trained teachers in the District Council schools the quality of instruction has not shown improvement to the extent desired. This cannot be wholly accounted for by the meagre prospects offered and throws some reflection upon the quality of training received in normal schools". This remark receives support from criticisms received from certain Inspectors of Schools on the training of teachers. These are dealt with in the chapter on the training of teachers.

In Berar Circle the diversion of the teacher's enthusiasm to other than school activities is remarked on by the Inspector: "the teachers' interference in village

politics and party disputes is perhaps more frequent and more continuous than in the Central Provinces. He has certainly come to realize during this quinquennium that he can play an important part in the local elections." And the Inspector is inclined to believe that the teacher shows "a greater tendency to divert his attention to interests in cultivation and money-lending than is done in the Central Provinces".

The net result of all these factors—the large proportion of untrained teachers, discontent and lack of enthusiasm owing to low pay, deferred pay and poor prospects, a diversion of attention to outside interests and possibly defective training in certain normal schools—has undoubtedly been a lowering of discipline among the school staffs and a deterioration in the quality of the instruction in many schools. The remarks of one Deputy Commissioner are typical: "Discipline amongst the school teachers is still as lax as ever. What is wanted to improve the situation is the continuous and steady supervision and pressure that can only be brought to bear by the members of the School Committees and the Local Boards." But members of Committees and Local Boards have not always been ready to apply the pressure.

46. Buildings.—At the end of the quinquennium 527 primary schools for boys were still without buildings. Of these, three were Government schools, 335 were District Council schools, 74 were Municipal schools, 72 were aided and 43 were unrecognized schools. It is estimated that 1,059 schools require new buildings, 3 of them being Government schools, 683 District Council, 72 Municipal, 209 aided and 92 unrecognized schools. And 273 require extension of which 219 are District Council, 49 are Municipal, 3 are aided and 2 are unrecognized schools. In the Jubbulpore Circle "every district has a considerable number of schools which have no building of their own. In many places extension is necessary and several school-houses are in decay for want of timely repairs." In Berar "the building programme of many Local Bodies will . . . continue to be a heavy one". To deal with this problem the Local Government sanctioned a special building grant of nine lakhs of rupees during the last year of the quinquennium. With the help of this money, most of which was expended during the quinquennium, provision has

been made for the construction of 197 new buildings and the extension of 99 others for District Council primary schools for boys and for the construction of 25 new buildings and the extension of 17 others for municipal primary schools for boys.

47. **Compulsory Education.**—Under the Primary Education Act of 1920 rules were published in November 1921 to empower Local Bodies to introduce compulsory education in the areas under their jurisdiction, and a lump sum was provided in the Education budget of 1922-23 to assist Local Bodies in meeting the expenditure which compulsion might involve. The response on the part of the Local Bodies was small, the lead being taken by the District Board, Akola, Berar, and the Municipal Committee, Warora, in the Chanda district of Nagpur Circle. Compulsion was introduced into five villages in the Akola district in August 1923 with a recurring grant of Rs. 1,583 and a non-recurring grant of Rs. 2,134, and in the municipal area, Warora, in October of the same year with a recurring grant of Rs. 990.

The scheme having been launched, Government enunciated its policy as regards primary education in a Resolution on the Vernacular Education Committee's report. Whilst realizing that compulsion on a large scale was then a counsel of perfection Government declared that it saw "in the cautious application of the compulsory principle the best hope of achieving literacy". Government expressed the opinion also that "compulsion should be applied in the first case to Municipal areas, and in those places in rural areas in which its application will be attended with least difficulty". Government deprecated the adoption of measures such as the "double-shift system" which "while it might facilitate the wide spread application of compulsion, would certainly lead to a deterioration in the standard of primary education, especially when the primary course is reduced from five to four years".

The idea of compulsion "took on" in Berar. The modest beginning of 1923 in Akola and Warora was followed in April 1924 by the introduction of compulsion in six villages in Amraoti district. A year later, April 1925, the scheme was adopted by the Buldana Municipal area and ten more villages in the Akola district. In

March 1926 compulsion was introduced in the Ellichpur Municipal area. In April of the same year Bhandara, in the Nagpur Circle, applied the scheme to 42 villages and, in July, Raipur, in the Jubbulpore Circle, introduced compulsion in three villages. These schemes have been aided by recurring grants amounting to Rs. 38,983 and non-recurring grants amounting to Rs. 44,820.

It is possible now to "take stock" and review the progress up to date. A somewhat melancholy note is struck in the report received from the Jubbulpore Circle where compulsion was not introduced until July 1926. "Since the introduction of compulsory education means extra expenditure and the estrangement of the sympathies of voters, members of Local Bodies have in most places been merely dallying with an intriguing catchword without meaning or doing anything serious in the matter. District Councils find themselves hard up for money and have only one source left open to them and that is additional taxation but, with one honourable exception, none of these bodies in this circle have found it practicable to utilize that power As for Raipur it was nominally introduced into Arang and Baihar villages in July 1926. But no action was taken by the District Council to enforce attendance and though there was a slight increase in the total enrolment of the compulsory area, the average attendance actually fell during the year. The honorary attendance officer failed to function and the only visible effect of the introduction of compulsion was that owing to loss of fees, the two schools concerned were almost without funds to meet their contingent expenditure during the first half of the school year. The recent amendment to the Act should make the task of the local authorities more smooth, but the fact remains that, in rural areas at any rate, the people as a whole can see no advantage in education except as a convenient method of keeping their young children out of mischief until they are old enough to look after the live-stock on the farm." And the Commissioner, Jubbulpore, after enumerating some of the factors militating against primary education, says that it is "evident from all these reports that the introduction of compulsory education is somewhat speculative. This is especially the case in rural areas. There are numerous technical difficulties with which such schemes bristle. Moreover it is obvious that the raising

of the necessary funds will cause a good deal of trouble, especially in rural areas."

In the Nagpur Circle the Inspector of Schools reports that "the Municipalities at Wardha and Balaghat have prepared schemes for compulsory education A few other municipalities in this circle are in a position to introduce compulsory primary education, but there is little advance on their part. . . . The District Council, Bhandara, alone has introduced compulsory primary education with considerable energy and success in 42 villages in the district". The same Inspector reports that in Warora, where compulsion was introduced in 1923, attendance has risen and "the people seem to have taken kindly to this measure during the last four years. Only seven breaches of the Act were brought to the notice of the Municipality. These were successfully dealt with by warning six parents and fining the seventh Re. 1. The Deputy Commissioner, Chanda, notes that "compulsory education continues to be successful in the Warora Municipal area." He sees no adequate reason why it should not be introduced at the headquarters of the district in Chanda Municipal area and is bringing the matter to the notice of the committee.

The Inspector of Schools, Berar, reports that in the schools in Ellichpur city in which compulsion has been introduced the "attendance is not more than 70 per cent, an average which is outclassed by many rural schools where the Act has not been applied. To the Akola district must go the credit of applying the Act as widely as it was possible to do and for a progressive programme in this direction

. . . . In this district also, attendance in compulsory areas is far from what it should be. In fact, at Uḡwa, I observed that the schools showed both similar and higher averages in years when compulsion was not even thought of." To induce parents to comply with the Act the Amraoti District Council have sanctioned penal measures though with "no very satisfactory results. The Akola District Council has adopted persuasive measures". Whilst emphasizing these deficiencies the Inspector hopes that "the next step will be not only the extension of the Act to other areas, but a proper enforcement of the law in those areas where it already exists."

A note of decided optimism is struck by the energetic and enthusiastic Chairman of the District Council, Bhandara : "In Bhandara compulsion was welcomed by the majority of parents, specially of the backward classes." After describing the time spent in preparing the villagers for the introduction of compulsory education into 42 villages, the Chairman of the District Council says that "the enthusiasm and interest created thereby was so catching that the School Committee of some of the surrounding schools approached the Council requesting the Council to make the Act applicable to their schools too. The tone of the schools too is distinctly superior to other schools. They show more life and brightness than other schools Bhandara villagers are keenly alive to the advantages of imparting education to their children but the Council is hampered by lack of funds." In spite of this, the Council will "not be satisfied with the introduction of compulsory education in 42 villages only, but it has the ambition of seeing that attempts should be made to remove illiteracy on a still wider scale". In the 42 villages compulsion was introduced into ten existing and eleven new schools. The Inspector of Schools states that "in the ten schools the numbers on the rolls rose from 1,480 to 3,265 during the year under report, the number of prosecutions during the year being 68". The Deputy Commissioner, Bhandara, says that under compulsory education "the schools were much crowded". There were "more boys than there was room for". There was "no distinction between touchables and untouchables". Boys were "recruited freely and admitted to the schools without demur from any quarter".

Reviewing the position as a whole it is noteworthy that although the average attendance may not have improved, enrolment with one or two exceptions shows a decided increase. In view of the newness of the idea of compulsion to the rural populace, and the consequent natural reluctance of Local Bodies to enforce the maximum rigour of the law, it was hardly to be expected that attendance would immediately rise to its maximum. But certain of the difficulties "with which the scheme bristles" will be removed by a recent amendment to the Primary Education Act to introduce compulsion by stages and to secure the admission at the commencement of the school

year of all boys liable to compulsion. The first amendment will enable Local Bodies to incur the necessary additional expenditure gradually and progressively. The second will prevent the disorganization of class work which would otherwise result from the admission of boys to schools throughout the year.

Meanwhile, the position in the Jubbulpore and Nagpur circles has improved. Applications have been received for the introduction of compulsion in the Municipal area, Balaghat, and into 13 wards in Raipur Municipal area and 49 villages in Raipur district. It is hoped that these schemes, together with a scheme for the East Ward, Yeotmal Municipality, will come into force soon after the close of the quinquennium. Elsewhere, more recent applications for the introduction of compulsion have been received from the District Councils of Sironcha and Bilaspur and from the Municipalities of Bilaspur, Saugor and Wardha.

A further hopeful sign is the fact that additional posts in higher grades are always sanctioned in connection with schemes for compulsory education. Arrangements are made for reasonable prospects of promotion for deserving teachers, and only trained teachers are appointed to the additional posts.

48. Aided, Unaided and Indigenous Schools.—These schools form a very small part of our primary school system. The number of aided primary schools increased from 232 to 310 and the number of boys in them from 11,412 to 13,660. The returns for unaided primary schools show a decrease from 205 to 142 in the number of schools and from 8,097 to 5,781 in the number of scholars. These figures, however, do not necessarily indicate an actual decrease for only recognized unaided schools are included in the revised general tables. Formerly, unrecognized schools were included.

The so-called indigenous schools are a special feature of the educational system of Berar and exist almost exclusively in that circle. They are schools which have been started and maintained by villagers. The Inspector of schools, Berar, describes them as being "outcomes of private enterprise in no way different to such enterprise in the secondary sphere of education in Berar. They are really aided or unaided lower primary schools. They are

not in a satisfactory state, largely because they are not sufficiently guided in their organization and management and lack financial support."

The number of indigenous schools in Berar has increased from 232 to 413 during the quinquennium. They are distributed and receive grants from local funds as follows :—

District	Aided.	Unaided.	Total.	Grant from local funds.
				Rs.
Amraoti ...	47	37	84	2,299
Akola ...	44	32	76	2,349
Buldana ...	55	45	100	3,890
Yeotmal ...	65	88	153	8,000
Total ...	211	202	413	16,538

In the Central Provinces only 40 indigenous schools exist, all of them in Nimar district in the Nerbudda Circle. The Deputy Inspector of Schools, Nimar, reports that the distance of these schools from District Council schools in some places is less than two miles. The teachers are uncertificated and get Rs. 20 to Rs. 22 per mensem by charging Re. 1 to Re. 1-8 per pupil. The object of these schools, says the Deputy Inspector, "is to keep boys from attending District Council schools where they are said to pass four or five years which is supposed to be a distinct loss by the parents in not being able to utilize their services in agricultural and other home work. The teacher is happy as he is not responsible for the progress of the children who come whenever they like, and the parents are satisfied that the children are not under restrictions and allowed to remain with them so long as they desire. As the schools have short life, boys do not learn beyond reading and writing of the second book. All the Nimar indigenous schools are needless to add unaided."

49. Night Schools.—The number of night schools has risen from 19 with 1,398 pupils to 36 with 865 pupils. They are distributed as follows :—

Circles.		Schools.	Pupils.
Nagpur	...	4	80
Jubbulpore	...	8	178
Nerbudda	...	3	89
Berar	...	21	518
Total		36	865

The four recognized schools in Nagpur Circle are all situated in Nagpur city. They are aided institutions managed by the Depressed Classes Mission. These schools give instruction for one and half hours daily to 80 boys. Besides these four schools there are, in Nagpur city, eight unaided and unrecognized schools managed by the Y. M. C. A. for the benefit of the workers in the Empress Mills, the expense being borne by the Managers of the Mills.

The night school at Allapalli, in the Chanda district, for teaching forest guards continues to work, though not regularly.

Two experimental schools, one at Pulgaon and the other at Sironcha, were started during the quinquennium, but had to be closed for want of pupils.

50. Factory Schools.—The number of factory schools for the education of children employed in factories fell from 8 to 5 owing to the closing down of two schools at Akola and the removal of Chandur Railway school from the list of factory schools as it is no longer attended by factory workers. Two of these schools are attached to the Empress Mills, Nagpur, one to the Lalbag Factory, Burhanpur, one to the Gokuldas Ballabdas Mill and one to the Badnera factory. In 1926-27 they provided instruction for 555 boys and received grants amounting to Rs. 9,899.

Besides the above, there are five other schools for workers and the children of workers in factories and mills. These are maintained at Hinganghat and Pulgaon by the Mill-owners, at Jubbulpore by the Gun Carriage Factory and by the Perfect Pottery Company, and at Kymore, Murwara tahsil, by the Cement Factory.

The factory school maintained by the Empress Mills Welfare Association on the mills premises continued to do good work; though its enrolment declined from 115 in 1925-26 to 77 in 1926-27. During the year 1926-27 it sent up six candidates for the Primary Certificate Examination. Three of them were successful.

51. **Boy-Orderlies.**—A school is maintained in the Secretariat, Nagpur, for boy-orderlies in the Police Department. It is reported that in the last Primary Certificate Examination six boy-orderlies appeared for examination in Marathi of whom four passed; four appeared for examination in Hindi of whom two were successful.

52. **Conclusion.**—The above review of primary education, revealing as it does less progress than one would desire in the number of pupils and of passes in the primary examination and in the quality of the instruction, is less disappointing than at first sight appears. The gradual replacing of untrained by trained teacher in spite of financial and administrative difficulties, the introduction of compulsory education in certain areas, the rise of enrolment—though not always of attendance—in those areas, the increasing demand for compulsory education in other areas and the existence of private enterprise, as shown by the indigenous schools in Berar, are all hopeful signs. The defects which have been pointed out in the above review have in most cases been frankly admitted by the Local Bodies and the educational authorities concerned. In this admission lies the foundation on which the local authorities and educational officers can build up a determination to create in the agricultural classes a greater and deeper demand for primary education. The development of primary education is largely in the hands of Local Bodies; and the enthusiasm with which certain Local Bodies have tackled the problems before them is a good augury for the future.

CHAPTER VI.

PROFESSIONAL COLLEGES AND SCHOOLS.

53. **Law.**—During the early part of the quinquennium the old unsatisfactory arrangement was continued whereby legal instruction was given in Law classes attached to Morris College by three practising lawyers who, in return for honoraria for this work, delivered

lectures from 7-30 a.m. to 9-30 a.m. three days a week. These Law classes were a source of income to Government which maintained them. The whole system had been condemned by the Allahabad University, by local educationalists and by others interested in legal education in the Province. Soon after its establishment Nagpur University took up the question of reform. As a result, the University College of Law was opened in July 1925. The Law classes are now conducted in two rooms in the University building which are suitably furnished and are each capable of accommodating 125 students. The college is administered by a committee responsible to the Executive Council of the University with the Principal as Secretary. Instruction is given by a part time staff consisting of the Principal and four lecturers all of whom are practising lawyers. The Law Library, a new and conveniently planned adjoining building with a commodious reading-room, contains valuable and useful books which had been taken over from Morris College, others which had formed the Law Library of Sir Maneckji Dadabhoj and had been presented by him to the University, and still others which have been purchased by the University authorities. A small and temporary hostel to accommodate 22 students of the college has been opened by the University in a bungalow which, with the land on which it stands, forms part of the University property. Efforts are being made to raise funds for a larger permanent building.

The courses for the Law Examinations are post-graduate. Candidates for the LL. B. degree are required to pass a previous and a final examination, the first of which may be taken one year and the second two academic years after passing the B. A. or B. Sc. Examination of Nagpur or any recognized University. Candidates become eligible for examination for the degree of Master of Laws two academic years after passing the LL. B. Examination. Any person who has obtained the degree of Master of Laws of Nagpur University may offer himself as a candidate for the degree of Doctor of Laws of the University. For this he is required to submit a thesis and to satisfy the University that he has "practised his profession with repute for five years, and that in character and habits he is a fit and proper person for the degree of Doctor".

The results of the Law Examinations during the quinquennium are given in the following table:—

Year.	Number of scholars on roll.	Number of scholars appeared.	Number of passes.
1922-23	103	75	59
1923-24	163	74	52
1924-25	156	79	45
1925-26	135	69	45
1926-27	194	112	55
Total	751	409	256

Of the 55 who passed in 1926-27, 53 were Hindus and two were Muhammadans. The percentage of passes to the total number of candidates was 62.5 for the whole quinquennium.

54. Teaching.—The training of teachers at the Training College, Jubbulpore, is dealt with in a separate chapter of this report.

55. Agriculture.—Training in agriculture is given in the Agricultural College, Nagpur, which is controlled by the Department of Agriculture. The aim of this college is primarily to give the sons of landlords and larger cultivators an education of practical value to enable them to develop the resources of their estates, and to give them a better understanding of the value of agriculture as an asset to the Province. The college also provides a suitable training-ground for lower and upper subordinates and for Provincial Service men for departmental work. To this end the importance of sound practical knowledge in addition to theory and science has been kept prominently in view. Apparatus and outfit have been expanded to meet the growing needs of the college and leave little to be desired. As a result, the development of the college has been marked by a steady raising of standards. At the beginning of the quinquennium, the college provided two courses of studies (1) a Diploma course of practically four years' duration with Matriculation as the entrance qualification and (2) a Certificate course of two years' duration with a college entrance examination as qualification for

admission. These courses are described by the Principal as follows :—

- (1) The Diploma course “included agriculture in all its aspects, agricultural engineering and the cognate sciences. Special stress was laid on the elements of technical agriculture and mathematics in the first year. In the second year the above were still the most important, but there was in addition the first introduction to the sciences. This part of the course concluded in the certificate examination. Students who passed this in the first division were permitted to take the second part in which agriculture was studied from its economic and scientific standpoint and more attention was given to the cognate sciences.”
- (2) The Certificate course “was on the lines of the first two years of the Diploma course, but without elementary science and with greater attention to the practice of agriculture”.

The Certificate course has remained unchanged during the quinquennium except that more specialised training is being given in agricultural machinery and dairying. The Diploma classes, on the other hand, have risen in status. In 1925 a Faculty of Agriculture was created in Nagpur University and the Diploma classes of the Agricultural College were admitted to the privileges of the University. In these classes, students are now prepared for the Intermediate Examination in Agriculture and for the degree of Bachelor of Agriculture. The first Intermediate Examination was held in March 1927 and the first degree examination will be held in 1929. The Principal states that “as far as the college was concerned, the change was rather one of name than of character. Affiliation had been in view for some time and had been gradually prepared for, so that when it took place. . . . there was little or no change in subject-matter or standard. At the present time the course as given appears to be a satisfactory combination of theory and practice leading to a sound general knowledge of modern agriculture. The degree is given on an all round acquaintance with the subject and its cognate sciences. There is no attempt at specialization, or so-called specialization, in

the under-graduate stage. If a demand should arise, such post-graduate specialization can be arranged for at Pusa or may be met by post-graduate specialization for a higher degree at the hands of the local University."

The numbers in the college have risen from 68 in 1922-23 to 109 in 1926-27, mostly during the last two years. The Principal attributes this to affiliation with the University and to the greater attraction of a degree over a licentiate. Men of a better type are being admitted and the hostel "is at present filled to more than the limits of its efficient accommodation".

Ten scholarships are awarded annually to sons of agriculturists in high schools to encourage them to join the Agricultural College after completing their high school course. For the college itself "sixteen scholarships of the value of Rs. 12 per mensem of which eleven are available in the Degree class, are allotted among students of the first year of the Intermediate, primarily to the sons of agriculturists and in accordance with their ability, as shown after joining, and their means. Eight scholarships of the value of Rs. 15 per mensem are available in each year for students in the second part of the course, studying for the degree of Bachelor of Agriculture.

"These stipends are given by the Department of Agriculture and require that the holders will serve in the department on qualifying, should the same need their services. In addition there are two scholarships of the annual value of Rs. 120, the gifts of the Society of Agriculture and Industries and tenable in the Intermediate or certificates classes and another of Rs. 13 per mensem, termed the Makrai scholarship, reserved for students from that State or from the Hoshangabad district."

56. **Medicine.**—Medical education is given in the Robertson Medical School, Nagpur, which is under the control of the Medical Department. The school admits men and women students desirous of qualifying as Licensed Medical Practitioners. The course is a four years' course. The qualification for admission is the possession of a Matriculation, School Final, High School, or equivalent certificate. Scholarships, tenable in the school and awarded and renewed on the results of examinations, are awarded to *bona fide* residents of the Central Provinces and Berar. These are of the value of Rs. 15 for the 1st and 2nd years

and of Rs. 25 per mensem for the 3rd and 4th years of the course. The majority are reserved for men students, but the Inspector-General of Civil Hospitals is empowered to award similar scholarships to women students. A maximum of five free studentships may also be given annually to deserving students in need of financial assistance. "The course has been evolved for administrative and not for purely academic reasons" in order to provide sub-assistant surgeons "competent to undertake the duties of a general practitioner in the more remote places of the Provinces and to perform their very important medico-legal duties. To meet the needs of the rural areas, where cheap doctors are required with sound ideas of ordinary diseases and their treatment, the training at present given to the Licensed Medical Practitioners turned out by the school is adequate."

In addition to the facilities for medical study in the Robertson Medical School, Nagpur, scholarships are awarded for the encouragement of education in medicine in places outside of the Central Provinces.

CHAPTER VII.

TECHNICAL AND INDUSTRIAL EDUCATION.

57. The Vocational Training Committee and Technical Education.—Technical education formed one of the subjects of enquiry by a Committee appointed by the Local Government in 1922 to consider the question of vocational training. The report of the Committee was published in 1923 and was followed by a Resolution of the Local Government in May 1924. The Committee expressed the view that ample provision existed in the Province for the training of overseers in civil and mechanical engineering. With regard to training of a similar standard in textile industry, electrical and sanitary engineering and applied chemistry, the Committee thought that the needs of the Province could be met by the provision of scholarships tenable in institutions outside the Province and, if necessary, by provincial contributions to the maintenance of such institutions. The Committee found that there was insufficient demand for higher technical training, *i.e.*, training of a degree standard, to justify the establishment of a College of Engineering. The needs of the Province

in this respect could be met, so the Committee advised, by scholarships tenable outside the Province and, where necessary, by provincial contributions towards the maintenance of colleges in other provinces. The Committee also saw no need for increasing the number of technical scholarships tenable in Great Britain and other countries.

58. **Extra-provincial Provision for Technical Training.**—In addition to the facilities for technical training which the Engineering School, Nagpur, provides, arrangements are made by the Department for the technical training of students of this Province in extra-provincial centres in India and abroad. For this purpose scholarships are awarded as follows :—

(i) *State technical scholarships.*

During the five years under review three State technical scholarships have been awarded, one in 1924 for coal-mining, one in 1925 for dyeing, bleaching and calico printing, and one in 1926 for electrical engineering.

(ii) *Other scholarships for technical education.*

Place of study.	Monthly value.	Annual number.	Number awarded during the quinquennium.
Senior college scholarships in engineering tenable in any engineering college for Intermediate passed students.	Rs. 35 per mensem.	2	3
Special scholarships in engineering for graduates or under-graduates tenable at Roorkee, Sibpur or Poona. (From 1926-27 these scholarships have been made tenable only at Roorkee College for graduates and under-graduates. The value of these scholarships is Rs. 50 per mensem each.)	Rs. 50 or Rs. 35 per mensem.	2	1 in Poona Civil Engineering College.
Mining scholarships tenable at the Bengal Engineering College, Sibpur (abolished from 1927-28).	Rs. 35 per mensem.	1	4
Technical scholarships tenable at the Victoria Jubilee Technical Institute, Bombay, or the Technological Institute, Cawnpore.	Rs. 35 per mensem.	5	22

59. **Engineering School, Nagpur.**—The Government Engineering School, Nagpur, was established in July 1914. From that date until the end of the present quinquennium

the dual post of Principal of the Victoria College of Science and of the Government Engineering School, Nagpur, was held by the Principal of the former institution. This close connection between the two institutions was severed on the 31st March 1927, when the Engineering School became a separate institution. At the opening of a new period in its existence, it is a pleasure to look back and note that the record of the school, since it was first opened, has been one of steady and continued success whether it be judged from the point of view of admissions and successes in examinations or from the ease with which students obtain employment after they leave the school. This success has been largely due to the system of control of the civil and mechanical engineering departments of the school, to the practical nature of its courses, to the close touch which the school maintains, through its Board of Control and its Visiting and Advisory Board, with the Public Works Department and with professional engineers of private firms. But the success is due also to the unflagging zeal of the Principal and staff.

The school contains departments in which are taught civil engineering, mechanical engineering and automobile work. These departments have been described in detail in previous reports. In 1922 a class for oil-engine drivers was started in the mechanical engineering department, and in 1926 a class for sub-overseers in the civil engineering department.

60. Statistics.—The increase in the number of students on the rolls of the Engineering School and their distribution between the different parts of the school is shown in the following table :—

Year.	Civil Engineering.		Mechanical engineering.	Motor mechanics.	Oil-engine drivers.	Total.
	Over-seer.	Sub-over-seer.				
1922-23	37	...	39	18	5	94
1926-27	66	18	44	21	11	149

The Principal reports that "the maximum number of students, for which the school provides accommodation, has now been reached; and the type of student seeking admission is of a higher standard than formerly, especially for the Overseer and Sub-overseer classes where there is very keen competition. Few candidates from outside the Province make application, this being due to the difficulty in obtaining admission." The number of students in the hostel has varied from 36 to 45 during the quinquennium and there is need for an additional four rooms to meet the present demand for accommodation.

The number of scholarships annually awarded on the results of the entrance examination has been increased from 24 to 36. Out of 149 students attending the school in March 1927, 103 were in receipt of scholarships or stipends. The stipends are of the monthly value of Rs. 30. The value of the scholarships ranges from Rs. 10 to Rs. 25 according to the course for which they are given. The total expenditure under this head has increased from Rs. 15,291 in 1922-23 to Rs. 22,680 in 1926-27. Scholarships from private sources increased from Rs. 318 in 1921-22 to Rs. 805 in 1926-27. The expenditure on staff increased approximately from Rs. 31,953 in 1921-22 to Rs. 37,825 in 1926-27, the total for the quinquennium being Rs. 1,73,208. Expenditure under all heads increased from Rs. 83,503 in 1922-23 to Rs. 1,00,048 in 1926-27, the total expenditure for the quinquennium being Rs. 4,53,562.

During the quinquennium work to the value of Rs. 95,565 was carried out by the repairing department of the school and, after deducting Rs. 53,013 for material, sums amounting to Rs. 42,552 were credited to the Treasury. With regard to this department, the above result, as the Principal notes in his report, "is very gratifying when it is considered that the primary object of having a workshop with a maistri staff is to give instruction to students in workshop practice; and the above amount has been principally earned by instructors who are for a great part of their time giving instruction to students."

61. Examinations Results.—The Engineering School examinations are conducted "by outside examiners appointed by the Board of Control, and the reports of all the examination results have been highly satisfactory.

Previous to 1922 it was necessary for Mechanical Engineering students to pass the Central Provinces Boiler Act examination before obtaining the school diploma, but as this stipulation was found to be unfair to students who had completed their one year's practical training in an engineering workshop instead of with a steam power plant, this stipulation was removed in 1922 with the consent of the Advisory Board. Students can now receive the diploma irrespective of whether they pass the Boiler Act examination or not." The detailed results are shown below for the beginning and end of the quinquennium :—

	Civil engineering.				Mechanical engineering.	Motor mechanics.	Boiler Act examination.		Oil-engine.				
	Over-seers.		Sub-over-seers.				No. appeared.	No. passed.	No. appeared.	No. passed.			
	No. appeared.	No. passed.	No. appeared.	No. passed.									
1922-23	...	4	3	3	1	6	4	2	2	8	5	3	3
1926-27	...	21	12	...	...	12	9	4	4	13	10	19	19

62. **The Future.**—The use of electric plant and the number of electrical installations are increasing in the Province. To qualify students to work as engineers in charge of these installations the Principal of the Engineering School suggests that "the next addition to the school curriculum should be the inclusion of a course of training in electrical engineering".

63. **Student Life.**—"Great activity and keenness continued to exist in all sections of the games and . . . the opportunity of meeting outside teams has been possible. This has been appreciated by the students who have played football and cricket and have been able to render a good account of themselves when matches have been played against local teams."

64. **Industrial Education.**—Industrial education remains under the control of the Director of Industries although figures relating to industrial schools are included

in our tables. The following report on the schools of handicrafts in the Central Provinces and Berar is included through the courtesy of the Director of Industries and the Inspector of Industrial schools :—

Owing to financial stringency, it has not been possible to open new schools at Itarsi and Raipur, referred to in the last quinquennial report. The number of the schools of handicrafts in the Province therefore remained the same, but the capacity of the existing schools was increased to meet the demand for industrial education.

The carpentry school attached to the Berar Victoria Memorial Technical Institute, Amraoti, now trains 60 carpenters against 40. Similarly, the Government School of Handicrafts, Akola, now trains 60 pupils in carpentry and blacksmithy (turning, fitting and forging) against 40 in the last quinquennium. The Menonite Mission Carpentry School, Dhamtari, trains 20 carpenters against six, 10 non-Christians and two Christian pupils receive scholarships from Government while the remaining eight pupils are paid by the Mission authorities. A special three years' course combining general education with technical training with 10 pupils in each year's class has been introduced during 1926-27 at the Government School of Handicrafts, Nagpur, on the recommendations of the Vocational Training Committee appointed by Government in 1922.

The number of Christian pupils in the Swedish Mission Carpentry School was reduced from 20 to 10, while the number of non-Christian pupils was increased from 10 to 14 owing to the paucity of Christian pupils of the Mission and the increased demand from non-Christian pupils for admission to the school.

The work-sheds of the Industrial School, Chandametta, Chhindwara district, have been removed to Messrs. Shaw Wallace and Company's workshops under the direct supervision of the Workshop Superintendent, and the school building has been converted partly into a hostel and partly into class rooms for drawing. A proposal to construct special class rooms in a separate building for the drawing classes and to convert the existing building entirely into a hostel is under the consideration of Government. The number of pupils in the industrial school has been increased from 20 to 40 owing to increased demand for admission from pupils both from and outside the Chhindwara district.

A Mining class has been attached to Messrs. Shaw Wallace and Company's coal mines at Chandametta to train candidates to become mines assistants. The class has not succeeded appreciably owing to the slump in the coal trade, but endeavours are being made by a committee of management appointed by Government to make the class successful.

65. Drawing.—There is no School of Art in this Province. Two scholarships formerly of the monthly value of Rs. 25 to Rs. 35 and one, since 1923, of the monthly value of Rs. 30 to Rs. 35 each, are awarded

annually for study in the School of Art, Bombay. Ten such scholarships were awarded during the present quinquennium.

66. Commerce.—There is no School of Commerce in the Province. But a scholarship of the value of Rs. 35 per mensem tenable at the Sydenham College of Commerce, Bombay, was instituted by the King Edward Memorial Society, Nagpur, in 1921-22. Four such scholarships were awarded during the present quinquennium.

CHAPTER VIII.

TRAINING OF TEACHERS—BOYS' SCHOOLS.

(i) *Anglo-Vernacular School Teachers.*

67. Spence Training College, Jubbulpore.—Training for anglo-vernacular school teachers is given in the Spence Training College, Jubbulpore. The college is divided into two departments; (1) the Collegiate or Graduates' Department, which prepares students for the L. T. degree of Nagpur University and (2) the Secondary or Under-graduates' Department, which prepares students for a Departmental examination known as the T. T. C. or Trained Teachers' Certificate Examination. The Collegiate Department has a staff of professors and the Secondary Department a staff consisting of a superintendent and lecturers. The number of lecturers has increased from six to eight during the quinquennium. The principal of the college and the head master of the Model High School, which is attached to the college, are in the Indian Educational Service. The college hostel has accommodation for 120 boarders and four messes. Twenty-five stipends of the value of Rs. 50 per mensem, as against 40 of the same value during the previous quinquennium, are available for award to graduates and 100 stipends of the value of Rs. 40 per mensem are available for under-graduates under training. The number of students in the college has increased from 135 in 1921-22 to 170 in 1926-27. The total annual expenditure on the college has decreased from Rs. 1,51,347 in 1921-22 to Rs. 1,22,903 in 1926-27. The annual cost of training each student has fallen from Rs. 1,104-11-6 to Rs. 722-15-4.

The following extracts from the Principal's report give the salient features in the work of the college during the quinquennium :—

68. Principles of Training.—Training in the past has laid more emphasis on the necessity for good oral class teaching, the planning of the lesson, notes, exposition, illustration and so on, than on the necessity for exacting work involving individual effort from each pupil. Consequently, there has been a tendency for trained teachers to imagine that little is required of them in schools beyond giving good oral lessons. The policy now adopted in this college is, without minimising the value of good oral lessons, to emphasise as far as possible the importance of setting and exacting from each pupil a regular and adequate amount of work involving individual effort both in class and, at home. The basic idea of the Dalton Plan is individual work and, although for many reasons the full working of the plan has not been adopted, the underlying principle has been accepted as sound.

69. The Post-Graduate Course.—In 1922-23, the number of students in the L. T. class was only 12, but the number increased each year until in 1926-27 the full number of stipends (25) was awarded, though only 23 students were finally admitted.

70. Examination Results.—Examination results were very satisfactory, as of all the candidates presented for the L. T. Examination during the five years only two failed. In 1923, candidates were sent up for the L. T. Examination of Allahabad University and in the following year the examination was conducted by Allahabad University on behalf of Nagpur University. In 1925 and the following years the class appeared for the L. T. Examination of Nagpur University. The Nagpur course is in its broad outline similar to that of Allahabad, but in place of the paper on the "History of Education" a paper on "Methods of Teaching Particular Subjects" has been substituted, each student being required to specialize in two school subjects. Preparation for this paper is conducted on the lines of the tutorial system, each group of students meeting its professor once or twice a week for discussion and direction of studies. In addition to practical teaching and study for the written examination students have to go through practical courses in English Phonetics, Pedagogical Drawing and Physical Training.

71. The Under-Graduate Course.—The number of candidates for admission to this course was greatly in excess of the number of vacancies and fifty stipends were awarded in each year. Besides practice in Teaching and Pedagogy the course includes the consolidation and extension of the students' knowledge of the subject-matter they will have to teach. The co-operation of the authorities of the Hitkarni High School and the Anjuman High School in allowing students to practise teaching Marathi and Urdu, respectively, in their schools is gratefully acknowledged.

72. Drawing.—Before 1922 only Pedagogical Drawing was taught to enable teachers to illustrate their lessons graphically.

In 1922 a special class was opened for those students of the T. T. C. classes who showed marked aptitude for drawing, in order to enable them to become qualified to teach drawing in middle schools. This class is a useful addition to the T. T. C. course.

In 1923 a class for High School Drawing Teachers was opened. The course lasts for one year and is distinct from the T. T. C. course. Scholarships formerly given to candidates for training in the Bombay School of Art were made tenable in this college.

The training of Drawing teachers for both middle and high school work is now on a sound footing.

73. Manual Training.—All students in the under-graduate classes take a course in Manual Training and most of them display a keen interest in the work. In 1925 a special two-year course was opened for the training of Instructors of Manual Training for work in middle schools. Twenty-one candidates were admitted to the course which included Pedagogy, English, Mathematics and Physical Training in addition to Manual Training.

74. Physical Training.—Physical training was made compulsory for all students during the first year of the quinquennium. For two years instruction was given by an instructor lent by the military authorities. In 1924 a physical training lecturer was appointed to the college staff. He has "evolved a syllabus of physical training on sound modern lines". The result is described by the Principal as follows :—

Experience has shown that, whereas all students can be put through a course of training which will bring them up to a reasonable standard of efficiency in performing prescribed exercises and in taking part in recreational activities, training students to become competent Physical Training Instructors is quite another matter. Some students are of poor physique and others are of sedentary habits and averse from physical activities of any kind. These will never become competent Physical Training Instructors, though they may be trained to carry on the work in an inefficient manner. Others do not wish to be regarded as competent instructors because they fear they may be called on to take up physical training work in their schools instead of ordinary class work. The policy at present adopted is to compel all under-graduate students to pass as Instructors by a very low standard and to include the words "Physical Training" in the certificate of those only who are regarded as really competent.

Graduate teachers are required to go through the prescribed course, but are not being trained as Instructors. The question of training specialists for high and normal school work remains to be settled by the Department.

75. Publications.—The college has published since 1927 the "Spence Training College Annual", the object being "first, to enable past students to keep in touch with

college activities and ideas and secondly, to provide articles of educational interest and practical value for the teachers of the Province and others interested in education." A small pamphlet, "Notes on the Methods of Teaching Different Subjects", which are prescribed for high and middle schools, was prepared by the staff and published by the High School Board. The Principal's "Exercises in English Grammar and Idiom" has met a want, a second edition being called for within a year of publication.

76. Games.—A crew of Rovers has been organized in the college and the college scouts have done useful public work during the quinquennium. Hockey, cricket and football as well as Indian games are played and the college first teams acquitted themselves well in various local tournaments. But "the bulk of the students have been of a type unaccustomed to physical activity and unlikely to take a useful part in organizing games". They take "little interest in games except perhaps, tennis".

77. Model High School.—The number of boys in the Model High School attached to the Training College rose from 332 to 492. The following table shows the increase in the number of candidates sent up from the school for various examinations in 1921-22 and 1926-27:—

	Quinquennium ending 1922.			Quinquennium ending 1927.		
	Number appeared.	Number passed.	Percentage.	Number appeared.	Number passed.	Percentage.
Marticulation or High School Certificate Examination.	189	94	50	259	156	60
High School Entrance and Scholarship Examination.	248	142	57	338	238	71
B. S. A. { Intermediate ...	28	19	68	38	27	71
Drawing { Elementary ...	42	25	59	39	32	82

The Model High School teams did well in local tournaments in various English team games. Indian games are

(ii) *Vernacular School Teachers.*

78. Normal schools.—The training of vernacular school teachers is undertaken in the various normal schools of the Province. All are Government institutions. Candidates for training are recruited from the vernacular middle schools of the Province and 660 stipends annually are sanctioned for award to first year students: 185 for the Berar Division, 125 each for the Nagpur and Chhattisgarh Divisions, 150 for the Jubbulpore Division and 75 for the Nerbudda Division. All these, except 30 at the Urdu Normal School, Amraoti, are renewed in the second year. For third year students 100 stipends are awarded annually. A fourth year class is attached to the Marathi Normal School, Amraoti, for which 25 stipends are awarded annually. These stipends vary in value. Those for the first and second year classes are of the monthly value of Rs. 12 at Saugor, Seoni, Raipur and Jubbulpore; Rs. 12 in the first year and Rs. 13 in the second year at Bilaspur, of Rs. 14 at Nagpur, Wardha, Khandwa, Akola and the Marathi Normal School, Amraoti; and of Rs. 15 in the first year and Rs. 16 in the second year at the Urdu Normal School, Amraoti. Third year stipends are of the monthly value of Rs. 13 at Raipur and Jubbulpore and of Rs. 15 at Nagpur and the Marathi Normal School, Amraoti. The fourth year stipends are of the monthly value of Rs. 20. Two factors influence the competition for these stipends and, consequently the supply of trained teachers. The first is the quality of the instruction in the vernacular middle schools. The second is the prospect which candidates have, after training, of employment. How far these two factors react on one another to the detriment of vernacular, especially primary, education is indicated elsewhere in this report. They have so affected the supply of qualified candidates for stipends that several remain vacant every year. As a result the number of normal schools has been reduced from 12 to 11 by the closing of the Yeotmal Normal School in 1922. The number of sections in the normal schools at Seoni, Saugor Akola and Bilaspur was reduced in 1923-24 and again in 1925-26. The total number of students in the normal schools has decreased from 1,421 to 1,137. The annual output of trained teachers is 630 as against the 825 which the normal schools were designed to supply. The total annual expenditure on the normal schools amounted to

Rs. 3,40,639 in 1926-27 as against Rs. 3,12,978 in 1921-22. The annual cost of training each student increased from Rs. 239-13-3 to Rs. 299-9-7.

79. **Work and Examination Results.**—Eleven posts of Hygiene Instructors on Rs. 80—80—5—175 per mensem were created in the Subordinate Educational Service and attached to the normal schools. In 1922-23 the fourth year retraining class which had been established in the normal schools at Nagpur, Jubbulpore, Amraoti and Raipur were abolished owing to the difficulty of framing courses suitable to students of varying attainments and to the fact that certain District Councils ceased to send their teachers for the course. Short courses of five months were substituted to instruct third year trained men and other suitable teachers in certain parts of the revised middle school curriculum which was introduced in the following year. In 1923-24 these short courses were abolished and a full fourth year course was introduced in continuation of the third year course. This fourth year class has since been abolished in all schools except the Marathi Normal School, Amraoti.

The following table shows the results in the Trained Teachers' Certificate Examination during the last year of the previous quinquennium and the five years of the present quinquennium :—

Number.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Candidates ..	700	782	743	578	633	687
Passed ...	492	617	553	480	535	590
Percentage ...	73	79	74	83	84	86

The number of failures who reappeared for re-examination and passed are shown below :—

Number.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Candidates ...	179	216	151	203	177	114
Passed ...	56	22	51	106	76	63

The syllabus of studies in the normal schools was revised in 1924 in accordance with the requirements of the

revised curriculum for middle schools. Gardening has been substituted for nature study. The St. John Ambulance Association course has been introduced in place of the old first-aid course. Hand-work and drawing have been developed. Instruction is given in manual training. Practising schools for practical work in teaching are attached to the normal schools. One Inspector of Schools suggests that the normal school courses are too theoretical and the theory too advanced and detailed for the class of students in the schools. Another suggests that the training is more adapted to training teachers for work in secondary than in primary schools. He suggests that this "persistent tendency" on the part of trained teachers "to adopt methods of the secondary schools in the primary school . . . has been largely responsible for the drudgery experienced by primary school children during their early career in schools. This, together with the fact that candidates selected for training are not always specially qualified by nature for primary school work, is responsible to a great extent for the lingering prejudice entertained by some members of the Local Bodies against trained teachers."

80. Student Life.—In most normal schools the students manage their own messes. Indian and English games are played in the schools. Certain normal schools produce school magazines. Debating societies and in some schools Ganpati festivals add to the interests of the students. The Raipur Normal School has a co-operative shop which is managed satisfactorily by the students under the guidance of a member of the staff.

CHAPTER IX.

FEMALE EDUCATION.

81. General.—The following table shows the number of schools for Indian girls and of pupils under instruction during each year of the quinquennium :—

—	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Schools ...	381	369	373	372	375	385
Pupils ...	22,601	22,471	23,655	23,466	24,570	26,194

The number of schools increased by 1 per cent against 7.3 per cent during the preceding quinquennium. Government schools increased from 257 to 269, aided decreased from 92 to 77, and unaided increased from 23 to 28, most of the unaided being Mission schools. Schools under Local Bodies increased from 5 to 11. The average number of pupils in each school rose from 59 to 68. In 1916-17 it was 57.

In addition to the above, there were 15,110 girls reading in boys' schools in 1926-27 against 15,633 in 1921-22, giving a decrease of 3.3 per cent as against a decrease of 3.6 per cent during the previous quinquennium. Including girls in boys' schools, and excluding boys in girls' schools, the total number of girl pupils increased from 38,075 in 1921-22 to 41,175 in 1926-27. These figures represent an increase of 8.1 per cent as against an increase of 4.1 per cent during the previous quinquennium. The percentage of girl pupils to the total female population increased from .56 per cent in 1921-22 to .62 per cent in 1926-27.

The total expenditure on girls' schools rose by 12.1 per cent from Rs. 4,60,173 to Rs. 5,15,776 as compared with a rise of 102.6 per cent during the preceding quinquennium. The average annual cost for each school rose from Rs. 1,221 to Rs. 1,339, the Government share being Rs. 855 and Rs. 928, respectively. The average annual cost of each pupil fell from Rs. 20-5-9 to Rs. 19-11-0 of which the Government share was Rs. 14-6-8 and Rs. 13-10-3.

There has been progress in female education during the years under review, but the progress has been both slight and slow. It has, of course, varied in different parts of the Province. One Inspector of Schools sees signs of progress and one Deputy Commissioner reports on gradual progress, whilst a Commissioner of a certain division comments on the "stagnation of female education" in his division. An Inspector of Schools in another part of the Province says of one district "the outlook for female education is not on the whole very encouraging". The Chairman of a District Council says that there is "no real demand for female education in the interior of the district", a remark which would appear to apply to other districts in the Province. A Deputy Inspector of Schools for instance, states that "there seems to be little demand

for the education of girls in the rural areas, and the existing institutions are being run with difficulty. The staff is put to much inconvenience in securing the attendance and people in general are reluctant to send their girls. In one instance, a School Committee expressed its inability to do anything towards securing attendance and the circumstances in other places are not unlike this." This attitude, unfortunately, received a stimulus during the non-co-operation period. Writing in 1923-24, one Inspectress remarked that "during the past few years, thanks to non-co-operation and other causes the villager has realized that primary education is entirely in his own hands and that he can send his girls to school or not as he likes. He no longer pretends that his great desire is to educate his daughter and that it is only some circumstance beyond his control which prevents it, but says quite honestly that he has no wish to send his child to school. In this circle, except in large towns and a few small places, it can safely be said that there is no genuine desire for girls' education." The remarks of the other Inspectress, written at the end of the quinquennium, indicate that "this is one of the lasting effects of the movement which still remains". The fact is that in this Province female education has still to struggle against apathy, amounting in certain rural districts to antipathy, born of long-standing prejudice, social customs and conservatism. Financial pressure, which makes the education of boys an economic necessity, retards the education of girls. Against this all the forces of education, official and non-official, need to be organized with a view to changing the outlook of the parent and creating an irresistible demand for female education. A hopeful sign already exists in the growing demand for education in the urban districts. Improvements have been made in the curricula of girls' schools of all grades, in the supply of trained efficient teachers and in the number of separate primary schools for girls. This has been accompanied by an increase in the number of girls under instruction, in the number of passes in the primary school examinations and in the standard of work of successful candidates. The middle and high schools show distinct, if slow, improvement and one Inspectress remarks that she considers "the future is more hopeful than it has ever been". Meanwhile, a Committee of officials and non-officials was appointed by the Local Government during the last few months of the quinquennium to enquire into the whole question of female

education and to suggest measures for its extension and improvement. The Committee includes ladies among its members. Its terms of reference include such subjects as co-education, curricula, schools, the training of a sufficient number of efficient teachers, and the control and management of vernacular schools. The Committee is still deliberating.

82. Co-Education.—Of the 15,110 girls reading in boys' schools the majority are in the primary stage. Co-education in this stage flourishes partly owing to the system of paying bonuses to head masters for admitting girls to their schools, and partly to the fact that the instruction in the boys' schools must often be better than that in those girls' schools which are staffed by old men or untrained women. Bonuses are based on average attendance and vary in value according to the class in which the pupils for whom they are given are reading. It is doubtful whether they are needed in the lower standards which are regarded as crèches by the parents. The number of pupils, in the first standard alone, is greater than in the whole of the remaining classes of the primary schools. During the quinquennium the total amount paid annually in bonuses rose from Rs. 4,000 to Rs. 4,322. The feeling regarding co-education varies in different parts of the Province. In certain districts there is a definite feeling against it, but this feeling is gradually breaking down and the increase in the number of girls in boys' schools shows a growing demand for girls' education. One Inspectress remarks that "the people of Chhattisgarh . . . are beginning to feel that girls are better in institutions of their own". The other Inspectress states that it is her "experience as an inspecting officer that the general public prefer to send their children to girls' schools than have them read in boys' schools. I have evidence that the girls themselves find a happier, more corporate life in their own schools than in schools for boys." Co-education, therefore, even in those districts in which it is least unpopular, cannot be regarded as more than a preliminary to the opening of separate girls' schools. But until the number of girls in each village is sufficiently large to justify the opening of a girls' school, co-education remains a valuable means of propaganda and an incentive to stimulating interest and creating a large demand for girls' primary education.

83. Vernacular Primary Schools.—The following table shows the number of girls' primary schools and pupils during each year of the quinquennium :—

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Schools ...	317	313	317	314	318	324
Pupils ...	17,590	17,720	18,836	18,236	19,087	19,900

It will be noticed that the number of separate girls' schools has increased slightly and that at the end of the quinquennium the number of girls in these schools exceeded the number reading in boys' schools. The results of the primary examination also show improvement, there being 1,049 successful candidates out of a total of 1,817 in 1926-27 as against 523 out of a total of 937 in 1921-22. There has been a slight improvement also in the quality of the work of successful candidates, a sign that is distinctly encouraging. But the figures for this examination show, in the words of an Inspectress, that "the large numbers that swell the lower classes are like the brook of poetical fame. They go on for ever—always flowing in, always flowing away". The teacher, discouraged by the waste of energy over the large numbers of merely fugitive pupils in the lower classes, "sits down in the middle of the stream and lets it eddy and flow around her". The Inspectress suggests, as a means of stemming the tide, that "a date limit should be fixed for admission to the lowest class. This will prevent the class being used as a crèche . . . it will make possible educational work in the class . . . Under such a measure, possibly, annual reports would show a smaller number of girls under instruction but the figures would be a truer representation of educational progress." The problem, indeed, appears to be to retain the girls in the school until they have passed the two lowest standards. Once they have entered the third class they get interested in their work and desire to stay at school and in many cases the parents acquiesce in their desire.

84. Vernacular Middle Schools.—The following table shows the number of vernacular middle schools and pupils during the quinquennium :—

	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.
Schools ...	38	36	35	36	37	40
Pupils ...	3,660	3,650	3,645	3,891	4,146	4,883

Vernacular middle schools contain three classes, the fifth, sixth and seventh. Girls from these schools who desire to prosecute their education beyond this stage, enter the high schools through the eighth class of the anglo-vernacular middle schools. But for many girls the vernacular middle school marks the end of their educational career. For others, who are scholarship-holders, it is the entrance to the normal schools. The Inspectress, Jubbulpore, remarks that the number of girls who stay on in the middle classes is still small, but for the most part they attend "with some object in view and there is no difficulty in getting them to attend regularly and punctually, and their work is satisfactory on the whole".

85. Anglo-Vernacular Schools.—There are eight anglo-vernacular schools, four of them being middle schools. The remaining four are high schools with middle school classes. All the middle schools are aided institutions, three of them being Mission schools. Of the four high schools, one is the Government Girls' High School, Amraoti; the remaining three are aided Mission schools situated at Nagpur, Jubbulpore and Katni.

The number of girls in the middle school stage has increased from 489 to 677 and in the high school stage from 74 to 143. The figures for the Matriculation Examination of Allahabad University during the early part of the quinquennium, and for the Central Provinces High School Certificate Examination during the latter part of the quinquennium, show that 158 girls appeared for one or other of these examinations. Of these 158, six were private candidates of whom only two were successful. Of the 152 candidates from the high schools, 58 were successful.

Expenditure on anglo-vernacular schools increased from Rs. 56,811 to Rs. 81,767 of which the Government share was Rs. 23,850 and Rs. 33,420, respectively. The average cost for each pupil fell from Rs. 122-3-4 to Rs. 99-11-5 of which the Government share was Rs. 59-5-3 and Rs. 41-15-7, respectively. Tuition fees increased from Rs. 3,750 of which the average fee per pupil was Rs. 9-8-3 in 1921-22 to Rs. 8,662 of which the average fee per pupil was Rs. 10-9-0 in 1926-27.

86. Curricula.—During the quinquennium, the curricula of girls' schools have been improved. In the primary stage, the curriculum includes reading, writing, arithmetic, geography, sewing and physical exercise.

In the middle stage, there is no definite bifurcation of subjects to suit the needs of those girls whose vocation will lie in the home and of those who will proceed to higher studies with a view to adopting a profession. The curriculum in the middle and high school stages aims at supplying the needs of both classes of girls through the choice which it offers in the optional subjects.

Throughout the middle school stage, the medium of instruction is the vernacular except for the teaching of English. In the Government High School, Amraoti, the medium of instruction is the vernacular. In the aided high schools, discretion is left to the managers whether the medium of instruction is to be English or the vernacular.

87. **School Life.**—Except in the Mission schools, no definite moral or religious teaching is given though stories from the Indian Scriptures are included in the literature lessons. Certain schools open with prayer and this is never discouraged so long as it is not allowed to interfere with the ordinary work of the school. In the hostels, girls are free to practise and observe their religious principles. Medical inspection is regularly carried out and every attempt is made to put into practice the class room lessons on hygiene by inculcating habits of cleanliness and tidiness. Attention is paid to physical culture. Drill, physical exercises, all kinds of Indian games suitable for girls, and such European games as badminton are played. The girls are also taken out for walks by the teachers. The girl guide movement has found many recruits in the girls' schools and is doing useful work. The mental and physical equipment of the girls is improving. In the Girls' High School, Amraoti, the debating society, the fellowship fund and the school magazine have been well maintained. At Sohagpur the Friends' Mission have started an interesting experiment which is described by the Inspectress, Jubbulpore, as "a cottage system, girls being divided into groups, each group to form a small family, under a house-mother, all purchase of food, cooking and house-work being done by them. This is proving most successful and besides other things is giving girls some idea of the purchasing value of money."

88. **Scholarships.**—No scholarships are awarded to induce girls to attend the primary schools. In the vernacular middle schools 95 scholarships of Rs. 5 per mensem,

which partake more of the nature of stipends to apprentices for pre-vocational training, are awarded to girls who intend to proceed to the normal schools of the Province. In the anglo-vernacular middle and high schools 56 scholarships are awarded, 35 for day-scholars and 21 for boarders. These vary in value from Rs. 3 to Rs. 5 per mensem for day-scholars and from Rs. 7 to Rs. 9 per mensem for boarders according to the class in which they are tenable. For collegiate study two junior college scholarships of Rs. 18 per mensem and two senior college scholarships of Rs. 22 per mensem and one post-graduate scholarship of Rs. 30 per mensem, tenable in a recognized college of the Province, are awarded to girls. Dai scholarships, for girls from the classes which provide the midwives of the Province were instituted in 1917. They failed in their object and were abolished in 1925-26.

89. Staff.—In this Province one of the great difficulties—perhaps the greatest—in female education is to create and maintain an adequate supply of trained and efficient teachers. The field of recruitment, already narrow because of the small number of educated girls, is further restricted by social customs, early marriage and a still prevalent prejudice among the well-to-do educated classes against teaching as a profession for girls. The result is that women teachers, particularly in the primary schools, generally come from the poorer classes. But during the years under review the total number of teachers has increased from 661, of whom 270 were trained, in 1921-22 to 731, of whom 364 were trained in 1926-27. A large percentage of teachers still remain untrained. Many of these are “past middle age and past all likelihood of absorbing modern ideas of teaching or benefiting in any way by training”. Their schools suffer accordingly. But with regard to the increasing number of trained teachers both Inspectresses observe that the standard of teaching, of discipline and tone is slowly but steadily rising. “A spirit of enthusiasm and a sense of duty appear to be working among some of the younger members of the staff.” These results are due not only to the training in the normal schools, but also to “annual conferences and to regular inspection, both of which have brought teachers into close communication with the inspecting staff”. These are most hopeful signs, which, it is hoped, will lead to a higher appreciation on the part of the general public of the teaching profession. Meanwhile various devices are adopted to

protect the woman teacher in the villages. If she is married, every endeavour is made to train her husband as a teacher and to provide employment for him in the same village. Wherever possible, quarters are provided for unmarried or widowed teachers. More are urgently needed because of the high rents in certain districts and of the unwillingness of villagers to let their spare rooms. As far as possible, unmarried or widowed teachers are employed in their native villages. The total number of sanctioned posts in the Government vernacular cadre for women teachers has increased from 703 to 747.

90. Normal Schools.—There are six normal schools for women in the Province of which two, one at Amraoti and the other at Jubbulpore, are Government schools. The remaining four are Mission schools aided by Government.

The average annual cost for each Government normal school has increased from Rs. 22,205 to Rs. 24,380. The average cost of each student has decreased from Rs. 321-3-11 to Rs. 320-12-8.

The Government normal schools include both preparatory and normal school classes. The object of the preparatory classes is to provide middle school instruction for girls who come from places in which there is no middle school. The entrance qualification to these classes is the possession of a Primary School Certificate.

Fifty stipends are annually awarded to girls in the preparatory classes, each of the value of Rs. 8 per mensem at Jubbulpore and of Rs. 9 at Amraoti. These scholarships correspond to the vernacular middle school scholarships which are given to girls in those schools who intend proceeding to the normal schools. After completing the course in the preparatory classes the girls pass on, like those from the vernacular middle schools, to the first and second year classes of the normal schools where 80 stipends are annually awarded, each of the value of Rs. 10 per mensem at Jubbulpore and of Rs. 12 per mensem at Amraoti. In these classes the students receive training for the Junior Training Certificate Examination. Theoretical training is given in the first year classes and theoretical and practical training in the second year. The students are then posted to various schools. Training for the Senior Training Certificate Examination is given to girls who have passed the ninth class of an anglo-vernacular school and

to trained women teachers who have returned to the normal schools to take a further course of training. During the quinquennium there has been a steady increase in the number of students from 194 in 1921-22 to 228 in 1926-27. The number of girls who obtained the Junior Training Certificate was 33 in 1926-27, and the number who obtained the Senior Training Certificate was 32.

Practising schools are attached to these normal schools with beneficial results. "A higher standard of practical teaching work is the mark of normal school students year by year. Old defects, so prominent at the beginning of the quinquennium, are fast becoming obsolete."

As far as possible students are accommodated in the school hostels. Medical inspection of the students is regularly carried out. Drill, hygiene and sanitation, first aid and infant-welfare classes are regularly conducted. The girl guide movement has received enthusiastic support with great benefit to the students. Proposals are being considered to change the site of the Normal School for Women, Amraoti, and to erect a new building. A site has been selected and plans and estimates, amounting to Rs. 55,064, have been sanctioned by the Local Government. More hostel accommodation is required for the Normal School for Women, Jubbulpore. The work done by the aided Mission normal schools has varied during the quinquennium. Two schools, where the results at one period of the quinquennium were poor, are now reported to have improved. A third was closed in 1922 but re-opened in 1925. The fourth, at Nagpur, conducted by the Roman Catholic Providence Mission, did good work throughout the quinquennium in the kindergarten training class which is attached to the Mission's girls' school. This Mission opened a training class for needlework, hygiene and domestic economy in 1922-23 and did valuable work. A proposal was made to send teachers from Government schools for training in this class, but it was found impossible to spare them for the year which the training required. The standard of training in needlework improved in the normal schools until the need for a separate training class became unnecessary. The class in the Provident Mission was therefore closed in 1924-25.

91. Extra-provincial Training.—In addition to the training which they may receive in the Government Normal Schools for Women, women may compete for the

25 scholarships of Rs. 50 per mensem for graduates and for the 100 scholarships of Rs. 40 per mensem for under-graduates which are annually awarded for training in the Spence Training Collège, Jubbulpore. The majority of these scholarships, however, are taken up by men. Two stipends of Rs. 50 per mensem for graduates and two of Rs. 40 per mensem for under-graduates are annually available for the training of women teachers in training institutions outside the Central Provinces and Berar.

92. **Training Abroad.**—One State scholarship of the annual value of £300, plus a bonus, is awarded for training outside of India. During the present quinquennium two women graduates have proceeded to England for training in education as against three during the previous quinquennium.

93. **Industrial Schools.**—There are three industrial schools in the Province. All of them are under Mission management; two are in receipt of annual grants-in-aid from Government. The Bhandara school had 37 girls on the rolls at the end of the quinquennium. The Inspectress, Nagpur, reports that "the needle-work in this school is excellent in every respect. Instruction in cooking and hygiene continues well. The curriculum is practical and the class turns out handy girls ready for the duties of a household."

The Swedish Mission Industrial School at Saugor had 62 pupils on the rolls in 1926-27 of whom 41 were in the hostel. All are Indian Christians. "Those that live in the hostel do their own house-work, cooking, etc. Those that live outside are for the most part married women, who supplement their husband's income by cooking in the Industrial School". Drawn thread work, embroidery, lace and crochét work, button-making, the weaving of dusters and carpets and tape-making are taught. Material is supplied to the workers who are paid for the work done which is sold through the Mission. Most of the work is sent to Sweden except the thread buttons which are sold in many thousands in India. "The school is doing excellent work" and "it is calculated that each worker should be able to support herself by the amount of work done, after she has been in the school for a short period".

The Industrial Women's Home, Sohagpur, now numbers 20 students. The women make woollen animals of

all sorts, Indian dolls, stockings and caps for infants, and garments for children, also leather bags and shoes for infants. These are all sold in India. Embroidery work is done by the girls of the Sohagpur Boarding School and the sale of this work is satisfactory. Bead work is the principal occupation of the workers and during the last quinquennium the Home was able to support itself on this work.

94. **Zenana Schools.**—The Home Class at Akola, conducted by Mrs. Manubai Bapat continues to do good work. The number of pupils in this school rose from 60 to 65 during the quinquennium. The institution is maintained from private subscriptions. The staff of women teachers consists mostly of honorary workers. The C. E. Z. Mission, Jubbulpore, have a number of centres for zenana ladies who are taught reading, writing, arithmetic and needle-work. The United Free Church of Scotland Mission, Nagpur, also conducts zenana classes. “The standard is not high, but it is encouraging that these women should desire education at all.”

95. **Conferences.**—Conferences of teachers have been held annually throughout the quinquennium at Jubbulpore and Amraoti, except in 1924 at Amraoti and in 1926 at Jubbulpore. Attendance at these Conferences has been excellent. Exhibitions of needle-work and hand-work of a high standard have been sent. Courses of lessons in various subjects have been given. Teachers have been encouraged to bring their practical difficulties before the Conferences and to join in discussions on subjects of practical utility to teachers. The Inspectress, Jubbulpore, remarks that “the amount of good teachers get from these Conferences is almost unbelievable. Apart from revising their methods, and seeing new ways of handling old subjects, the mistresses seem to get a real inspiration from these gatherings, and find the discussion most helpful in their daily lives. Many problems of all sorts are discussed, and it is put to the Conference often to decide matters of difficulty which are met with in village and town schools. One can judge of the popularity of these Conferences by the fact that many teachers come at their own expense when not ordered to do so”. The Assistant Inspectress of Schools, Nagpur Range, reports that at her inspections following the Conference, she “found a few teachers endeavouring to put into practical

use their experiences of the Conference". This is a hopeful sign and the Conferences should bear fruit in the future:

96. **Ladies' Committees.**—The Inspectress, Nagpur, says that "the committees in the Chanda City and Jatpura Girls' School, Chanda, are doing fairly well. But for the most part ladies' committees are a negligible factor." The Inspectress, Jubbulpore, says categorically that ladies' committees "have proved a complete failure". At Betul the ladies' committee of the Municipal School "is held together by its President. If she happens to be away from Betul no meetings are held for months. Indian ladies in the Hindi-speaking districts do not seem to be willing to give even a small portion of their time to public work. If one or even two ladies are found who are willing to serve on a committee others will not co-operate with them, and even though their names may be put down as members of a committee they give no service as members."

97. **Men's Committees.**—The Inspectress of one circle is silent on the subject of men's committees. In the other Circle, the Inspectress says that each school has a committee but, with few exceptions, she does "not think they can be said to take much interest in the education of girls". She names a few "real helpers" who are anxious to advance the cause of women's education. The majority of the members "attend when officials visit the school, but give no help otherwise".

98. **Inspecting Agency.**—The work of the Inspectresses is particularly arduous and difficult. Owing to the fact that the post of an Assistant Inspectress in Berar has been vacant since 1923 the inspection work of reserved schools in Berar had to be given to Deputy Inspectors of Schools. This is reported to be neither satisfactory nor efficient. The Inspectress cannot put in more than one annual inspection and "occasionally one comes upon a school keen to go ahead, desiring help and direction but because supervision is lacking, being forced into a position of nonentity The Deputy Inspectors do what they can, but the weight of their work must be given to the boys' schools. The schools themselves feel that the inspection of the Deputy Inspectors of Schools does not bear the same responsibility as the visit of an Inspectress." Certain schools, 31 Government and 6 aided, could not be visited at all by the Assistant Inspectress of schools. The necessity for filling the vacant post

Government but have been sent by their own parents and relations, in several cases old boys of the college."

104. **General Training of Kumars.**—Physical training includes riding, drill, gymnastics, motor instruction, cricket, hockey and tennis. "A satisfactory development in the general training given at the college has been the steady growth of the boy scout movement. In 1922 scouting was confined to less than half the kumars at the college: at the present time every kumar is either a scout or a Wolf cub. Attention throughout has been chiefly concentrated on the formation of qualities of character specially necessary in boys at a school like this, such as readiness to help others, thrift, personal hygiene, self-reliance, responsibility, and leadership. The cultivation in leisure hours of interests and tastes which may be an asset in after life has received special attention throughout the period under review, by the encouragement of hobbies, reading and special out-door pursuits such as golf, small game shooting and motoring which are outside ordinary school life. In many cases hobbies have been practised in connection with scout work". The prefect system has been revived to supplement the effects of scouting in promoting and developing a sense of responsibility and leadership. To encourage enthusiasm for games and develop a corporate feeling the college has been divided into sets which compete with one another in athletics and other branches of the college life, each kumar being able to earn marks for his set. To encourage an interest in matters outside the school tours are arranged at Christmas to places of interest in other parts of India. On college holidays similar tours are arranged to places in the neighbourhood of the college. Fortnightly lantern lectures, private reading of books in the college library and of selected newspapers, debates and the college magazine, form a definite part of the intellectual training of the kumars.

105. **Class Work.**—In the class rooms a modified form of the Dalton system, adapted to the needs of the college, has been introduced in the five top classes of the college.

"From 1922 to 1927 the college sent up a total of 23 kumars for the Chiefs' College Diploma Examination. Of these, 20 passed, 11 with First Classes, 6 with Second

Classes, and 3 with Third Classes, and 3 failed. The three failures in each case were due to a natural weakness in arithmetic only, and one of them appearing the next year headed the total list with a First Class. In each of the six years except the last (1927) candidates from this college have headed the total list of candidates from all the Chiefs' Colleges. In one year (1922) the four Raipur candidates obtained the first four places in the total list, and in another (1926) with five candidates the college secured the first four places. During the period the 23 candidates gained 52 distinctions between them; on several occasions an individual candidate from the college secured a distinction in five out of six subjects and on one occasion (1926) a Raipur candidate gained a distinction in every subject."

CHAPTER XI.

EUROPEAN SCHOOLS.

106. Administration.—At the beginning of the quinquennium, as during the greater part of the previous quinquennium, the post of Inspector of European Schools and Science was held by the Deputy Director of Public Instruction. The science part of the work during the same period was carried out by the Inspectors of Schools. In 1922, the post of Inspector of European Schools and of Science was definitely abolished on receipt of orders from the Secretary of State. The inspection of all primary European and English-teaching schools for boys and girls and of all European and English-teaching middle and high schools for girls was then transferred to the Inspectresses of Schools. The inspection of European and English-teaching middle and high schools for boys is now done by the Deputy Director of Public Instruction as part of his normal duties.

107. Numbers.—The total number of schools was 34 at the beginning and end of the quinquennium. This figure includes 8 high, 10 middle and 16 primary schools at the beginning as against 7 high, 10 middle and 17 primary schools at the end of the quinquennium, each department of the schools being classified as a separate institution. During the five years under review, several changes have taken place in the status of the various institutions. In 1923-24, St. Joseph's Convent High School, Saugor, was

reduced to the status of a middle school owing to the lack of pupils in the high school classes. St. Joseph's Convent School, Kamptee, was reduced to a primary school. The primary classes for boys of Christ Church High School, Jubbulpore, were amalgamated with Christ Church High School for Girls. In 1925-26, the J. N. Tata Girls' School, Nagpur, was recognized as a middle school with middle and primary departments and the Railway European Girls' School, Itarsi, was recognized as a primary school. The total number of pupils increased by approximately 29 per cent from 1,843 to 2,388. The numbers in the high and middle school classes, however, are still small as compared with those in the primary department. The figures for each department at the beginning and end of the quinquennium were 104 and 164 for the high, 427 and 468 for the middle and 1,321 and 1,756 for the primary classes.

108. Expenditure.—The total expenditure for the quinquennium amounted to Rs. 23,26,556 as against Rs. 18,17,208 during the previous quinquennium. Of these sums, Rs. 6,90,019 was met by Government grants and Rs. 16,36,537 from other sources during the five years under review as against Rs. 6,65,873 and Rs. 11,51,335 during the previous five years. The capital expenditure included in the above figures amounted to Rs. 1,50,476 for the quinquennium, of which Rs. 48,335 are from Government funds and Rs. 1,02,141 from other sources. Annual maintenance grants from Government fell from Rs. 97,225 in 1921-22 to Rs. 74,845 in 1926-27. This was due to the fact that a revised grant-in-aid system was introduced during 1925-26. The change and its immediate effects may best be described in the words of the annual report for that year—

The effect of the change is to place European and Anglo-Indian schools on the same basis as Indian schools in respect of grants. Whereas formerly grants for European schools were assessed at one-half of the approved annual expenditure, they are now assessed at one-third of the approved annual expenditure. As a result of the revision, the amount of maintenance grants decreased from Rs. 1,00,445 to Rs. 73,442. It is satisfactory to find that, in spite of this considerable decrease, the efficiency of the schools was maintained and the total expenditure actually increased. The schools were enabled to meet the increased cost partly by an increase in the income from fees, partly by an increase in the income from Mission funds and other sources and partly by economies.

Fee receipts have increased from Rs. 66,399 in 1921-22 to Rs. 89,530 in 1926-27. The average cost of educating each pupil has decreased from Rs. 238-9-11 to Rs. 201-4-2 in the secondary schools and from Rs. 83-5-7 to Rs. 75-9-4 in the primary schools. The cost to Government has decreased from Rs. 114-6-9 to Rs. 61-7-3 in secondary and from Rs. 33-11-4 to Rs. 20-8-0 in primary schools. The average annual fee per pupil has increased from Rs. 68-12-2 to Rs. 72-2-7 in secondary and decreased from Rs. 27-2-9 to Rs. 25-0-3 in primary schools. The total expenditure on scholarships during the quinquennium is Rs. 43,986 which represents a decrease of Rs. 3,918 on the previous quinquennium. Orphan grants, on the other hand, have increased by Rs. 26,583 to a total of Rs. 1,27,591 during the quinquennium, the increase being due mainly to the rise in the number of scholars.

109. Staff, Class-Work and Examination.—There has been a slight improvement in the proportion of trained to untrained teachers, the numbers being 59 trained and 63 untrained in 1921-22 and 66 trained and 61 untrained in 1926-27. The effect of this difference in staff is reflected in the work done in the schools, and early in the quinquennium the Inspector of European Schools reported that "some of the kindergarten teaching in the large schools is satisfactory, but as the work of the school advances from class to class so the quality declines". This appears still to be true. In their last reports on the kindergarten classes of various schools, the Inspectresses note that "the whole kindergarten seems to be in a very satisfactory condition". In their reports such phrases occur as "the children are quite unself-conscious and seem to be enjoying themselves", the children "seem keen and happy in their work"; the children's "attention is held throughout". Of one middle school for girls, the Inspectress notes in her last annual report that the majority of the staff have had some sort of training and she remarks that "the work throughout the school is of a high standard. English, geography, nature study are excellent in all the classes in which they are taught. Hand work is very good. So is drill The whole atmosphere of the school is educational. The pupils are not merely taught and instructed. They are being educated. It is a happy, healthy, busy school". With regard to another girls' school, however, the same

Inspectress notes that "the school maintains a fair standard. But the characteristic of the class is one of cut and dried sameness. There is no feature of self-expression or individuality. Pupils are merely conforming to a norm with the least possible mental effort to themselves.

This is particularly noticeable in the high school and in English exercises. Essays are almost word for word alike. No essay contains an original thought or a thought different from that expressed in the same essays of the rest of the class". During the quinquennium hygiene has been added to the syllabus for middle schools. Another welcome change is that French for girls and Latin for boys are gradually giving way to Hindi. "This is satisfactory, for the utilitarian value of a sound knowledge of a vernacular is indisputable, whereas very few pupils ever reach the stage at which a cultural advantage is derived from the study of Latin or French."

The curriculum of the European schools is based mainly on the syllabuses of the Cambridge Local Examinations. These examinations have been introduced in the Province in response to demands made by the schools and have increased in popularity during the quinquennium.

As a result "after consulting with the European School Board and the school managers, Government has decided to abolish the Departmental examinations and to make the Cambridge examinations the sole examinations for these schools from January 1928". In this connection it is interesting to note as a guide to future requirements that in the last annual report on one high school for boys the Inspector recorded the fact that whereas 80 per cent of the boys who appeared at the Departmental examination were successful only five out of nine, or about 56 per cent, passed the Cambridge Local (Senior) Examination. In another school the same Inspector stated that "the results of public examinations have been fairly satisfactory though the Cambridge results show that a good deal of improvement is desirable. This difference in results is probably due to the fact that the Cambridge course is still very new both to the staff and the pupils. A careful study of the Cambridge syllabus is necessary. The course, particularly in science, is more searching and practical in character than is at present appreciated and when it becomes more familiar better examination results may be expected".

110. **School and Hostel Life.**—The total number of boarders in 1926-27 was 764. The expenditure on hostels in that year amounted to Rs. 1,62,502. The amounts spent on messing, superintendence and servants in 1926-27 were—

	Rs.
Messing ...	1,17,001
Superintendence ...	10,060
Servants ...	12,940

The corresponding figures for the last year of the previous quinquennium, 1921-22, when the total number of boarders was 745, were as follows :—

	Rs.
Messing ...	1,10,234
Superintendence ...	7,160
Servants ...	12,900

Hostel fees vary from Rs. 19 to Rs. 30 per mensem in different institutions and the cost of messing from Rs. 12 to Rs. 25 per mensem for each boarder. The average cost per boarder per annum is Rs. 213 and the average cost per mensem Rs. 17-8-0. Religious and moral instruction is the basis of teaching in the schools and of the life in the hostels. The general tone of the pupils, both in the schools and the hostels, is good. Games are played regularly. In the boys' schools cadet-corps and scouting, and in the girls' schools girl-guides, play a large part in the life of the pupils. Annual camps are held for the scouts and similar camps for the girl-guides of the Province. In connection with the Indian Auxiliary Force boxing has been introduced in the schools. Tournaments, in which the military and the members of the Auxiliary Force take part, have been arranged by the Adjutant of the Nagpur Rifles. In these tournaments boys from the various European schools have taken part. As a result, boxing is fast becoming popular in the schools.

CHAPTER XII.

MUHAMMADAN EDUCATION.

111. **Statistics.**—The percentage of Muhammadan pupils to the total number of pupils of all classes and

creeds in schools and colleges is more than twice as great as the percentage of the Muhammadan population to the total population. The former has risen by .2 per cent to 9.5 per cent; the latter is 4.05 per cent. It would appear, therefore, that from the point of view of literacy the Muhammadan community is in advance of the population as a whole. But the following facts deserve attention :—

- (1) Nearly all the Muhammadans under instruction are in the primary stage, the percentage being 86.8 for boys and 99.2 for girls in 1926-27.
- (2) The proportion of Muhammadan pupils to the total Muhammadan population has risen from 5.5 to 6.7 per cent. The total Muhammadan population is 563,574, of whom 31,003 were under instruction in 1921-22 and 37,920 in 1926-27 : an increase of 22.3 per cent.
- (3) The proportion of Muhammadan male pupils to the Muhammadan male population is still only 11.6 per cent as compared to 8.7 per cent in 1921-22. The Muhammadan male population is 294,928, of whom 25,744 were under instruction in 1921-22 and 34,389 in 1926-27 : a rise of 33.6 per cent.
- (4) The percentage of Muhammadan female pupils to the Muhammadan female population has fallen from 1.9 per cent in 1921-22 to 1.3 per cent in 1926-27 : a fall of 32.9 per cent.

Of the total number of Muhammadan pupils, 4.4 per cent, or 1,683, are said to be reading in unrecognized institutions as compared with 1,919 in 1921-22. But very little reliance can be placed on these figures as they are obtained only with great difficulty and vary from year to year according to the insistence of compiling officers and the energy of the maktab teachers.

The number reading in recognized institutions of all kinds, including those which are open to pupils of all classes and creeds and those which are reserved for Muhammadans, has increased by 24.5 per cent from

29,084 to 36,237. Details regarding their distribution in the various recognized institutions are tabulated below :—

Class of institution.	Number of Muhammadan pupils						Percentage of increase or decrease in the totals.
	1921-22.			1926-27.			
	Boys.	Girls.	Total.	Boys.	Girls.	Total.	
Colleges ...	68	..	68	118	...	118	+42.3
High schools (high department) ...	315	...	315	423	1	424	+34.2
Anglo - vernacular middle schools and middle departments of high schools. ...	1,591	4	1,595	2,777	1	2,778	+74.1
Vernacular middle schools ...	1,080	11	1,091	1,018	22	1,040	-4.7
Primary schools ..	21,056	4,719	25,775	28,483	3,044	31,527	+22.3
Normal schools ...	168	1	169	127	1	128	-24.2
Other special schools ...	41	30	71	178	44	222	+212.7
Totals ...	24,819	4,765	29,084	33,224	3,113	36,237	+24.5

Expressed in percentages the above figures give the following proportions in the various stages of instruction in 1926-27 :—

Stage of instruction.	Boys.	Girls.
College stage ...	4	...
High stage ...	1.2	...
Middle stage ...	11.6	8
Primary stage ...	86.8	99.2
Total ...	100.0	100.0

The percentage of Muhammadan pupils to the total number of pupils of all classes and creeds in the various stages of instruction is given below :—

Stage of instruction.	1921-22.	1926-27.
College stage	7.0	6.4
Secondary stage (including high stage and middle stages)	10.5	9.4
Primary stage	8.3	9.2
Special schools	9.6	11.9
	8.8	9.3

In the high and middle stages, anglo-vernacular and vernacular, the percentage of Muhammadan pupils to the total number of all classes and creeds in 1926-27 was as follows :—

Stage of instruction.	Total number of scholars.	Number of Muhammadan scholars.	Percentage of Muhammadan scholar to total number of scholars.
High stage	5,085	424	8.3
Middle stage (anglo-vernacular and vernacular)	40,149	3,818	9.5
Total	45,234	4,242	9.4

112. Scholarships and Stipends reserved for Muhammadans.—In addition to the scholarships open to all classes including Muhammadans, certain scholarships and stipends are reserved for Muhammadans. Of these, 19 are tenable in the anglo-vernacular middle schools. They are of the value of Rs. 3 per mensem with an extra allowance of Rs. 3 per mensem for 12½ per cent of the total number for scholars not living with their parents or guardians. In the high schools 16 scholarships of the value of Rs. 5 per mensem are awarded, with an extra allowance of Rs. 3 per mensem for 37½ per cent of the total number for scholars not living with their parents or guardians. The full number of these high and anglo-vernacular middle school scholarships are awarded annually. In addition to these, there are 90 stipends, 60 of the value of Rs. 15 per mensem and 30 of Rs. 16 per mensem tenable in the Urdu Normal School for Men, Amraoti, and 14 Urdu middle school scholarships of the value of Rs. 5 per mensem tenable in the practising school thereof.

113. Institutions specially designed for Muham-madans, *i.e.*, offering instruction partially or entirely through the medium of Urdu.—The following table gives the number of Anglo-Urdu and Urdu institutions with their pupils and the expenditure incurred in them :—

Classes of schools	Number of schools.		Number of pupils.		Expenditure.		No. of Government institutions in 1926-27.
	1921-22.	1926-27.	1921-22.	1926-27.	1921-22.	1926-27.	
High schools ...	4	5	527	643	75,638	82,310	1, including middle department.
Anglo-vernacular middle schools ...	7	11	343	1,021	28,311	53,546	3
Vernacular middle schools	19	21	2,168	2,994	40,013	41,142	...
Primary schools	202	242	13,234	17,389	1,54,505	2,06,793	2
Normal schools	1	1	89	87	28,457	30,162	1
Total ...	233	280	16,361	22,134	3,26,924	4,13,953	
Increase in percentage.	20.2		35.3		26.6		

The total number of hostels for Muhammadan pupils is 8.

The total number of residents in these hostels is 449.

The total recurring expenditure on hostels (excluding messing) is Rs. 12,968.

In addition to these anglo-vernacular middle schools, anglo-vernacular classes are attached to four Government anglo-vernacular middle schools at Akot, Basim, Balapur and Malkapur.

In addition to the above, there are 20 unrecognized institutions, bringing the total up to 300. These are distributed as under :—

Schools,	Central Provinces.	Berar.	Total.
High schools ...	4	1	5
Anglo-vernacular schools ...	3	8	11
Vernacular middle schools ...	...	21	21
Primary schools ...	64	178	242
Normal schools ...	...	1	1
Unrecognized institutions ...	15	5	20
Total ...	86	214	300

Of the high schools, one is the Government Muhammadan High School, Amraoti. The remaining four are the Anjuman High School, Nagpur, the Anjuman High School, Jubbulpore, and the two Bohra High Schools at Burhanpur. The advance in Muhammadan education, slight though it is in the number of anglo-vernacular and vernacular middle schools, is encouraging from other points of view. There has been a general consolidation and improvement in every circle and signs are not wanting that the Muhammadan community is taking an increased interest in education. The Inspector of Schools, Nagpur, reports that "the Anjuman High School, which was in a very low state of efficiency for some years past, showed signs of improvement towards the close of the quinquennium, when there were many changes on its staff. It stood second in the circle in the last High School Certificate Examination". Again, "steady rise in the number of Urdu schools indicates the growing desire among the Muhammadan community in the circle to have facilities for educating their children".

An interesting feature in the Jubbulpore Circle was the opening of an Urdu pardah school for girls which was started by the Muhammadan public of Seoni during 1926-27. In the Nerbudda Circle, "the most conspicuous feature of education in Urdu is the establishment of two high schools by Bohras in Burhanpur. Unfortunately they are rivals, which is not entirely without advantages, for they search for pupils. Both are recognized and the older one is aided Already the older school has undertaken to relieve the strain on the Municipality by admitting Urdu-speaking boys other than Bohras. Negotiations have begun with the younger institution to the same end." In Berar, where the demand for instruction through the medium of Urdu is most widespread, the Inspector of Schools reports that "there is much cause for gratification. In the first place, the Urdu classes attached to anglo-vernacular schools were in a tottering condition; some of them were on the verge of being closed. All of these are now well established and without any apprehension or doubt as to their future. Secondly, the aided and recognized Anglo-Urdu school at Khamgaon and the efforts to establish similar institutions at Yeotmal and Kali are a distinct advance with regard to the attitude of the Muhammadan community.

This is the first time in the history of Muhammadan education in Berar that private Muhammadan enterprise has shouldered a part of the burden of secondary education in Berar". And there are signs of desire for further advance: "Another high school for West Berar is importunately sought for by the community. Their case is now before the Local Government. Besides this, several towns would like to have Anglo-Urdu schools, but the community being poor, private enterprise cannot shoulder the burden" The Inspector goes on to report that the Muhammadan High School, Amraoti, "has shown considerable development. The school has doubled itself during the quinquennium and is said to need class accommodation for three classes. The number of pupils in the school hostel has risen from 59 to 154 and the hostel has been extended to meet the growing needs of the school. The physical and other activities of the school are good". Examination results, however, have not improved.

During the first year of the quinquennium a third year class was opened in the Urdu Normal School, Amraoti, with 30 stipends in order to increase the qualification of teachers in the Urdu middle schools and improve the instruction given in them and, ultimately, to increase and improve the supply of candidates from these schools for training in the Urdu normal school. Extensive additions to the class room and hostel accommodation of the school were made in the same year.

114. Collegiate Education.—Muhammadan students have done well in collegiate education. The Principal, King Edward College, Amraoti, bears witness to the fact that, in spite of their small numbers as compared with students of other communities in the college, the Muhammadan students have taken a prominent part in all phases of college life. They have shown energy and enthusiasm and have acquitted themselves extraordinarily well, exerting a healthy influence both in the class-room and in the general life of the college. Some of them have won Government and King Edward Memorial scholarships and have distinguished themselves in the University examinations. They have also taken a prominent part in the University sports and in college games and have done well in the inter-collegiate debates of the Nagpur University Union.

115. Examination Results.—The following table shows the number of Muhammadan students who have passed the various University and school examinations during the quinquennium :—

	1922-23.	1923-24.	1924-25.	1925-26.	1926-27.	Total.
M.A. ... { Final ...	...	1	...	1	1	3
... { Previous ...	...	...	1	2	2	5
M. Sc. ... { Final ...	...	...	...	...	...	...
... { Previous ...	...	...	...	...	...	...
B. A. ...	2	2	5	8	9	26
B. Sc. ...	...	1	...	3	2	6
L. T. ...	...	...	...	3	4	7
Inter. ... { Arts ...	19	7	19	13	15	64
... { Science ...						
Inter. Agriculture ...	...	...	...	...	2	2
LL. B. ... { Final ...	1	3	...	1	2	7
... { Previous ...	3	...	...	1	2	6
Matriculation ...	32	44	27	24	37	164
High School Entrance and Scholarship Examination	179	*344	119	176	195	1,013

*In 1923-24 classes VIII and IX were examined together owing to a re-classification, as an experimental measure, of the schools when the middle school course was reduced from four years to three. From class VIII 167 pupils and from class IX 177 pupils passed the examination. The old classification with a four year course was reverted to in 1924-25

116. Muhammadan Employés.—There are 1,541 Muhammadan teachers in the schools of the Province. Of these, 198 are in Government schools, 769 in District Council schools, 417 in Municipal schools and 157 in recognized private institutions. Of the teachers in Government service, one is in the Provincial Educational Service (Rs. 250—800 per mensem), one is in the select grade (Rs. 200—250 per mensem), 27 are in the upper division (Rs. 80—175 per mensem) and 67 are in the lower division (Rs. 60—150 per mensem), including the lower select division of the Subordinate Educational Service. Besides these, there are two Assistant Inspectors of Schools and four Assistant Professors in the Provincial Educational Service (Rs. 250—800 per mensem), and five Deputy Inspectors of whom two are in the select division (Rs. 200—250 per mensem) and three are in the upper division (Rs. 80—175 per mensem) of the Subordinate Educational Service.

117. Maktab and Mullah Schools.—Information about Maktab and Mullah Schools is supplied in an

appendix to this report as required by the Board of Education. The Koran is the only text-book used in the Maktab or Mullah Schools.

CHAPTER XIII.

BACKWARD CLASSES.

118. Numbers.—The total number of pupils of all backward classes reading in recognized institutions has risen by 13.4 per cent from 35,134 in 1921-22 to 39,856 in 1926-27. In addition to the above 821 pupils are reported to have been reading in unrecognized institutions in 1926-27. These figures include (a) pupils from the depressed classes, *i.e.*, classes with which the idea of pollution is associated; (b) pupils from aboriginal and hill tribes; (c) pupils from criminal tribes. The numbers of each are shown below:—

Classes.	Total number under instruction.	
	1921-22.	1926-27.
Depressed classes	28,919	34,531
Aboriginals or hill tribes	5,993	5,157
Criminal tribes	222	168
Total	35,134	39,856

The educational position of each of these classes is shown under the approved headings in the following statement:—

	Males.	Females.	Total.
(a) Depressed classes—			
Population (1921 census)	1,320,349	1,355,457	2,675,806
Pupils	34,002	529	34,531
Percentage	2.57	.04	1.29
(b) Aboriginals and hill tribes—			
Population (1921 census)	1,238,314	1,299,459	2,537,773
Pupils	4,961	196	5,157
Percentage ... ..	.4	.01	.2
(c) Criminal tribes—			
Population (1921 census)	264,403	259,693	524,096
Pupils	161	7	168

The following statement shows the number of pupils under each of the approved heads in the various stages of instruction :—

	Boys.	Girls.	Total.
(a) <i>Depressed classes</i> —			
College stage	16	...	16
High stage	59	...	59
Anglo-vernacular middle stage	735	...	735
Vernacular middle stage	284	3	287
Primary stage	32,602	521	33,123
(b) <i>Aboriginals and hill tribes</i> —			
High stage	1	...	1
Anglo-vernacular middle stage	8	...	8
Vernacular middle stage	312	...	312
Primary stage	4,632	196	4,828
(c) <i>Criminal tribes</i> —			
Vernacular middle stage	19	1	20
Primary stage	142	6	148

119. *Expenditure.*—The following statement shows the expenditure on education for pupils from the backward classes in the schools and colleges of the Province :—

	Depressed classes.	Forest hill tribes.	Criminal tribes.	Total.
<i>Colleges</i> —				
Males	1,086	...	...	1,086
Females	...	...	...	...
<i>High schools</i> —				
Males	1,550	...	...	1,550
Females	...	...	...	...
<i>Anglo-vernacular middle schools</i> —				
Males	542	...	...	542
Females	...	...	...	...
<i>Vernacular middle schools</i> —				
Males	8,357	4,841	375	13,573
Females	59	76	25	160
<i>Primary schools</i> —				
Males	59,049	47,375	1,259	107,683
Females	4,034	1,001	60	5,095
<i>Other special schools</i> —				
Males	8,152	1,567	...	9,719
Females	...	...	...	...
Total ... } Males	78,736	53,783	1,634	134,153
} Females	4,093	1,077	85	5,255
GRAND TOTAL	82,829	54,860	1,719	139,408

120. Depressed Classes : General Policy.—Towards the end of the last quinquennium, in accordance with a resolution moved in the Legislative Council, Government appointed a Committee of officials and non-officials to enquire into and report on the problem of the depressed classes with reference to (a) the employment of these classes in the public services and (b) facilitating industrial and technical education among them. The report of the Committee was published in March 1922, and in November of the same year Government issued a resolution stating the measures which it proposed to adopt as a result of the Committee's recommendations. In the following year the report of the Vocational Training Committee was published. Government accepted the recommendation of the Committee that no special steps should be taken to provide vocational training for boys of the depressed classes. "The number of members of these classes possessing a standard of general education necessary to enable them to take full advantage of vocational training is too small to justify the maintenance of depressed classes industrial schools." And, further, "all existing vocational training institutions are at present open to members of the depressed classes qualified for admission".

In accordance with the recommendations of the Depressed Classes Committee, however, Government has taken action during the quinquennium as follows :—

- (i) Government has recognized the principle of grants-in-aid for hostels specially intended for pupils of the depressed classes attending recognized institutions and has given grants-in-aid equivalent to one half of the approved expenditure on depressed class hostels. A grant of Rs. 25,000 has been paid towards the construction of the new Chokamela Hostel, Nagpur. Other grants have been given to this hostel and to depressed classes hostels at Amraoti, Chikhli and Yeotmal..
- (ii) The number and value of high and middle scholarships reserved for pupils of the depressed classes have been increased during the quinquennium. Owing to the decrease in the cost of living the value of collegiate scholarships was reduced by the Standing Committee for Education in July 1923. The

changes made in the number and value of these scholarships are shown below :—

Scholarships.	1921-22.	1926-27.	Number awarded during the quinquennium.	Remarks.
Middle schools...	15, at Rs. 3 or Rs. 6 per mensem.	22, at Rs. 3 or Rs. 8 per mensem.	108	In each case scholarships of the higher value are awarded to pupils not living with their parents or guardians.
High schools ...	11, at Rs. 5 or Rs. 8 per mensem.	15, at Rs. 5 or Rs. 10 per mensem.	63	
Collegiate ...	5, at Rs. 16 or Rs. 22 per mensem.	5, at Rs. 10 or Rs. 14 per mensem in the Intermediate classes and Rs. 14 or Rs. 18 per mensem in the B.A. or B.Sc. classes.	14	

(iii) The principle of the equal rights of all castes to education which was laid down in 1870 and strenuously maintained by the Department has been emphasized by amendments to the Education Manual with a view to the prohibition of differential treatment of depressed classes pupils in public schools.

121. General Progress.—These measures have naturally not produced the millennium, the lion does not yet lie down with the lamb, and depressed classes pupils do not always obtain admission to the local schools without a struggle. But two tendencies have become increasingly manifest during the quinquennium. First, the depressed classes have evinced a growing consciousness of their educational and social disabilities and a growing assertion of claims to social and political recognition. In Chhattisgarh, where “some of the School Committees discourage the attendance of the depressed class boys in their schools”, the Deputy Inspector reports that “the Chamars and Mahars are showing signs of bitterness and resentment against the higher castes and appear to be anxious to improve their social status, but they do not seem to realize

the importance of education as a means of their social uplift". The latter part of this statement finds support in the fact that in Jubbulpore Circle very few girls of the depressed classes ever enter a school and those who do are mostly in the lowest primary class, that few boys, even of those who pass the primary examination, care to proceed further and that, consequently, the middle school scholarships reserved for depressed class boys are rarely competed for. In Nerbudda Circle, "there is no prominent movement amongst the depressed classes". Elsewhere this consciousness of their entity and disabilities is accompanied by a healthy activity. In the Nagpur and Berar Circles the depressed classes are beginning to manifest a determination to work for their own amelioration and to endeavour to secure recognition of their efforts by grants from Government. In Nagpur Circle, for example, a primary school was started in 1923, by the Central Provinces and Berar Depressed Classes Education Society for the education of Mehtars. In Berar the depressed classes community "seem to be making special and persevering efforts to establish hostels wherever they can". And both in the Nagpur and Berar Circles there has been considerable progress in the education of the depressed classes. In both circles, however, the depressed classes are still too prone to rely almost exclusively on Government aid. The second tendency has been a growing recognition on the part of the more advanced classes of the claims of the depressed classes.

Two incidents illustrating these tendencies were recorded in the annual report on education in 1923-24. The first tendency is illustrated by an incident in the village of Bela in the Nagpur district where boys from the depressed classes were required to sit in the verandah of the primary school apart from their fellow pupils. "The community bitterly resented this and claimed equality of treatment." On meeting no response, although there was plenty of accommodation in the main school, they opened a school of their own. Both tendencies are illustrated by a second incident. Competition for admission to the Patwardhan High School is so great that candidates are selected for admission to class V on the results of the Primary Certificate Examination; and candidates for admission to class VIII on the results of the High School Entrance Examination. In 1923-24 a representative c⁶

the depressed classes in the local Legislative Council "moved that pupils of the depressed classes should be admitted to the Patwardhan High School irrespective of the number of marks they obtained. The resolution was carried by a large majority". The same tendency towards a breaking-down of prejudice is reported by the Inspector of Schools, Nagpur, who says that in one of the municipal primary schools at Wardha, "some Mehtar boys were receiving instruction along with the boys of other castes, without any distinction". And in Berar the Inspector notes that "both in vernacular and anglo-vernacular schools one now sees Mahar boys sitting side by side on the same bench with Brahmin children". The two classes meet in the class room and on the play-ground. "The distinctions with regard to food and drink have; however, not altered very much." The Mahar community in Berar is reported to be alive to the need for progress and "to be sparing no effort to arouse both its own people as well as the higher castes to the need for closer co-operation in raising both the social and religious status of the community". Opposition is, of course, still encountered and prejudice still lingers, but there has been a notable advance towards a more politic regard for the claims of the depressed classes.

Besides gaining admission to schools maintained by Local Bodies, the depressed classes receive education in Mission schools and in their own schools. Several of these schools have received grants-in-aid from Government. The Depressed Classes Mission Society maintains nine primary schools with 386 pupils. In 1926-27 the total expenditure on these schools was Rs. 5,407. The Chokamela, Nagpur, maintains one primary school with 36 pupils and spent Rs. 372 on it in 1926-27. The Y. M. C. A., Nagpur, has opened a number of night schools for workers in the Empress Mills, many of whom are members of the depressed classes.

CHAPTER XIV.

RELIGIOUS, MORAL AND PHYSICAL TRAINING.

122. General.—Much has already been said on this subject, especially on moral and physical training, in connection with the discipline and general life of colleges and schools in the sections relating thereto,

123. Religious Instruction.—Definite religious instruction is confined to sectarian and mission schools and is given in European schools, in all mission institutions, most maktabas, pathshalas and Jain schools, and generally in Muhammadan schools. The attitude of Government was described in the last quinquennial report and may be summarized as an attitude of sympathetic neutrality. Facilities are afforded to communities for providing at their own expense religious instruction in Government or Board schools. The instruction is given out of school hours and all arrangements are subject to the approval of the Inspector of Schools. In aided schools the only restriction placed by Government on religious instruction is that no part of the Government grant-in-aid should be spent on such instruction.

124. Moral Training.—The general position taken up with regard to moral training is that it cannot satisfactorily be taught directly, but must be the natural outcome of the general school life and discipline, and of the formation of good habits and the encouragement of clear thinking. Example is better than precept and the personality of the teacher and of hostel prefects and monitors plays a large part in the formation of a healthy public opinion in schools and colleges. It is satisfactory to note that the growing development of hostel life and games is having a most salutary effect in this connection. Another important factor in the formation of character in the schools is the development of boy-scouting in the Province. Other activities, such as the maintenance by the students of co-operative stores, poor students' aid societies and, in the schools, the encouragement of gardening and other hobbies, tend to make the student less morbidly introspective and more self-reliant.

125. Physical Training.—Direct physical training is being given increasing prominence in the educational system and is attracting increased public attention and interest. The old system of teaching physical drill in schools by retired military non-commissioned officers is giving way to instruction by members of the school staffs who have been through a short course of instruction at the Spence Training College, Jubbulpore. In 1925 a Physical and Military Training Committee was appointed by Government to enquire into the nature and extent of the physical training and drill to be given in schools and colleges and

to make recommendations regarding the best methods of constituting a University Corps. Towards the end of the quinquennium arrangements were made for the appointment of an officer, trained in America, as Superintendent of Physical Training. Apart from this direct training, the increased attention which is given to organized and other games and to athletics generally in our schools and colleges, is having a beneficial effect on the minds and bodies of the students.

CHAPTER XV.

HOSTELS.

126. Numbers.—In spite of the closing of a few hostels as a result of the closing down of the schools to which they were attached the number of hostels, including those of European schools, has increased from 164 to 178, and the number of boarders from 5,480 to 6,506. This represents an increase of 8.5 per cent in the number of hostels and of 18.7 per cent in the number of boarders, as compared with an increase of 26 per cent each in the number of hostels and of boarders during the previous quinquennium. One of the satisfactory features in connection with the growth of hostels is that they no longer cater solely for the convenience of boys coming from distant places. Instances occur, especially with regard to college hostels, in which students reside in the hostels although their parents live in the town in which the college is situated. This is a tribute not only to the fact that Government hostels are well built and situated in healthy surroundings but also to the discipline and healthy corporate life in the hostels. Among the hostels which have been opened the following are interesting. They represent the efforts of particular communities to provide accommodation suited to their own particular needs or accommodation not yet available for them, because of lingering religious or social prejudices, in the hostels attached to the various schools: the Maratha hostels at Nagpur and Wardha; the Anath Vidyarthi Grah, Nagpur; and the Chokamela hostels at Nagpur, Amraoti, Chikhli and Yeotmal. The extent to which the Chokamela hostels have been helped by Government grants has been mentioned in the chapter on the depressed classes. The Y. M. C. A. hostel, which provides accommodation for a number of students from the Arts Colleges and the Law

College, Nagpur, was extended in 1925-26 with the help of a Government grant of Rs. 7,500. The increase in the number of hostels has been followed in several instances by an increase in the number of pupils in the schools to which they are attached.

127. Expenditure.—The total annual recurring expenditure on hostels, including messing charges in European schools, has decreased from Rs. 2,98,966 to Rs. 2,28,059. The messing charges included in the above have increased from Rs. 1,10,234 to Rs. 1,17,001. The annual hostel fee in Robertson College, Jubbulpore, and King Edward College, Amraoti, is Rs. 54 for a "single-seated" room and Rs. 45 for each student in a "three-seated" room. These fees are inclusive charges which cover the cost of hostel and mess servants, cooks, rent, light, water, the hire of furniture, and conservancy. Messing charges are extra and depend on the standard of living in each particular mess and on the ability of the student mess-secretaries and mess-committees (elected monthly by the members of the mess) to manage their messes. At Morris College, Nagpur, the fees were reduced, during the quinquennium, to Rs. 20-4-0 and Rs. 29-4-0 per annum to cover rent, conservancy and hostel menials. The charges for light vary according to consumption and are paid separately by the students who bear also the cost of the mess servants and cooks, and employ and manage the latter. The Principal reports that he does not think that many of the students "consider now that it has simplified, if it has slightly cheapened, their life in the hostel". In all the Government colleges students arrange their messes to suit their own convenience. The messes are arranged generally to suit the varying needs of Muhammadan and Hindu students and, among the latter, of students from the Marathi, or Hindi-speaking districts. At Robertson College there is also a Bengali mess. At King Edward College a non-Brahmin, non-vegetarian, mess was opened in 1926-27. Just after the close of the quinquennium, arrangements were being made to meet the messing requirements of Marwari students. In Government secondary schools the hostel fee is Rs. 18 per annum and towards the hostel charges Government contributes Rs. 20 per head per annum on the number of boarders. As in the Government colleges, so in the secondary schools, messing charges are borne by the

boarders themselves. The average cost of messing, so far as it can be ascertained, is Rs. 6-8-0 per mensem in Jubbulpore Circle. It varies from Rs. 6-8-0 to Rs. 9 per mensem in Nagpur Circle, and from Rs. 6 to Rs. 8 per mensem in Nerbudda Circle. In Jubbulpore Circle "a combined mess in the high schools is the exception rather than a rule. In fact in the backward districts the majority of the boys cook their own food. In Mandla only six out of thirty boys joined the mess".

The following table—from which messing charges are excluded—shows the average annual cost and the average annual fee collections per boarder in Government college, secondary and normal school hostels and also the Government share in the former :—

	Arts College hostels.	Secondary school hostels.	Male Normal School hostels.	Female Normal School hostels.	Girls' High School hostels.
Number of residents ...	411	1,287	1,091	127	75
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Recurring expenditure ...	8,249	30,104	28,498	2,904	3,912
Fees ...	12,009	23,616	...	...	794
Average cost per resident	20 1 1	23 6 2	26 1 9	22 13 10	52 2 6
Average fees ...	29 3 6	18 5 7	...	...	10 9 4
Net cost to Governmet ...	...	5 0 7	26 1 9	22 13 10	41 9 2

128. Supervision.—All Government hostels are in charge of a superintendent. In the colleges the superintendent is assisted either by an assistant superintendent and a hostel prefect or only by a prefect. In the schools he is assisted by a monitor. The superintendent is a member of the staff. The prefect and the monitor are selected from among the senior and most influential students and do useful work in connection with the internal management of the hostel and in helping to maintain discipline. Medical aid is provided by Government and medical examination and inspection is taking an increasingly important part in the arrangements made for the welfare of the

students. In most cases reports are regularly sent to the parents and guardians of students and in some cases details of the pupils' work in class are also communicated.

129. **Hostel Life.**—Hostel life has been described in the chapters on college and secondary education. It is sufficient to note here that the boarders are taking an increasingly active part in the internal management of the hostels and the messes. In-door and out-door games, the students' common room, literary, discussion and other societies, Ganpati festivals for the Hindus and Mushaeras for the Muhammadans, and, in some of the colleges, the tea-shop, provide ample opportunity for friendly meetings and add to the corporate life of the hostel. This, and constant and informal meetings between the staff and the students, especially in the colleges, have resulted in a healthier atmosphere all round.

CHAPTER XVI.

MEDICAL INSPECTION AND SCHOOL HYGIENE.

130. **Medical Inspection.**—At Robertson College, Jubbulpore, and King Edward College, Amraoti, the medical inspection of students is regularly carried out by the resident Sub-Assistant Surgeon in charge of the college hospital and dispensary. Medical officers conduct a medical inspection of Government anglo-vernacular school hostels once a month and attend cases in the hostel which require treatment. The sight of every pupil is tested as soon as possible after he enters the school and at intervals during his stay there. The result is recorded in a chart which is kept by the head master and sent by him to the head master of the school to which any pupil migrates. Every pupil is weighed once every three months and the result recorded in a weight chart. Cases of defective weight and vision are reported to the medical officer concerned who inspects each Government anglo-vernacular school every six months. The medical officer submits through the Civil Surgeon a half-yearly report to the Inspector of Schools on the sanitation of the school premises and surroundings and on the health of the pupils. The attention of the Director is drawn by the Inspector to any matters which, in the opinion of the Inspector, deserve notice. Boarders who require treatment are dealt with by the local dispensary. Cases which require treatment

among day-pupils are brought to the notice of the parents or guardians concerned and the latter are free to take whatever further steps they think necessary to provide treatment. All aided schools are advised to follow the system which obtains in Government schools, and most aided schools do so. Any expenditure which they incur for this purpose is recognized as admissible when claims for maintenance and special grants are considered by the Department.

131. **School Hygiene.**—Enough has been said in the preceding chapters of this report to indicate that special attention has been paid throughout the quinquennium to the provision of suitable hostel accommodation for schools and colleges. Many new hostels have been built and existing ones enlarged to meet an increased demand. Standard plans for different types of schools—high, middle, normal and primary—are carefully followed for Government and aided institutions. Special attention is paid to the selection of a healthy site, to drainage, orientation, light, ventilation, area per student, and other requirements. Modifications of the plan are made from time to time to suit local conditions.

The cooking and messing arrangements in Government school hostels is under the supervision of the superintendent and careful attention is paid to personal cleanliness among the pupils.

Instructors in Hygiene have been appointed to teach this important subject. First aid and hygiene are taught in the normal schools. Simple books on the relation of sanitation to health are sanctioned as prizes and as suitable for school libraries.

CHAPTER XVII.

MISCELLANEOUS.

132. **Imperial Grants.**—Imperial grants as such no longer exist.

133. **European Code.**—This Code has been revised during the present quinquennium. The following important changes have been made :—

- (a) The schools in which the majority of pupils follow the European mode of living but in

which the proportion of Europeans is less than 75 per cent are now classified as English teaching schools.

- (b) The procedure in connection with maintenance, building and furniture grants has been changed to conform with that of Indian schools. According to the previous Code these grants were given at the rate of one half of approved expenditure. They have been reduced to one-third of the approved expenditure in accordance with the general rule for grants-in-aid as given in Volume I, Chapter III, of the Educational Manual.

134. Education Manual.—The revision of the Education Manual was begun towards the end of the quinquennium, an officer being placed on special duty for the purpose.

135. Education of Defectives.—The Bhonsla School at Nagpur for the education of deaf and dumb pupils is managed by Mr. V. V. Gadge. It has an enrolment of 19 of whom eight are girls. A liberal grant of Rs. 766 was paid to the school for the year 1926-27. Private subscriptions and donations also contribute towards its support. The Inspector of Schools, Nagpur, reports that the school continued to do very useful work.

136. Jains and Sikhs.—The following statement shows the total number of Jains and Sikhs under instruction in 1921-22 and 1926-27 and their distribution in the various stages of instruction :—

(i) Jains.

Name of circle.	College.	Secondary schools.	Primary schools.	Special schools	Total.
Nagpur ...	...	106	611	4	721
Jubbulpore ...	6	293	840	13	1,152
Nerbudda ...	...	259	2,754	4	3,017
Berar ...	...	487	1,057	2	1,546
Total for 1926-27 ...	6	1,145	5,262	23	6,436
Total for 1921-22 ...	5	1,340	3,891	25	5,261

(ii) Sikhs.

Name of circle.	Colleges.	Secondary schools.	Primary schools.	Special schools.	Total.
Nagpur ...	4	18	20	6	48
Jubbulpore ...	2	26	75	...	103
Nerbudda ..	...	7	19	...	26
Berar ...	...	6	16	...	22
Europeanschools	...	...	2	...	2
Total for 1926-27	6	57	132	6	201
Total for 1921-22	...	17	30	...	47

137. Text-book Committee.—The subjoined table shows the work done by the Text-book Committee :—

	1921-22.	1926-27.			Total by the High School Education Board, 1923—1927.
		Director of Public Instruction.	High School Education Board.	Director of Public Instruction.	
Books submitted to Director of Public Instruction.	395	253	405	1,008	1,499
Rejected by Director of Public Instruction.	101	39	49	146	241
Sent to Preliminary Readers.	170	253	375	1,008	1,259
Sent to Text-book Committee.	60	175	...	858	...
Sanctioned as text-books	34	52	74	133	213
Sanctioned as prize and library books.	249	124	152	536	622
Still under consideration...	14	38	140	38	140

138. Students' Advisory Committee.—The Students' Advisory Committee was established in Nagpur in 1910. In accordance with the recommendation of the Committee on

Indian Students in Great Britain, the Nagpur University agreed to establish a Students' Information Bureau to take the place of the Students' Advisory Committee. The change was effected during the year 1925-26.

During the whole of the sixteen years' existence of the Students' Advisory Committee Mr. S. R. Pandit, Barrister-at-Law, acted as its Secretary. The Committee gave advice regarding courses of study on a wide range of subjects which included Law, Sanitation, Public Health, Mining, Physical Science, Agriculture, Commerce, Forestry, Engineering and the ordinary University courses. It also advised students regarding their expenses and living arrangements in Great Britain. From the beginning of the quinquennium to the date of the transference of the Committee's activities to the University 214 students sought its assistance as compared with 358 during the previous quinquennium. Of these, only a small percentage have left India. The following acknowledgment of Mr. Pandit's efforts on behalf of the Committee was given by the Director of Public Instruction in the 1925-26 Report on Education in this Province :—

During the whole period of the Committee's existence Mr. S. R. Pandit, Barrister-at-Law, acted as Secretary, and I take this opportunity of paying my tribute to the zeal and devotion which he has brought to bear on his self-imposed task. I understand that he has been appointed by the University as a member of the Students' Information Bureau. His knowledge and experience will therefore still be at the disposal of students who may wish to avail themselves of the facilities afforded by the Bureau.

139. Acknowledgments.—To the energy and ability of Sir Bipin Bose, the first Vice-Chancellor of Nagpur University, is due in no small measure the steady development of the University since its initiation in 1923. Public appreciation of his services has been shown by his recent re-election as Vice-Chancellor by an overwhelming majority of votes.

Several Chairmen of District Councils have done good work in the cause of school education. Among these may be mentioned Rao Bahadur V. M. Jakatdar, Chairman of the District Council, Bhandara, as an example of a keen and enthusiastic worker, particularly in connection with compulsory education.

Of the Department as a whole, I desire to endorse the high opinions of its work expressed by my predecessors and to express my own thanks for loyal support and conscientious service.

The office staff has responded loyally and cheerfully to the demands made by work which has grown steadily in bulk and complexity.

Finally, I desire to express my thanks to Mr. Dix, the Deputy Director of Public Instruction, who at all times has given valuable and ready help, and to Mr. F. P. Tostevin, Principal of King Edward College, Amraoti, who was on special duty to write this report.

R. H. BECKETT,

Offg. Director of Public Instruction,

Central Provinces.

General Summary of Educational Institutions and Scholars for 1926-27.

Area in square miles 99,876 ..	Percentage of scholars to total population.				Remarks.
	Recognized institutions.		All institutions.		
	1926-27.	1925-26.	1926-27.	1925-26.	
	Population.				
Males ... 6,951,399	...	Males ... 5'02	4'75	5'11	4'86
Females ... 6,961,361	...	Females ... '61	'56	'62	'57
Total ... 13,912,760	...	Total ... 2'81	2'65	2'86	2'72

Recognized institutions.	Institutions.			Scholars.			Stages of instruction of scholars entered in column 4.	Remarks.
	1927.	1926.	Increase or decrease.	1927.	1926.	Increase or decrease.		
	1	2	3	4	5	6			7	8
Universities ...	1	1	...	...	...	...	...
<i>For males.</i>								
Arts Colleges ...	5	5	...	1,410	1,383	+ 27	{ (a) 553 (b) 857	
Professional Colleges ...	3	3	...	423	350	+ 73	(a) 423	
High Schools ...	49	45	+ 4	4,502	4,657	+ 245	(c) 4,902	
Middle Schools ...	491	470	+ 21	81,913	76,520	+ 8,393	{ (c) 38,729 (d) 46,181	
Primary Schools ...	4,189	4,096	+ 93	270,072	257,904	+ 12,168	(d) 270,072	
Special Schools ...	45	38	+ 7	2,351	2,190	+ 161	...	
Totals ...	4,783	4,658	+ 125	364,071	343,904	+ 21,067	...	
<i>For females.</i>								
Arts Colleges ...	...	...	...	...	...	...	...
Professional Colleges ...	...	...	...	...	...	...	...
High Schools ...	7	7	...	183	181	+ 2	(c) 183	
Middle Schools ...	54	51	+ 3	5,751	4,927	+ 824	{ (c) 1,470 (d) 4,331	
Primary Schools ...	334	327	+ 7	21,027	20,068	+ 959	(d) 21,027	
Special Schools ...	9	8	+ 1	591	607	- 16	...	
Totals ...	404	391	+ 11	27,552	25,783	+ 1,769	...	
UNRECOGNIZED INSTITUTIONS.								
For males ...	215	279	- 64	6,759	8,442	- 1,683	...	
For females ...	20	19	+ 1	907	754	+ 151	...	
Totals ...	235	298	- 63	7,666	9,196	- 1,530	...	
GRAND TOTALS	5,422	5,349	+ 73	369,289	377,983	+ 21,506	...	

(a) In Graduate and Post-Graduate classes. (b) In Intermediate classes. (c) In Secondary stage. (d) In Primary stage.

(1) In this and the following 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 the next, though in actual practice some institutions, e.g., European Schools, may close in December, and others, e.g., Colleges, in May.

(2) European Scholars are included in the above figures.

General Summary of Expenditure on Education for 1926-27.

	Total expenditure.			Percentage of expenditure from				Cost per scholar to				Total cost per scholar.
	*1927.	*1926.	Increase or decrease.	Government funds.	Local funds.	Fees.	Other sources.	Government funds.	Local funds.	Fees.	Other sources.	
	1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.									
Direction and Inspection	5,42,452	5,20,514	+ 21,938	98'67	1'33	...	...	...	...	...	...	...
Universities ...	99,994	87,721	+ 12,273	50'0	...	50'0	...	...	...	...	...	...
Miscellaneous* ...	34,66,810	28,57,937	+ 6,08,873	67'72	16'18	9'95	6'15	...	...	...	...	...
Total ...	41,09,256	34,66,192	+ 6,43,084	71'37	13'83	6'41	8'39	...	...	...	...	...
<i>Institutions for males.</i>								Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Arts Colleges ...	4,88,901	4,66,256	+ 22,645	72'87	...	22'91	4'22	252 10 10	...	79 7 0	14 9 11	346 11 9
Professional Colleges ...	2,15,352	1,97,175	+ 18,177	90'47	...	8'86	0'67	460 9 8	...	41 1 7	3 6 5	509 1 8
High Schools ...	6,49,681	6,11,465	+ 38,216	55'0	2'42	32'68	9'90	72 14 4	3 3 3	43 5 0	13 1 11	132 8 6
Middle Schools ...	18,55,491	71,53,961	+ 1,01,530	46'12	24'19	23'94	5'75	10 1 3	5 4 7	5 3 8	1 4 1	21 13 7

Primary Schools	..	29,09,144	25,86,544	+ 2,22,600	55'16	35'98	2'38	6'48	5 15 1	3 14 0	0 4 1	0 11 2	10 12 4
Special Schools	..	4,92,151	4,66,246	+ 25,905	97'25	0'29	1'37	0'49	204 13 6	0 9 9	2 13 9	1 0 4	209 5 4
Total	...	66,10,720	61,81,647	+ 4,29,073	58'24	22'28	13'07	5'81	10 9 2	4 2 6	2 5 11	1 0 10	18 2 5
<i>Institutions for females.</i>													
Arts Colleges	..	...	...	...	...	...	...	...	...	...	...	...	...
Professional Colleges	...	...	...	...	...	...	...	...	...	...	...	...	...
High Schools	...	45,711	41,614	+ 1,097	43'25	...	15'56	41'19	108 0 8	...	38 13 11	102 14 0	249 12 7
Middle Schools	...	1,63,419	1,51,318	+ 12,101	47'96	...	11'3	40'71	13 10 0	...	3 3 7	11 9 1	28 6 8
Primary Schools	...	2,51,596	3,46,698	+ 4,898	67'06	3'15	8'19	21'60	11 3 5	0 8 5	1 5 11	3 9 9	16 11 6
Special Schools	...	83,231	82,015	+ 1,216	67'58	...	0'43	31'99	95 2 9	...	0 9 7	45 0 11	140 13 3
Total	...	6,43,957	6,24,645	+ 19,312	60'59	1'72	8'51	29'18	14 2 7	0 6 5	1 15 10	6 13 1	23 5 11
GRAND TOTAL	..	1,13,63,933	1,02,72,464	+ 10,91,469	63'12	18'41	10'40	8'07	18 5 1	5 5 5	3 0 4	2 5 5	29 0 3

*Includes expenditure on buildings.

(1) *School Year*.—In this and the following 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 the next, though in actual practice some institutions, *e. g.*, European Schools, may close in December and others, *e. g.*, Colleges, in May.

(2) *Expenditure on European Schools* is included in the above figures.

GENERAL

I.—Classification of Educational

	For males.					
	Government.	District Board.	Municipal Board.	Aided.	Un-aided.	Total.
	1	2	3	4	5	6
RECOGNIZED INSTITUTIONS.						
Universities ...	...	...	...	1	..	1
Colleges—						
Arts and Science* ..	4	..	..	1	..	5
Law ..	..	..	..	1	..	1
Medicine ..	..	..	..	..	..	..
Education ..	1	..	..	..	..	1
Engineering ..	..	..	..	..	..	..
Agriculture ..	1	..	..	..	..	1
Commerce ..	..	..	..	..	..	..
Forestry ..	..	..	..	..	..	..
Veterinary Science ..	..	..	..	..	..	..
Intermediate and 2nd grade Colleges ..	..	..	..	..	..	..
Totals	6	..	..	3	..	9
High Schools ...	24	..	4	19	2	49
Middle Schools	51	..	38	55	12	156
{ English ..	11	294	20	60	4	335
{ Vernacular ..						
Primary Schools ...	9	(a) 3419	(b) 302	(c) 317	142	4,183
Totals	95	3,713	364	397	160	4,729
Special Schools—						
Art ..	..	..	..	..	..	..
Law ..	..	..	..	..	..	..
Medical ..	1	..	..	..	..	1
Normal and Training ..	11	..	..	..	..	11
Engineering† ..	1	..	..	..	..	1
Technical and Industrial ..	..	..	..	..	..	..
Commercial ..	..	..	..	..	..	..
Agricultural ..	..	..	..	..	..	..
Reformatory ..	..	..	..	..	..	..
Schools for defective ..	..	..	..	1	..	1
Schools for Adults ..	..	2	9	5	13	(e) 29
Other Schools ..	..	..	..	1	1	2
Totals	13	2	9	7	14	45
Totals for Recognized Institutions	114	3,715	373	407	174	4,731
Unrecognized Institutions	..	15	11	1	(f) 188	215
GRAND TOTALS, ALL INSTITUTIONS	114	3,730	384	408	362	4,998

* Includes

† Includes

Figures for European Schools are

(a) Includes 1 night school.

(b) " 1 night school.

(c) " 6 night schools.

TABLE 1.

Institutions for 1926-27.

For females.						Remarks.
Government.	District Board.	Municipal Board.	Aided.	Unaided.	Total.	
7	8	9	10	11	12	
...	
...	
...	
...	
...	
...	
...	
...	
...	
...	
1	6	...	7	
1	11	2	14	
24	13	3	40	
241	7	4	60	(d) 22	334	
267	7	4	90	27	395	
...	
...	
...	
2	3	1	6	
...	2	...	2	
...	
...	
...	1	...	1	
...	
2	6	1	9	
269	7	4	96	28	404	
...	1	2	...	17	20	
269	8	6	96	45	424	

*no Oriental Colleges.
Survey Schools.
included in this table.*
(d) Includes 1 night school.
(e) All these are night schools.
(f) Includes 8 night schools.

GENERAL

Distribution of scholars attending educational institutions for

	Government.			District Board.			Municipal Board.		
	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.
	1	2	3	4	5	6	7	8	9
READING IN RECOGNIZED INSTITUTIONS.									
<i>University and Intermediate Education.—</i>									
Arts and Science †	1,137	991	411	...	...	...	...	...	...
Law	...	...	...	...	...	...	...	...	...
Medicine	...	...	...	...	...	...	...	...	...
Education	120	117	107	...	...	...	...	...	...
Engineering	...	...	...	...	...	...	...	...	...
Agriculture	109	103	109	...	...	...	...	...	...
Commerce	...	...	...	...	...	...	...	...	...
Forestry	...	...	...	...	...	...	...	...	...
Veterinary Science	...	...	...	...	...	...	...	...	...
Totals	1,366	1,211	67	...	...	...	...	...	...
<i>School and Special Education.</i>									
In High Schools	3,185	2,877	667	...	...	...	302	271	46
" Middle { English	7,992	7,244	620	...	...	...	7,711	6,890	299
" Vernacular	13,75	1,182	64	54,426	40,349	1,444	4,642	3,775	43
" Primary Schools	1,029	802	(c)	2,09,358	142,179	16	39,355(d)	31,155	...
Totals	13,641	12,105	1,351	263,784	182,728	1,460	52,210	42,091	383
In Art Schools	...	...	...	...	...	...	...	...	...
" Law Schools	...	...	...	...	...	...	...	...	...
" Medical Schools	247	233	122	...	...	...	...	...	...
" Normal and Training Schools.	1,137	1,098	1,069	...	...	...	...	...	...
" Engineering Schools*	160	148	39	...	...	...	...	...	...
" Technical and Industrial Schools.	...	...	...	...	...	...	...	...	...
" Commercial Schools	...	...	...	...	...	...	...	...	...
" Agricultural Schools	...	...	...	...	...	...	...	...	...
" Reformatory Schools	...	...	...	...	...	...	...	...	...
" Schools for Defectives	...	...	...	...	...	...	...	...	...
" Schools for Adults	...	...	...	33	24	...	206	119	...
" Other Schools	...	...	...	...	...	...	...	...	...
Totals	1,544	1,479	1,230	33	24	...	206	119	...
Totals for Recognized Institutions.	16,551	14,795	3,208	263,817	182,752	1,460	52,416	42,210	388
In Unrecognized Institutions	...	...	...	848	558	...	684	597	...
GRAND TOTALS, ALL INSTITUTIONS FOR MALES.	16,551	14,795	3,208	264,665	183,310	1,460	53,100	42,807	388

* Includes † Includes number of scholars in This table includes

(a) All these are pupils

(b) Includes 124 scholars

(c) Includes 23 scholars

(d) Includes 22 scholars

(e) Includes 419 scholars

(f) Includes 4,667 scholars learning

GENERAL

Distribution of scholars attending educational institutions for

	Government.			District Board.			Municipal Board.		
	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.
	1	2	3	4	5	6	7	8	9
READING IN RECOGNIZED INSTITUTIONS.									
<i>University and Intermediate Education.</i>									
Arts and Science ...	...	...	...	...	...	...	...	...	...
Medicine ...	...	...	...	...	...	...	...	...	...
Education ...	...	...	...	...	...	...	...	...	...
Totals ...	...	...	...	...	...	...	...	...	...
<i>School and Special Education.</i>									
In High Schools ...	39	34	28	...	...	...	...	...	...
„ Middle Schools { English ..	100	87	47	...	...	...	...	...	...
„ Vernacular	3,027	2,131	8	...	...	...	...	...	...
„ Primary Schools ..	14,801	9,979	...	244	124	...	297	173	...
Totals ...	17,967	12,231	83	244	124	...	297	173	...
In Medical Schools ...	...	...	...	...	...	...	...	...	...
„ Normal and Training Schools.	152	143	127	...	...	...	...	...	...
„ Technical and Industrial Schools.	...	...	...	...	...	...	...	...	...
„ Commercial Schools	...	...	...	...	...	...	...	...	...
„ Agricultural Schools	...	...	...	...	...	...	...	...	...
„ Schools for Adults ...	...	...	...	...	...	...	...	...	...
„ Other Schools ..	...	...	...	...	...	...	...	...	...
Totals ...	152	143	127	...	...	...	...	...	...
Totals for Recognized Institutions.	18,119	12,374	210	244	124	...	297	173	...
In Unrecognized Institutions.	...	...	...	40	34	...	178	120	...
Grand totals, all Institutions for females.	18,119	12,374	210	284	158	...	475	293	...
Grand totals, all Institutions for males.	16,551	14,795	3,208	264,665	183,310	1,460	53,100	42,807	388
GRAND TOTALS, ALL INSTITUTIONS—MALES AND FEMALES.	34,670	27,169	3,418	264,949	183,468	1,460	53,575	43,100	388

This table includes
(a) Includes 28 pupils
(b) Includes 57 scholars

TABLE II-B.

females in the Central Provinces and Berar for 1926-27.

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 16.
Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.	Scholars on roll on March 31st.	Average daily attendance.	No. of residents in approved hostels.				
10	11	12	13	14	15	16	17	18	19
...
...
...
...
144	132	116	...	...	...	183	166	144	...
694	639	557	74	64	40	868	790	644	...
1,458	1,203	289	308	300	83	(b) 4,883	3,634	380	27
4,661	3,577	273	(a) 1,024	759	...	21,027	14,612	273	428
6,957	5,551	1,235	1,496	1,123	123	26,961	19,202	1,441	455
...
67	66	58	9	9	9	228	218	194	...
101	90	66	...	...	...	101	90	66	...
...
...
262	203	...	...	...	...	262	203	...	...
...
430	359	124	9	9	9	591	511	260	...
7,387	5,910	1,359	1,505	1,132	132	27,552	19,713	1,701	455
...	...	...	689	499	9	907	653	9	21
7,387	5,910	1,359	2,194	1,631	141	28,459	20,366	1,710	476
24,067	19,490	1,043	12,447	9,000	269	370,830	269,402	6,368	15,447
31,454	25,400	2,402	14,641	10,631	410	359,289	289,768	8,078	16,023

European Scholars.
in night schools.
learning English as an optional subject.

GENERAL

Expenditure on Education for males in the

Expenditure on buildings includes Rs. 7,58,349 spent by the Public Works
 "Miscellaneous" includes the following main items :—

1. Scholarships including orphan and cadet grants ...
2. Hostel boarding charges ...
3. Games expenditure ...
4. Capital expenditure ...
5. Miscellaneous ...

Total ...

	Government institutions.					
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Totals.
	1	2	3	4	5	6
UNIVERSITY AND INTER-MEDIATE EDUCATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Universities ..	...	...	...	...	...	...
Arts Colleges ..	3,35,201	...	...	87,221	480	4,22,902
Professional Colleges—						
Law ..	...	...	...	...	...	...
Medicine ..	...	...	...	...	...	...
Education ..	1,22,903	...	...	...	...	1,22,903
Engineering ..	...	...	...	...	...	...
Agriculture ..	71,932	...	...	5,629	1,440	79,001
Commerce ..	...	...	...	...	...	...
Forestry ..	...	...	...	...	...	...
Veterinary Science ..	...	...	...	...	...	...
Intermediate Colleges ..	...	...	...	...	...	...
Totals ..	5,30,036	...	...	92,850	1,920	6,24,806
SCHOOL EDUCATION.						
<i>General.</i>						
High Schools ..	2,75,141	...	...	1,31,087	487	4,06,715
Middle Schools { English ..	2,67,389	...	...	1,44,047	1,388	4,13,424
{ Vernacular ..	48,670	...	...	625	1	49,296
Primary Schools ..	17,675	...	...	323	586	18,584
Totals ..	6,08,875	...	...	2,76,682	2,462	8,88,019
<i>Special.</i>						
Art Schools ..	...	...	...	...	...	...
Law Schools ..	...	...	...	...	...	...
Medical Schools ..	78,480	...	...	6,543	546	85,569
Normal and Training Schools ..	3,40,621	...	...	...	18	3,40,639
Engineering Schools ..	61,720	...	...	...	...	61,720
Technical and Industrial Schools ..	...	...	...	...	...	...
Commercial Schools ..	...	...	...	...	...	...
Agricultural Schools ..	...	...	...	...	...	...
Reformatory Schools ..	...	...	...	...	...	...
Schools for Defectives ..	...	...	...	...	...	...
Schools for Adults ..	...	...	...	...	...	...
Other Schools ..	...	...	...	...	...	...
Totals ..	4,80,821	...	...	6,543	564	4,87,928
GRAND TOTALS ..	16,19,732	...	...	3,76,075	4,946	20,00,753

- (1) Other sources include income from
- (2) This table includes expenditure
- (3) A grant is given to the Nagpur University

TABLE III-A.

Central Provinces and Berar for the year 1926-27.

Department, on Educational buildings.

 Rs.
 1,45,985
 1,57,458
 43,423
 21,794
 4,84,903

8,53,363

District Board and Municipal Institutions.						Aided institutions.		
Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Totals.	Government funds.	Board funds.	Municipal funds.
7	8	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	50,000	...	...
...	21,075	...	...
...
...
...
...
...
...
...
...
...	71,075	...	...
...
12,791	...	14,480	10,836	14	38,121	69,404	...	1,219
99,695	...	79,161	1,03,027	2,614	2,84,497	97,375	2,282	4,099
339,173	3,18,332	44,671	52,956	2,919	7,58,051	3,467	...	225
15,37,986	6,17,523	4,07,031	43,154	33,884	26,39,580	49,076	15,029	6,921
19,89,645	9,35,854	5,45,346	2,09,973	39,431	37,20,249	2,19,322	17,311	12,464
...
...
...
...
...
...
...
...
...	...	1,170	...	...	1,170	...	72	...
...	200
...	...	1,170	...	...	1,170	...	72	200
19,89,645	9,35,854	5,46,516	2,09,573	39,431	37,21,419	2,91,163	17,383	12,664

 endowments, subscriptions, contributions, etc.
 on European Schools.
 which manages the Law College also.

GENERAL
Expenditure on education for males

Direction ...
Inspection ...
Buildings, etc. ...
Miscellaneous ...

Totals ...

	Aided institutions.—(Concl'd.)			Recognized unaided institutions.		
	Fees.	Other sources.	Totals.	Fees.	Other sources.	Totals.
	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNIVERSITY AND INTER-MEDIATE EDUCATION.						
Universities ...	49,994	...	99,994	...	...	...
Arts Colleges ...	24,787	20,137	65,999	...	...	...
Professional Colleges—						
Law ...	13,448	...	13,448	...	...	...
Medicine ...	...	...	...	...	...	...
Education ...	...	...	...	...	...	...
Engineering ...	...	...	...	...	...	...
Agriculture ...	...	...	...	...	...	...
Commerce ...	...	...	...	...	...	...
Forestry ...	...	...	...	...	...	...
Veterinary Science ...	...	...	...	...	...	...
Intermediate Colleges ...	...	...	...	...	...	...
Totals	88,229	20,137	1,79,441	...	...	...
SCHOOL EDUCATION.						
<i>General.</i>						
High Schools ...	68,139	59,807	1,98,569	2,260	4,016	6,276
Middle Schools.. { English ...	1,33,047	56,223	2,93,026	8,961	20,771	29,732
{ Vernacular ...	801	14,870	19,363	234	7,865	8,102
Primary Schools ...	24,179	1,04,955	2,00,160	1,657	49,163	50,820
Totals	2,26,166	2,35,855	7,11,118	13,112	81,818	94,930
<i>Special.</i>						
Art Schools ...	...	...	...	...	...	...
Law Schools ...	...	...	...	...	...	...
Medical Schools ...	...	...	...	...	...	...
Normal and Training Schools ...	...	...	...	...	...	...
Engineering and Surveying Schools ...	...	...	...	...	...	...
Technical and Industrial Schools...	...	...	...	...	...	...
Commercial Schools ...	...	...	...	...	...	...
Agricultural Schools ...	...	...	...	...	...	...
Reformatory Schools ...	...	...	...	...	...	...
Schools for Defectives ...	175	504	1,445	...	...	...
Schools for Adults ...	...	...	72	...	50	50
Other Schools ...	...	822	1,022	...	464	464
Totals	175	1,326	2,539	...	514	514
GRAND TOTALS	3,14,570	2,57,318	8,93,098	13,112	82,332	95,444

(1) Other sources include income from
(2) This table includes expenditure

TABLE III-A.

in the Central Provinces and Berar for the year 1926-27.—(Concl'd.)

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.
1,07,421	..	...	...	...	1,07,421
3,74,390	4,394	2,831	...	...	3,85,605
17,17,590	2,75,303	1,30,137	19,643	95,828	22,38,501
4,31,313	1,17,264	37,680	1,69,923	97,383	8,53,563
26,31,704	3,96,961	1,70,648	1,89,566	1,93,211	35,85,090
50,000	...	...	49,994	...	99,994
3,56,276	...	...	1,12,008	20,617	4,88,901
...	...	...	13,448	...	13,448
1,22,903	...	...	...	...	1,22,903
71,932	...	...	5,629	1,440	79,001
...
...
...
...
6,01,111	..	..	1,81,079	22,057	8,04,247
3,57,336	..	15,699	2,12,322	64,324	6,49,681
4,64,459	2,282	83,260	3,89,682	80,996	10,20,679
3,91,310	3,18,332	44,896	54,616	25,658	8,34,812
16,04,737	6,32,551	4,13,955	69,313	1,88,588	29,09,144
28,17,842	9,53,165	5,57,810	7,25,933	2,59,566	54,14,316
...
76,480	...	...	6,543	546	85,569
3,40,621	...	...	...	18	3,40,639
61,720	...	...	...	...	61,720
...
...
...
...
766	...	...	175	504	1,445
...	72	1,170	...	50	1,292
...	...	200	...	1,286	1,486
4,81,587	72	1,370	6,718	2,404	4,92,151
65,35,244	13,50,198	7,29,828	11,03,296	5,77,238	1,02,95,804

endowments, subscriptions, contributions, etc. on European Schools.

GENERAL

Expenditure on education for females

Expenditure on buildings includes Rs. 56,153 spent by the Public Works
"Miscellaneous" includes the following main items:—

(a) Scholarships including orphan and cadet grants	...
(b) Hostel boarding charges	...
(c) Games expenditure	...
(d) Capital expenditure	...
(e) Other miscellaneous expenditure	...

Total ..

	Government institutions.					
	Government funds.	Board funds.	Municipal funds.	Fees.	Other sources.	Totals.
	1	2	3	4	5	6
UNIVERSITY AND INTER-MEDIATE EDUCATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arts Colleges	...	...	...	...	...	...
Professional Colleges	...	...	...	...	...	...
Medicine	...	...	...	...	...	...
Education	...	...	...	...	...	...
Intermediate Colleges	...	...	...	...	...	...
Totals	...	...	...	...	...	...
SCHOOL EDUCATION.						
<i>General.</i>						
High Schools	7,997	...	...	411	...	8,408
Middle Schools .. { English	7,311	...	...	521	...	7,832
{ Vernacular	44,559	...	...	..	...	44,559
Primary Schools	2,01,608	...	...	...	...	2,01,608
Totals	2,61,475	...	...	932	...	2,62,407
<i>Special.</i>						
Medical Schools	...	...	...	...	...	...
Normal and Training Schools	48,760	...	...	...	...	48,760
Technical and Industrial Schools	...	...	...	...	...	...
Commercial Schools	...	...	...	...	...	...
Agricultural Schools	...	...	...	...	...	...
Schools for Adults	...	...	...	...	...	...
Other Schools	...	...	...	...	...	...
Totals	48,760	...	...	...	...	48,760
GRAND TOTALS FOR FEMALES	3,10,235	...	...	932	...	3,11,167
GRAND TOTALS FOR MALES	16,19,732	...	...	3,76,075	4,946	20,00,753
GRAND TOTALS FOR ALL	19,29,967	...	...	3,77,007	4,946	23,11,920

(1) Other sources include income from
(2) This table includes expenditure

GENERAL

Expenditure on education for females

Inspection
 Buildings, etc.
 Miscellaneous
 Totals

	Aided institutions.—(Concl'd.)			Recognized unaided institutions.		
	Fees.	Other sources.	Totals.	Fees.	Other sources.	Totals.
	16	17	18	19	20	21
UNIVERSITY AND INTER-MEDIATE EDUCATION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Arts Colleges ..	...	...	...	...	...	...
Professional Colleges— Medicine ..	...	...	...	...	...	...
Education ..	...	...	...	...	...	...
Intermediate Colleges ..	...	...	...	...	...	...
Totals ..	...	...	...	...	...	...
SCHOOL EDUCATION.						
<i>General.</i>						
High Schools ..	6,702	18,826	37,393	...	...	...
Middle Schools .. { English ...	17,098	39,299	75,500	...	3,373	3,373
{ Vernacular... ..	908	20,468	28,764	...	3,391	3,391
Primary Schools ..	28,563	64,580	1,31,333	250	11,352	11,602
Totals ..	53,271	1,43,173	2,72,900	250	18,116	18,366
<i>Special.</i>						
Medical Schools ..	...	...	...	...	...	...
Normal and Training Schools ..	312	6,050	11,049	4	1,297	1,301
Technical and Industrial Schools ..	...	14,410	16,110	...	...	...
Commercial Schools ..	...	...	...	...	...	...
Agricultural Schools ..	...	...	...	...	...	...
Schools for Adults ..	39	4,872	6,011	...	...	...
Other Schools ..	...	...	...	...	...	...
Totals ..	351	25,332	33,170	4	1,297	1,301
GRAND TOTALS FOR FEMALES ..	53,622	1,68,505	3,06,070	254	19,413	19,657
GRAND TOTALS FOR MALES ..	3,14,570	2,57,318	8,93,098	13,112	82,332	95,444
GRAND TOTALS FOR ALL ..	3,68,192	4,25,823	11,99,168	13,366	1,01,745	1,15,111

(1) Other sources include income from

TABLE III-B.

in the Central Provinces and Berar for the year 1926-27.—(Concl'd.)

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.
49,426	...	...	...	...	49,426
1,15,496	72	91	...	1,03,678	2,19,337
83,279	49	326	23,769	47,986	1,55,409
2,48,201	121	417	23,769	1,51,664	4,24,172
...
...
...
...
...
19,772	...	...	7,113	18,826	45,711
26,414	...	...	17,619	42,672	86,705
51,947	...	...	908	23,859	76,714
2,35,767	3,376	7,708	28,813	75,932	3,51,596
3,33,900	3,376	7,708	54,453	1,61,289	5,60,726
...
53,447	...	...	316	7,347	61,110
1,700	...	...	...	14,410	16,110
...
...
1,100	...	...	59	4,872	6,011
...
56,247	...	...	355	26,629	83,231
6,38,348	3,497	8,125	78,577	3,39,582	10,68,129
65,35,244	13,50,198	7,29,828	11,03,296	5,77,238	1,02,95,804
71,73,592	13,53,695	7,37,953	11,81,873	9,16,820	1,13,63,933

endowments, subscriptions, contributions, etc.

GENERAL

Race or creed of scholars in institutions for the general education of

			Europeans and Anglo- Indians.	Indian Christians.	Hindus.	
					Higher castes.	* Depressed classes.
					1	2	3	4
TOTAL POPULATION ...			6,214	16,303	4,574,371	1,270,511
<i>School Education.</i>						
		<i>Classes.</i>				
Primary ...	...	I	229	965	92,261	19,552
		II	91	484	46,647	8,241
		III	76	565	41,578	5,766
		IV	86	535	36,702	3,817
†Middle ...	...	V	...	342	13,034	678
		VI	72	271	9,095	400
		VII	65	209	6,523	217
		VIII	53	130	3,085	63
†High ...	...	IX	...	41	1,644	26
		X	40	44	1,495	21
		XI	49	35	1,114	13
Totals ...			761	3,621	253,088	38,794
<i>University and Intermediate Education.</i>						
Intermediate classes	...	{ 1st year ...	5	9	329	4
		{ 2nd " ...	6	5	423	1
Degree classes	...	{ 3rd year ..	4	4	172	3
		{ 4th " ..	1	1	252	2
Post-graduate classes	...	{ 5th year ...	1	...	41	...
		{ 6th " ..	...	...	21	...
		{ 7th " ...	...	...	...	...
Research students—						
Totals ...			17	19	1,238	10
Number of scholars in recognized institutions ...			778	3,640	254,326	38,804
Number of scholars in unrecognized institutions ...			...	43	3,974	821
GRAND TOTAL ...			778	3,683	258,300	39,625

European Scholars are

* N. B.—The following are included under

Ghasia, Mehra or Mahar, Chamar, Panka, Mang, Basor, Kori, Dom, Katia, Mehtar, Balahi, Ganda, Madgi, Manepwar, Dhobi, Khangar, Chadar, Chipa, Beldar, Mochi, Galaria, Mirdha, Bhoi, Gopal, Kaikari, Kaiyar, Bhangi, Dhargar,

TABLE IV-A.

males in the Central Provinces and Berar for the year 1926-27.

Muhammadans.	Buddhists.	Parsis.	Sikhs.	Others.	Total.
5	6	7	8	9	10
294,928	17	985	1,050	787,020	6,951,399
13,402	2	15	48	15,929	142,403
6,137	...	9	27	6,219	67,855
5,062	...	12	18	4,572	57,649
3,882	...	19	13	3,295	48,349
1,515	...	2	17	266	15,854
1,102	...	20	16	189	11,165
739	...	0	10	129	7,901
439	...	8	3	28	3,809
183	...	1	6	11	1,912
130	...	5	4	6	1,655
110	...	7	1	6	1,335
32,701	2	107	163	30,650	359,887
13	...	11	1	...	372
35	...	14	...	1	485
15	...	2	1	...	201
24	...	3	2	...	285
2	...	...	...	...	44
1	...	1	...	...	23
...
90	...	31	4	1	1,410
32,791	2	138	167	30,651	361,297
1,265	..	3	3	650	6,759
34,056	2	141	170	31,301	368,056

included in the above figures.

the heading "Depressed Classes":—

Madhi, Mala, Pasi, Pardhan, Osi, Hala, Holi, Dohar, Nagarchi, Gadikhasi, Khatik, Kushta, Bedar, Koshti, Hasia, Dhimar, Patharia, Dhilia, Ladia, Kir Gonsai, Bahena, Dhanak, Chauhan, Garwali.

GENERAL

Race or creed of scholars in institutions for the general education of

		Europeans and Anglo-Indians.	Indian Christians.	Hindus.	
				Higher castes.	*Depressed classes.
		1	2	3	4
TOTAL POPULATION	...	3,025	15,903	4,547,169	1,298,279
<i>School Education.</i>					
	<i>Classes.</i>				
Primary	{ I	402	919	10,976	533
	{ II	134	475	2,867	80
	{ III	114	525	2,220	65
	{ IV	117	581	1,578	45
†Middle	{ V	...	339	253	3
	{ VI	59	188	139	1
	{ VII	43	114	64	...
	{ VIII	44	72	34	...
†High	{ IX	...	27	21	...
	{ X	21	27	25	...
	{ XI	12	31	13	...
	Totals	946	3,298	18,190	727
<i>University and Intermediate Education.</i>					
Intermediate classes	{ 1st year	...	...	...	...
	{ 2nd " "	...	...	...	...
Degree classes	{ 3rd year	...	...	...	...
	{ 4th " "	...	...	...	...
Post-graduate classes	{ 5th year	...	...	...	...
	{ 6th " "	...	...	...	...
	{ 7th " "	...	...	...	...
Research students	...	...	...	...
	Totals	...	...	...	...
Number of scholars in recognized institutions	...	946	3,298	18,190	727
Number of scholars in unrecognized institutions	...	...	104	385	...
GRAND TOTALS	...	946	3,402	18,575	727

(1) European Scholars are *N. B.—The following are included under Ghasia, Mehra or Mahar, Chamar, Panka, Mang, Basor, Kori, Dom, Katia, Mehtar, Balahi, Manepwar, Dhobi, Khangar, Chadar, Chipa, Beldar, Mochi, Galaria, Kushta, Mirdha, Bhoi, Gopal, Kaikari, Kaiyar, Bhangi,

TABLE IV-B.

females in the Central Provinces and Berar for 1926-27.

Muham- madans.	Buddhists.	Parsis.	Sikhs.	Others.	Total.
5	6	7	8	9	10
268,646	11	798	479	827,051	6,961,361
273	...	140	19	292	15,554
383	...	36	5	71	4,051
252	...	23	...	49	3,248
136	...	18	2	28	2,505
19	5	619
3	...	11	...	...	401
1	...	15	...	...	237
...	...	13	...	...	163
1	49
...	...	3	...	2	78
...	56
3,068	...	259	26	447	26,961
...
...
...
...
...
...
...
...
3,068	...	259	26	447	26,961
418	907
3,486	...	259	26	447	27,868

included in the above figures.
 the heading "Depressed classes":—
 Madhi, Mala, Pasi, Pardhan, Ozi, Hola, Holi, Dohar, Nagarchi, Gadikhasi, Khatik, Ganda, Madgi,
 Bedar, Koshti, Hasia, Dhimar, Patharia, Dhilia, Ladia, Kir Gunsai, Bahena,
 Dhangar, Dhanak, Chauhan, Garwadi.

GENERAL

Race or creed of scholars in institutions for the vocational and special

		Europeans and Anglo- Indians.	Indian Chris- tians.	Hindus.	
				Higher castes.	*De- pressed classes.
				1	2	3	4
<i>Schools.</i>					
Art Schools	...	...	...	...	...
Law Schools	...	...	...	...	...
Medical Schools	...	...	7	228	...
Normal and Training Schools	...	...	12	964	31
Engineering and Surveying Schools	...	1	5	134	3
Technical and Industrial Schools	...	...	...	...	...
Commercial Schools	...	...	...	...	...
Agricultural Schools	...	...	...	...	...
Reformatory Schools	...	...	...	...	...
Schools for Defectives	...	...	...	18	...
Schools for Adults	...	...	...	251	280
Other Schools	...	...	...	92	...
	Totals	1	24	1,687	314
<i>Colleges.</i>					
Law	...	1	1	183	...
Medicine	...	...	...	...	...
Education	...	...	4	103	...
Engineering	...	...	...	...	...
Agriculture	...	...	1	88	6
Commerce	...	...	...	...	...
Forestry	...	...	...	...	...
Veterinary Science	...	...	...	...	...
	Totals	1	6	374	6
	GRAND TOTALS	2	30	2,061	320

European Scholars are

*N. B.—The following are included under
 Ghasia, Mehra or Mahar, Chamar, Panka, Mang, Basor, Kori, Dom, Katia, Mehtar, Balahi,
 Manepwar, Dhobi, Khangar, Chadar, Chipa, Beldar, Mochi, Gadaria,
 Mirdha, Bhoi, Gopal, Kaikari, Kaiyar, Bhangi, Dhanger,

TABLE V-A.

education of males in the Central Provinces and Berar for the year 1926-27.

Muham- madans.	Bud- dhists.	Parsis.	Sikhs.	Others.	Total.
5	6	7	8	9	10
...
...
11	1	...	247
127	3	1,137
12	5	...	160
...
...
...
1	19
154	11	696
...	92
305	6	14	2,351
9	194
...
13	120
...
6	2	6	109
...
...
...
28	2	6	423
333	8	20	2,774

included in the above figures.
the heading "Depressed classes" —
Madhi, Mala, Pasi, Pardhan, Ori, Hala, Holi, Dohar, Nagarchi, Gadikhasi, Khatik, Ganda, Madgi,
Kushta, Bedar, Koshti, Hasia, Dhimar, Patharia, Dhilia, Ladia, Kir Gonsai, Bahena,
Dhanak, Chauhan, Garwadi.

GENERAL

Race or creed of scholars in institutions for the vocational and special educa

	Europeans and Anglo-Indians.	Indian Christians.	Hindus.	
			Higher castes.	*Depressed classes.
	1	2	3	4
<i>Schools.</i>				
Medical Schools
Normal and Training Schools	105	117	5
Technical and Industrial Schools	96	5	...
Commercial Schools
Agricultural Schools
Schools for Adults	218	...
Other Schools
Total	201	340	5
<i>Colleges.</i>				
Medicine
Education
Total
GRAND TOTAL	201	340	5

European Scholars are
**N. B.*—The following are included
 Ghasia, Mehra or Mahar, Chamar, Panka, Mang, Basor, Kori, Dom, Katia, Mehtar, Balahi,
 Madgi, Manepwar, Dhobi, Khangar, Chadar, Chipa, Beldar, Mochi, Gadaria, Kushta,
 Bhoi, Gopal, Kaikari, Kaiyar, Bhangi,

TABLE V-B.

tion for females in the Central Provinces and Berar for the year 1926-27.

Muham- madans.	Budhists.	Parsis.	Sikhs.	Others.	Total.
5	6	7	8	9	10
...
1	228
...	101
...
...
44	262
...
45	591
...
...
...
45	591

included in the above figures.
under the heading " Depressed classes " :—
Madhi, Mala, Pasi, Pardhan, Ozi, Hola, Holi, Dohar, Nagarchi, Gadikhasi, Khatik, Ganda,
Bedar, Koshti, Hasia, Dhimar, Patharia, Dhilia, Ladia, Kir Gunsai, Bahena, Mirdha,
Dhangar, Dhanak, Chauhan, Garwadi,

GENERAL

Men Teachers in the

		Trained teachers with the following educational qualifications.				
		A Degree.	Passed Matric or School Final.	Passed Middle School.	Passed Primary School.	Lower qualifications.
1		2	3	4	5	6
CLASS OF INSTITUTIONS.						
<i>Primary schools.</i>						
Government	...	...	...	33	5	...
Local Board and Municipal	...	...	2	3,334	954	153
Aided	...	...	15	105	16	...
Unaided	...	..	...	28	12	1
	Totals	...	17	3,500	987	154
<i>Middle schools.</i>						
Government	...	7	282	46	7	1
Local Board and Municipal	...	11	80	1,579	283	27
Aided	...	10	55	30	2	1
Unaided	...	...	2	5	...	...
	Totals	...	28	419	1,660	292
<i>High schools.</i>						
Government	...	193	3	4	...	...
Local Board and Municipal	...	13	...	1	...	...
Aided	...	43	1	4	..	1
Unaided	...	...	...	...	...	...
	Totals	...	249	4	9	...
	GRAND TOTALS	...	277	440	5,169	1,279
						84

Teachers in European Schools

TABLE VI-A.

Central Provinces and Berar for 1926-27.

Untrained teachers.				Total trained teachers.	Total untrained teachers.	Grand totals of teachers.	Remarks.
Possessing a degree.		Possessing no degree.					
Certificated.	Uncertificated.	Certificated.	Uncertificated.				
7	8	9	10	11	12	13	14
...	...	5	12	38	17	55	
...	...	728	3,807	4,443	4,535	8,978	
...	...	44	475	136	519	655	
...	...	9	309	41	318	359	
...	...	786	4,603	4,658	5,389	10,047	
...	11	14	84	343	109	452	
2	8	95	782	1,980	887	2,867	
5	18	65	215	98	303	401	
...	...	16	48	7	64	71	
7	37	190	1,129	2,128	1,363	3,791	
8	17	1	2	200	28	228	
...	13	...	1	14	14	28	
8	41	3	19	49	71	120	
5	3	...	1	..	9	9	
21	74	4	23	263	122	385	
28	111	980	5,755	7,349	6,874	14,223	

are included in the above figures.

GENERAL

Women Teachers in the Central

		Trained teachers with the following educational qualifications.				
		A Degree.	Passed Matric or School Final.	Passed Middle School.	Passed Primary School.	Lower qualifications.
1		2	3	4	5	6
CLASS OF INSTITUTIONS.						
<i>Primary Schools.</i>						
Government	...	...	...	113	175	3
Local Board and Municipal	...	...	...	6	5	...
Aided	...	...	13	74	19	...
Unaided	...	...	...	6	4	...
	Totals	...	13	199	203	3
<i>Middle Schools.</i>						
Government	...	...	1	51	47	...
Local Board and Municipal	...	...	...	...	...	...
Aided	...	2	21	36	4	...
Unaided	...	...	1	5	4	...
	Totals	2	23	92	55	...
<i>High Schools.</i>						
Government	...	2	...	...	...	1
Local Board and Municipal	...	...	...	...	...	...
Aided	...	8	5	...	...	...
Unaided	...	...	...	...	...	...
	Totals	10	5	...	...	1
	GRAND TOTALS	12	41	291	258	4

Teachers in European Schools

TABLE VI-B.

Provinces and Berar for 1926-27.

Untrained teachers.				Total trained tea- chers.	Total un- trained tea- chers.	Grand totals of tea- chers.	Remarks.
Possessing a degree.		Possessing no degree.					
Certifi- cated.	Uncerti- ficated.	Certifi- cated.	Uncerti- ficated.				
7	8	9	10	11	12	13	14
...	...	14	266	291	280	571	
...	...	...	18	11	18	29	
...	...	19	107	106	126	232	
...	...	2	36	10	38	48	
...	...	35	427	418	462	880	
...	1	...	29	99	30	129	
...	
...	2	8	65	63	75	138	
...	...	..	14	10	14	24	
...	3	8	108	172	119	291	
...	2	..	..	3	2	5	
...	
3	2	2	2	13	9	22	
...	
3	4	2	2	16	11	27	
3	7	45	537	606	592	1,198	

are included in the above figures.

GENERAL

European Education in the

		Male ...	6,214		
Total European population 9,239 ...		Female ...	3,025		
		Total	9,239		
	Institutions.	Scholars on roll on March 31st.	Number of females in institutions for males and vice versa.	Number of Non-Europeans on roll.	
	1	2	3	4	
<i>Institutions for males.</i>					
Arts Colleges	...	...	...	...	...
Training Colleges	...	...	...	...	...
High Schools	4	124	5	35	
Middle Schools	4	277	7	87	
Primary Schools	7	629	144	147	
Training Schools	...	...	...	...
Technical and Industrial Schools	...	...	...	...
Commercial Schools	...	...	...	...
Other Schools	...	...	...	...
Totals	15	1,030	156	269	
<i>Institutions for females.</i>					
Arts Colleges	...	...	...	...	...
Training Colleges	...	...	...	...	...
High Schools	3	40	...	7	
Middle Schools	6	191	...	45	
Primary Schools	10	1,127	326	360	
Training Schools	...	...	...	...
Technical and Industrial Schools	...	...	...	...
Commercial Schools	...	...	...	...
Other Schools	...	...	...	...
Totals	19	1,358	326	412	
GRAND TOTALS FOR INSTITUTIONS	34	2,388	482	681	

Expenditure on Buildings includes *nil* spent by the Public Works Department.
 "Miscellaneous" includes the following main items:—

	Rs.
(a) Orphan grants (Boarding charges)	1,34,331
(b) Scholarships	11,275
(c) Miscellaneous	14,183
Total	1,59,789

* Include both District Board
 Other sources include

TABLE VII.

Central Provinces and Berar for 1926-27.

Percentage to European population of those at school.						
		Males 16'57	Females 44'89	Total 25'84		
Teachers.		Expenditure from				Total expenditure.
Trained.	Untrained.	Government funds.	Local funds*.	Fees.	Other sources.	
5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.
...
2	7	10,874	...	11,326	8,627	30,827
5	13	16,199	...	18,213	11,310	45,722
23	6	14,977	...	17,084	23,135	55,196
...
...
...
...
30	26	42,050	...	46,623	43,072	1,31,745
...
...
2	1	3,395	...	3,333	4,080	11,708
14	3	8,371	...	12,737	17,833	38,941
20	31	21,029	420	26,837	29,246	77,532
...
...
...
...
36	35	32,795	420	42,907	52,059	1,28,181
66	61	74,845	420	89,530	95,131	2,59,926
Inspection	...	...	...	...	...	...
Buildings, etc.	...	19,954	...	...	37,522	57,476
Miscellaneous	...	49,720	...	49,773	69,296	1,59,789
Totals	..	60,674	...	49,773	1,06,818	2,17,265
GRAND TOTALS	..	1,35,519	420	1,39,303	2,01,329	4,77,191

and Municipal Funds.
income from endowments, subscriptions, contributions, etc.

GENERAL
Examination Results in the Central

Examinations.	Males.					
	Number of Examinees.			Number passed.		
	Public*	Private.	Total.	Public.*	Private.	Total.
1	2	3	4	5	6	7
DEGREE EXAMINATION.						
<i>Arts and Science.</i>						
D. Litt. ....	...	...	...	...	...	...
Ph. D. ....	...	...	...	...	...	...
D. Sc. ....	...	...	...	...	...	...
M. A.	12	6	18	11	4	15
M. Sc.	9	1	10	9	...	9
B. A. (Honours) ....	...	...	...	...	...	...
B. Sc. (Honours) ....	...	...	...	...	...	...
B. A. (Pass)	210	3 ¹	243	110	4	114
B. Sc. (Pass)	52	1	53	26	...	26
<i>Law.</i>						
Master of Law ....	...	...	...	...	...	...
Bachelor of Law	112	...	112	55	...	55
<i>Medicine.</i>						
M. D. ....	...	...	...	...	...	...
M. B. B. S. ....	...	...	...	...	...	...
L. M. & S. (Bombay) ....	...	...	...	...	...	...
M. C. P. & S. (Bombay) ....	...	...	...	...	...	...
M. S. F. M. (Calcutta) ....	...	...	...	...	...	...
M. S. ....	...	...	...	...	...	...
M. Obstetrics ....	...	...	...	...	...	...
B. Hyg. ....	...	...	...	...	...	...
D. P. H. ....	...	...	...	...	...	...
B. Sc. (Sanitary) ....	...	...	...	...	...	...
D. T. M. (Calcutta) ....	...	...	...	...	...	...
<i>Engineering.</i>						
Bachelor of C. E. ....	...	...	...	...	...	...
Bachelor of M. E. ....	...	...	...	...	...	...
<i>Education.</i>						
B. E., B. T., & L. T.	22	...	22	21	...	21
<i>Commerce.</i>						
Bachelor of Commerce ....	...	...	...	...	...	...
<i>Agriculture.</i>						
Master of Agriculture ....	...	...	...	...	...	...
Bachelor of Agriculture ....	...	...	...	...	...	...

* I. e., appearing from a European Scholars are included

GENERAL

Examination Results in the Central Provinces

Examinations.	Males.					
	Number of examinees.			Number passed.		
	Public.*	Private.	Total.	Public.*	Private.	Total.
	1	2	3	4	5	6	7
INTERMEDIATE EXAMINATIONS.						
Intermediate in Arts ..	287	36	323	165	9	174
Intermediate in Science ...	185	2	190	101	2	103
Licentiate of Civil Engineering ...	...	...	...	...	...	...
Licence, Diploma or certificate in teaching... ..	45	2	47	41	2	43
Intermediate or Diploma in Commerce ...	...	...	...	...	...	...
Licentiate of Agriculture	7	...	7	5	...	5
Veterinary Examination ..	...	...	...	...	...	...
SCHOOL EXAMINATIONS.						
<i>(a) On completion of High School course.</i>						
Matriculation ..	1,315	195	1,510	496	44	540
School Final, etc. ...	...	...	...	...	...	...
European High School ...	28	...	28	17	...	17
Cambridge, Senior ...	43	7	50	26	3	29
<i>(b) On completion of Middle School course.</i>						
Cambridge Junior ...	17	...	17	7	...	7
European Middle ...	42	...	42	19	...	19
Anglo-Vernacular Middle ...	3,674	...	3,674	2,175	...	2,175
Vernacular Middle ...	...	...	...	...	...	...
<i>(c) On completion of Primary course.</i>						
Upper Primary ...	37,550	126	37,676	21,252	65	21,317
Lower Primary ...	...	...	...	...	...	...
<i>(d) On completion of Vocational course.</i>						
For teacher's certificates :—						
Vernacular, Higher ...	153	18	171	149	14	163
Vernacular, Lower ...	534	96	630	441	49	490
At Art Schools ‡	1,097	23	1,120	525	7	532
At Law Schools ...	...	...	...	...	...	...
At Medical Schools ...	77	...	77	46	...	46
At Engineering Schools †	62	7	69	51	3	54
At Technical and Industrial Schools ...	...	...	...	...	...	...
At Commercial Schools ...	...	...	...	...	...	...
At Agricultural Schools ...	32	...	32	18	...	18
At other Schools ...	...	...	...	...	...	...

* I.e., appearing from a

† Include Survey

(1) Intermediate Examinations. - The Intermediate Examination means

(2) European scholars are

‡ Bombay School of Art

TABLE VIII.
and Berar for 1926-27.—(Contd.)

Females.						Remarks.
Number of examinees.			Number passed.			
Public.*	Private.	Total.	Public.*	Private.	Total.	
8	9	10	11	12	13	
						14
4	6	10	3	5	8	
...	9	2	...	1	1	
...	
...	
...	
...	
42	1	43	15	1	16	
...	
27	...	27	14	...	14	
9	1	10	2	...	2	
8	...	8	6	...	6	
34	...	34	23	...	23	
50	...	50	16	...	16	
...	
1,789	28	1,817	1,036	13	1,049	
...	
40	...	40	32	...	32	
43	2	45	32	1	33	
16	...	16	10	...	10	
...	
...	
...	
...	
...	
...	
...	

recognized institution.
 schools.
 an examination qualifying for admission to course of studies for a degree,
 included in the above figures.
 Examination, Bombay.

GENERAL TABLE IX.
Scholars by classes and ages.

Class.	Primary.				Middle.				High.			Total.	Interme- diate.		Degree.		Post-Graduate.			Total.	Grand total.
	I.	II.	III.	IV.	V.	VI.	VII.	VIII.	IX.	X.	XI.		1st yr.	2nd yr.	3rd yr.	4th yr.	5th yr.	6th yr.	7th yr.		
Ages—																					
Below 5 ...	3,459	8	...	...	...	...	...	...	...	...	...	3,467	...	...	...	...	...	...	...	...	3,467
5 to 6 ...	16,693	795	19	...	...	...	...	...	...	...	...	17,507	...	...	...	...	...	...	...	...	17,507
6 to 7 ...	29,326	3,862	747	6	...	...	...	...	...	...	...	33,941	...	...	...	...	...	...	...	...	33,941
7 to 8 ...	33,334	8,684	2,639	373	1	...	...	...	...	...	...	45,031	...	...	...	...	...	...	...	...	45,031
8 to 9 ...	29,203	13,324	6,939	1,733	39	2	...	...	...	...	...	51,240	...	...	...	...	...	...	...	...	51,240
9 to 10 ...	21,292	14,845	10,835	4,508	558	57	3	1	...	...	...	52,099	...	...	...	...	...	...	...	...	52,099
10 to 11 ...	12,907	12,681	12,241	8,349	1,521	354	52	...	...	...	...	48,105	...	...	...	...	...	...	...	...	48,105
11 to 12 ...	6,612	8,388	11,186	10,205	2,651	1,007	252	6	1	...	...	40,308	...	...	...	...	...	...	...	...	40,308
12 to 13 ...	2,931	5,058	7,911	9,453	3,414	1,852	728	79	6	1	...	31,433	...	...	...	...	...	...	...	...	31,433
13 to 14 ...	1,435	2,357	4,545	7,310	3,165	2,296	1,175	339	54	7	3	22,686	...	...	...	...	...	...	...	...	22,686
14 to 15 ...	444	1,270	2,289	4,465	2,346	2,156	1,509	592	188	68	10	15,337	...	1	...	...	...	...	...	1	15,338
15 to 16 ...	192	380	1,095	2,444	1,475	1,652	1,502	787	336	164	59	10,086	4	1	...	...	...	...	...	5	10,091
16 to 17 ...	63	161	318	1,262	754	1,143	1,260	828	375	294	164	6,622	20	5	...	...	...	...	...	25	6,647
17 to 18 ...	26	55	87	461	332	634	841	616	430	395	231	4,108	64	11	...	1	...	...	...	76	4,184
18 to 19 ...	16	25	27	206	138	248	468	394	281	363	301	2,467	92	66	13	...	...	...	...	171	2,638
19 to 20 ...	4	5	12	52	53	107	224	200	165	252	290	1,364	85	95	38	19	...	...	...	237	1,601
over 20 ...	20	8	7	27	26	58	124	130	125	189	333	1,047	107	306	150	265	44	23	...	895	1,942
Total ...	157,957	71,906	60,897	50,854	16,473	11,566	8,138	3,972	1,961	1,733	1,391	386,848	372	485	201	285	44	23	...	1,410	388,258
Withdrawals ...	65,118	21,336	17,213	24,557	9,529	4,681	3,298	3,050	844	486	903	1,51,015	119	109	137	102	39	23	...	529	1,51,544
Admissions ...	90,407	21,389	18,246	18,422	14,137	4,491	3,772	2,261	1,876	712	658	1,76,371	242	241	189	187	45	24	...	928	1,77,299

(1) European scholars are included in the above figures.

APPENDIX A.

Return showing the general and statistical summary for the preparation of maps.

	Population.			1926-27.				
	Males.	Females.	Total.	Total number of children under instruction.	Total number of children in colleges and special schools.	Total number of boys in secondary schools.	Total number of boys in primary schools.	Total number of girls under instruction.
1	2	3	4	5	6	7	8	9
THE NER-BUDDA VALLEY.								
British territory.								
{ Saugor ...	272,298	256,082	528,380	12,753	133	2,472	7,969	2,179
{ Damoh ...	146,914	140,212	287,126	8,699	...	1,424	6,137	1,138
{ Jubbulpore ...	376,959	368,726	745,685	18,715	1,070	4,118	10,905	2,622
{ Narsinghpur ...	158,345	156,817	315,162	9,876	...	2,523	5,930	1,423
{ Hoshanga b a d	226,632	219,101	445,733	13,746	...	3,588	8,562	1,596
Total ...	1,181,148	1,140,938	2,322,086	63,789	1,203	14,125	39,503	8,958
Percentage ...	...	...	...	2'75	.05	1'18	3'34	'78
THE SAT-PURA RANGE.								
{ Nimar ...	205,444	191,110	396,554	11,043	96	2,519	7,438	990
{ Betul ...	179,591	184,146	363,737	5,681	...	1,207	3,767	707
{ Chhindwara ...	242,748	249,087	491,835	8,596	...	1,692	6,157	747
{ Seoni ...	170,631	178,240	348,871	7,356	59	1,299	5,396	602
{ Balaghat ...	251,803	259,831	511,634	10,806	...	1,698	8,557	551
{ Mandla ...	192,083	194,393	386,446	7,189	42	1,354	5,072	723
Total ...	1,242,300	1,256,777	2,499,077	50,671	195	9,769	36,387	4,320
Percentage ...	...	...	...	2'02	'01	'78	2'93	'34
THE MA-BATHA COUNTRY.								
{ Wardha ...	235,074	228,622	463,696	14,630	116	3,295	9,878	1,341
{ Nagpur ...	402,869	389,652	792,521	29,219	1,832	7,806	16,346	3,235
{ Bhandara ...	354,599	303,238	717,747	15,688	...	3,341	11,668	679
{ Chanda ...	328,904	331,666	660,630	12,710	...	2,306	9,569	835
Total ...	1,321,416	1,313,178	2,634,594	72,247	1,948	16,748	47,461	6,090
Percentage ...	...	...	...	2'74	'09	1'27	3'59	'46
CHHAT-TIS-GARH.								
{ Raipur ...	684,398	722,278	1,406,676	31,114	104	3,727	23,104	4,179
{ Bilaspur ...	601,761	630,004	1,231,765	23,052	115	3,425	16,953	2,559
{ Drug ...	354,502	388,744	743,246	13,311	...	1,095	10,648	1,568
Total ...	1,640,661	1,741,026	3,381,687	67,477	219	8,247	50,705	8,306
Percentage ...	...	...	...	1'99	'01	'50	3'09	'47
BERAR.								
{ Akola ...	407,742	390,802	798,544	41,916	426	11,492	25,047	4,951
{ Amraoti ...	424,079	404,305	828,384	41,664	611	12,610	24,013	4,430
{ Yedana ...	353,508	345,921	699,429	33,278	52	10,331	19,951	2,944
{ Buldana ...	380,545	368,414	748,959	20,581	121	4,846	13,879	1,735
Total ...	1,565,874	1,509,442	3,075,316	137,439	1,210	39,279	82,890	14,060
Percentage ...	...	...	...	4'47	'03	2'51	5'29	'93
Grand Total ...	6,851,399	6,961,361	13,812,760	391,623	4,775	28,168	256,946	41,734
Percentage ...	...	...	...	2'81	'03	1'27	3'69	'59

APPENDIX B.

Statement showing the expenditure on buildings, furniture and apparatus in each kind of institution.

Year.	Amounts expended on buildings, furniture and apparatus.						
	University and Colleges.	High Schools.	Middle English Schools.	Middle Vernacular Schools.	Primary Schools.	Special Schools.	Total amount expended (as given in column 27 of General Tables Nos. III-A and III-B).
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1922-23.							
Provincial Revenues ...	3,32,809	63,569	19,291	10,881	30,685	1,29,961	5,87,196
Local Funds ...	...	...	...	31,266	1,11,272	..	1,42,538
Municipal Funds ...	...	3,062	7,024	1,088	43,661	...	54,835
Subscriptions and other private sources ...	...	76,350	15,512	2,426	17,825	...	1,12,113
Total ..	3,32,809	1,42,981	41,827	45,661	2,03,443	1,29,961	8,96,682
1923-24.							
Provincial Revenues ...	94,920	72,330	29,464	2,352	60,434	32,626	2,92,126
Local Funds ...	...	..	...	1,00,689	1,17,589	...	2,18,278
Municipal Funds ...	...	2,162	14,169	2,751	76,283	...	95,465
Subscriptions and other private sources ...	..	16,521	7,967	9,242	52,236	...	86,016
Total ...	94,920	91,013	51,600	1,15,034	3,06,692	32,626	6,91,885

		1924-25.							
Provincial Revenues	...	...	7,330	19,129	4,789	20,677	3,333	55,158
Local Funds	...	...	...	...	1,35,475	2,18,552	...	3,54,027
Municipal Funds	...	...	2,877	25,402	4,645	68,592	...	1,01,516
Subscriptions and other private sources	...	4,008	27,803	14,139	2,198	50,271	150	98,569	
	Total	...	4,008	38,010	58,670	1,47,047	3,58,092	3,483	6,09,310
		1925-26.							
Provincial Revenues	...	2,85,953	1,72,378	1,29,795	12,717	2,26,203	11,553	8,38,599	
Local Funds	...	...	...	...	1,19,067	2,54,705	...	373,772
Municipal Funds	...	...	2,412	41,312	12,540	85,674	...	1,41,938
Subscriptions and other private sources	...	57,841	39,125	46,428	42,088	1,20,934	170	3,06,586	
	Total	...	3,43,794	2,13,915	2,17,535	1,86,412	6,87,516	11,723	16,60,895
		1926-27.							
Provincial Revenues	...	4,59,112	1,69,239	2,71,558	2,43,457	6,29,810	59,910	18,33,086	
Local Funds	...	...	...	...	67,883	2,07,492	...	2,75,375
Municipal Funds	...	...	2,131	54,872	8,019	65,206	...	1,30,228
Subscriptions and other private sources	...	4,119	39,465	1,00,626	4,630	68,258	2,051	2,19,149	
	Total	...	4,63,231	2,10,835	4,27,056	3,23,989	9,70,766	61,961	2,457,838

APPENDIX C.

Statement showing the municipal institutions and expenditure on them.

Kind of institution.	Number of institutions.			Recurring expenditure from						Capital expenditure from					
	Maintained by Municipalities.	Aided by Municipalities.	Total.	Provincial Revenue.	Municipal Funds.	Other public funds.	Fees.	Other sources.	Total.	Provincial Revenues.	Municipal Funds.	Other public funds.	Fees.	Other sources.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1921-22.				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Colleges ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
High schools ..	3	2	5	8,067	11,594	...	3,953	...	23,614	...	3,015	...	191	61	3,267
Middle English schools.	41	6	47	65,472	1,11,065	...	34,530	1,410	2,13,377	2,062	13,425	...	...	...	15,487
Middle Vernacular schools.	18	4	22	20,673	35,466	500	979	...	50,618	...	3,108	...	...	...	3,108
Primary schools ...	245	59	304	1,42,591	2,83,352	600	6,420	1,477	4,34,440	...	68,773	...	...	..	68,773
Special schools ...	...	2	2	..	1,350	...	...	...	1,350	...	...	...	...	...	...
Total ...	307	73	380	2,36,803	4,46,727	1,100	45,882	2,887	7,33,399	2,062	88,321	...	191	61	90,635
1926-27.															
Colleges ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
High schools ...	4	...	4	11,791	15,699	...	10,896	14	38,340	11,411	2,026	...	1,886	808	16,131
Middle English schools.	38	2	40	97,064	83,260	...	1,05,230	2,961	2,88,515	34,341	42,654	...	11,761	3,582	92,348
Middle Vernacular schools.	20	2	22	15,689	44,896	...	6,800	259	67,644	6,242	5,671	...	...	594	12,507
Primary schools ..	306	37	343	1,93,004	4,21,653	...	9,011	9,095	6,32,773	1,23,423	79,867	...	...	8,920	2,12,210
Special schools ...	9	2	11	...	1,370	...	...	822	2,192	...	...	...	...	...	...
Total ...	377	43	420	3,17,548	5,66,888	..	1,31,877	1,3151	10,29,464	1,75,417	1,30,228	...	13,647	13,904	3,33,196

APPENDIX D.

Classification and pay of officers.

Service	Number of officers.			Average pay in rupees to one place of decimals.
	Europeans or domi- ciled com- munity.	Indian,	Total.	
1	2	3	4	5
Indian Educational Service ...	15	7	22	1,070'0
Provincial Educational Ser- vice.	3	78	81	400'3
Subordinate Educational Ser- vice.	...	827	827	107'0
Unclassified posts ...	...	852	852	24'4

APPENDIX E.

Statement showing the average pay of teachers not in Government employ.

Kind of employment.	Number of teachers in public institutions which are not managed by Government.	Average pay in rupees to one place of decimal.				Remarks.
		Colleges.	Secondary schools.	Primary schools.	Other schools.	
1	2	3	4	5	6	7
1921-22.						
Board ...	9,112	...	22'2	18'3	...	The figures are given as they have been called for, but in regard to secondary schools they are without significance since the term includes Anglo-Vernacular, Vernacular Middle and High Schools, and the averages (if class of management or the two periods are compared) are affected by the grade of institution which predominates, e. g., Board averages are low, because secondary schools under Board management are only Vernacular Middle.
Municipal ...	1,604	...	47'4	23'5	...	
Private (Aided and Unaided) including Colleges.	1,890	328'3	50'3	14'7	30	
Total ...	12,606	328'3	32'3	18'5	30	
1926-27.						
Board ...	9,872	...	25'4	21'2	...	
Municipal ...	2,030	...	47'9	27'1	...	
Private (Aided and Unaided) excluding Colleges.	2,079	275'0	53'6	18'6	30'4	
Total ...	13,981	275'0	34'4	21'8	30'4	

APPENDIX F.

Statement showing particulars of Maktabas, Mullah Schools, Tols, Pathshalas and Kyaung Schools.

Particulars.	Classed in general Table No. 1 as primary schools.	Classed in general Table No. 1 as other schools.	Classed in general Table No. 1 as unrecognized institutions.	Total.	Remarks.
1	2	3	4	5	6
MAKTABS.					
1. Institutions	{ for males ...	...	4	4	
	{ for females ...	...	5	5	
2. Pupils	{ for males ...	...	244	244	
	{ for females ...	...	170	170	
3. Expenditure from Provincial Funds	...	...	...	...
4. " District or Local Funds	...	...	...	...
5. " Municipal Funds	...	...	175	175	
6. Fees	...	...	...	...
7. Other sources	...	...	1,666	1,666	
8. Total expenditure	...	...	1,841	1,841	
MULLAH SCHOOLS.					
1. Institutions	{ for males ...	...	10	10	
	{ for females ...	...	4	4	
2. Pupils	{ for males ...	...	386	386	
	{ for females ...	...	299	299	
3. Expenditure from Provincial Funds	...	...	...	...
4. " District or Local Funds	...	...	...	...
5. " Municipal Funds	...	...	...	...
6. Fees	...	...	...	...
7. Other sources	...	...	5,884	5,884	
8. Total expenditure	...	...	5,884	5,884	
PATHSHALAS.					
1. Institutions	{ for males ...	...	1	44	45
	{ for females ...	...	...	3	3
2. Pupils	{ for males ...	...	40	1,080	1,120
	{ for females ...	...	...	86	86
3. Expenditure from Provincial Funds	...	...	...	...
4. " District or Local Funds	...	...	...	3,252	3,252
5. " Municipal Funds	...	...	...	300	300
6. Fees	...	...	...	...
7. Other sources	...	...	464	14,120	14,584
8. Total expenditure	...	...	464	17,672	18,136

N. B.—There are no Tols or Kyaung Schools.

Govt. Press, Nagpur:—No. 1032 D. P. I.—3-4-28.—400.



Report on the working
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XM. 271

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NAGPUR:
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1928

[Price—Rs. 2-15-0.]



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* *

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No. $\frac{208}{891-XIV}$

GOVERNMENT OF THE CENTRAL PROVINCES

AGRICULTURE DEPARTMENT

Nagpur, the 23rd February 1928.

READ—

Report on the working of the Co-operative Societies in Central Provinces and Berar for the year 1926-27.

RESOLUTION.

Despite an agricultural year below the normal except in the case of the rice crop and a further slump in the price of cotton which seriously affected recoveries, particularly in Berar, there has been, it is satisfactory to be able to record, a steady decline in the volume of arrears. The percentage of overdues to the total loan decreased in the Central Provinces from 60.5 to 53.9 and increased slightly in Berar from 16.2 to 17.4, but if amounts overdue from societies under award and liquidation were excluded, the arrears in the Central Provinces and Berar would be 28.1 and 10 per cent respectively against 42.5 and 13.2 in the previous year. Further reduction in arrears is still necessary before the situation can be said to be free from anxiety, and in Berar where the agricultural depression of the last two years, due to outturns below the normal and steadily falling cotton prices, is now beginning to abate, the societies will have to make strenuous efforts to collect outstanding debts and so prevent overdues from rising. In the abstract, banks and societies realize, it is believed, the importance of punctuality in payment and the moral and financial dangers which attend any laxity in this matter; but this is not enough, and the Local Government (Ministry of Agriculture) has again to emphasize the necessity for more prompt steps to be taken to enforce

strictness in recoveries and to combat that lack of responsibility and disinclination to repay, which is still too common a feature of many societies.

2. The process of reorganization was vigorously continued and 584 societies in the Central Provinces and 70 in Berar were reconstructed during the year. In view of the tendency of some banks to regard this measure merely as a process for the refixation of instalments, it is desirable to emphasize that reorganization should mean much more than this and that, to be successful, it must also involve a reassessment of credit-limits according to paying capacity, action against bad members, the settlement of bad and doubtful debts, the enrolment of new members and, above all, the instruction of members, and particularly of the Panchayet, in the principles and practice of co-operation. During the year 325 societies were cancelled making a total of 1,443 societies in the last five years and 608 societies were under liquidation at the close of the year. There was a spontaneous demand for new societies in several parts of the province, but a cautious policy was rightly adopted, and only 191 societies were actually registered after careful preliminary inquiries had first been made. As the policy of winding up of unco-operative societies has now been in operation for over four years it is impossible to regard these figures with other than concern.

3. The scheme for the utilization of the reserve funds of primary societies to cheapen rates of interest payable by members was extended, and 616 societies now enjoy its benefit against 460 in the previous year. Progress has also been made in the development of the share-system which has been introduced with the object of stimulating a greater interest on the part of the members in the management and sound working of the society. The number of societies with share-capital of their own now stands at 323 as compared with 116 of the preceding year. Good and sympathetic supervision is essential to the growth of societies on healthy lines, and the problem is being approached by dividing the societies under each bank into groups and assigning to each group a trained official who should visit each society at least twice in the year, and be responsible for its supervision, education and if necessary reorganization. The aim of this measure is not to make societies in any way less responsible for the management of their own affairs but to train them to be self-reliant and to awaken and foster in them a spirit of self and mutual help, and a consciousness of their duties and responsibilities. The

Local Government desires the Registrar to see that all supervisors bear this constantly in mind. Government in this connection attaches importance to the writing up of the accounts of a society by its literate members and commends the remarks of the Registrar in paragraph 10 of his report to the notice of all workers in the movement.

4. Considerable attention was paid to the training both of the paid staff and of the members of societies. Refresher courses for Government Auditors and for the superior staff of banks and societies were held in all divisions, and six classes for society moharrirs and literate members of societies were also organized at various places. In the system of rallies a particularly promising method of propaganda has been evolved and further developed during the year in which 299 rallies were held as against 126 in the last year. Officers of the Revenue, Agriculture and Veterinary Departments have co-operated in the work of these rallies, and the Local Government trusts that they may prove a valuable means of imparting a knowledge of co-operation, of broadening the outlook of members and of stimulating their desire to improve their economic condition. Closer co-operation between the Departments of Agriculture and Co-operative Societies has been established, which should operate to the mutual advantage of both, and on similar grounds Government desires the Registrar to endeavour to get into closer touch with the Veterinary and the Public Health Departments.

5. The demand for loans in the Central Provinces has revived and loans were advanced during the year to the extent of Rs. 13,63,319 against Rs. 7,19,188 in 1922-23. Several dormant societies have again started work and with some exceptions, societies reorganized in the last three years are now doing well, their overdues being lower than those of other societies. New members are coming forward to join established societies, and members generally appear to take greater interest in their societies than in the past. Even in those banks, *viz.*, Balaghat, Nimar, Sohagpur, Hoshangabad and Damoh, where the position of societies is still not satisfactory some improvement has resulted from the reorganization of societies. The results of the share-societies are also encouraging, and though there is still much ignorance amongst members of the principles of co-operation and of the necessity for the acceptance of the inconveniences of business discipline, Government is glad to observe that the efforts made by the Department to place the movement on a stronger

was clouded on the working of Co-operative Societies, Central Provinces and Berar, for the year 1926-27.

I.—ADMINISTRATION.

1. This report deals with the period from the 1st July 1926 to the 30th June 1927. The post of Registrar, Co-operative Societies, continued to be combined with the posts of Director of Industries and Registrar, Joint Stock Companies. The Director of Industries was also appointed Registrar, Trade Unions, under the Indian Trade Unions Act. Mr. G. S. Bhalja, I.C.S., held charge of the appointment until the 16th November 1926 when I returned from leave and relieved him. Mr. Syed Misbahul Osman was Senior Deputy Registrar throughout the year. The Senior Deputy Registrar is not usually placed in charge of a circle, but it has been necessary to assign Balaghat, Chhindwara and Nimar banks to his special care, as the movement is in an unsatisfactory condition in these three districts. This arrangement has resulted in closer supervision of these banks, but it has increased his work and interfered to some extent with his legitimate duties of inspections of Central Banks and attention to the more important questions affecting the movement. An increase in the number of circles from four to five seems inevitable. Mr. Y. N. Sukthankar was Junior Deputy Registrar until the 18th January 1927, and as no officer of the Indian Civil Service was available to take his place, the post of Deputy Registrar of the Central Provinces Civil Service which was vacant since 1922 was revived, and Mr. S. B. Dave was appointed to it. Mr. Madho Martand, Circle Officer, was on leave from the beginning of the year until the 18th January 1927 and again from the 19th May until the close of the year. There was no change in the strength of the subordinate field staff, but owing to the increase of work in my office, the Local Government sanctioned additional staff of two clerks and one fan B from the 1st April 1927.

2. During the year, the Registrar was on default for 96 days, the Senior Deputy Registrar for 139 days, the Junior Deputy Registrar for 132 days, while the Officers of Circles I, III and IV toured for 195 days.

152 days, respectively. The touring of Circle Auditors was adequate. The experiment of shifting the headquarters of the Junior Deputy Registrar to Amraoti has resulted in closer touch between him and the banks and societies, and although the records of the circle are kept at Nagpur, there has not been any serious delay in the disposal of work. In view of the success of this measure, it has been decided to fix the headquarters of Circle Officers of I and IV at Jubbulpore and Hoshangabad, respectively. The headquarters of Circle Officer, III Circle, who is in charge of banks in the Nagpur and Chhattisgarh Divisions, will continue to remain at Nagpur.

3. The cost of the whole movement increased from Rs. 5,12,873 to Rs. 5,64,758 and the cost to Government from Rs. 1,74,021 to Rs. 1,97,759. The turnover of all co-operative institutions fell from Rs. 7,84,04,802 to Rs. 7,05,66,007, while the percentage of the cost of administration to the turnover rose from .65 to .80. The increase in the cost to Government is due to the grants to the Berar and Jubbulpore and Nerbudda Divisions Institutes, the post of the Junior Deputy Registrar remaining vacant for about six weeks against eight months in the previous year, the entertainment of additional ministerial staff and more expenditure on travelling allowance owing to more touring in villages than in 1925-26. The rise in the cost to co-operative institutions is accounted for by the increase in the staff from 339 to 360. More staff will have to be employed during the process of reorganization, and a further increase in expenditure by banks and societies on management is almost unavoidable.

II.—SUMMARY OF GENERAL PROGRESS.

4. The regular monsoon commenced in the beginning of July. Sowings of kharif crops were late, but germination was generally good. In August, there was heavy and continuous rain which, while favouring the thinning and transplantation of rice, retarded weeding operations in cotton fields and stunted the growth of cotton plants. In early September, light to moderate rain alternated with wet and opportune breaks, but in the third week of the month the heavy downpour of rain in the Mandla and Jubbulpore districts resulted in unprecedented floods in the Nerbudda river, causing considerable damage to crops and riverain villages in Mandla, Jubbulpore, Narsinghpur and Hoshangabad districts. In October, the weather

was cloudy and showery in most of the districts in the Central Provinces, but in Berar there was an almost entire cessation of rain from the end of September. This affected the outturn of cotton and juar adversely and left little moisture in the rabi seed-bed. Sowings of rabi were generally made under favourable conditions, except in Berar. November and December were practically rainless. A few scanty showers were received in the middle of January, and there was light rain in the first two weeks of February. There was thus almost complete absence of winter rain which, combined with frost and occasionally cloudy weather in January and February, damaged rabi crops. The outturn of rice was estimated at 15 annas, of cotton in the principal cotton-growing tracts from 7 to 11 annas, of juar at 9 annas and of wheat, gram and linseed at 11 annas. On an average, the whole-sale price of rice, juar, wheat and gram rose by 6, 8, 10 and 17 per cent, respectively, while that of cotton, til and linseed declined by 19, 2 and 1 per cent.

5. The year was thus favourable to rice, but not quite so to other kharif crops, particularly cotton. The season was only moderately good for rabi crops. Recoveries of principal amounted to Rs. 10,71,931 and Rs. 5,92,504 in the Central Provinces and Berar, respectively, against Rs. 11,62,265 and Rs. 7,70,697 in the previous year, but taking both principal and interest into account, they totalled Rs. 14,68,558 and Rs. 11,30,591 as compared with Rs. 14,74,578 and Rs. 11,18,097 in 1925-26. In the Central Provinces, collections increased in Bhandara, Brahm-puri, Raipur, Drug, Jubbulpore, Sihora and Narsingh-nur, while they fell in other banks. In Berar, they rose in Amraoti, Morsi, Mehkar, Khamgaon and Malkapur, while they declined in Akola, Ellichpur, Daryapur, Yeot-mal and Buldana. The figures are more unsatisfactory than those of 1925-26, but this is mainly due to the unfavourable agricultural conditions of the year and in Berar particularly to the poor harvests during the last three years and the continuous fall in the price of cotton which has hit the Berar agriculturists hard. But wilful default is no means absent, and there is little doubt that members of some societies did not make genuine efforts to repay. While all banks and societies realize in the abstract the importance of punctuality of payment and the moral and financial dangers of laxity in this vital matter, some of them do not fully appreciate the necessity of taking prompt

steps to enforce strictness in recoveries. Cash advances increased from Rs. 11,84,649 to Rs. 13,63,319 in the Central Provinces, but they decreased in Berar from Rs. 18,41,582 to Rs. 16,61,181. The rise in the Central Provinces is most marked in Brahmपुरi, Raipur, Jubbulpore, Murwara, Betul, Sohagpur, Narsinghpur and Chhindwara and is explained by the formation of new societies and the gratifying revival of demand in old societies as a result of reorganization. In Berar, cash loans increased in Morsi and Amraoti banks, while they declined in other banks, the fall being due to financing societies mainly for agricultural needs in view of the heavy outstandings against members.

6. The total loans increased from Rs. 57,09,314 to Rs. 59,78,362 in the Central Provinces and from Rs. 75,18,953 to Rs. 88,21,257 in Berar. The percentage of overdues to the total loans decreased in the Central Provinces from 60.5 to 53.9 and increased in Berar from 16.2 to 17.4. Renewals rose in the Central Provinces from Rs. 2,57,772 to Rs. 3,76,830, while they fell in Berar from Rs. 17,42,240 to Rs. 12,29,059. Taking renewals and overdues together, the arrears decreased from Rs. 66,69,167 to Rs. 63,68,854, while their percentage to the total outstandings was 60.3 and 31.4 in the Central Provinces and Berar, respectively, against 65.0 and 39.3 in the preceding year. Excluding sums due from societies under award and liquidation, the overdues amount to 28.1 per cent in the Central Provinces and 10.0 in Berar as compared with 42.5 and 13.2 per cent in the previous year. The position in respect of overdues is steadily improving, though the pace of improvement is not as rapid as it should be. Much further reduction in arrears is necessary before the situation can be said to be free from anxiety. In Berar, the societies will have to make the most vigorous efforts to collect debts from their members in order to prevent the overdues from rising. The attention of all banks is being repeatedly drawn to the paramount necessity of a systematic pursuit of the policy of intensive education, close supervision and thorough reorganization of societies which alone can lead to further improvement, and subsequent paragraphs of this report will show that this advice is gradually bearing fruit.

7. The number of societies of all kinds including primary credit societies declined further. 251 proposals

for registration were received, of which 191 were accepted, 29 rejected, 4 returned for further inquiry and 44 were pending at the close of the year. Of the societies registered, 173 were primary agricultural credit societies, 6 non-agricultural credit societies, 3 clerks' societies, 3 agricultural associations, 2 stores, 1 housing society, 1 mass education society and 2 adat shops. The demand for societies has increased during the year, but careful inquiries prior to registration were insisted upon, and care was taken to see that members understood the elementary principles of co-operation. The policy of caution adopted by the department is sometimes criticized on the ground that it leads to delay, and I have been occasionally asked to dispense with some stages of inquiries in order to expedite registration. But in view of the obvious dangers of hasty registration, I have been unable to comply with these requests. Experience has also shown that it is fatal to multiply societies without at the same time providing for their supervision, and banks have been advised that expansion will not be permitted unless adequate arrangements are made *pari passu* for watching and advising new societies. In fact, the pressing need of the movement is the reorganization of existing societies rather than the formation of new societies. The number of societies the registration of which was cancelled increased from 232 to 325. Of these, 278 were primary agricultural credit societies, 35 circle unions, 6 non-agricultural credit societies, 5 agricultural unions and 1 Central Bank. The number of primary credit societies at the end of the year was 4,007 against 4,109 at the close of last year, and the number of societies of all kinds had fallen from 4,258 to 4,124, the number of members from 141,278 to 140,644, while the working capital increased from Rs. 4,32,69,219 to Rs. 4,65,12,178. As reorganization proceeds, the number of primary credit societies is likely to decrease still further. As stated in previous reports, this should not cause any alarm, for the elimination of bad and unco-operative societies is a necessary preliminary to successful reorganization.

8. Considerable attention has been devoted during the year to the question of the supervision of societies and their instruction in the principles and practice of co-operation. The supervision of societies by the paid staff of banks has hitherto been of a spasmodic character; visits were paid by them to societies, but the number of visits

was not prescribed, nor were the duties of the staff defined with precision. In such circumstances, they hardly felt themselves responsible for the proper working of societies. Good supervision is absolutely indispensable to the success of societies and particularly to prevent reorganized societies from relapsing into their old ways and to develop new societies on right lines. It was therefore suggested that the societies affiliated to each bank should be divided into convenient groups, that each group should be placed in charge of an Assistant Manager, an Inspector or Assistant Inspector, a Federation Auditor or a Local Instructor, that the official in charge of each group should visit the societies allotted to him at least twice in the year, if not thrice, reorganize them where necessary and help them in holding general meetings, in fixing credit limits, in recoveries and generally in all matters relating to their working, and that the Manager and the Circle Auditor should supervise the work of these group officers. In suggesting intensive supervision, my aim is not to make societies any the less responsible for the management of their own affairs; on the other hand, it has been emphasized that it is the duty of every supervisor of a society to train it to be self-reliant and to awaken and foster in it a spirit of self-help, mutual help and a consciousness of its duties and responsibilities. My suggestion of dividing societies into groups was carried out by all banks except the Sihora and Damoh banks and the banks in Berar, and the scheme, although introduced late in the year, has had encouraging results to its credit, especially in Raipur, Bilaspur, Narsinghpur, Jubbulpore and Seoni where regular visits of societies have been made, dormant societies have started work, bad societies have been reconstructed and recoveries have been satisfactory. I was not, however, satisfied that all the group officers had the requisite knowledge of co-operation to be able to guide and advise societies, and special care has been taken in the current year's training classes to train all the officials who are to hold charge of groups. If the group-system is worked intelligently and sympathetically, I anticipate that it will lead to a substantial improvement in the tone of societies.

9. The system of rallies was further developed. 299 rallies were held during the year—235 in the Central Provinces and 64 in Berar. They were attended by 14,664 members of 2,053 societies and 11,967 outsiders. Bilaspur

and Raipur top the list with 22 and 21 rallies, respectively, but the number of rallies held in Amraoti, Daryapur, Balaghat, Sihora and Narsinghpur was inadequate. At each rally, 7 to 10 societies are called. The position of each society, particularly in regard to overdues, unrealized interest and bad and doubtful debts, is examined and members asked to take suitable action in each case. The working of different societies assembled together is compared with a view to bring to the notice of those present their good and bad points and to arouse the spirit of emulation. Members, especially the office-bearers, are encouraged to give an account of the work of their societies during the year, to state their difficulties and to make suggestions, and each defect in the working of a society is made a text for a little homely talk on the principles and practice of co-operation and on the proper way of conducting its business. Advantage is also taken of these gatherings to impress upon the audience the desirability of reducing expenditure on ceremonial occasions. It is obvious that owing to the strong hold of established social customs, a long time will elapse before propaganda in this direction has any tangible results, but our aim is gradually to create rural opinion against unnecessary expenditure and eventually to insert a by-law in the by-laws of societies restricting avoidable expense. Officers of the Agricultural and Veterinary Departments have attended some of these rallies and have delivered lectures on pure seed, improved implements, better methods of cultivation and better care of cattle. Revenue officers have also encouraged co-operators by their presence at some of these rallies. We are hopeful that rallies will prove a valuable means of imparting knowledge of co-operation and broadening the outlook of members of societies. Two divisional conferences were held at Khamgaon and Jubulpore, one provincial conference at Morsi, two district conferences at Akola and Saugor and one taluq conference at Karajgaon in Ellichpur taluq. These gatherings provide opportunities for the interchange of ideas and for the discussion of general questions affecting the movement, but they are probably not as effective as rallies in their influence upon the rural mind.

10. Refresher courses were held at Murwara, Betul, Nagpur and Amraoti for the Circle Auditors and the superior staff of banks and societies. They lasted for

about three weeks, and the syllabus consisted of lectures on co-operation and allied subjects and practical work amongst societies. Two classes for the instruction of society moharrirs were held at Akola and Pipariya. A class for the training of bank accountants in the Berar Division was also held at Amraoti. Classes for the training of members of societies in the writing of accounts were opened at Narsinghpur, Daryapur, Darwah, Akola and Chamak (Ellichpur taluq), and 94 members were trained in this work. The accounts of 276 societies—208 in Berar and 68 in the Central Provinces—were written by members. This matter is receiving attention in Berar, since the number of societies in which accounts were maintained by members was only 59 in 1923-24, but some members write the accounts of societies other than their own. This is hardly different from the present system of society moharrirs, as members writing the accounts of more than one society are really group-writers who are cheap and perhaps feeble editions of society moharrirs. What is wanted is that one of the literate members of a society should write its accounts. Progress in this direction is bound to be slower in the Central Provinces than in Berar, owing to greater illiteracy in the former, but it is disappointing to note that it is only in Raipur, Bilaspur, Wardha and Narsinghpur that the accounts of some societies are maintained by members. It is not sufficiently realized, especially in the Central Provinces, that the writing of accounts of a society by its members would make it independent of outside assistance in this matter, would thus develop the spirit of self-reliance and by obviating delays in the writing of loan applications lead to prompt finance. Firmness and perseverance in this respect would be all to the good, and I have advised that all Central Banks should begin by insisting that literate members of societies should at least write their loan applications and proceedings books.

11. Some progress was made in regard to share-societies and the number of such societies now stands at 323 against 116 in the previous year. Of the former, Central Provinces claims 274 and Berar 49. The record of share-societies is generally good, and some increase in the interest taken by members in their working is noticeable. The principles of the system are, however, imperfectly understood even in Bilaspur which has the

largest number of such societies, and I have come across cases in which share-money has been realized by debits to members' accounts. The payment of share-money in cash by members should be insisted upon, and all available opportunities should be utilized to impress upon them that the share-system is an attempt to decentralize to some extent finance and supervision from the Central Bank to the societies and that it can only be successful if it is worked properly.

12. Close co-operation between the Departments of Agriculture and Co-operative Societies has been established during the year. A meeting of the officers of both departments in Berar was held at Khamgaon in January at the time of the Divisional Co-operative Conference and was attended by non-official co-operators and myself. Several resolutions were passed at this meeting, the most important being that (i) co-operative societies which were working well should be utilized for demonstration and propaganda work carried on by the Agricultural Department, and (ii) the Deputy Director of Agriculture, the Extra-Assistant Directors of Agriculture, Western Circle, and the Junior Deputy Registrar, Berar, should meet together once a month to discuss matters relating to agricultural co-operation, and Auditors and Agricultural Assistants should meet every month and whenever possible their tour programme should be so arranged that an Agricultural Assistant or Auditor or an Assistant Inspector of the Berar Institute or a member of the staff of Central Banks should visit some villages together. I am very grateful to Mr. Plymen, the Director of Agriculture, for accepting these resolutions and to Mr. Mutkebar, the Deputy Director of Agriculture, and other officers of that department in Berar for making a beginning in taking action on them. The participation of the officers of the Agricultural Department in rallies throughout the province has already been referred to. The Local Government has agreed to the principle that an Agricultural Assistant should be deputed to help adat shops during the first three years of their working, and an Assistant has already been detailed for the Akola Adat Shop. It is also hoped to send an Agricultural Assistant to the Amraoti Adat Shop in April next. These Assistants, besides helping adat shops, should prove useful in improving the agriculture of members of societies,

and I have no doubt that the Central Banks and societies would welcome their assistance cordially.

13. There has been some discussion in co-operative conferences regarding the development of subsidiary industries for agriculturists, and I have issued a circular to all Central Banks requesting them to make inquiries in the current field season with a view to ascertain what subsidiary industries are suitable for the localities within the areas of their operations, and the steps that should be taken to encourage them. I expect that if these investigations are made carefully, they will result in the collection of materials which will be of help in deciding what practical measures should be taken for the encouragement of such subsidiary industries as are found suitable.

14. In the foregoing paragraphs of this section, I have indicated the general features of the work of the year, and it only remains to add that rapid results are not to be expected. There is much ignorance amongst members of the principles of co-operation, and co-operative spirit is in consequence developed imperfectly, but if the programme of education and supervision is faithfully carried out for the next five years by the Directors of Central Banks, the paid staff of the movement and members of societies—all working in unison towards a common goal—there is no reason to despair of the future.

III.—WORKING OF SOCIETIES.

15. The total number of rural credit societies with unlimited liability declined from 4,071 to 3,966. 173 societies were registered during the year as against 120 in the previous year. There was a spontaneous demand for societies in many parts of the province, but the banks in Berar were advised to expand with great caution in view of the prior claims of existing societies on the resources of financing agencies. The largest number of societies, *viz.*, 27, was registered in Murwara, and Jubbulpore and Narsinghpur follow with 21 and 18 societies each. In the latter bank, 8 societies were formed in areas affected by floods. The Mandla Central Bank comes next with 15 societies, and it broke fresh ground in Dindori tahsil, where owing to the high rates of interest the necessity of co-operative credit is great. A local committee has also been formed at Dindori to look after the societies in that

tracts remote from headquarters unless local arrangements for financing and supervising societies can be made. 278 societies were cancelled; of these, 36 were in Khandwa, 28 in Jubbulpore, 24 in Drug and 23 in Balaghat and the rest in other banks.

16. The working capital of societies, excluding those under liquidation, increased from Rs. 1,48,88,729 to Rs. 1,58,71,045 and the loans due by members from Rs. 1,24,18,532 to Rs. 1,34,31,721. Recoveries decreased from Rs. 11,62,265 to Rs. 10,71,931 in the Central Provinces and from Rs. 7,70,697 to Rs. 5,92,504 in Berar. The causes of this decline have already been indicated in an earlier section of this report. Recoveries must fluctuate according to the nature of the season, but the banks and societies forget that over a series of years, say, five, advances and collections should be nearly equal and that failure to realize this in their financial policy will create grave difficulties. Membership in societies other than those under liquidation increased from 57,533 to 58,039, the average number of members per society being the same as last year. Membership increased in Berar from 10,959 to 11,593 and decreased in the Central Provinces from 46,574 to 46,446.

17. The average loan per member in societies, excluding those under liquidation, increased from Rs. 216 to Rs. 231 for the province as a whole and from Rs. 678 to Rs. 750 in Berar, while it decreased in the Central Provinces from Rs. 107 to Rs. 102. The total loans advanced decreased from Rs. 63,99,235 to Rs. 58,51,288, and cash advances decreased from Rs. 29,76,332 to Rs. 29,08,637. Of the latter, Rs. 13,47,471 were loaned out in the Central Provinces and Rs. 15,60,566 in Berar against Rs. 11,76,722 and Rs. 17,99,610, respectively, in the preceding year. Of the total advances, 50 per cent represent cash loans for the whole province, the percentage for the Central Provinces and Berar being 62 and 43 against 60 and 41 in 1925-26. The tendency in Berar in the past has been to concentrate large loans in the hands of a few big members, and this was the subject of discussion at the Berar Co-operative Conference held at Khamgaon, which has resolved that no member should owe to the society more than 1/3rd of the loans due by all members. The proportion to be owed by a single member laid down in the resolution is high, but much improvement will

result if the resolution is carried out by societies in that division. The matter was also taken up by me with the Standing Committee of the Berar Co-operative Institute, and I trust that body will impress the importance of the question on all its affiliated organizations. In the Central Provinces, big sums were advanced before 1923-24 to a few members in some societies in Nimar, Hoshangabad and Piparia. These members have turned out to be the worst defaulters and have by withholding repayments exercised a pernicious influence on other members. The banks concerned have realized their mistake, and large amounts are not now advanced to members, but if the societies in Berar or rather their influential members do not voluntarily submit themselves to discipline in this direction, the question of restricting by rules under the Act the amounts to be advanced to a single member may have to be seriously considered.

18. The percentage of overdues in societies other than those under liquidation without allowing for renewals amounted to 44.6 in the Central Provinces and 15.8 in Berar as against 54.8 and 15.2 in the previous year. The percentage of arrears including renewals was 50.4 in the Central Provinces and 29.4 in Berar as compared with 62.5 and 39.8 last year. In the Central Provinces, the number of societies under award fell from 553 to 509, but it increased in Berar from 41 to 70. The number of societies under liquidation increased in the Central Provinces from 447 to 557 and in Berar from 36 to 51. Hopeless societies are now put under liquidation straightaway without passing them through the intermediate stage of the award procedure. Out of 3,211 and 755 societies in the Central Provinces and Berar, 1,671 and 149 societies, respectively, took no loans in the present year. The revival of demand in the Central Provinces is steadily increasing, as will be seen from the fact that the number of societies that took loans during the year under report was 1,540 against 1,007 in 1923-24. 1,046 societies failed to pay in full the interest due against 1,300 societies in the previous year. Of the former, 680 societies were in the Central Provinces and 366 in Berar. This thoroughly unsatisfactory feature cannot be wholly explained by the agricultural conditions of the year described in paragraph 4. Laxity in management and the habit of default are also responsible for it. If this were not so, it is difficult to account for the fact that 110 societies out of 130 in

Akola, 40 societies out of 48 in Buldana, 100 societies out of 187 in Balaghat, 30 societies out of 63 in Damoh, 43 societies out of 88 in Khandwa, 53 societies out of 88 in Yeotmal, 86 societies out of 191 in Nagpur and 51 out of 117 societies in Amraoti did not pay the full interest due. Even in a bad year, the payment of interest at least must be insisted upon.

19. The result of the audit classification for 1925-26 and 1926-27 are as under :—

	1925-26.			1926-27.		
	Central Prov- inces.	Berar.	Total.	Central Prov- inces.	Berar.	Total.
A. Very good	...	...	...	...	...	...
B. Good	121	34	155	75	43	118
C. Fair	2,086	513	2,599	2,093	507	2,600
D. Bad and unco-operative	929	174	1,103	879	194	1,073
E. Financially dangerous...	135	6	141	164	11	175

The number of B and D class societies has decreased, while that in C and E has increased. The classification in this province is strict, as a number of societies in Bilaspur district which I inspected and which I should have classed as B were placed by the Auditor in C class.

20. The reorganization of societies was continued. 584 societies were reorganized in the Central Provinces and 70 societies in Berar. The bulk of the work was done by Government and Federation Auditors, Managers and Inspectors of banks and Assistant Inspectors or Local Instructors of Institutes, but in a few banks the Directors reorganized societies, while in almost all banks some of them attended rallies and thus came into contact with members of societies. I would plead for more active association of honorary workers in the task of reorganization; this would ensure supervision over the work of the staff of banks, would have a healthy influence on societies and would result in adequate attention being given to the explanation of the principles and practice of co-operation to members of societies. In some banks, notably Betul, Sihora and Damoh, the reports on reorganization are not disposed of promptly by the Directorate, and greater expedition in this matter is very desirable in all banks. The quality of work in connection with reorganization

has not been equally good in all banks ; in one or two banks reorganization has merely taken the form of the refixation of instalments. It cannot be too strongly emphasized that reorganization is more than the revision of kists, it involves reassessment of credit limits according to paying capacity, action against bad members, settlement of bad and doubtful debts, admission of new members and the impressing on members, particularly the panchayat, of their duties towards their societies. With some exceptions, reorganized societies are doing fairly well ; the overdues against them are lower than in other societies ; demand has revived and members appear to take greater interest in their societies than before. The exceptions which are our failures indicate the necessity of more thorough overhaul. It must also be recognized that constant supervision is absolutely essential in order to keep the reorganized societies on the right lines, and the adoption of the group-system referred to in paragraph 8 should facilitate this supervision.

21. Central Banks continue to give much attention to the question of lowering the rates of interest to societies, and these rates are being reduced wherever it is possible to do so. In the Amraoti Central Bank, punctual societies can obtain loans at $7\frac{1}{2}$ per cent and in the Nagpur Central Bank at $8\frac{1}{2}$ per cent and can in turn finance their members at 9 or $10\frac{1}{2}$ per cent, respectively. 616 societies enjoy the benefit of the reserve fund scheme against 460 in the previous year, and the rates of interest to members vary from 8 per cent to $11\frac{1}{2}$ per cent. The scheme is having an excellent effect on societies. In Jubbulpore, none of the societies under the scheme had any arrears against them, and in Brahmapuri solvent members are coming forward to join the movement, and pressure is being applied by societies on their members to pay punctually in order to continue to be under the scheme. The prospect of lower rates of interest is also of considerable help in reorganization. There are some banks which have not yet introduced the scheme, but the matter is being pressed upon their attention.

22. Deposits in societies from members and non-members have decreased from Rs. 5,02,236 to Rs. 4,73,290. Deposits from members and non-members fell in the Central Provinces from Rs. 1,52,531 and Rs. 16,663 to Rs. 1,00,656 and Rs. 7,800, respectively.

Deposits from non-members in Berar rose from Rs. 1,71,860 to Rs. 2,56,614, while those from members declined from Rs. 1,61,182 to Rs. 1,08,220. The growth in deposits in societies in Berar is gratifying, and the Amraoti Central Bank has agreed to open cash credits for those societies which accept fixed deposits. There is much scope for a further increase in deposits in societies in Berar, and well-managed societies should make constant efforts to secure deposits both from members and non-members and the Central Banks should assist them in this matter. The subject was discussed by me with the Standing Committee of the Berar Co-operative Institute which has agreed to undertake propaganda in regard to the advantages of local capital in societies. The Central Provinces societies appear to be listless in this connection, and I would suggest that active attempts should be made by at least some banks, *e.g.*, Nagpur and Wardha banks, to focus the attention of societies on this question.

IV.—GUARANTEEING UNIONS OF PRIMARY CREDIT SOCIETIES.

23. The number of Circle Unions further declined from 77 to 42. The societies affiliated to these Unions decreased from 374 with 6,301 members and a working capital of Rs. 23,12,681 to 182 with a mebership of 2,883 and a working capital of Rs. 15,86,572. The Circle Union must be pronounced to be a failure in this province.

V.—CENTRAL BANKS.

24. The number of Central Banks decreased from 37 to 36. The Sironcha Central Bank was cancelled during the year owing to the lack of honorary workers. The movement had been languishing in that tahsil for some years, and the bank had only four affiliated societies none of which was in a healthy condition. The registration of these societies has also been cancelled. The banks at Murtizapur and Jalgaon have not yet started work, and an inquiry has been ordered into the affairs of the Jalgaon Bank, as owing to the prevalence of factions it is doubtful if it will ever be a success. A local committee of the Khamgaon Central Bank has now been established at Jalgaon. The Pusad Bank has not made any progress during the year. Owing to the high rates of interest, the necessity for the development of co-operative credit in this taluq

is great, but the difficulty is the want of enthusiastic workers. The Berar Co-operative Institute has under consideration a proposal to increase its staff of Assistant Inspectors, and if this materializes, it should be possible to depute one of the Assistant Inspectors to Pusad for active propaḡanda.

25. The total working capital of banks increased from Rs. 1,86,69,698 to Rs. 2,07,17,109. Share capital decreased from Rs. 20,17,885 to Rs. 19,91,610 for the whole province, but it increased in Berar from Rs. 6,75,640 to Rs. 6,94,667. The decrease in the Central Provinces is due to the redemption of shares of members of cancelled societies and of societies which were converted into share-societies. Reserve and other funds increased from Rs. 18,66,330 to Rs. 21,13,104. Of this, Rs. 8,83,920 represents provision for bad and doubtful debts. Bad debts amount to Rs. 5,07,843 in the Central Provinces and to Rs. 16,665 in Berar and doubtful debts to Rs. 5,26,242 and Rs. 2,04,667, respectively. Greater vigour in the collection of doubtful debts is necessary, and bad debts should, after reasonable efforts for recovery, be written off. Deposits from individuals rose from Rs. 95,64,847 to Rs. 1,05,73,238 for the whole province and from Rs. 38,23,918 and Rs. 56,40,929 in the Central Provinces and Berar to Rs. 41,97,225 and Rs. 63,76,013. In some banks, the rate of interest for deposits for one year is 5 or 5½ per cent, but in a majority it is 6 per cent and in two banks it is 6½ per cent. The advisability of reducing the rate for one year to 5 per cent or 5½ per cent is being pressed on banks, but they appear to be nervous about the effects of this reduction. Previous experience shows that this nervousness is unjustifiable. In my opinion, the present rates in these banks are too high and should be lowered as early as possible. The matter is being pursued. The rate of interest offered by some banks for savings deposits, viz., 4½ per cent and 5 per cent, should also be reduced to 4 per cent, if not 3½ per cent.

26. It is a pleasure to be able to record that Directors of many Central Banks are taking greater interest in the working of banks and the movement in general than before. Even in those banks, viz., Balaghat, Nimar, Sohagpur, Hoshangabad and Damoh, where the position of societies gives ground for anxiety, there has been some

cancelled in these areas, but if the policy of consolidation is followed for the next five years, it is likely that the movement will be stabilised, though the number of societies will be smaller than at present. Greater supervision over the work of the paid staff is required in all banks, and the group-system referred to in a previous section of this report can only be successful if the work of the staff is properly watched. The staff should also be encouraged to read literature relating to co-operation. There is at present dearth of books on co-operation in the vernaculars of the province, but the department has taken in hand the preparation of a Manual on Co-operation in Hindi and a number of pamphlets on various aspects of the movement. The Berar Co-operative Institute is also compiling a Manual in Marathi for the use of the Directors and the staff. The financial policy of the Berar banks requires revision. Hitherto, they have been advancing loans to societies more on the basis of their assets than their annual income. This is obviously unsound in a system of short-term credit, and the importance of the reassessment of credit limits of societies in accordance with correct principles has been impressed upon them. Some of the banks in Berar exhibit laxity in recoveries. This is due partly to the feeling that owing to the transferable rights enjoyed by ryots in Berar, the advances are safe and partly to the failure to realize that punctuality in repayment is the basic tenet of co-operation. The movement in the area of operations of the Khamgaon Central Bank has been popularly nicknamed "Naram Sahukari" (soft money-lending). On the other hand, it is satisfactory to note that the outlook of Berar banks is gradually changing, and that the Amraoti and Morsi banks made greater efforts for recoveries than in the past. All the banks in that division are also appreciating the necessity of education of societies in co-operation and have, at the suggestion of Rao Bahadur K. V. Brahma, the President of the Berar Co-operative Institute, organized Education Committees. These Committees have not been able to do much in the year under report, as they were formed late in the year, but better results are expected in the current year. The cost of management increased from Rs. 1,06,656 to Rs. 1,11,587 in the Central Provinces and from Rs. 53,362 to Rs. 62,367 in Berar and from Rs. 1,60,018 to Rs. 1,73,954 for the whole province. The advice given to Berar banks in the report for 1924-25 to

strengthen the staff and improve its quality has borne some fruit, but in some banks in that division it is desirable to increase the staff further. The net profits earned during the year decreased from Rs. 4,13,778 to Rs. 3,78,957, but the unrealized interest increased from Rs. 4,45,434 to Rs. 6,70,899. This is extremely unsatisfactory, and a large majority of banks will not be able to distribute dividends in the current year, unless they have adequate amounts to the credit of the dividend equalization fund. The danger of a situation in which unrealized interest exceeds profits is too obvious to be stated.

27. With one or two exceptions, all Central Banks hold sufficient fluid resource as cover for their fixed and savings deposits. The Provincial Bank continued to provide cover for deposits held by itself and for savings deposits of two banks, and this cover has been adequate throughout the year. The total amount of fixed deposits held by Central Banks at the end of the year was Rs. 92,16,440 of which a sum of Rs. 56,23,077 fell due during the next twelve months. Of this, a sum of Rs. 4,78,605 had been transferred by Central Banks to the Provincial Bank and for this the Provincial Bank maintained its own cover in full. At the prescribed standard of 33½ per cent, the cover required for the balance of Rs. 51,44,472 was Rs. 17,14,824. As against this, the amount of fluid resource of their own accumulated by Central Banks was Rs. 20,35,321. A sum of Rs. 9,98,092 out of this was invested in the name of the Registrar with the Provincial Bank, while the balance of Rs. 10,37,229 was invested in Government Securities.

VI.—PROVINCIAL BANK.

28. The year witnessed an expansion of the co-operative business of the Provincial Bank, and its surplus funds which amounted to Rs. 17,23,389 on the 15th July 1926 had decreased to Rs. 11,79,218 on the 30th June 1927. The fall in the surplus is due to a demand for money from Berar banks which owing to poor crops were unable to make satisfactory recoveries from their societies. The Provincial Bank has been of the greatest assistance to the movement in Berar during the last three years. Rates of interest on fixed deposits were further reduced during the year and they now vary from 4 per cent for

six months to 6 per cent for three years or more in the case of individuals and from 4 per cent to $6\frac{1}{4}$ per cent for Central Banks. Despite the lowering of rates, deposits from individuals increased from Rs. 19,94,670 to Rs. 20,28,031 and on 30th September 1927 they stood at Rs. 21,22,089. Deposits from Central Banks and the Registrar increased from Rs. 8,38,289 and Rs. 31,69,038 to Rs. 9,41,209 and Rs. 36,95,637. The savings bank accounts continue to maintain their popularity with the public, and the amount rose from Rs. 2,55,861 to Rs. 3,02,481. The bank has rightly decided to reduce the rate of interest on these deposits from 4 per cent to $3\frac{1}{2}$ per cent from the 1st January 1928. The deposits in current account increased from Rs. 94,351 to Rs. 1,25,977. During the year under report, the bank made proposals for taking up inland exchange business, *viz.*, discounting, buying, selling and dealing in bills of exchange or other negotiable instruments, undertaking the issue and payment of demand drafts, the collection of cheques, bills or hundis and the purchase or sale of Government or other gilt-edged securities. The Local Government sanctioned the proposals subject to the conditions that (i) the bank does not undertake the discounting of hundis or bills of exchange or any other negotiable instrument, (ii) the purchase and sale of securities is undertaken on a commission basis and not as a speculative business and (iii) the concession of the free issue of Remittance Transfer Receipts is not used for the transmission of funds in connection with this business. The business was started late in the year, and some small traders in the Nagpur city have availed themselves of the facilities provided by the bank. The profits from this branch of activity amounted to Rs. 141.

29. During the year, recoveries of loans amounted to Rs. 26,42,207 against Rs. 20,52,190, and fresh advances were Rs. 18,80,147 against Rs. 18,74,590 in 1925-26. The amount due from Central Banks increased from Rs. 25,50,688 to Rs. 29,57,223 of which Rs. 6,50,526 are due from Central Provinces and Rs. 23,08,279 from Berar. The Managing Directors of the bank would be well advised to be in close touch with those banks which are indebted to it, and tours of inspection by them would be very useful. Working capital increased from Rs. 82,89,416 to Rs. 89,61,187, while the profits amounted to Rs. 60,816. The bank has now definitely adopted the

policy of allocating a portion of the profits towards a co-operative propaganda fund. It also contributed Rs. 1,000 out of the profits of 1925-26 to the fund in aid of the flood-affected societies in the Mandla district. This sum, together with Rs. 1,600 subscribed by other banks in a true co-operative spirit, enabled the Mandla Bank to give some pecuniary relief to the affected societies.

VII.—(i) THE CENTRAL PROVINCES AND BERAR CO-OPERATIVE FEDERATION AND (ii) THE CO-OPERATIVE INSTITUTES, BERAR DIVISION AND JUBBULPORE AND NERBUDDA DIVISIONS.

30. The Federation made two attempts to hold its annual Congress, but owing to unavoidable reasons, they did not materialize. One meeting of the Executive Council was held during the year. Mr. K. P. Pande, the Governor, continued to take much interest in the working of the Jubbulpore and Nerbudda Divisions Institute and took a prominent part in the organization of the Central Provinces and Berar Provincial Co-operative Conference held at Morsi in April 1927 which was presided over by the Hon'ble the Minister for Agriculture. The Federation is slowly developing into a central organization for the co-ordination of provincial activities, but the Governor and his Council can do much to revive the spirit of honorary workers in areas where the movement has deteriorated considerably, and I would suggest that they might visit banks and societies in these areas.

31. The Berar Institute continued to do useful work. The Yeotmal and Pusad banks have now joined the Institute and its membership consists of 11 Central Banks, 525 primary societies and 44 individual members. The staff was strengthened by the appointment of one Inspector and two Assistant Inspectors and now consists of two Inspectors and ten Assistant Inspectors. Five meetings of the Standing Committee were held at which many important questions were discussed. I was present at one of these meetings and was much impressed with the serious and business-like manner in which the subjects were considered. The Institute held four training classes for members of societies at Akola, Chamak, Darwah and Daryapur, a class for Assistant Inspectors and society moharrirs at Akola, and a class for accountants of Central Banks at

Amraoti. It also helped in the Refresher Course for Auditors and Managers held at Amraoti. It organized 62 rallies and suggested the formation of Education Committees in banks. It published three pamphlets in Marathi, viz., (i) Heart-to-Heart talk with agriculturists, (ii) Some Important Problems and (iii) Co-operative Cotton Sale Societies. Its magazine is gaining in popularity and now deals not only with co-operation but with agriculture. A Divisional Co-operative Conference was held under the auspices of the Institute at Khamgaon. It was presided over by Rao Bahadur N. K. Kelkar, a veteran co-operator of the province, who delivered a thoughtful address. Mr. B. S. Kamat, a member of the Royal Commission on Agriculture, graced it with his presence, and read a message from the Marquis of Linlithgow, the Chairman of the Commission, which was much appreciated by the Conference. The message embodies such important advice that no apology is needed for quoting portions of it in extenso. "Had it been possible for me to attend the Conference", stated the Marquis of Linlithgow, "I should have ventured to impress upon the minds of those present the vital importance of concentrating upon the primary society as the key to successful co-operation. Co-operation is doomed to failure unless it succeeds in bettering not merely the economic position of the individual member, but also in improving and broadening his outlook upon life. The good co-operator is he, who, by reason of his membership, is a better cultivator, a better citizen and a better neighbour. It is mainly through the life of the primary society that the educative value of the movement can be realized, and unless there be vigour in the primary society, the movement cannot be held to be sound, nor its future regarded as secure. These are elementary truths to those who are familiar with the history of co-operation. Nevertheless, that history shows that where failure and collapse have been the fate of a co-operative venture, it has usually been the case that such failure has been due to the neglect of one or more of these elementary principles which all experience has shown to be essential to the proper conduct of a co-operative concern." The staff of the Institute lectured on co-operation in some normal and anglo-vernacular schools, and the President visited about 50 societies. The Institute received a Government grant of Rs. 3,540 in 1925-26 and 1926-27 for lectures on co-operation and

other allied subjects illustrated by magic lanterns. Two lanterns and necessary slides were purchased and two operators were appointed. These lectures were delivered by the Inspectors and Assistant Inspectors of the Institute at 50 places and attracted much notice from co-operators and outsiders. Government also made a grant of Rs. 1,200 in 1926-27 for propaganda in connection with the adat shop at Akola. Rao Bahadur K. V. Brahma, the President, continues to show great energy in the work of the Institute. Much remains to be done, particularly in the direction of preaching the doctrine of thrift, the need for which is very great owing to the depression in the price of cotton in Berar, but I have no doubt that this important matter will receive the very earnest attention of the Institute and its members during visits to societies, training classes, rallies, magic lantern shows and taluq, district and divisional conferences.

32. The Jubbulpore and Nerbudda Divisions Institute consolidated its position during the year, and its future is more hopeful than it appeared to be at one time. All the affiliated banks show a greater disposition to support it than before, and all arrears of contributions have been recovered. The Institute appointed a Chief Instructor in November 1926, and a Government Auditor was deputed to train him. Local Instructors have now been appointed in all banks. A class for the training of society moharrirs was held at Pipariya and lasted for four weeks. A class for the training of literate members of societies was also held at Narsinghpur. The Institute also organized a Divisional Co-operative Conference in June 1927 at Jubbulpore which was presided over by the Hon'ble Minister for Agriculture. During the course of his speech the Hon'ble Minister laid great stress on the work of the primary society and observed that "In any endeavours to improve the condition of the movement, we must turn to the primary society. That is the foundation of the movement; that is the key to success; that is the organization for the benefit of which the Central Banks, the Provincial Bank, the Institutes and the Federation have been founded. Therefore I say with all the emphasis at my command, move in villages, preach to members the principles of co-operation not once, not twice, not thrice, but year in and year out; show them how the societies should be managed; bring home to them the

defects in their working and make them feel that if they exert themselves sufficiently, co-operation has a rich harvest of moral and material benefits." The Conference was attended by 750 persons, of whom 140 were members of primary societies. The Institute also held a District Co-operative Conference at Saugor in May 1927. It published one pamphlet in Hindi, viz., "Sahkari Prachar Mala". Its staff took part in rallies, and in reorganization and it also delivered lectures illustrated by magic lantern slides which were well attended. To supplement the resources of the Institute, Government made a grant of Rs. 4,000 in 1926-27 which has subsequently been increased to Rs. 7,000. Continued co-operation of affiliated organizations and steady work on the part of the Managing Committee are essential to the future development of the Institute.

VIII.—AGRICULTURAL SOCIETIES FOR PURPOSES OTHER THAN CREDIT.

33. Fifty-seven primary agricultural credit societies in the Sihora tahsil conduct seed business against 66 in the previous year. There is nothing special to mention about their work. The Sihora Central Bank takes much interest in agriculture, and during the year under report it has adopted my suggestion of giving loans to selected societies for the purchase of winnowing machines which would be hired to members and non-members. It has also set aside a portion of its building as a show-room in which various kinds of seeds, implements and insect pests are exhibited for the benefit of its clientele.

34. The number of agricultural unions declined from 9 to 4. The causes of the fall have been discussed in previous reports. The main business of the unions continued to be the production and distribution of pure seed of roseum cotton, but some of them stock artificial manures and improved implements and function like agricultural associations.

35. During the year, 2 agricultural associations were registered at Sakoli and Waraseoni, but they have not yet started work. The total number of associations thus increased from 9 to 11. Their membership rose from 894 to 1,034, their paid-up share capital from Rs. 37,828 to Rs. 38,097, their sales from Rs. 26,000 to Rs. 51,836, and they made a profit of Rs. 885 against a loss of Rs. 2,407 last year. There are some unregistered

agricultural associations working under the guidance of the Agricultural Department, but their accounts are not maintained properly, nor are some of their methods free from objection. That department is now inducing such associations to get themselves registered under the Co-operative Societies Act; this would ensure an annual audit of accounts and a review of their activities during the course of audit.

36. The Mehkar Landholders' Co-operative Association was registered during the year, but it has not yet commenced work. The objects of the association are the production, purchase and sale of pure seed, the supply of agricultural implements and manures and the grant of credit to members for carrying on cultivation on improved lines.

37. The movement for starting adat shops is gaining ground in Berar, and 2 more shops were registered at Amraoti and Dhamangaon. The Akola Adat Shop made steady progress during the year. Its membership increased from 219 to 242, its supply business from Rs. 2,740 to Rs. 9,096 and its profits from Rs. 458 to Rs. 1,344, while the number of carts sold through it rose from 308 to 1,226. About 150 members of co-operative societies sold their cotton through the shop, but it is regrettable that only one-third of its shareholders supported it with their custom. The society has on the whole a good record of its credit, and this is largely due to the propaganda carried on by the Circle Auditor who was placed on special duty for about three months for the purpose and the close co-operation between the adat shop and the Akola Central Bank which lent the services of its manager to the society during the cotton season. The Central Bank also used all available opportunities to make the advantages of dealing through the shop known to members of co-operative societies. Government also placed at the disposal of the bank and the shop the services of an Agricultural Assistant from the 1st April 1927, and the results of his activities in the direction of popularizing the society will be watched with interest. A Circle Auditor was deputed to carry on propaganda in connection with the Amraoti shop, and Government also made a grant of Rs. 1,200 to the Berar Co-operative Institute in order to enable it to employ a propagandist to tour in the villages served by the Amraoti Cotton Market and to explain to members of co-operative societies and other cultivators the benefits of selling their

produce through the Amraoti Adat Shop. The number of carts sold through the society was 730, and the profit amounted to Rs. 313. The number of carts is expected to increase considerably in the current year as a result of the propaganda carried on by the Institute. The record of the Dhamangaon Adat Shop has been disappointing, and it was able to secure only 195 carts. Its future is doubtful, as rates offered at Dhamangaon are less attractive than in some other neighbouring markets and as the practice of the financing of purchasers by adtyas which is widely prevalent at the place cannot be adopted by the society. The leading members of the society have, however, requested me to give it a further trial for another year. The Indian Central Cotton Committee published during the year a report on the finance and marketing of the cotton crop in Berar. Copies of this report have been sent to all Central Banks and adat shops in Berar, and their attention has been drawn to the salient features of the report, with particular reference to the need of warehousing facilities and the desirability of sale of lint instead of *kapas*. The recommendations contained in the report will be discussed in the annual meetings of the societies.

IX.—NON-AGRICULTURAL CREDIT SOCIETIES WITH UNLIMITED LIABILITY.

38. The number of societies of this class is 26, *i.e.*, the same as last year. Six societies were registered during the year, *viz.*, 3 in Chhindwara, 2 in Harda and 1 in Hoshangabad, while 4 societies in Betul and 1 each in Seoni and Narsinghpur were cancelled. Their membership increased from 341 to 357 and their working capital from Rs. 22,432 to Rs. 23,910, while the loans due by members decreased from Rs. 16,979 to Rs. 15,209. It is satisfactory to note that the overdues have fallen from Rs. 10,958 to Rs. 7,166. About a dozen of these societies are working fairly well, and it is interesting to find that the sweepers' society at Seoni has purchased a band to supplement the income of its members.

X.—NON-AGRICULTURAL CREDIT SOCIETIES WITH LIMITED LIABILITY.

39. The number of these societies increased from 12 to 15. Three clerks' societies were registered at Nagpur, Wardha and Hoshangabad. The Provincial

Clerks' Association is anxious to spread co-operation amongst the ministerial staff, and I have promised it as much assistance as possible in the organization of societies amongst clerks. The membership of these societies increased from 5,394 to 7,642, the share capital from Rs. 1,79,723 to Rs. 2,63,401, the working capital from Rs. 4,84,453 to Rs. 5,86,933, the reserve fund from Rs. 22,600 to Rs. 27,735 and the profits from Rs. 25,968 to Rs. 39,283, while out of Rs. 5,47,778 outstanding against members, only Rs. 2,107 or less than $\frac{1}{2}$ per cent were overdue. Deposits from members increased from Rs. 1,47,335 to Rs. 1,66,098, of which Rs. 1,54,078 represent deposits from members of the Gun Carriage Factory Society at Jubbulpore. Greater insistence on thrift on the part of other societies is necessary. Deposits from members decreased slightly from Rs. 1,19,803 to Rs. 1,18,061. All the societies under this class continue to make steady progress, but special mention may be made of the society of the Postmaster-General's Office. Its Fidelity Bond business is increasing rapidly, and it issued 2,557 bonds against 1,032 last year. It has also started a Mutual Benefit Fund during the year under report and 267 members had joined it at the close of the year.

XI.—NON-AGRICULTURAL SOCIETIES FOR PURPOSES OTHER THAN CREDIT.

40. Co-operative Stores.—The number of co-operative stores working at the close of the year was 10 as against 9 in the beginning. The Akola Normal School Store was registered during the year under report. Two of the old stores, one at Narsinghpur and another at Bhandara, are awaiting cancellation, while those at Buldana and Mehkar are working at a loss. The affairs of the Gun Carriage Factory Co-operative Store are still gloomy. Its working during the year under report has not been very satisfactory; and its management has now been entrusted to a newly elected committee of management. The Empress Mills Co-operative Store is working well. Sales and membership have increased, and it is proposed to open branches in the different localities where the members who are generally mill-hands live. The Weavers' Industrial Association at Basim continued to make steady progress. Members take personal interest in the affairs of the association. Sales increased from Rs. 51,000 to Rs. 54,093, profits from Rs. 1,568 to Rs. 3,193 and the

reserve fund from Rs. 6,651 to Rs. 8,204. The Amraoti High School Store is languishing, but efforts are being made to revitalise it.

41. **Mandla Kasari Society.**—This society of bell metal workers at Mandla has again come into existence as a result of the efforts to give relief to the Bharewas of Mandla who suffered heavily from the Nerbudda floods in 1926. It has started work with a donation of Rs. 3,000 given by the Relief Committee from the Lady Butler Fund. Raw materials are issued to members who are given wages according to the weight of articles produced by them, and the finished products become the property of the society. The enterprize will be watched with great interest and is likely to work satisfactorily if it is supervised efficiently and members remain steadfast to the society and are not won over by merchants whose business has been affected by its operations. The enemies of the society have already succeeded in keeping off purchasers, and it is meeting with some difficulties in the disposal of its goods.

42. **The Central Provinces and Berar Mass Education Society.**—The society was registered in December 1926. Its object is the spread of adult education in the province. It worked at a loss of Rs. 205 which was due to the cost of the printing of various forms, by-laws and appeals, etc. Its financial position is very weak, and it will not achieve any substantial results unless additional funds are forthcoming.

43. **Co-operative Housing Societies.**—The Akola Society registered last year is making slow but steady progress. Another building has been completed during the year, making a total of 8 at the end of the year. The working capital of this society stands at Rs. 39,104 against Rs. 34,161 in the previous year and includes the Provincial Bank loan of Rs. 27,213 and share capital of Rs. 10,300. It is proposed to insure the houses against fire to the extent of the Provincial Bank loan. Another housing society was registered during the year at Khamgaon, but it has not yet started work. There is some demand for such societies at Nagpur also. The Circle Officer, III Circle, was deputed to Bombay to obtain first hand knowledge of the working of this class of societies. The progress in this matter at Nagpur is for the present

suspended on account of the serious illness of Rao Bahadur Jayavant, who was the pioneer of the movement at Nagpur.

44. **The Amraoti Dairy Society.**—During the year under report the society worked at a loss of Rs. 428, and its total loss up to date amounts to Rs. 11,563. The loss of the year was mainly due to the death of some cattle and depreciation on the value of live-stock. The establishment charges of the dairy are heavy, while its business is small. The affairs of the society were carelessly managed in the past, and it is only since last year that the new honorary secretaries have begun to take much interest in its management. The society cannot be allowed to continue long in its present state, and unless it is reorganized, it will be necessary for me to cancel its registration.

45. **Telinkheri Dairy Gaoli Co-operative Society.**—The financial position of the society continues to be satisfactory. The working capital amounts to Rs. 3,348 consisting of Rs. 1,840 of share capital and Rs. 1,508 of reserve fund of which Rs. 2,828 were advanced in loans to members at 9 per cent. The society purchased two bulls during the year in addition to the bulls already purchased of which one died in December 1926. The dairy is managed by the Agricultural Department with which the members of the society have entered into an agreement for conducting the business of the retail sale of milk under the name of the Byramji Dairy. The net profit on account of dairy business during the 11 months ending 28th February 1927 amounted to Rs. 1,309. The long-felt want of grazing grounds has been overcome by obtaining a lease of about 217 acres at Sooradebi at an annual charge of Rs. 650.

XII.—RESERVE FUNDS.

46. The reserve funds of Central Banks and societies increased from Rs. 34,08,336 to Rs. 37,58,091. Of the total amount, the Provincial Bank owned Rs. 1,70,000, the Central Banks Rs. 7,35,056, the primary agricultural societies Rs. 27,93,629 and other kinds of societies Rs. 59,406. These figures include the reserve funds of societies under liquidation which stand at Rs. 2,68,358. Reserve funds constitute 3.5 per cent of the working capital

of Central Banks and 15.9 that of the primary societies. As advised by the Registrar, several Central Banks have utilized the interest on their reserve fund for the work of reorganization instead of carrying it to profits, while others on account of curtailment of their business have been obliged to appropriate it to meet their running expenses.

47. The reserve funds of the movement are invested as follows :—

A.—CENTRAL PROVINCES.

(i) Societies—

		Rs.
In shares of the Provincial Bank	... ..	3,51,545
In shares of Central Banks	... ..	64,273
In fixed deposit in the Registrar's name with Central Banks	... ..	2,267
In Post Office Cash Certificates	... ..	95,850
In Registrar's deposit account with the Provincial Bank	... ..	9,28,372
In societies under the reserve fund scheme	... ..	54,829
	Total	... 14,97,136
	Uninvested	... 2,09,631
	Total	... 17,06,767

(ii) Central Banks—

In shares of the Provincial Bank	... ..	1,47,686
In their own shares	... ..	2,234
In Government Securities held by Central Banks	... ..	1,489
In Post Office Cash Certificates	... ..	16,679
In Registrar's deposit account with the Provincial Bank	... ..	2,85,770
	Total	... 4,53,858
	Uninvested	... 7,465
	Total	... 4,61,323
	Grand total, Central Provinces	... 21,68,090

B.—BERAR.

(i) Societies—

In shares of the Provincial Bank	... ..	68,826
In shares of Central Banks	... ..	10,705
In Post Office Cash Certificates	... ..	45,206
In Government Securities held by Central Banks	... ..	2,07,146
In Registrar's deposit account with the Provincial Bank	... ..	5,78,993
In societies under the reserve fund scheme	... ..	5,727
	Total	... 9,16,603
	Uninvested	... 2,29,665
	Total	... 11,46,268

(ii) *Central Banks—*

	Rs.
In shares of the Provincial Bank	28,724
In Post Office Cash Certificates	11,645
In Government Securities held by Central Banks	59,311
In Registrar's deposit account with the Provincial Bank	1,59,109
Total	2,58,789
Uninvested	14,944
Total	2,73,733
Grand total, Berar	14,20,001
Grand total, Central Provinces and Berar	35,88,091

XIII.—DISPUTES AND LITIGATION.

48. 1,049 final awards were issued in the year under report against 780 in the preceding year. Of these, 168 were against societies and 881 against members. The number of draft awards issued during the year also increased from 786 to 1,224.

49. At the beginning of the year under report the total number of awards pending in the Central Provinces alone was 1,953, and the amount due thereon was Rs. 16,25,578. Of these, 553 were against societies, the amount due being Rs. 13,08,013 and 1,400 against members, the amount due being Rs. 3,17,565. At the close of the year, the total number of awards outstanding had decreased to 1,935 and the amount involved therein to Rs. 14,50,789. Of these, 509 were against societies, the amount due being Rs. 10,86,193 and 1,426 against members, the amount due being Rs. 3,64,596. In Berar, the number of awards at the beginning of the year was 537 and the amount due under them Rs. 4,31,971. Of these, 41 were against societies, the amount due being Rs. 1,68,221 and 496 against members, the amount due being Rs. 2,63,750. At the end of the year, the number had increased to 785 and the amount due to Rs. 11,93,703, of which Rs. 5,59,621 were due from 70 societies and Rs. 6,34,082 from 715 members. Thus at the end of the year there were in the whole province awards against 579 societies for a total sum of Rs. 16,45,814 and against 2,141 members for a total sum of Rs. 9,98,678, the total number of awards having increased from 2,490 to 2,720 and the amount from Rs. 20,57,549 to Rs. 26,44,492.

50. Central Banks execute awards against societies with fair promptness, but greater vigour and more timely

action in this matter are still necessary. All banks have been advised that as far as possible societies should not remain under award for more than three years. The position as regards awards against members is not satisfactory in many banks. In Balaghat, Damoh and Bhandara, some awards against members are lying unexecuted either with banks or with societies, and I would repeat the suggestion made in the report for 1924-25 that Central Banks might with advantage ask societies to give them powers-of-attorney to execute awards against their members in cases in which they are unable to make proper arrangements for their execution.

51. At the beginning of the year, the total number of societies under liquidation was 480 of which 444 were in the Central Provinces and 36 in Berar, and the amount due from them was Rs. 5,64,611 of which Rs. 4,75,782 were due by the societies in the Central Provinces and Rs. 88,829 by those in Berar. At the close of the year, the total number of societies under liquidation had increased to 608 and the amount outstanding against them to Rs. 9,27,333, of which Rs. 7,63,915 were due by societies in the Central Provinces and Rs. 1,63,418 by those in Berar.

52. The number of societies under liquidation and the amount due from them have increased considerably. The question of recoveries from these societies is therefore very important, but it does not receive systematic attention from many liquidators. In Berar, only a sum of Rs. 3,071 was realized from societies under liquidation. Protracted liquidation is harmful both to the societies and the Central Banks, and the desirability of speeding up liquidation proceedings has again been impressed upon all liquidators. The experiment of investing the Circle Auditor at Chhindwara with the powers of a Tahsildar has brought in satisfactory recoveries from societies under liquidation, and after the close of the year proposals have been submitted to the Government for conferring powers of Tahsildars on Auditors attached to Betul, Harda, Nimar and Pipariya banks where a large number of societies is under liquidation or awaits cancellation.

53. The Registrar issued 71 certificates for the recovery of dues as arrears of land revenue under section 225 (c) of the Central Provinces Land Revenue Act and section 158-A of the Berar Land Revenue Code.

54. The total sum due from societies and members under award and societies under liquidation was Rs. 35,71,825 or 24 per cent of the total loans outstanding in the province as against Rs. 26,22,160 or 20 per cent in the preceding year. For the Central Provinces separately the percentage of such debts decreased from 37 to 34.3. This reduction is a matter for satisfaction, but the percentage of these debts to the total loan is still very high in the Central Provinces. Strictness in recoveries on the part of banks, societies and liquidators is essential for further improvement in these figures.

XIV.—AUDIT AND INSPECTION.

55. All societies due for audit were audited, 2,745 by Federation Auditors and other officials, 309 by members of societies licensed for the purpose and the remainder by Government Auditors. The tendency on the part of Auditors to accumulate audit work in the closing months of the year is less noticeable than during the previous year, as well-planned programmes of audit are insisted upon. In a number of banks Government Auditors have been released from the work of the audit of primary societies for the reorganization and supervision of societies, and the results of this step have been encouraging.

56. The total non-official expenditure on audit amounted to Rs. 25,019 in the Central Provinces and Rs. 2,415 in Berar, the contributions by Central Banks towards the cost of audit and writing of accounts of primary credit societies being Rs. 9,603 and Rs. 5,233, respectively. Some banks were allowed to appropriate a portion of the profits of societies towards meeting expenses of audit and the writing of accounts, as they were not in a position to meet the deficit in the Federation Fund out of their own profits.

57. At the beginning of the year there were 307 members trained in accounts and 57 in audit. In the Central Provinces, 16 new members were trained in accounts during the year. In Berar, the Institute and the Central Banks trained 78 members in accounts and 7 in audit. Thus the number trained in the writing of accounts and audit during the year was 94 and 7, respectively, against 59 and 1 last year. The number of members trained in the Central Provinces in the writing

of accounts is very small, and the Jubbulpore and Nerbudda Divisions Institute and the Central Banks not affiliated to this organization would do well to give more attention to this matter than in the past. Fifteen members in the Central Provinces and 153 in Berar wrote the accounts of 68 and 208 societies, respectively. The number of societies in which the accounts were written by members decreased from 113 to 68 in the Central Provinces and increased from 128 to 208 in Berar, while the number of societies audited by members was the same both in the Central Provinces and in Berar as last year, *viz.*, 183 and 126, respectively. The proportion of members who write the accounts of societies to the total number of members trained for the purpose is very low in the Central Provinces, and greater efforts to induce such members to write the accounts of their societies are necessary. These members will commit mistakes in the beginning, but the staff should be patient with them.

58. All the Central Banks were inspected during the year by the superior staff of the department and some of them twice or thrice. Mr. Bhalja and myself inspected 20 banks, and I inspected about 50 societies and attended 15 rallies. Other officers of the department recorded 48 inspection notes on Central Banks, inspected 486 societies and attended 79 rallies. The Chief Auditors super-audited 13 Central Banks and conducted the test audit of 68 societies.

59. The District and Sub-Divisional Officers have been showing an increasing interest in the co-operative movement. They inspected 201 societies and attended 41 rallies against 152 and 8, respectively, last year. The department is much indebted to them for their assistance. The officers of the Agricultural Department are our close allies in rallies and training classes. Our efforts to establish closer contact with the Veterinary Department have been successful, and officials of that department attended some rallies. The officers of the Education Department have also begun to take interest in the movement and some of them have promised us active help in the formation of societies in high and normal schools and colleges. The Public Health Department has kindly lent the Jubbulpore and Nerbudda Divisions Institute several sets of slides on malaria, plague and other diseases of which good use has been made in magic lantern shows.

XV.—ATTITUDE OF THE PUBLIC AND GENERAL REMARKS.

60. The attitude of the public continues to be sympathetic, and a testimony of their confidence in the movement is furnished by increasing deposits in co-operative institutions. but we occasionally come across cases in which malguzars or money-lenders show open or veiled hostility towards societies. Non-official gentlemen in many banks have worked hard during the year, sometimes under discouraging conditions, and the movement is deeply indebted to them. The appeal made in previous reports for more honorary workers has borne some fruit, and new workers have come forward, especially in banks in the Berar Division. To them we offer a warm welcome, but we still need more non-official gentlemen in the service of the movement. The relations between the officers of the department and non-officials are cordial.

The Government staff has continued to work hard.

C. M. TRIVEDI,

Registrar, Co-operative Societies.

Central Provinces and Berar.

NAGPUR :

The 7th December 1927.

STATEMENT A.

STATE
Operations of

Name of Central Bank.	Number of members.		Number of affiliated societies holding shares in Central Banks.				Loans		
	Individuals.	Societies.	Central credit.	Agricultural credit.	Non-agricultural credit.	Others.	Individuals.	Banks	
								Cash.	
I	2	3	4	5	6	7	8	9 (a)	
I									
(a) PROVINCIAL BANK ...	36	2,164	35	...	5	...	Rs. 2,512	Rs. 18,80,147	
Total previous year ...	18	2,188	35	...	...	...	5,255	18,74,590
II									
(b) CENTRAL BANKS.									
District.	Central Bank.								
Nagpur ...	Nagpur ...	3,530	191	...	191	...	1,167	2,73,885	
Bhandara ...	Bhandara ...	2,158	121	...	119	...	2 4,729	38,051	
Chanda ...	Brahmapuri ...	1,472	98	...	98	...	...	86,893
	Warora ...	780	54	...	54	...	...	19,953
Wardha ...	Wardha ...	909	61	...	60	...	1 276	1,12,888	
Balaghat ...	Balaghat ...	4,112	188	...	187	...	1 5910	19,421	
Jubbulpore ...	Jubbulpore ...	2,482	165	...	163	1 1	1 110	2,07,692	
	Sihora ...	4,022	254	...	253	1	...	1,12,880	
	Murwara ...	1,683	110	...	110	...	...	66,097
Saugor ...	Saugor ...	1,620	81	...	81	...	...	41,894
Damoh ...	Damoh ...	1,129	68	...	63	...	5 146	64,040	
Mandla ...	Mandla ...	1,494	101	...	100	...	1 496	35,756	
Seoni ...	Seoni ...	1,845	134	...	133	1	...	52,101	
Hoshangabad ...	Hoshangabad ...	1,903	114	...	111	3	...	2,502	4,798
	Harda ...	979	84	...	76	8	...	1,902	32,971
	Sohagpur ...	2,127	184	...	169	...	15 4,117	13,751	
Betul ...	Betul ...	3,815	244	...	238	6	...	4,186	
Nimar ...	Nimar ...	2,011	90	...	88	...	2 1,100	40,270	
Narsinghpur ...	Narsinghpur ...	2,763	210	...	210	...	...	1,80,045
Chhindwara ...	Chhindwara ...	2,769	111	...	106	...	5 6,068	24,124	
Raipur ...	Raipur ...	5,206	198	...	197	1	...	2,59,899	
Bilaspur ...	Bilaspur ...	2,974	218	...	218	...	...	3,01,206
Drug ...	Drug ...	4,615	112	...	112	...	...	50,121
Total Central Provinces ...	56,818	3,191	...	3,137	21	33	66,219	21,04,974	
Amraoti ...	Amraoti ...	2,438	119	...	117	...	2 2,286	4,10,290	
	Ellichpur ...	870	43	...	41	...	...	50,711
	Marsi ...	791	38	...	38	...	...	3,31,482
	Daryapur ...	636	35	...	35	...	...	74,711
Yeotmal ...	Yeotmal ...	1,456	85	...	85	...	...	4,79,283
	Pusad ...	31	3	...	3	...	...	1,150
Akola ...	Akola ...	2,789	140	...	130	...	10 3,138	3,41,988	
	Murtizapur ...	52	...	...	...	...	...	4,000
	Buldana ...	726	44	...	44	...	...	40,748
Buldana ...	Khamgaon ...	1,020	115	...	113	...	8 1,064	87,000	
	Mehkar ...	1,850	86	...	85	1	...	98,572	
	Malkapur ...	830	51	...	51	...	...	78,818
	Jalgaon ...	...	...	...	...	...	...	...
Total Berar ...	14,189	759	...	744	1	14	23,232	20,00,953	
Total Central Banks ...	71,207	3,950	...	3,881	22	47	89,451	41,05,927	
Total previous year ...	72,055	4,155	...	4,016	27	77	98,434	43,19,905	

MENT A.
Central Banks.

made during the year to—			Receipts from loans and deposits repaid during the year by—				
and societies.			Individuals.	Banks and societies.			
Paper renewal.	Book adjustment.	Total.		Cash.	Paper renewal.	Book adjustment.	Total.
9 (b)	9 (c)	9	10	11 (a)	11 (b)	11 (c)	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,62,277	3,05,400	30,47,824	3,073	15,51,377	8,62,277	2,28,553	26,42,207
...	10,15,192	28,89,782	4,865	10,62,132	...	9,90,058	20,52,190
N. 45,043	43 6 18	3,62,566	913	3,13,134	45,043	...	3,58,177
B. 5,489	14,026	57,566	776	63,779	5,489	4,383	73,651
B. 6,058	12,465	1,05,416	4,835	84,307	6,058	4,694	95,059
W. 25,914	16,048	61,915	2,440	23,718	25,914	2,505	52,137
Wr. 15,119	23,681	1,51,688	469	99,910	15,119	1,512	1,16,541
B. ...	40,210	59,631	7,055	43,666	...	10,490	54,156
J. 24,553	17,570	2,49,815	29	1,67,340	24,553	2,996	1,94,889
S. 11,751	75,097	2 19,728	6,244	1,35,270	11,751	43,042	1,90,263
M. 4,842	12,421	83,360	756	30,893	4,842	2,442	38,147
S. 44,406	14,178	1,00,478	2,395	45,103	44,406	7,937	97,446
D. ...	9,660	73,700	57	63,211	...	...	63,211
M. ...	14,189	49,945	682	39,108	...	...	39,108
S. 24,393	15,450	91,944	2,476	64,595	24,393	1,803	90,791
H. ...	40,226	45,024	1,356	48,548	...	7,342	55,890
Hr. 71,529	14,199	1,18,699	2,428	31,961	71,529	1,394	1,04,884
S. ...	35,860	49,613	4,054	54,194	...	14,559	68,753
B. 89,458	56,720	1,89,994	3,783	58,651	89,458	8,599	1,56,688
N. 6,040	28,041	74,351	...	54,454	6,040	46,781	1,07,275
Nr. 37,694	37,821	2,55,560	584	1,35,481	37,694	18,680	1,91,855
C. 31,737	25,197	83,258	4,994	59,167	33,737	19,451	1,12,355
R. ...	23,075	2,82,974	...	2,97,187	...	10,841	3,08,028
B. 420	31,081	3,34,707	1,319	2,91,755	420	10,677	3,02,852
D. ...	11,746	62,067	3,384	80,418	...	24,862	1,05,280
4,46,426	6,12,599	31,63,999	51,049	22,65,850	4,46,426	2,64,960	29,77,236
A. 3,39,619	1,82,538	9,32,447	2,680	3,64,817	3,39,619	9,156	7,13,592
F. ...	40,634	91,345	1,518	47,582	...	1,573	49,155
M. ...	56,937	3,90,419	8,347	3,16,651	...	...	3,16,651
D. 2,00,275	42,039	3,17,025	319	82,721	2,00,275	4,088	2,87,084
Y. 6,83,321	1,20,533	12,83,187	2,556	4,36,879	6,83,321	...	11,20,210
P. 5,844	793	7,987	...	1,043	5,844	...	6,887
A. ...	1,98,675	5,40,663	3,809	1,65,348	...	10,900	1,76,288
M. ...	...	4,000	...	250	...	...	250
E. ...	40,349	81,097	277	32,317	...	...	32,317
K. ...	70,767	1,57,767	2,326	45,108	...	...	45,108
M. ...	64,688	1,63,260	491	97,392	...	...	97,392
ML ...	37,410	1,16,228	707	47,075	...	...	47,075
J. ...	...	...	...	...	...	...	...
12,29,059	8,55,413	40,25,425	23,030	16,37,233	12,29,059	25,717	28,92,009
16,75,485	14,68,012	72,49,424	74,079	39,03,083	16,75,485	2,90,677	58,69,245
20,00,018	23,24,088	86,44,905	99,723	40,31,873	20,00,018	11,27,417	71,59,302

STATE
Operations of

Name of Central Bank.	Loans due by—		Loans and deposits received during the year from—		
	Individuals.	Banks and societies.	Central Banks.	Primary societies.	Individual and other sources.
I	12	13	14	15	16
I.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) PROVINCIAL BANK ...	1,639	30,50,955	45,05,971	87,865	49,73,334
Total previous year ...	2,200	26,45,338	40,64,798	24,447	64,60,732
II.					
(b) CENTRAL BANKS.					
District Central Bank.					
Nagpur ... Nagpur ...	259	5,54,396	33,100	15,217	3,47,571
Bhandara ... Bhandara ...	4,176	1,32,543	...	7,746	54,413
Chanda ... { Brahmपुरi ...	699	1,20,640	10,518	4,975	65,762
Warora ... Warora ...	274	1,63,323	5,553	5,904	86,454
Wardha ... Wardha ...	84	2,26,604	33,052	7,147	1,61,137
Balaghat ... Balaghat ...	2,924	4,61,672	...	16,610	1,77,614
Jubbulpore ... { Jubbulpore ...	145	4,17,811	39,639	12,369	5,59,686
... { Sihora ...	5,419	4,70,047	1,43,995	48,787	81,107
... { Murwara ...	556	1,24,240	53,026	6,351	34,316
Saugor ... Saugor ...	399	2,26,778	11,065	11,451	18,681
Damoh ... Damoh ...	196	2,04,513	2,000	6,062	1,21,178
Mandla ... Mandla ...	198	1,16,264	18,276	6,104	62,784
Seoni ... Seoni ...	7,279	1,27,412	3,500	8,033	1,33,102
Hoshangabad ... { Hoshangabad ...	10,572	3,57,675	11,917	9,713	2,41,454
... { Harda ...	270	1,44,200	11,282	5,980	69,579
... { Sohagpur ...	1,101	2,85,160	22,399	16,685	66,281
Betul ... Betul ...	4,501	4,40,561	55,545	20,674	1,22,285
Nimar ... Nimar ...	1,100	3,70,421	51,215	13,460	95,038
Narsinghpur ... Narsinghpur ...	20	3,81,820	53,437	15,019	1,91,088
Chhindwara ... Chhindwara ...	2,473	3,41,347	30,534	12,927	1,42,280
Raipur ... Raipur ...	1,150	3,56,785	2,50,985	14,234	1,71,959
Bilaspur ... Bilaspur ...	2,064	2,97,188	11,075	10,404	2,37,339
Drug ... Drug ...	512	1,19,474	4,500	8,445	37,055
Total Central Provinces ...	46,371	64,40,974	8,56,131	2,84,299	30,80,167
Amraoti ... { Amraoti ...	2,044	19,50,684	2,19,392	45,327	33,90,199
... { Ellichpur ...	294	3,31,848	62,787	10,606	1,07,235
... { Morsi ...	2,370	4,58,906	4,30,612	15,090	5,79,799
... { Daryapur ...	617	3,32,252	1,22,068	9,216	1,80,545
Yeotmal ... { Yeotmal ...	1,350	10,90,394	7,09,854	38,616	5,74,049
... { Pusad ...	...	7,018	...	245	...
Akola ... { Akola ...	691	21,43,345	11,37,021	55,895	12,53,733
... { Murtizapur ...	...	4,375	...	...	4,000
... { Buldana ...	213	3,71,514	41,327	10,180	1,21,928
... { Khamgaon ...	1,197	7,83,943	1,31,224	19,234	2,32,919
Buldana ... { Mehkar ...	144	5,52,561	2,02,703	31,102	75,353
... { Malkapur ...	443	3,52,381	86,021	12,334	1,20,598
... { Jalgaon ...	...	...	...	...	...
Total Berar ...	9,363	83,84,351	31,45,609	2,47,245	66,40,358
Total Central Banks ...	55,734	1,48,25,325	40,01,742	5,33,144	97,20,525
Total previous year ...	40,352	1,34,61,050	24,43,780	5,50,741	88,21,926

MENT A.

Central Banks.—(Contd.)

Sale of goods to members.	Purchase of members' product.	Cost of management.	Share capital paid up.	Loans and deposits held at the end of the year from—	
				Societies.	Provincial or Central Banks.
17	18	19	20	21	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	23,673	6,11,977	1,01,295	45,92,821
...	...	25,374	6,05,800	68,914	40,20,260
N.	6,590	75,935	71,508	10,073
B.	3,546	47,220	57,792	...
B.	3,019	41,000	34,803	6,018
W.	1,910	27,344	34,359	...
Wr.	2,579	50,405	29,378	17,052
B.	3,007	89,941	1,70,627	30
I.	5,249	43,495	73,583	25,096
S.	6,912	71,890	1,98,272	88,393
S. M.	4,076	18,173	33,858	43,483
S.	3,586	49,275	57,209	...
D.	3,772	49,480	58,073	...
M.	2,948	24,421	18,883	15,079
S. H.	4,397	36,525	27,021	...
H.	6,233	61,149	1,00,536	17,695
H.	4,157	40,608	52,150	7,816
S.	4,395	42,687	1,00,670	1,23,177
B.	5,351	80,980	1,39,689	84,731
N.	7,057	76,695	54,772	1,57,334
N.	6,700	63,595	80,7871	25,234
C.	6,137	68,100	73,775	19,053
R.	10,286	98,180	85,613	...
B.	5,999	71,079	43,484	...
D.	3,751	68,616	57,801	...
...	...	1,11,587	12,96,943	16,51,643	6,40,264
A.	15,439	1,40,855	2,46,613	90,642
E.	3,281	34,820	44,583	1,80,487
M.	4,507	45,520	57,683	1,60,006
D.	3,702	30,040	26,566	2,03,866
Y.	6,708	80,988	1,45,148	3,67,960
P.	38	6,095	459	...
A.	10,980	1,34,445	2,76,707	6,68,018
M.	49	575	...	...
B.	2,241	37,485	48,179	1,36,662
K.	6,247	76,470	1,31,489	3,86,337
M.	3,268	82,754	1,20,211	3,24,443
M.	3,307	24,620	40,610	94,336
J.
...	...	62,367	6,94,667	11,32,248	26,12,757
...	...	1,73,954	19,91,610	27,83,891	32,53,021
...	...	1,60,018	20,17,887	25,87,359	26,31,332

STATE
Operations of

Name of Central Bank.	Loans and deposits held at the end of the year from—		Reserve and other funds.
	Government.	Individual and other sources.	
I	23	24	25
I.	Rs.	Rs.	Rs.
(a) PROVINCIAL BANKS.	...	32,73,639	3,81,455
<i>Total previous year</i>	...	32,57,169	3,37,207
II.			
(b) CENTRAL BANKS.			
District. Central Bank.			
Nagpur ... Nagpur	...	4,93,290	69,677
Bhandara ... Bhandara	26	84,995	57,395
Chanda ... { Brahmrapuri	...	69,704	27,094
Wardha ... { Warora	...	1,20,393	36,640
Balaghat ... { Wardha	...	1,69,878	31,056
Jubbulpore ... { Balaghat	1,564	1,84,360	1,97,252
... { Jubbulpore	...	3,73,063	31,958
... { Sihora	...	2,67,864	94,244
... { Murwara	...	58,742	26,141
Saugor ... Saugor	...	1,62,419	53,839
Damoh ... Damoh	...	1,92,580	40,466
Mandla ... Mandla	...	80,929	12,941
Seoni ... Seoni	...	1,20,499	22,371
Hoshangabad ... { Hoshangabad	185	2,87,176	92,226
... { Harda	...	1,14,692	37,396
... { Sohagpur	...	62,167	49,289
Betul ... Betul	...	1,71,130	86,701
Nimar ... Nimar	...	86,929	1,07,705
Narsinghpur ... Narsinghpur	...	2,88,675	56,887
Chhindwara ... Chhindwara	...	2,39,801	91,056
Raipur ... Raipur	444	2,40,987	70,663
Bilaspur ... Bilaspur	...	2,49,877	28,884
Drug ... Drug	26	50,075	83,411
Total Central Provinces	2,245	41,97,225	14,05,272
Amraoti ... { Amraoti	...	22,87,997	1,99,010
... { Ellichpur	...	1,12,337	33,152
... { Morsi	...	5,56,686	17,593
... { Daryapur	...	1,25,947	17,221
Yeotmal ... Yeotmal	...	7,61,759	56,506
... { Pusad	...	...	110
Akola ... Akola	...	16,93,543	2,31,839
... { Murtizapur	...	4,200	...
... { Buldana	...	1,76,570	30,564
... { Khamgaon	...	3,46,786	68,516
Buldana ... Mehkar	...	78,324	36,287
... { Malkapur	...	2,31,864	17,034
... { Jalgaon	...	...	...
Total Berar	...	63,76,013	7,07,832
Total Central Bank	2,245	1,05,73,238	21,13,104
<i>Total previous year</i>	<i>1,943</i>	<i>95,64,847</i>	<i>18,66,339</i>

MENT A.

Central Banks.—(Concl'd.)

Working capital	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest.		Uncalled subscribed share capital.
			On borrowings.	On lendings.	
26	27	28	29	30	31
Rs.	Rs.	Per cent.	Per cent.	Per cent.	Rs.
89,61,187	+60,816	6	2 to 7½	7 to 8	3,703
82,89,416	+62,014	6	2 to 8	7 to 7½	2,850
N. 7,20,483	+15,359	6 to 8	5 to 6	8½ to 10	...
B. 2,47,428	+ 5,412	6 to 12	6 to 7	10	...
B. 1,75,619	+ 3,816	6 & 7	6 to 6½, 7	10 to 12	...
W. 2,27,736	+ 4,184	6 & 6	4, 5, 6, 6½ & 7	9½	146
Wr. 2,07,829	+ 9,515	Nil, 6	4, 5½ & 6	10 to 12	...
B. 6,43,774	+18,194	...	6 & 8½	9 & 10	270.
J. 5,47,195	+ 2,272	6 & 6	5, 6 & 7	9 & 10	...
S. 7,20,663	+15,910	...	7 & 7½	10	...
M. 1,80,397	+ 1,841	4 to 6	6 to 7½	10	...
S. 3,22,742	+ 3,851	5	5 to 7	9	...
D. 3,40,599	4,321	7	6 to 7	9	...
M. 1,61,253	+ 2,711	3 to 6	4 to 6½	10	...
S. 2,15,416	+ 1,703	5 to 8½	4 to 7	9 to 12	...
H. 5,58,907	+10,200	6 to 8	4 to 7	10	...
Hr. 2,52,662	+ 5,082	...	4 to 8	10	...
S. 3,77,990	+ 7,728	7	7 to 7½	9 to 9½	...
B. 5,63,231	+16,074	7	4 to 7½	10 to 12	...
Nr. 4,83,435	+29,602	3-2-0	3 to 7½	9 to 12	...
N. 5,15,178	+ 8,006	6	4 to 7	10	...
C. 4,91,855	+ 3,195	...	4 to 7½	9	...
R. 4,95,887	+ 5,521	3-2-0	5 to 6	9 to 12	...
B. 3,93,324	+ 9,220	6 to 6½	5½ to 7	10	408
D. 2,59,929	+ 8,416	6 to 9	6 to 7	10	...
91,93,592	+1,93,543	...	...	...	824
A. 29,65,117	+36,960	8 to 6	4½ to 7	7½ to 12	...
E. 4,05,379	+11,097	6 to 8½	5 to 7½	10 to 12	...
M. 8,37,488	+12,265	3 to 7	4½ to 8	9 to 12	...
D. 43,640	+ 6,973	6½	2 to 7½	10 to 12	...
Y. 14,12,361	+14,124	8½ to 3	7½ to 7½	8½ to 9½	...
P. 6,664	+ 526	5½	6 to 7	9	...
A. 30,04,552	43,866	7	2 to 7½	9 to 12	...
Mr. 4,775	+ 10	...	6½ to 7½	8½	3,500
B. 4,23,320	16,159	6½	4 to 7½	10	...
K. 10,09,598	16,701	6 to 7½	4½ to 7½	10	365
M. 6,42,019	21,463	8	4 to 7½	10 to 12	...
Mr. 4,08,464	+ 6,028	6	4½ to 7½	10 to 12	...
J. ...	...	...	...	...	...
115,23,517	+1,85,414	...	...	...	3,865
2,07,17,109	+3,78,957	...	...	...	4,689
1,86,69,698	+4,13,478	...	...	...	3,363

STATE
Operations of

Classification.	Number of societies.	Number of members.	Loans made during			
			Individuals.			
			Cash.	Paper renewal.	Book adjustment.	Total.
1	2	3	4 (a)	4 (b)	4 (c)	4
CLASS I.—CREDIT. <i>(b) Unlimited.</i>			Rs.	Rs.	Rs.	Rs.
District Central Bank						
Nagpur ... Nagpur ...	191	3,035	1,01,198	...	43,638	1,44,836
Bhandara ... Bhandara ...	126	1,491	37,290	8,271	14,875	54,436
Chanda ... Brahmapur ...	98	1,354	76,228	3,745	15,177	95,150
Warora ...	54	674	11,875	25,914	13,753	51,542
Wardha ... Wardha ...	60	736	1,08,660	17,816	23,761	1,49,637
Balaghat ... Balaghat ...	187	2,895	18,015	...	48,394	66,409
Jubbulpore ... Jubbulpore ...	160	2,483	1,12,157	...	17,347	1,29,504
Sihora ...	258	4,606	1,33,997	9,701	57,278	2,00,976
Murwara ...	116	1,611	66,166	4,930	11,406	82,502
Saugor ... Saugor ...	81	1,330	27,433	33,787	15,435	76,655
Damoh ... Damoh ...	63	952	23,259	...	9,695	32,954
Mandla ... Mandla ...	117	1,630	21,075	...	14,189	35,264
Seoni ... Seoni ...	138	1,907	51,683	22,748	13,909	88,340
Hoshangabad ... Hoshangabad ...	110	1,975	4,593	...	32,252	36,850
Harda ...	84	1,023	29,023	23,925	11,038	64,886
Sohagpur ...	170	2,451	13,430	...	33,807	47,237
Betul ... Betul ...	246	2,984	43,836	86,892	55,502	1,86,230
Nimar ... Nimar ...	88	1,321	39,631	1,040	24,632	70,303
Narsinghpur ... Narsinghpur ...	214	2,858	1,47,550	3,550	33,292	1,84,302
Chhindwara ... Chhindwara ...	110	1,426	21,090	32,943	19,154	73,187
Raipur ... Raipur ...	201	...	60,297	...	17,949	78,246
Bilaspur ... Bilaspur ...	218	3,679	1,49,723	666	27,863	1,78,252
Drug ... Drug ...	112	1,610	49,857	...	10,217	60,074
Total Central Provinces	3,211	46,446	13,47,471	2,74,928	5,65,463	21,87,862
Amraoti ... Amraoti ...	117	2,159	3,62,055	2,98,640	1,81,169	8,41,864
Ellichpur ...	43	644	56,084	...	39,011	95,095
Marsi ...	38	822	3,08,254	4	56,852	3,65,110
Daryapur ...	37	474	61,445	2,16,587	39,232	3,17,264
Yeotmal ... Yeotmal ...	88	1,277	1,55,551	6,63,908	1,39,864	9,59,323
Pusad ...	4	57	1,350	5,754	793	7,897
Akola ... Akola ...	130	2,191	2,64,350	...	2,50,173	5,14,487
Murtizapur ...	...	...	...	...	...	...
Buldana ... Buldana ...	48	653	40,748	...	38,479	79,227
Khamgaon ...	114	1,474	1,19,292	...	70,767	1,90,059
Mehkar ...	85	1,126	1,07,873	...	62,954	1,70,827
Malkapur ...	51	716	83,594	...	38,709	1,22,273
Jalgaon ...	...	...	...	...	...	...
Total Berar	755	11,593	15,60,566	11,84,893	9,17,067	36,63,426
Total Class I	3,966	58,039	29,08,037	14,59,821	14,83,430	58,51,288
<i>Total previous year</i>	<i>4,071</i>	<i>60,439</i>	<i>29,26,332</i>	<i>19,73,672</i>	<i>14,49,231</i>	<i>63,99,235</i>

MENT B.

Agricultural Societies.

the year to		Receipts from loans and deposits paid during the year by				
Banks and societies.	Individuals.				Banks and societies.	
	Cash.	Paper renewal.	Book adjustment.	Total.		
5	6 (a)	6 (b)	6 (c)	6	7	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
N.	9,379	1,15,892	...	...	1,15,892	1,641
B.	5,142	64,280	2,271	...	66,551	1,268
B'puri	2,805	70,045	3,745	4,874	78,664	127
W.	3,753	17,008	25,914	332	43,254	...
Wr.	4,794	89,095	17,816	...	1,06,911	1,911
B.	9,740	43,666	...	14,133	57,799	6,282
J.	5,564	71,784	...	...	71,784	1,136
S.	31,190	1,31,503	9,701	11,354	1,52,558	1,072
M.	3,176	26,457	4,910	2,389	33,776	2,506
S.	8,665	29,554	33,787	5,352	68,693	5,751
D.	3,045	24,610	...	...	24,610	...
M.	2,890	23,169	...	...	23,169	200
S.	2,894	44,216	22,748	652	67,616	624
H.	6,042	40,073	...	4,749	44,822	1,314
Hr.	3,158	21,422	23,925	3,883	49,210	240
S.	11,511	52,814	...	3,745	56,559	4,980
B.	12,851	57,782	86,892	8,421	1,51,095	4,999
N.	5,602	54,121	6,040	2,302	62,463	213
N.	7,506	1,19,364	3,550	3,343	1,26,257	4,004
C.	6,859	31,902	32,943	...	64,845	996
R.	6,138	88,976	...	392	89,368	1,930
B.	5,091	1,76,720	666	1,947	1,79,313	5,343
D.	539	60,509	...	311	60,820	...
	1,60,554	14,54,962	2,74,928	68,179	17,98,069	46,479
A.	36,112	3,08,086	2,98,640	1,725	6,08,451	50
E.	7,650	41,659	...	1,545	45,204	371
M.	11,720	2,29,082	4	56,925	2,86,011	...
D.	6,418	64,293	2,16,587	857	2,81,737	...
Y.	34,723	95,614	6,63,908	...	7,59,542	...
P.	202	1,041	5,754	...	6,797	...
A.	20,542	1,02,939	...	15,686	1,18,625	...
Mr.	...	...	...	...	...	...
B.	9,078	22,235	...	...	22,215	...
K.	13,547	45,108	...	4,693	49,801	...
M.	27,130	1,01,182	...	...	1,01,382	...
Mr.	8,725	50,966	...	...	50,966	3,819
J.	...	...	...	...	...	...
	1,78,247	10,64,427	11,84,893	81,431	23,30,751	4,240
	3,18,801	25,19,399	14,59,821	1,49,610	41,28,820	50,719
	3,95,827	25,48,414	19,73,672	1,49,757	46,71,843	72,436

STATE
Operations of

Classification,	Loans due by—			
	Individuals.	Of which over- due.	Banks and societies.	
1	8	9	10	
CLASS I.—CREDIT.—(Contd.) <i>(b) Unlimited.—(Contd.)</i>	Rs.	Rs.	Rs.	
District. Central Bank.				
Nagpur ... Nagpur ...	3,84,419	2,48,593	51,454	
Bhandara ... Bhandara ...	1,02,902	29,135	46,161	
Chanda ... {	Brahmapuri ...	1,21,310	7,119	25,339
	Warora ...	1,17,394	46,172	28,704
Wardha ... Wardha ...	2,22,304	52,057	24,556	
Balaghat ... {	Balaghat ...	4,29,713	3,78,176	1,29,582
	Jubbulpore ...	1,96,603	...	58,966
Jubbulpore ... {	Sihora ...	4,77,080	2,12,990	1,34,848
	Murwara ...	1,19,481	23,869	27,261
Saugor ... Saugor ...	1,42,319	52,123	41,819	
Damoh ... Damoh ...	1,07,592	63,351	41,626	
Mandla ... Mandla ...	1,15,490	36,701	17,084	
Seoni ... Seoni ...	1,23,120	28,809	20,881	
Hoshangabad ... {	Hoshangabad ...	1,71,445	1,58,157	79,537
	Harda ...	1,11,727	51,228	38,224
Betul ... {	Sohagpur ...	2,59,853	1,31,341	90,748
	Betul ...	4,04,171	2,36,744	1,16,109
Nimar ... Nimar ...	2,08,724	1,02,631	45,415	
Narsinghpur ... Narsinghpur ...	3,14,140	63,930	70,714	
Chhindwara ... Chhindwara ...	1,72,252	1,03,151	51,057	
Raipur ... Raipur ...	1,27,257	35,427	59,799	
Bilaspur ... Bilaspur ...	2,28,178	5,232	38,040	
Drug ... Drug ...	82,039	26,568	31,463	
Total Central Provinces ...	47,39,573	21,13,504	12,73,407	
Amraoti ... {	Amraoti ...	19,92,427	5,14,071	2,29,360
	Ellichpur ...	3,35,803	1,65,817	34,723
	Marsi ...	5,69,793	1,99,340	55,115
	Daryapur ...	3,47,912	...	24,042
Yeotmal ... {	Yeotmal ...	11,46,650	51,279	1,78,261
	Pusad ...	7,043	...	365
Akola ... {	Akola ...	22,08,715	...	2,48,296
	Murtizapur
Buldana ... {	Buldana ...	3,61,292	...	40,789
	Khamgaon ...	7,87,484	2,74,461	1,09,102
	Mehkar ...	5,74,048	...	1,15,732
	Malkapur ...	3,60,361	1,68,829	37,256
Jalgaon ...	...	...	...
Total Berar ...	86,91,548	13,73,797	10,33,541	
Total Class I ...	1,34,31,121	34,87,301	23,06,948	
<i>Total previous year</i> ...	<i>1,32,28,267</i>	<i>46,69,155</i>	<i>24,31,864</i>	

MENT B.

Agricultural Societies.—(Contd.)

Loans and deposits received during the year from			Sale of goods to members.	Purchase of members product.	Cost of manage-ment.	Share capital paid up.
Individuals.	Central Banks.	Primary societies.				
11	12	13	14	15	16	17
Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
N.	1,600	1,44,316	...	...	...	958
B.	1,030	56,747	...	...	...	265
B'puri	667	1,00,405	...	...	...	720
W.	149	51,612	...	...	...	714
Wr.	1,518	1,40,364	...	...	...	1,360
B.	3,479	59,446	...	...	...	...
J.	551	1,29,452	...	...	115	1,680
S.	2,714	2,43,106	...	...	162	...
M.	248	12,438	...	...	...	1,045
S.	1,496	85,559	...	...	45	...
D.	...	32,919	...	...	...	...
M.	...	35,264	219	...	...	132
S.	538	88,535	4	...	...	776
H.	954	35,638	...	...	35	950
H.	...	40,661	...	...	58	555
Sr.	255	40,320	...	...	14	...
B.	2,012	94,718	...	...	97	...
N.	273	63,841	...	...	...	790
N.	2,994	2,19,636	...	...	526	779
Cr.	359	74,651	...	...	...	355
R.	1,929	77,670	...	...	...	900
B.	3,468	1,80,256	...	...	...	4,769
D.	1,556	61,496	...	...	...	2,230
	27,799	21,51,350	223	...	1,052	19,005
A.	42,361	5,42,938	...	...	4,538	940
E	10,372	90,086	...	...	...	1,505
M.	64,453	3,90,337	...	...	...	...
D.	19,224	3,14,123	...	...	21	...
Y.	48,173	9,42,747	...	...	...	...
P.	...	7,987	...	...	...	...
A.	35,056	4,62,319	...	...	321	735
Mr.	...	...	...	...	...	...
B.	4,342	78,377	...	...	...	...
K.	3,436	1,55,717	...	...	1,415	2,575
M.	4,089	1,63,195	...	...	44	1,375
ML	3,392	1,15,847	...	...	...	3,695
J.	...	...	...	...	...	...
	2,34,706	32,63,673	...	...	6,339	10,825
	2,62,496	54,15,023	223	...	7,391	29,930
	2,15,446	55,21,902	...	...	9,353	7,387

STATE
Operations of

Classification.	Loans and deposits held at the end of the year from				
	Members.	Non-member.	Societies.	Provincial or Central Bank.	Government.
I	18	19	20	21	22
CLASS I.—CREDIT.—(Concl'd.)	Rs.	Rs.	Rs.	Rs.	Rs.
(b) <i>Unlimited.</i> —(Concl'd.)					
District. Central Bank.					
Nagpur ... Nagpur ...	2,559	...	...	3,81,342	...
Bhandara ... Bhandara ...	2,553	...	...	1,00,329	...
Chanda ... { Brahmपुरi ...	745	493	...	1,17,989	...
... { Warora ...	742	...	...	1,15,070	...
Wardha ... Wardha ...	1,934	...	...	2,17,909	...
Balaghat ... Balaghat ...	33,190	20	...	3,72,396	11,373
Jubbulpore ... { Jubbulpore ...	3,311	1	...	1,93,350	...
... { Sihora ...	18,322	...	...	4,62,258	3,073
... { Murwara ...	716	...	...	1,16,022	...
Saugor ... Saugor ...	3,036	3,134	...	1,30,758	...
Damoh ... Damoh ...	103	...	...	1,04,439	...
Mandla ... Mandla ...	...	...	...	1,14,765	...
Seoni ... Seoni ...	1,585	...	4	1,19,653	...
Hoshangabad ... { Hoshangabad ...	1,499	...	...	2,67,352	...
... { Harda ...	1,239	...	...	1,11,162	...
... { Sohagpur ...	74	1,554	...	2,53,479	...
Betul ... Betul ...	6,219	740	...	3,94,034	...
Nimar ... Nimar ...	1,549	297	...	1,98,632	...
Narsinghpur ... Narsinghpur ...	9,950	1,561	...	2,95,877	...
Chhindwara ... Chhindwara ...	1,480	...	...	1,69,993	...
Raipur ... Raipur ...	4,878	...	...	1,15,962	...
Bilaspur ... Bilaspur ...	4,760	...	...	2,16,247	...
Drug ... Drug ...	1,133	...	...	68,602	...
Total Central Provinces ...	1,00,656	7,800	4	46,37,220	14,448
Amraoti ... { Amraoti ...	13,875	23,657	...	19,10,937	...
... { Ellichpur ...	1,560	7,934	...	3,23,750	...
... { Morsi ...	27,478	80,739	...	4,58,392	...
... { Daryapur ...	7,825	8,367	...	3,31,740	...
Yeotmal ... { Yeotmal ...	7,131	57,668	...	10,79,831	...
... { Pusad ...	...	...	...	7,048	...
Akola ... { Akola ...	24,080	38,717	...	20,79,761	...
... { Murtizapur ...	...	...	...	...	...
... { Buldana ...	637	10,635	...	3,59,936	...
... { Khamgaon ...	24,089	...	...	7,47,249	...
Buldana ... { Mehkar ...	519	20,500	...	5,51,405	...
... { Malkapur ...	1,026	8,397	...	3,47,143	...
... { Jalgaon ...	...	...	...	...	...
Total Berar ...	1,08,220	2,56,614	...	81,87,292	...
Total Class I ...	2,08,876	2,64,414	4	1,28,24,512	14,448
<i>Total previous year</i> ...	<i>3,13,713</i>	<i>1,88,523</i>	<i>...</i>	<i>1,25,43,065</i>	<i>15,210</i>

MENT B.

Agricultural Societies.—(Contd.)

Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend, paid on shares.	Most usual rate of interest	
				On borrowings.	On lendings.
23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.
N. 67,081	4,51,967	+ 9,379	...	8½ to 10	10½ to 12
B. 48,684	1,51,812	+ 3,868	...	10	10 to 12
Br. 29,496	1,49,443	+ 2,870	...	10	9 to 12
W. 32,084	1,48,610	+ 4,273	...	9½	11 to 12
Wr. 27,396	2,48,599	+ 4,853	...	10 to 12	10½ to 15
B. 1,34,132	5,51,111	+ 13,496	...	9½ to 10	12
J. 62,297	2,59,639	+ 5,685	...	9 to 10	12 to 13
S. 1,80,137	6,63,790	+ 23,587	...	10	9 to 12
M. 28,421	1,46,204	+ 3,022	...	10	8½ to 12
S. 51,308	1,88,236	+ 6,404	...	7½ to 9	9½ to 12
D. 42,256	1,46,798	+ 4,530	...	9 to 10	12
M. 17,041	1,31,938	+ 2,890	...	10	13
S. 26,388	1,48,406	+ 2,836	...	9 to 12	12 to 15
H. 81,247	3,11,048	+ 6,873	...	10	12
Hr. 41,445	1,54,401	+ 9,322	...	9 to 10	9 to 12
S. 93,993	3,49,070	+ 10,151	...	9 to 9½	12
B. 1,29,610	5,31,203	+ 4,646	...	9 to 10	12
N. 46,636	2,47,994	+ 5,260	...	9 to 11	10 to 13
Nr. 90,409	3,97,676	+ 8,918	...	9 to 10	12
C. 52,674	2,24,502	+ 6,822	...	9	12
R. 61,523	1,83,263	+ 6,622	...	9	10 to 15
B. 45,181	2,70,957	+ 5,028	...	10	12
D. 54,587	1,26,552	+ 8,551	...	10	9 to 12
14,43,966	62,23,129	+ 1,55,650	...	...	...
A. 2,74,492	22,23,901	+ 55,898	...	7½ to 9	9 to 12
E. 35,213	3,69,982	+ 7,907	...	9 to 12	12 to 15
M. 58,681	6,25,290	+ 13,702	...	9 to 12	10½ to 15
D. 24,392	3,72,324	+ 6,418	...	9 to 12	12 to 15
Y. 1,39,324	12,83,954	+ 33,118	...	7½ to 8½	11 to 12½
P. 395	7,443	+ 202	...	9	12
A. 2,51,419	23,94,712	+ 71,862	...	6 to 9	10½ to 15
Mr. ...	...	...	...	...	...
B. 41,304	4,02,612	+ 9,463	...	10	12 to 15
K. 1,06,427	8,80,340	+ 14,086	...	10	12
M. 1,15,732	6,89,531	+ 1,241	...	10 to 12	12 to 15
Mr. 37,566	3,97,827	+ 7,324	...	9 to 12	12 to 15
J. ...	...	...	...	...	...
10,84,965	96,47,916	+ 2,21,421	...	...	...
25,28,961	1,58,71,045	+ 3,77,071	...	...	...
25,22,831	1,53,90,720	+ 4,02,801	...	...	...

STATE
Operations of

Classification.	Number of societies.	Number of members.	Loans made during the year to			
			Individuals.			
			Cash.	Paper renewal.	Book adjustment.	Total.
1	2	3	4(a)	4(b)	4(c)	4
CLASS II.—PURCHASE AND SALE.			Rs.	Rs.	Rs.	Rs.
(a) <i>Limited.</i>						
District. Bhandara ... Sakoli ...	1	18	...	...	...	...
Balaghat ... Waraseoni ...	1	19	...	...	...	...
Amraoti { Ellichpur Kandel ...	1	23	57	...	...	57
{ Daryapur ...	1	88	1,003	...	...	1,003
Yeotmal ... Yeotmal ...	1	65	756	...	...	756
Akola ... Akola ...	1	98	109	...	...	109
{ Jalgaon ...	1	251	1,636	...	...	1,636
{ Khamgaon ...	1	225	1,000	...	...	1,000
Buldana { Malkapur ...	1	155	898	...	...	898
{ Shegaon ...	1	11	185	...	...	185
{ Chikhli ...	1	81	6,078	...	...	6,078
Total Limited ...	11	1,034	11,722	...	...	11,722
(b) <i>Unlimited.</i>						
LANDHOLDERS' CO-OPERATIVE ASSOCIATION.						
Buldana ... Mehkar ...	1	11	...	...	...	...
Total Class II ...	12	1,045	11,722	...	...	11,722
Total previous year	9	894	13,990	...	...	13,990
CLASS III.—PRODUCTION.						
(a) <i>Limited.</i>						
Nimar ...	1	11	...	...	...	...
Yeotmal ...	3	32	120	...	...	120
Total Class III ...	4	43	120	...	...	120
Total previous year	9	95	714	...	...	714
CLASS IV.—PRODUCTION AND SALE.						
(a) <i>Limited.</i>						
Amraoti { Amraoti ...	1	49	27	...	...	27
{ Dhamangaon ...	1	41	14,722	...	...	14,722
Akola ... Akola ...	1	242	2,633	...	...	2,633
Total Class IV ...	3	332	17,382	...	...	17,382
Total previous year	7	219	1,009	...	...	1,009
To Class I to IV ...	3,985	59,459	29,37,261	14,59,821	14,83,430	58,80,512
Total previous year	4,090	61,647	29,92,105	19,73,672	14,49,231	64,15,008

MENT B.

Agricultural Societies.—(Contd.)

Receipts from loans and deposits paid during the year by					
Banks and societies.	Individuals.				Banks and societies.
	Cash.	Paper renewal.	Book adjustment.	Total.	
5	6 (a)	6 (b)	6 (c)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...
...
294	24	...	...	24	528
155	3,579	...	...	3,579	...
...	244	...	...	244	112
...	105	...	...	105	...
1,065	1,646	...	...	1,646	200
1,619	958	...	...	958	1,300
...	767	...	...	767	...
...	49	...	...	49	...
...	6,640	...	...	6,640	...
3,133	14,102	...	...	14,102	2,140
...
3,133	14,102	...	...	14,102	2,140
3,094	12,901	...	...	12,901	2,253
...
...	781	...	...	781	...
...	781	...	...	781	...
...	259	...	...	259	...
...
...	27	...	...	27	...
...	13,568	...	...	13,568	...
26,709	2,745	...	...	2,745	20,287
26,709	16,340	...	...	16,340	20,287
16,279	1,137	...	...	1,137	15,725
3,68,643	25,50,612	14,59,821	1,49,610	41,60,043	73,146
4,15,200	25,62,711	19,73,672	1,49,757	46,86,140	90,414

STATE
Operations of

Classification.	Loans due by		
	Individuals.	Of which over- due.	Banks and societies.
1	8	9	10
CLASS II.—PURCHASE AND SALE.—(Contd.)	Rs.	Rs.	Rs.
(a) <i>Limited.</i> —(Contd.)			
District.			
Bhandara ... Sakoli	...	...	...
Balaghat ... Waraseoni	...	...	...
Amraoti { Ellichpur Kandeli	51	...	616
{ Daryapur	638	...	...
Yeotmal ... Yeotmal	897	...	227
Akola ... Akola	382	...	...
{ Jalgaon	476	476	865
{ Khamgaon	1,133	...	319
Buldana ... Malkapur	1,822	...	...
{ Shegaon	160	160	...
{ Chikhli	699	...	...
Total Limited	6,258	636	2,027
(b) <i>Unlimited.</i>			
Landholders Co-operative Association			
Buldana .. Mehkar	...	...	...
Total Class II	6,258	636	2,027
Total previous year	8,638	1,239	1,034
CLASS III.—PRODUCTION.			
(a) <i>Limited.</i>			
Nimar			
Yeotmal ...	260	...	...
Total Class III	260	...	...
Total previous year	921	...	248
CLASS IV.—PRODUCTION AND SALE.			
(a) <i>Limited.</i>			
Amraoti { Amraoti	...	...	...
{ Dhamangaon	1,154	...	...
Akola ... Akola	21	...	8,120
Total Class IV	1,175	...	8,120
Total previous year	133	...	1,608
Total Class I to IV	1,34,38,814	54,87,937	23,17,095
Total previous year	1,33,37,959	46,70,394	24,38,844

MENT B.

Agricultural Societies.—(Contd.)

Loans and deposits received during the year from			Sale of goods to members.	Purchase of members product.	Cost of management.	Share capital paid up.
Individuals.	Central Banks.	Primary societies.				
11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...
...
...	...	...	813	...	240	1,040
353	...	...	1,485	...	344	2,100
235	...	...	1,657	...	121	1,972
210	...	...	393	...	226	3,570
181	...	...	10,226	...	1,532	13,330
...	2,867	...	12,330	...	1,047	3,343
960	...	...	5,193	...	742	3,082
...	...	...	557	...	54	830
122	...	...	19,183	...	1,678	5,830
2,061	2,867	...	51,836	...	5,984	38,097
...
2,061	2,867	...	51,836	...	5,984	38,097
4,472	3,000	...	26,000	214	6,056	37,828
...
1,399	...	...	1,244	...	...	...
1,399	...	...	1,244	...	...	...
3,050	...	...	...	2,912	...	...
...
78,905	1,312	...	277	...	510	1,800
24,689	1,327	...	...	...	375	546
6,109	9,306	...	9,096	...	973	6,050
1,09,703	11,945	...	9,373	...	1,858	7,396
25,628	17,635	...	2,740	...	899	5,820
3,85,659	54,29,835	223	62,453	...	15,233	75,323
2,48,576	55,42,537	...	28,740	3,126	16,368	51,035

STAT
Operations o

Classification.	Loans and deposits at the end of the year from				
	Members.	Non-members.	Societies.	Provincial or Central Bank.	Government.
I	18	19	20	21	22
CLASS II.—PURCHASE AND SALE. —(Concl'd.) (a) <i>Limited.</i> —(Concl'd.)	Rs.	Rs.	Rs.	Rs.	Rs.
Bhandara ... Sakoli ...	...	...	...	...	...
Balaghat ... Waraseoni ...	...	...	...	...	...
Amraoti ... { Ellichpur-Kandli ...	16	...	1	...	...
... { Daryapur ...	...	39	...	...	250
Yeotmal ... Yeotmal ...	...	333	...	...	...
Akola ... Akola ...	...	...	...	...	...
... { Jalgaon ...	42	597	1,297	594	...
... { Khamgaon ...	3	10	1,258	16	...
Buldana ... { Malkapur ...	...	592	...	...	...
... { Shegaon ...	...	...	131	...	...
... { Chikbli ...	85	...	...	...	...
Total Limited ...	146	1,571	2,687	610	250
(b) <i>Unlimited.</i> Landholders Co-operative Association.	...	...	...	...	...
Buldana ... Mehkar ...	...	...	...	...	...
Total Class II ...	146	1,571	2,687	610	250
<i>Total previous year</i> ...	<i>1,092</i>	<i>5,237</i>	<i>1,924</i>	<i>2,294</i>	<i>1,500</i>
CLASS III.—PRODUCTION. (a) <i>Limited.</i>					
Nimar ...	...	...	...	...	...
Yeotmal ...	...	108	...	...	...
Total Class III ...	...	108	...	...	...
<i>Total previous year</i> ...	<i>703</i>	...	...	...	...
CLASS IV.—PRODUCTION AND SALE. (a) <i>Limited.</i>					
Amraoti ... { Amraoti ...	...	10	...	215	...
... { Dhamangaon ...	...	7	...	627	...
Akola ... Akola ...	530	2,892	...	...	...
Total Class IV ...	530	2,909	...	842	...
<i>Total previous year</i> ...	<i>1,030</i>	<i>3,151</i>	...	...	...
Total Class I to IV ...	2,09,552	2,69,002	2,691	1,28,25,964	14,698
<i>Total previous year</i> ...	<i>3,16,538</i>	<i>1,06,911</i>	<i>1,984</i>	<i>1,25,45,359</i>	<i>16,710</i>

MENT B.

Agricultural Societies.—(Concl'd.)

Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest	
				On borrowings.	On lendings.
23	24	25	26	27	28
Rs.	Rs.	Rs.	Rs.	Per cent.	Per cent.
...
...
...	1,057	+ 54	...	...	3 to 5
2,245	4,634	- 684	...	6	5
226	2,531	- 36	...	9	5
...	3,570	- 387	...	...	...
2,304	18,164	+ 729	12	10	4½
1,454	6,094	+ 92	12	10	4½
2,503	6,177	- 174	6	...	...
44	1,005	- 48	...	...	...
928	9,843	+ 1,339	...	...	...
9,704	53,065	+ 885	...	...	...
..
...
9,704	53,065	+ 885	..	...	...
12,166	62,041	(-) 2,407	...	...	...
...
248	356	..	...	6	6
248	356	...	...	...	...
248	951	...	...	...	...
...	1,025	+ 313	...	8 to 9	...
...	1,180	- 7	...	8 to 9	...
904	10,376	+ 1,344	6½	3 to 6	4 to 6
904	12,581	+ 1,650	...	...	...
780	10,781	+ 458	...	...	...
25,39,817	1,59,37,047	+ 3,79,606	...	...	...
25,36,025	1,56,64,502	+ 4,00,852	...	...	...

STATE
Operations of Non-

Classification.	Number of societies.	Number of members.	Loans made during		
			Individuals		
			Cash.	Paper renewal.	Book adjustment.
	2	3	4 (a)	4 (b)	4 (c)
CLASS I.—CREDIT.			Rs.	Rs.	Rs.
<i>(a) Limited.</i>					
Nagpur	11	7,085	5,22,957	80	7,065
Wardha	1	32	950	...	...
Jubbulpore	1	488	1,01,652	..	...
Hoshangabad	1	19	50	...	...
Betul	1	18	2,287	...	...
<i>Total Limited</i> ...	15	7,642	6,27,896	80	7,065
<i>(b) Unlimited.</i>					
Jubbulpore ... { Jubbulpore ...	1	15	...	...	26
{ Sihora ...	1	12	998	...	199
Seoni	1	42	2,393	...	179
Hoshangabad... { Hoshangabad ...	3	37	200	...	297
{ Harda ...	9	113	2,110	...	276
Betul	6	74	...	214	579
Chhindwara	3	44	3,470	...	102
Raipur	1	10	200	...	127
Buldana ... Mehkar ...	1	10	31	...	165
<i>Total Unlimited</i> ...	26	357	9,402	214	1,950
Total Class I ...	41	7,999	6,37,298	294	9,015
<i>Total previous year</i> ...	38	5,735	5,15,585	1,040	7,403

MENT C.

Agricultural Societies.

the year to—		Receipt from loans and deposits repaid during the year by—				
Total.	Banks and societies.	Individuals.				Banks and societies.
		Cash.	Paper renewal.	Book adjustment.	Total.	
4	5	6 (a)	6 (b)	6 (c)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5,30,102	99,172	4,49,706	80	7,005	4,56,791	1,01,461
950	...	83	...	...	83	...
1,01,652	20,688	70,845	...	...	70,845	13,779
50	...	10	...	...	10	...
3,287	...	1,959	...	...	1,959	...
6,35,041	1,19,860	5,22,603	80	7,005	5,29,688	1,15,240
26	15	16	...	279	295	69
1,197	3,777	153	...	18	171	109
2,572	29	1,872	...	9	1,881	...
497	45	96	...	38	134	12
2,386	55	1,499	...	...	1,499	...
793	147	...	214	740	954	35
3,572	21	821	...	...	821	...
327	41	912	...	...	912	...
196	41	...	...	...	...	...
11,566	4,171	5,369	214	1,084	6,667	225
6,46,607	1,24,031	5,27,672	294	8,089	5,36,355	1,15,465
5,24,088	53,320	4,16,721	344	7,635	4,24,700	49,990

STATE
Operations of Non-

Classification.	Loans due by—		
	Individuals.	Of which overdue.	Banks and societies.
I	8	9	10
	Rs.	Rs.	Rs.
CLASS I.—CREDIT.			
<i>(a) Limited.</i>			
Nagpur	4,30,548	2,092	3,657
Wardha	867	15	...
Jubbulpore	1,15,073	...	47,464
Hoshangabad	40	...	...
Betul	1,250	..	..
<i>Total Limited</i>	5,47,778	2,107	51,121
<i>(b) Unlimited.</i>			
Jubbulpore ... { Jubbulpore	146	146	208
... { Sihora	1,708	...	3,998
Seoni	1,962	364	191
Hoshangabad ... { Hoshangabad	1,874	1,496	363
... { Harda	2,110	962	471
Betul	2,870	2,646	1,884
Chhindwara	2,751	...	21
Raipur	500	264	474
Buldana ... Mehkar	1,288	1,288	207
<i>Total Unlimited</i>	15,209	7,166	7,817
Total Class I	5,62,987	9,273	58,938
<i>Total previous year</i>	4,59,404	11,095	53,153

MENT C.

Agricultural Societies.—(Contd.)

Loans and deposits received during the year from—			Sale of goods to members.	Purchase of members' product.	Cost of management.	Share capital paid up.
Individuals.	Central banks.	Primary societies.				
11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,74,371	...	11,638	...	...	8,648	2,62,788
600	...	...	...	...	1	319
44,491	5,000	...	...	...	945	...
300	...	...	...	...	...	294
262	...	...	...	...	8	...
3,20,024	5,000	11,638	...	...	9,602	2,63,401
19	28	...	...	...	...	...
4,730	1,776	...	...	...	7	5
...	2,577	122	...	...	...	...
7	43 ⁸	...	...	...	...	30
82	3,062	...	...	...	...	170
33	399	...	...	...	...	...
...	3,572	...	...	...	20	97
17	312	...	...	...	...	...
...	64	...	...	...	...	...
4,888	12,228	192	...	...	27	302
3,24,912	17,228	11,760	...	...	9,629	2,63,703
2,60,809	9,688	...	...	...	7,725	1,79,728

STATE-
Operations of Non-

Classification.	Loans and deposits held at the end of the year from—				
	Mem- bers.	Non- mem- bers.	Soci- eties.	Provin- cial or Central Bank.	Govern- ment.
	18	19	20	21	22
1					
CLASS I.—CREDIT.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>(a) Limited.</i>					
Nagpur	10,919	1,17,161	11,638	...	...
Wardha ... ..	...	600	...	...	...
Jubbulpore	1,54,078	...	...	...	...
Hoshangabad ... ..	...	300	...	...	...
Betul	1,101	...	...	...	...
<i>Total Limited</i>	1,66,098	1,18,061	11,638	...	...
<i>(b) Unlimited.</i>					
Jubbulpore ... { Jubbulpore	20	...	...	155	...
{ Sihora	4,105	305	...	560	...
Seoni ... ..	...	...	122	1,962	...
Hoshangabad ... { Hoshangabad	10	...	...	1,835	...
{ Harda	162	...	...	1,901	...
Betul	176	...	...	2,705	...
Chhindwara ... ..	...	...	...	2,615	...
Raipur	36	...	...	464	...
Baldana ... Mehkar ... ..	...	...	...	1,288	...
<i>Total Unlimited</i>	4,509	305	122	13,485	...
Total Class I	1,70,607	1,18,366	11,760	13,485	...
<i>Total previous year</i>	<i>1,48,385</i>	<i>1,19,945</i>	...	<i>18,058</i>	...

MENT C.

Agricultural Societies.—(Contd.)

Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				On borrowings.	On lendings.
23	24	25	26	27	28
Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.
21,322	4,23,828	+ 28,476	5½ to 7	6 to 7½	9 to 12
...	919	+ 25	...	4	9½
5,313	1,59,391	+ 10,581	...	7½ to 9	9½
...	594	+ 10	...	...	9½
1,100	2,201	+ 191	...	6	12
27,735	5,89,933	+ 39,283	...	...	...
218	393	— 87	...	9 to 10	10 to 13
745	5,720	+ 81	...	10	9½
201	2,285	+ 29	...	9	12
423	2,298	+ 68	...	10	12
731	2,964	+ 63	...	9 to 10	9 to 12
2,103	4,984	+ 341	...	9 and 10	12
60	2,772	+ 60	...	9	12
499	999	+ 41	...	9 and 10	10 to 12
207	1,495	+ 40	...	12	15
30,187	23,910	+ 636	...	...	...
32,922	6,10,843	+ 39,919	...	...	...
29,777	4,95,893	+ 27,439	...	...	...

STATE
Operations of Non-

Classification.	Number of societies	Number of members	Loans made during the		
			Indivi-		
			Cash.	Paper renewal.	Book adjustment.
1	2	3	4 (a)	4 (b)	4 (c)
CLASS II.—PURCHASE AND SALE.					
<i>(a) Limited.</i>					
Nagpur ...	2	574	...	...	...
Bhandara ...	1	152	...	...	...
Jubbulpore—Gun Carriage Factory Co-operative Store.	1	205	4,525	...	...
Narsinghpur ...	1	35	384	...	...
Amraoti—Amraoti School Store	1	273	110	...	...
Akola—Basim Co-operative Industrial Weavers Association.	1	149	51,894	...	...
Akola—Normal School Store	1	31	...	...	...
Buldana { Buldana	1	358	1,609	...	...
... { Mehkar	1	37	1,263	...	...
Total Class II	10	1,814	59,785	...	...
<i>Total previous year</i>	<i>9</i>	<i>1,770</i>	<i>74,215</i>	...	...
CLASS IV.—PRODUCTION AND SALE.					
<i>(a) Limited.</i>					
Amraoti ...	1	36	80	...	...
<i>(b) Unlimited.</i>					
Nagpur—Gaoli ...	1	21	454	...	...
Mandla—Kasari ...	1	24	607	...	8
Total Unlimited	2	45	1,061	...	8
Total Class IV	3	81	1,141	...	8
<i>Total previous year</i>	<i>2</i>	<i>57</i>	<i>2,231</i>	...	...
CLASS VI.—OTHERS—LIMITED.					
Amraoti—Central Provinces and Berar Mass Education Society.	1	18	56	...	...
Akola—Co-operative Housing Akola	1	15	13,521	...	...
Buldana—Khamgaon Co-operative Housing	1	15	...	...	...
Total Class VI	3	48	13,577	...	...
<i>Total previous year</i>	<i>1</i>	<i>14</i>	<i>31,268</i>	13,958	...
Total Class I to VI	57	9,942	7,11,801	...	...
<i>Total previous year</i>	<i>50</i>	<i>7,576</i>	<i>6,23,237</i>	...	...

MENT C.

Agricultural Societies.—(Contd.)

year to—		Receipts from loans and deposits repaid during the year by—				
duals.	Banks and societies.	Individuals.				Banks and societies.
		Cash.	Paper renewal.	Book adjustment.	Total.	
Total.						
4	5	6 (a)	6 (b)	6 (c)	6	7
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...
4,525	...	4,538	...	...	4,538	...
384	...	416	...	...	416	...
110	...	46	...	...	46	...
51,894	...	52,135	...	...	52,135	...
...
1,609	19	1,262	...	...	1,262	...
1,263	...	492	...	...	492	...
59,785	19	58,889	...	...	58,889	...
74,215	...	74,774	...	...	74,774	...
80	...	379	...	...	379	...
454	...	516	...	...	516	...
615	...	...	...	...	...	...
1,069	...	516	...	...	516	...
1,149	...	895	...	...	895	...
2,231	...	1,333	...	...	1,333	...
56	111	15	...	...	15	105
13,521	3,589	5,596	...	...	5,596	5,997
...
13,577	3,600	5,611	...	...	5,611	6,102
108	33,215	...	...	...	...	29,980
51	1,27,650	5,93,367	294	8,089	6,01,750	1,21,567
32,922	86,544	4,92,828	344	7,635	5,00,807	79,970
29,777						

STATE
Operations of Non-

Classification.	Loans due by—		
	Individuals.	Of which overdue.	Banks and societies.
I	8	9	10
CLASS II.—PURCHASE AND SALE.—(Contd.) (a) <i>Limited.—(Contd.)</i>	Rs.	Rs.	Rs.
Nagpur ... ..	...	...	...
Bhandara ... ..	...	...	...
Jubbulpore—Gun Carriage Factory Co-operative Store.	57	...	...
Narsinghpur	687	687	...
Amraoti—Amraoti School Store	245	...	...
Akola—Basim Co-operative Industrial Weavers Association.	213	...	...
Akola—Normal School Store	...	...	...
Buldana { Buldana	3,925	...	20
{ Mehkar	1,585	...	...
Total Class II	6,712	687	20
<i>Total previous year</i>	<i>5,814</i>	<i>719</i>	<i>1</i>
CLASS IV.—PRODUCTION AND SALE. (a) <i>Limited.</i>			
Amraoti ... ..	...	...	...
(b) <i>Unlimited.</i>			
Nagpur—Gaoli	2,828	...	...
Mandla—Kasari	615	...	...
Total Unlimited	3,443	...	...
Total Class IV	3,443	...	...
<i>Total previous year</i>	<i>3,189</i>	...	...
CLASS VI.—OTHERS—LIMITED.			
Amraoti—Central Provinces and Berar Mass Education Society.	41	...	6
Akola—Co-operative Housing Akola	39,133	1,228	827
Buldana—Khamgaon Co-operative Housing	...	...	...
Total Class VI	39,174	1,228	833
<i>Total previous year</i>	<i>31,208</i>	...	<i>3,235</i>
Total Class I to VI	6,12,315	11,188	59,791
<i>Total previous year</i>	<i>4,79,615</i>	<i>11,814</i>	<i>56,389</i>

MENT C.

Agricultural Societies.—(Contd.)

Loans and deposits received during the year from—			Sale of goods to members.	Purchase of members' product.	Cost of management.	Share capital paid up.
Individuals.	Central Banks.	Primary societies.				
11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,95,862	...	...	3,34,500	...	9,521	5,069
300	...	...	1,489	...	746	11,586
35,892	...	1,000	51,877	...	2,573	5,638
159	...	...	1,752	...	31	1,222
116	...	...	1,047	...	19	514
53,429	...	...	54,093	...	692	10,000
...
7,313	...	...	11,717	...	1,189	6,570
1	...	...	1,426	...	230	2,390
5,93,142	...	1,000	4,57,901	...	14,992	43,039
2,11,071	...	1,500	3,45,992	...	5,887	45,129
...	344	...	7,358	...	1,612	9,125
...	...	...	687	...	552	1,840
...	...	...	687	...	25	92
...	...	...	687	...	577	1,932
...	344	...	8,045	...	2,189	11,057
21	450	...	7,542	...	2,339	10,869
25	...	...	...	...	210	250
2,020	5,813	...	...	...	34	10,300
...
2,045	5,813	...	...	...	244	10,550
...	24,461	...	...	...	25	9,700
9,20,099	23,385	12,760	4,65,946	...	27,054	3,28,349
4,80,901	34,599	1,500	3,53,534	...	15,970	2,45,420

STATE

Operations of Non-

Classification,	Loans and deposits held at the end of the year from—				
	Mem- bers.	Non- mem- bers.	Socie- ties.	Pro- vincial or Central Banks.	Govern- ment-
	18	19	20	21	22
CLASS II.—PURCHASE AND SALE.—(Concl'd.)	Rs.	Rs.	Rs.	Rs.	Rs.
(a) <i>Limited.</i> —(Concl'd.)					
Nagpur .....	...	1,55,065	...	...	...
Bhandara	300	1,530	...	...	...
Jubbulpore—Gun Carriage Factory Co-operative Store.	2,400	2,708	7,500	...	...
Narsinghpur	375	333	...	...	...
Amraoti—Amraoti School Store	...	300	...	...	...
Akola—Basim Co-operative Industrial Weavers Association.	175	839	...	...	...
Akola—Normal School Store	...	...	...	...	...
Buldana { Buldana	...	74	...	...	...
{ Mehkar	...	...	...	...	...
Total Class II	3,250	1,60,849	7,500	...	...
Total previous year	6,517	56,338	6,500	...	...
CLASS IV.—PRODUCTION AND SALE.					
(a) <i>Limited.</i>					
Amraoti	2,281	...	...	3,100	...
(b) <i>Unlimited.</i>					
Nagpur—Gaoli .....	...	...	...	...	...
Mandla—Kasari .....	...	...	...	...	...
Total unlimited	...	...	...	...	...
Total Class IV	2,281	..	..	3,100	..
Total previous year	2,281	4,701	...	...	...
CLASS VI.—OTHERS—LIMITED.					
Amraoti—Central Provinces and Berar Mass Education Society.	5	...	...	...	...
Akola—Co-operative Housing Akola	...	1,520	...	27,213	...
Buldana—Khamgaon Co-operative Housing	...	...	...	...	...
Total Class VI	5	1,520	...	27,213	...
Total previous year	...	...	...	24,461	...
Total I to VI	4,76,143	2,80,735	19,260	43,798	...
Total previous year	1,57,183	1,80,984	6,500	44,519	...

MENT C.

Agricultural Societies.—(Concl'd.)

Reserve fund.	Working capital.	Profit and loss for the year.	Usual dividend paid on shares.	Most usual rate of interest—	
				On borrowings.	On lendings.
23	24	25	26	27	28
Rs.	Rs.	Rs.	Per cent.	Per cent.	Per cent.
44	1,60,378	+ 15,115	...	5½	...
629	13,985	— 829	...	4 and 7	...
2,070	20,316	+ 1,131	...	7 to 9	...
...	1,930	+ 37	6 to 9	12	...
102	916	— 19	...	...	...
8,204	19,218	+ 3,193	13 to 16	6 to 7½	6
...
...	6,644	— 404	...	9 to 12	...
...	2,300	— 225	...	9	12
11,049	2,25,687	+ 17,999	...	...	...
9,452	1,23,936	+ 11,744	...	...	...
...	14,506	— 428	...	9	...
1,508	3,348	+ 250	...	6	12
3,000	3,092	+ 3	...	...	12
4,508	6,440	+ 253	...	...	...
4,508	20,946	— 195	...	...	...
762	13,613	+ 924	...	...	...
...	255	— 205	...	...	...
71	39,104	+ 850	5	7	5 to 7
...
71	39,359	+ 645	...	...	...
...	34,161	+ 282	...	...	...
48,550	8,96,835	+ 58,368	...	...	...
39,991	6,72,603	+ 40,389	...	...	...

STATE

Operations

District.	Number of unions.	Number of societies affiliated to unions in column 2.	Total number of individual members in societies affiliated.
1	2	3	4
The Co-operative Federation of Central Province and Berar, Limited.	1	4,025	58,396
<i>Total previous year</i>	1	4,133	60,780
The Jubbulpore and Nerbudda Division Co-operative Institute, Limited.	1	12	...
The Berar Co-operative Institute, Limited	1	580	...
Total Co-operative Institutes	2	592	...
<i>Total previous year</i>	2	557	...
CIRCLE UNION OF PRIMARY SOCIETIES.			
Bbandara	2	6	56
Wardha	1	2	34
Balaghat	1	2	24
Damoh	5	9	116
Hoshangabad (Sohagpur)	15	77	1,129
Nimar	2	10	141
Chhindwara	5	15	257
Total Circle Unions Central Provinces	31	122	1,757
Akola	10	57	1,093
Buldana	1	3	33
Total Circle Unions, Berar	11	60	1,126
Total Circle Unions, Central Provinces and Berar	42	182	2,883
<i>Total previous year</i>	77	374	6,301

MENT D.

of Unions.

Total working capital of affiliated societies.	Expenditure in the year.	Percentage of column 6 on column 5 (one place of decimal).	Number of supervising staff maintained by unions.	Remarks.
8	6	7	5	9
Rs.	Rs.			
265,97,577	272,591	0.74	234	
3,42,82,859	2,54,761	0.74	323	
..	9,821	..	13	
..	26,045	..	13	
..	35,866	..	16	
..	35,793	..	16	
9,468	..	..	..
9,611	..	..	..
5,956	..	..	..
59,414	..	..	..
1,99,542	..	..	..
29,407	..	..	..
1,02,299	..	..	..
4,06,547	..	..	..
11,38,292	..	..	..
41,733	..	..	..
11,80,025	..	..	..
15,86,372	..	..	..
23,12,681	..	..	..

MENT G.

and Disbursements.

ceipts.

Deposits received from				Income realized.				Opening balance.	Grand total including the opening balance columns 2 to 9, 13 and 14.
Societies,				Interest received.	Sale of goods to members.	Other items.	Total income of the year (columns 10 to 12).		
Cash.	Paper renewal.	Book adjustment.	Total.					10	11	12	13	14	15
9-A	9-B	9-C	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38,702	..	...	38,702	4,85,749	...	84,393	5,70,142	14,311	1,29,82,373
1,17,404	..	...	1,17,404	54,858	...	1,915	56,773	1,126	8,15,535
63,400	5,489	4,983	73,341	15,958	...	151	15,500	5,583	1,79,843
74,173	6,058	4,094	84,925	14,298	...	1,287	15,585	1,007	2,12,456
80,588	25,914	3,505	49,007	15,005	...	9,771	24,366	18,733	2,07,884
91,236	15,119	1,513	1,07,867	22,221	...	1,187	25,408	260	3,47,914
49,666	...	10,490	54,150	38,575	...	5,787	44,302	3,052	3,22,203
84,553	...	2,906	87,548	31,238	...	982	32,220	3,087	6,54,219
1,35,270	11,751	43,042	1,00,003	59,005	...	1,349	60,244	25,732	5,72,712
30,893	4,842	2,413	38,147	9,748	...	705	10,453	2,190	1,48,093
85,155	44,406	7,937	80,568	10,074	...	250	10,324	6,806	1,76,751
95,785	...	...	35,785	16,650	...	510	17,190	6,082	2,24,033
23,657	...	...	25,577	11,763	...	37	11,800	5,712	1,40,444
47,439	21,393	1,801	73,635	14,911	...	2,279	17,190	13,218	2,72,158
48,538	...	7,342	55,880	38,166	...	979	39,145	16,691	3,85,717
1,1,901	71,529	...	1,01,490	14,517	...	63	14,579	1,524	2,27,485
34,104	...	14,550	68,753	28,504	...	590	29,154	2,369	2,16,134
38,051	89,418	8,500	1,50,689	48,200	...	1,166	49,420	13,038	4,31,308
54,454	6,040	46,781	1,07,275	62,122	...	14,800	76,922	6,799	3,53,419
1,18,801	37,604	18,680	1,74,677	27,106	...	378	27,574	13,091	5,13,805
50,167	33,737	19,451	1,12,355	24,498	...	31	24,525	12,063	5,69,512
1,07,970	...	10,841	1,18,820	31,144	...	1,944	33,088	11,227	7,99,264
1,70,175	420	6,077	1,90,272	27,443	...	66	27,509	5,095	6,62,511
80,418	...	24,262	1,05,280	9,803	...	377	10,270	3,161	2,02,108
15,87,387	3,76,820	2,43,566	22,07,783	6,44,640	...	46,590	6,91,230	1,90,346	84,38,713
3,39,877	5,39,619	9,156	6,88,658	2,01,605	...	427	2,02,132	5,861	45,80,478
47,582	...	1,573	40,155	33,482	...	1,509	34,991	1,151	2,80,332
2,16,651	...	...	3,16,051	55,923	...	3,529	59,452	2,300	15,08,194
70,156	5,00,275	4,088	2,83,419	31,374	...	...	31,374	7,008	6,51,349
1,25,150	6,83,321	...	8,18,851	99,712	...	913	1,00,625	1,603	26,07,991
1,045	5,444	...	6,987	574	...	...	574	800	8,506
1,21,398	...	10,900	1,32,998	1,89,751	...	4,701	1,94,452	2,203	28,73,553
350	...	...	350	39	...	...	39	200	4,514
32,317	...	...	32,317	25,406	...	3,284	28,400	18,568	2,79,780
46,108	...	...	45,108	60,022	...	126	60,188	21,885	5,17,774
97,399	...	...	97,399	53,065	...	872	54,217	7,297	4,73,725
47,075	...	...	47,075	24,847	...	3,975	28,821	3,161	2,52,593
...
12,63,379	12,29,059	25,717	25,18,155	8,05,220	...	19,136	8,24,366	20,217	1,41,24,896
28,10,766	16,05,889	2,69,285	47,25,938	14,49,870	...	65,726	15,15,596	2,50,563	2,25,63,609

STATE
Central Banks—Receipts
Disburse

Name of Central Bank.	Share capital withdrawn.	Loans and deposits repaid to					Loans	
		Members and non-members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Investment.	Individual members.	Provincial and Central Banks.
I	16	17	18	19	19-A	20	21	22
I	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Provincial Bank	29,453	69,56,864	40,23,416	55,484	...	2,97,623	2,512	30,54,622
II								
(b) Central Banks—								
District Central Banks.								
Nagpur ... Nagpur	965	5,51,130	23,027	6,182	...	7,098	1,169	2,17,877
Bhandara ... Bhandara	2,195	50,997	...	5,708	2,347	32,405	4,732	761
Chanda ... Brahmapuri	3,005	61,588	8,035	4,432	...	5,395	3,781	10,421
Wardha ... Warora	2,265	94,959	5,553	4,264	...	11,102	2,540	7,769
Balaghat ... Wardha	2,385	1,46,421	16,000	5,366	...	6,034	278	820
... Balaghat	...	1,86,404	...	14,954	1,139	19,134	5,910	14
Jubbulpore ... Jubbulpore	2,850	3,24,565	14,543	10,573	...	12,022	110	1,14,410
... Sihora	3,800	30,313	1,91,277	18,139	1,384	46,358	6,310	...
... Murwara	1,790	19,151	23,477	4,786	...	2,486	1,108	...
Saugor ... Saugor	1,840	10,658	10,097	9,020	...	7,461	3,185	1,710
Damoh ... Damoh	1,520	1,02,373	2,000	8,006	...	2,317	126	46,781
Mandla ... Mandla	89	60,830	5,107	3,356	...	4,822	496	14,314
Seoni ... Seoni	975	99,903	19,613	5,166	...	13,220	3,229	56
Hoshangabad ... Hoshangabad	5,610	2,35,168	20,535	5,669	...	24,772	2,502	...
... Harda	310	53,390	3,406	7,120	...	15,721	1,901	702
... Sohagpur	2,850	57,504	45,676	17,690	...	12,252	4,117	23
Betul ... Betul	1,425	1,03,661	50,780	11,656	...	16,765	4,221	...
Nimar ... Nimar	17,660	87,403	59,615	40,546	...	17,714	1,200	...
Narsinghpur ... Narsinghpur	5,385	1,69,883	28,203	14,014	...	...	5,11	32,074
Chhindwara ... Chhindwara	1,665	90,771	67,363	23,668	...	47,622	6,068	...
Raipur ... Raipur	10,970	1,88,068	2,50,985	8,181	852	11,784	1,120	1,09,153
Bilaspur ... Bilaspur	5,130	2,09,150	11,075	12,491	...	61,625	2,819	1,53,995
Drug ... Drug	7,220	40,471	4,552	20,371	...	55,321	2,487	...
Total Central Provinces	79,964	18,05,660	8,58,444	2,71,059	5,022	4,32,329	66,212	8,42,287
Amraoti ... Amraoti	2,055	31,25,377	2,34,584	3,575	...	1,07,179	2,286	25,023
... Ellichpur	1,490	91,542	30,477	3,192	...	29,423	1,412	...
... Morvi	...	2,22,015	3,59,505	208	...	3,6101	10,346	...
... Daryapur	875	1,70,318	1,02,730	2,159	...	21,046	924	1,902
Ycotmal ... Ycotmal	1,105	4,42,323	7,11,584	3,051	...	79,057	1,701	2,90,440
... Pusad	...	...	...	...	...	...	...	...
Akola ... Akola	...	12,69,781	7,72,084	26,938	...	92,307	3,138	78,344
... Murtizapur	...	250	...	...	...	...	...	...
... Buldana	500	1,05,145	4,236	4,579	...	20,405	250	...
Buldana ... Khangaon	590	1,05,310	49,112	4,468	...	22,558	1,064	...
... Mehkar	...	74,056	1,57,000	3,050	...	35,363	506	...
... Malkapur	3,345	97,207	62,422	4,074	591	15,483	685	...
... Jalgaon	...	...	...	...	...	...	...	...
Total for Berar	0,960	59,05,274	25,21,609	56,709	591	7,94,637	21,232	3,06,209
Total for Central Provinces and Berar.	80,924	23,64,934	11,80,053	3,28,668	6,513	12,27,966	87,444	12,07,996

MENT G.

and Disbursements.—(Concl'd.)

ments.

Societies.				Expenditure.						Closing balance.	Grand total disbursements including closing balance (columns 16 to 23, 29 and 30.)
Cash.	Paper renewal.	Book adjustment.	Total.	Interest paid on loans and deposits.	Dividend and bonus paid.	Stock bought.	Estab-lishments and contin-gencies.	Other items.	Total expenditure (columns 14 to 28).		
22-A	22-B	22-C	23	24	25	26	27	28	29	30	31
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
10,200	---	3,004	13,204	3,86,017	37,209	2,433	23,073	74,636	5,23,078	45,210	1,29,82,373
3,01,091	---	43,658	1,44,729	33,439	4,754	16,492	6,590	1,501	62,776	424	8,15,536
27,990	3,480	14,026	56,805	7,765	0-9-6	---	---	937	12,76	2,200	1,70,843
78,473	6,058	12,405	94,995	6,731	2,574	5,170	3,078	1,504	18,877	1,927	2,21,456
12,184	25,014	10,048	54,148	8,552	90	62	1,910	10,582	21,96	1,021	2,07,884
1,07,684	15,119	23,645	1,46,448	8,692	3,428	540	2,579	1,677	15,916	2,928	3,47,914
19,607	---	46,210	59,617	18,869	---	---	3,050	4,630	20,480	8,122	3,74,303
0,17,815	---	17,570	1,35,403	23,073	---	3	2,241	2,995	31,312	8,358	6,84,210
3,23,680	18,751	75,097	2,19,728	32,649	---	536	5,012	1,331	47,428	5,078	5,72,714
65,097	4,543	13,421	81,600	4,250	897	1,147	4,076	3	10,373	1,302	1,48,003
29,144	44,446	14,178	87,728	11,010	2,440	58	3,577	565	17,650	5,359	1,76,751
29,350	---	9,660	32,919	13,458	853	4	3,843	1,054	19,192	7,850	2,24,933
31,545	---	14,180	35,711	5,531	---	---	2,948	144	8,623	15,756	1,49,144
52,045	24,393	15,150	91,888	7,540	1,607	---	4,123	2,394	15,464	26,054	2,72,158
4,798	---	40,270	45,022	20,102	2,113	---	6,235	3,442	21,800	14,327	3,85,717
20,170	71,578	1,190	1,17,907	7,073	---	---	4,612	910	12,004	5,250	2,27,466
15,730	---	35,870	49,600	17,772	---	12	4,432	1,513	23,750	2,672	2,16,134
43,828	89,438	16,720	1,89,904	22,459	5,826	45	5,521	5,320	29,010	13,798	4,31,300
40,770	6,220	29,021	74,151	21,274	14,777	17	8,203	292	43,223	2,317	3,53,439
1,46,971	37,624	37,821	2,22,486	20,053	4,460	---	6,200	3,045	24,757	7,563	5,13,890
24,224	22,737	81,107	81,252	18,916	---	160	6,177	3,085	28,220	11,780	3,69,511
60,347	---	23,075	1,31,212	13,312	4,786	---	10,286	236	28,220	14,880	7,98,264
1,49,211	420	31,081	1,80,712	12,804	4,490	2,524	5,957	---	25,785	2,631	6,65,511
50,321	---	11,746	62,067	3,399	1,456	1,171	3,501	88	9,325	1,534	2,03,408
13,49,319	3,76,230	6,12,563	23,58,712	3,70,253	24,957	27,952	1,10,200	47,277	5,78,241	1,65,066	84,38,713
3,23,207	3,39,219	1,22,528	9,07,424	1,26,111	9,585	2,152	12,429	4,677	1,67,967	5,958	45,80,878
50,711	---	40,636	91,345	10,014	---	187	3,221	3,108	25,590	818	2,86,322
23,484	---	56,027	3,00,419	20,242	1,016	7,561	4,420	4,518	47,767	3,73	15,09,324
11,200	1,00,275	42,220	3,12,123	20,724	2,831	100	3,700	548	27,905	6,761	6,51,740
1,22,213	6,82,221	1,20,281	9,92,747	67,572	7,265	741	8,708	144	84,520	555	26,07,912
1,350	5,244	793	7,997	10	289	---	6	---	305	212	8,506
1,43,644	---	1,98,675	4,62,319	1,34,893	8,077	1,620	10,800	4,943	1,60,513	1,825	28,73,159
4,000	---	4,000	---	16	---	14	49	---	79	185	4,514
40,748	---	49,340	81,097	21,622	226	3,476	2,241	328	28,203	6,501	2,79,786
81,000	---	70,767	1,57,797	5,173	---	9,071	6,227	2,659	69,150	16,555	5,17,774
64,572	---	64,688	1,03,200	28,216	209	---	3,221	1,355	33,601	5,285	4,73,735
78,818	---	37,410	1,16,228	21,524	---	654	3,428	3,355	29,321	3,672	3,33,918
---	---	---	---	---	---	---	---	---	---	---	---
16,04,244	12,00,919	8,55,413	36,28,716	5,12,057	20,798	25,379	62,422	25,625	6,76,561	50,898	1,41,24,896
20,07,563	16,05,289	14,07,970	60,41,428	8,71,310	8,755	53,532	1,73,294	72,912	12,54,802	2,15,964	2,25,63,609

STATE
Central Banks

Name of Central Banks.		As-				
		Cash in hand and Banks.	Market value of invest-ments	Loans due by members (Indivi-duals).	Loans due by Banks and Societies.	Interest accrued to the Bank.
I		2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
(a) Provincial Bank	I ...	45,219	59,45,777	1,639	30,50,955	99,402
(b) Central Banks—	II ...					
District	Central Banks.					
Nagpur	... Nagpur	424	1,79,961	259	5,54,196	6,774
Bhandara	... Bhandara	2,810	1,14,951	4,176	1,32,543	9,637
Chanda	{ Brahmपुरi	1,927	52,358	699	1,20,640	2,314
	{ Warora	1,081	66,707	274	1,63,323	1,690
Wardha	... Wardha	2,928	72,833	84	2,26,604	11,372
Balaghat	{ Balaghat	8,342	2,18,317	2,924	4,61,672	4,766
	{ Jubbulpore	8,358	1,28,889	145	4,17,811	10,076
Jubbulpore	{ Sihora	5,918	2,54,405	5,419	4,70,047	2,503
	{ Murwara	1,392	54,556	556	1,24,240	1,081
Saugor	... Saugor	5,359	97,231	399	2,26,778	5,537
Damoh	... Damoh	7,859	1,11,353	196	2,04,613	33,720
Mandla	... Mandla	15,756	31,318	198	1,16,264	1,041
Seoni	... Seoni	26,054	59,392	7,279	1,27,412	1,700
Hoshangabad	{ Hoshangabad	14,327	1,84,889	10,572	3,57,675	4,050
	{ Harda	5,356	1,06,469	270	1,44,200	4,864
Betul	{ Sohagpur	2,672	29,289	1,101	2,25,160	2,929
	{ Betul	1,798	1,57,269	4,501	4,40,561	...
Nimar	... Nimar	2,337	1,19,970	1,100	3,70,421	7,928
Narsinghpur	... Narsinghpur	7,563	1,42,055	20	5,81,820	4,263
Chhindwara	... Chhindwara	11,780	1,19,807	2,473	3,41,347	22,920
Raipur	... Raipur	14,880	1,30,355	1,150	3,56,785	13,207
Bilaspur	... Bilaspur	2,631	1,04,435	2,064	2,97,168	8,336
Drug	... Drug	1,534	1,23,012	512	1,19,474	20,879
Total Central Provinces		1,65,066	27,32,721	46,371	64,40,974	1,81,587
Amraoti	{ Amraoti	5,058	10,29,185	2,044	19,50,684	9,491
	{ Ellichpur	818	83,526	294	3,32,848	1,813
	{ Morsi	2,373	3,93,767	2,370	4,58,906	1,402
	{ Daryapur	6,761	71,061	617	3,32,252	1,829
Yeotmal	{ Yeotmal	553	3,50,331	1,350	10,90,394	4,906
	{ Pusad	212	...	...	7,048	...
Akola	{ Akola	1,835	9,11,590	6,21	21,47,345	20,605
	{ Murtizapur	185	19	...	4,375	280
Buldana	{ Buldana	6,591	60,843	213	3,71,514	4,000
	{ Khamgaon	16,555	1,97,518	1,137	7,83,943	30,825
	{ Mehkar	5,285	1,50,525	144	5,52,561	6,035
	{ Malkapur	3,672	68,330	443	3,52,381	2,755
	{ algaon	...	...	...	...	...
Total Berar		50,893	33,16,696	9,363	83,84,251	83,941
Total Central Banks		3,15,964	60,49,417	55,734	1,48,25,225	2,65,528

MENT H.
Balance Sheet.

Assets.			Liabilities.		
Present value of stock in hand.	Other items.	Total.	Loans and deposits from non-members and from members in individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from Societies.
7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
39,258	104	91,82,354	32,73,639	45,92,821	1,01,293
N. 17,093	...	7,58,907	4,03,990	10,073	71,508
B.	2,64,137	84,995	...	57,792
B. 5,265	...	1,83,203	69,704	6,018	31,803
W. 638	...	2,33,713	1,29,393	...	34,359
Wr. 921	...	3,14,742	1,69,878	17,052	29,378
B. 4,620	...	7,00,641	1,84,360	30	1,70,627
J.	5,65,279	3,73,063	25,095	73,583
S. 15,097	...	7,53,449	2,67,864	88,393	1,98,272
M. 1,147	...	1,82,972	58,742	43,483	33,858
S. 1,219	...	3,36,523	1,62,419	...	57,209
D.	3,57,741	1,92,580	...	58,073
M. 179	...	1,67,836	89,929	15,079	18,883
S. 284	...	2,22,121	1,29,499	...	27,021
H. 7,846	...	5,79,359	2,87,176	17,695	1,00,536
Hr. 737	...	2,61,796	1,14,692	7,816	52,150
S. 11,477	...	3,92,628	62,167	1,23,177	1,00,670
B. 2,363	...	6,18,492	1,71,130	84,731	1,39,689
N. 439	...	5,02,015	86,929	1,57,334	54,772
Nr. 3,085	...	5,38,806	2,88,675	25,234	80,787
C. 522	...	5,08,849	2,39,801	19,053	73,775
R.	5,16,377	2,40,987	...	85,613
B. 3,254	...	4,17,908	2,49,877	...	43,484
D. 13,010	...	2,78,421	50,075	...	57,801
89,196	...	96,55,915	41,97,225	6,40,264	16,51,643
A. 57,025	...	30,53,187	22,87,997	90,642	2,16,613
B. 968	...	4,20,267	1,12,337	1,80,487	44,583
M. 9,623	...	8,69,441	5,56,686	1,60,006	57,683
D. 560	...	4,13,080	1,25,947	2,03,866	26,566
Y. 22,666	...	14,70,200	7,61,759	3,07,960	1,45,148
P.	7,260	Nil	Nil	459
A. 22,521	...	31,04,587	16,93,543	6,68,018	2,76,707
M. 19	...	4,869	4,200	...	...
B. 3,845	...	4,47,006	1,76,570	1,36,662	42,179
K. 31,304	...	10,61,352	3,49,786	3,86,337	1,31,489
M. 1,200	...	7,15,750	78,324	3,24,443	1,20,211
ML. 700	...	4,28,281	2,31,864	94,336	40,610
J.
1,50,431	...	1,19,95,580	63,76,013	26,12,757	11,32,248
2,39,627	...	2,16,51,495	1,05,73,238	32,53,021	27,83,891

Balance Sheet.—(Concl'd.)

bilities.					Profit and loss (column 14 of profit and loss statement.	Remarks.
Reserve funds under section 33 of Act II of 1912.	Other funds, e.g., Building Fund, etc.	Other undistrib- uted profits carried forward.	Total.			
18	19	20	21	22		
Rs. 1,70,000	Rs. 2,11,455	Rs. 411	Rs. 91,20,872	Rs. + 61,482		
N. 25,002	44,675	765	7,35,953	+ 22,954		
B. 14,198	43,197	61	2,51,594	+ 12,543		
Br. 13,655	13,439	...	1,78,896	+ 4,307		
W. 7,137	29,262	78	2,33,713	...		
Wr. 11,377	19,679	872	3,05,063	+ 9,679		
B. 60,011	1,37,241	2,918	6,54,139	+ 46,502		
I. 13,373	18,585	309	5,61,211	+ 4,068		
S. 40,715	53,529	1,409	7,27,465	+ 25,984		
M. 12,568	13,573	383	1,81,610	+ 1,362		
S. 21,439	32,400	550	3,29,950	+ 6,573		
D. 20,669	19,797	3,735	3,50,348	+ 7,393		
M. 4,854	8,087	10	1,65,121	+ 2,715		
S. 10,727	11,644	...	2,19,330	+ 2,791		
H. 26,595	65,631	...	5,68,386	+ 10,973		
Hr. 10,843	26,553	641	2,56,496	+ 5,300		
S. 12,388	36,901	68	3,85,228	+ 7,400		
B. 28,113	58,588	...	5,69,496	+ 48,996		
N. 9,780	97,925	709	4,87,140	+ 14,875		
Nr. 24,578	32,309	...	5,30,137	+ 8,669		
C. 13,238	77,804	409	5,06,093	+ 2,756		
R. 38,212	38,451	...	5,02,907	+ 13,470		
B. 18,256	10,628	...	4,85,395	+ 12,603		
D. 25,670	57,741	5,474	2,68,137	+ 10,284		
4,57,633	9,47,639	18,391	93,73,718	+ 2,82,197		
A. 73,813	1,25,197	...	30,25,270	+ 28,217		
E. 9,817	23,315	1,913	4,09,170	+ 11,097		
M. 9,495	8,098	...	8,50,800	+ 18,641		
D. 6,503	10,618	100	4,06,107	+ 6,973		
Y. 26,812	29,694	3,675	14,34,569	+ 35,631		
P. 110	...	13	6,709	+ 551		
A. 80,147	1,51,692	3,997	30,59,428	+ 45,159		
B. ...	...	...	5,013	(-) 144	
M. 8,664	21,900	4,806	4,33,706	+ 13,240		
K. 27,002	41,514	4,402	10,28,182	+ 33,170		
M. 25,897	10,390	46,784	6,94,370	+ 21,320		
ML 5,353	11,681	6,653	4,22,548	+ 5,733		
J. ...	...	...	...	...
2,73,733	4,34,099	73,343	1,17,75,932	2,19,648		
7,31,366	13,81,738	90,734	2,11,49,650	5,01,845		

STATE
Central Banks

Name of Central Banks.	Profit brought forward from last year.	Profit.				Total.
		Interest accrued.	By sale of goods to mem- bers.	By purchase of sale of mem- bers product.	Other items.	
I	2	3	4	5	6	7
(a) Provincial Bank	Rs. + 666	Rs. 4,95,456	Rs. ...	Rs. ...	Rs. 575	Rs. 4,96,031
(b) Central Banks—	II					
District.	Central Banks.					
Nagpur ...	Nagpur ...	+ 7,595	54,295	...	1,915	56,210
Bhandara ...	Bhandara ...	+ 7,131	17,933	...	151	18,084
Chanda ...	Brahmapuri ...	+ 491	13,400	...	1,287	14,687
	Warora ...	- 4,184	14,976	...	9,771	24,747
Wardha ...	Wardha ...	+ 164	22,514	...	1,187	23,701
Balaghat ...	Balaghat ...	+ 28,308	38,318	...	5,787	44,105
Jubbulpore ...	Jubbulpore ...	+ 1,796	32,747	...	982	33,729
	Sihora ...	+ 10,074	56,989	...	1,340	58,329
	Murwara ...	- 479	9,853	...	705	10,558
Saugor ...	Saugor ...	+ 2,722	18,763	...	250	19,613
Damoh ...	Damoh ...	+ 2,872	22,701	...	510	23,211
Mandla ...	Mandla ...	+ 4	11,516	...	37	11,551
Seoni ...	Seoni ...	+ 1,088	13,878	...	2,279	16,157
Hoshangabad ...	Hoshangabad ...	+ 773	39,319	...	979	40,298
	Harda ...	+ 218	18,030	...	62	18,092
	Sohagpur ...	- 328	31,493	...	590	32,083
Betul ...	Betul ...	+ 32,022	48,260	...	1,160	49,420
Nimar ...	Nimar ...	- 15,027	31,680	...	14,800	46,480
Narsinghpur ...	Narsinghpur ...	+ 663	38,085	...	378	38,463
Chhindwara ...	Chhindwara ...	- 439	39,922	...	33	39,955
Raipur ...	Raipur ...	+ 7,949	27,182	...	1,944	29,126
Bilaspur ...	Bilaspur ...	+ 3,383	31,196	...	66	31,262
Drug ...	Drug ...	+ 1,858	15,678	...	377	16,055
Total for Central Provinces	88,654	6,48,728	...	...	46,590	6,95,318
Amraoti ...	Amraoti ...	- 8,741	2,01,712	...	427	2,02,139
	Ellichpur ...	+ 778	33,883	...	1,509	35,392
	Marsi ...	+ 6,376	54,762	...	3,529	58,291
Yeotmal ...	Daryapur ...	...	32,675	...	...	32,675
	Yeotmal ...	+ 21,507	92,045	...	913	98,958
Akola ...	Pusad ...	+ 25	574	...	...	574
	Akola ...	+ 1,273	1,98,983	...	4,701	2,03,684
Buldana ...	Murtizapur ...	- 154	303	...	...	303
	Buldana ...	- 2,919	37,906	...	3,084	40,990
Buldana ...	Khamgaon ...	+ 16,469	78,192	...	126	78,318
	Mehkar ...	- 81	55,099	...	872	55,071
	Malkapur ...	- 295	33,721	...	3,975	37,696
	Jalgaon ...	...	...	...	...	...
Total for Berar	34,234	8,19,855	...	...	19,136	8,38,991
Total Central Banks	1,22,888	14,68,583	...	...	65,726	15,34,309

MENT I,
Profit 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.	Remarks.
Interest due.	Cost of management paid and due.	Provision for bad and doubtful debt.	Depreciation of stock and buildings.	Other items.	Total.				
8	9	10	11	12	13	14	15	16	17
Rs. 4,05,863	Rs. 23,673	Rs. ..	Rs. 711	Rs. 49,68	Rs. 4,35,215	Rs. + 61,482	Rs. 3,98,295	Rs. 2,72,006	
32,710	6,590	...	50	1,501	40,851	+ 22,054	49,436	26,146	
8,180	3,446	...	...	937	12,672	+ 12,543	10,004	8,567	
6,247	3,019	...	11	1,594	10,871	+ 4,307	12,173	7,605	
8,071	1,910	9,757	...	825	20,563	...	23,057	14,664	
9,930	2,579	...	...	1,677	14,186	+ 9,679	12,329	7,824	
18,259	3,007	4,330	15	300	25,911	+ 4,068	26,207	18,464	
21,210	5,240	...	3	2,995	31,457	+ 2,068	23,653	17,750	
3,969	6,912	...	207	1,331	42,419	+ 25,084	55,822	37,026	
4,638	4,976	...	...	3	8,717	+ 1,362	9,115	8,004	
11,009	3,586	...	2	565	15,162	+ 6,573	13,879	8,505	
13,860	3,772	...	4	1,054	18,690	+ 7,393	17,189	13,090	
7,550	2,048	...	...	144	8,842	+ 2,715	10,512	4,984	
4,592	4,397	...	71	2,394	14,454	+ 2,791	14,457	10,540	
20,399	6,233	...	24	3,442	30,098	+ 10,973	37,021	20,680	
7,908	4,157	...	26	919	13,010	+ 5,300	13,228	9,859	
18,291	4,395	...	136	1,533	24,355	+ 7,400	29,154	17,185	
21,138	5,351	...	627	5,330	32,446	+ 48,996	49,056	25,817	
9,229	7,057	...	...	292	16,578	+ 14,875	22,245	13,581	
20,812	6,700	...	...	2,045	30,457	+ 8,669	34,200	15,799	
27,361	6,137	...	177	3,085	36,760	+ 2,756	24,052	18,916	
13,083	10,286	...	...	236	23,605	+ 13,470	15,919	15,585	
16,143	5,899	...	...	...	22,042	+ 12,620	22,226	10,098	
3,731	3,781	...	29	88	7,629	+ 10,284	6,268	4,895	
3,41,589	1,11,587	14,087	1,382	33,190	5,01,775	+ 2,82,197	5,32,192	3,35,584	
1,44,510	15,419	...	553	4,677	1,65,179	+ 28,217	1,02,648	1,05,026	
18,537	3,281	...	147	3,108	25,073	+ 11,097	33,579	23,195	
36,730	4,507	...	271	4,518	46,026	+ 18,641	56,869	32,714	
21,434	3,702	...	18	548	25,702	+ 6,973	30,846	23,335	
69,982	8,708	...	...	144	78,834	+ 35,631	88,052	60,301	
10	38	...	...	...	48	+ 551	574	16	
1,43,875	10,980	...	...	4,043	1,59,798	+ 45,159	1,83,079	1,08,919	
244	49	...	...	...	293	- 144	23	55	
21,662	2,841	...	...	329	24,811	+ 13,240	36,990	19,340	
51,800	6,247	...	911	2,659	61,617	+ 33,170	47,493	47,415	
29,785	3,268	...	100	1,155	34,508	+ 21,180	49,936	28,941	
24,620	3,307	3,156	326	199	31,668	+ 5,733	34,941	24,237	
...	
5,51,189	62,367	3,156	2,386	22,479	6,51,577	2,19,648	7,55,050	4,73,514	
9,04,718	1,73,954	17,243	3,768	55,669	11,55,352	5,01,845	12,87,242	8,09,098	

Capital, Reserve, Deposits, Loans and cash of the Co-operative Banks

Serial No.	Name of Bank.	Year.	Capital and Reserve.			
			Paid-up share capital.	Reserve fund under section 33 of Act II of 1912.	Other funds.	Total.
1	2	3	4	5	6	7
	<i>(A) Banks having capital and reserve over Rs. 5 lakhs.</i>	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
1	Provincial Bank ...	1922-23	601	125	42	768
		1923-24	601	125	42	768
		1924-25	601	125	42	768
		1925-26	606	155	182	943
		1926-27	612	170	208	990
	<i>(B) Banks having capital and reserve over Rs. 1 lakh and less than Rs. 5 lakhs.</i>					
1	Nagpur ...	1922-23	70	17	22	109
		1923-24	72	20	27	119
		1924-25	73	23	30	125
		1925-26	75	24	37	130
		1926-27	76	25	45	146
2	Bhandara ...	1922-23	52	11	20	83
		1923-24	51	12	31	94
		1924-25	50	13	32	95
		1925-26	48	14	43	105
		1926-27	47	14	43	104
3	Balaghat ...	1922-23	89	51	19	159
		1923-24	89	52	91	232
		1924-25	89	53	125	267
		1925-26	89	60	133	282
		1926-27	90	60	137	287
4	Sihora ...	1922-23	78	30	29	137
		1923-24	78	35	39	152
		1924-25	73	36	47	156
		1925-26	70	40	48	158
		1926-27	72	41	54	167
5	Saugor ...	1922-23	53	16	22	91
		1923-24	53	18	21	92
		1924-25	52	20	26	98
		1925-26	50	21	31	102
		1926-27	49	21	32	102
6	Hoshangabad ...	1922-23	70	17	27	114
		1923-24	70	20	42	132
		1924-25	69	22	50	141
		1925-26	66	25	57	148
		1926-27	61	27	66	154
7	Betul ...	1922-23	84	19	50	153
		1923-24	84	20	50	154
		1924-25	84	20	50	154
		1925-26	80	23	53	156
		1926-27	81	28	59	168
8	Nimar ...	1922-23	94	8	39	141
		1923-24	93	8	55	156
		1924-25	92	8	69	169
		1925-26	93	9	68	170
		1926-27	77	10	98	185

MENT J.

in the Central Provinces and Berar during the past five years.

Non-members and members in an individual capacity.	Deposits and Loans from—				Loans due by—			Cash in hand and Banks.
	Provincial and Central Banks.	Societies.	Government.	Total received.	Members individual.	Banks and Societies.	Total outstanding.	
	8	9	10	11	12	13	14		15	16
Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
1,751	3,318	25	...	5,594	1	1,363	1,364	503
1,700	3,796	33	...	5,529	1	1,095	1,096	491
1,862	3,922	63	...	5,847	2	1,808	1,810	5
32 57	4,020	69	...	7,346	2	2,645	2,647	14
3274	4,593	101	...	7,968	2	3,051	3,053	45
640	..	41	..	681	...	663	663	1
555	.. 11	46	...	612	...	592	592	1
545	..	52	...	597	...	581	581	1
497	..	63	...	560	...	550	550	1
493	.. 10	72	...	575	...	554	554	...
145	...	38	...	183	...	223	223	8
89	...	43	...	132	...	164	164	5
87	...	47	...	134	...	146	146	4
82	...	56	...	138	...	149	149	6
85	...	58	...	143	4	133	137	3
318	.. 2	125	...	445	3	545	548	5
193	...	140	2	435	1	500	501	10
223	...	150	...	373	1	456	457	7
193	...	169	...	362	4	456	460	4
194	...	171	2	357	3	462	465	8
346	.. 45	141	2	514	1	542	543	5
275	.. 71	150	3	499	...	475	475	21
222	.. 75	156	...	453	1	399	400	9
221	.. 36	168	...	527	3	440	443	26
268	.. 88	198	...	554	5	470	475	6
254	...	41	...	297	...	279	279	32
226	...	46	...	272	...	279	279	9
206	...	52	...	261	...	264	267	17
160	.. 5	55	...	220	1	224	225	7
162	...	57	...	219	...	227	227	5
349	.. 5	68	...	422	2	418	420	25
316	.. 15	77	...	428	6	407	413	10
282	.. 18	86	..	386	10	389	399	4
279	.. 26	96	...	401	9	369	378	17
287	.. 18	101	..	406	11	358	369	14
169	.. 104	102	...	375	2	416	418	8
142	.. 110	116	...	377	3	432	435	12
145	.. 78	124	...	347	3	397	400	12
151	.. 80	131	...	364	4	407	411	13
171	.. 85	140	...	366	5	441	446	14
125	.. 121	66	...	312	...	406	406	7
135	.. 88	77	...	300	...	382	382	6
98	.. 91	81	...	274	...	344	344	3
80	.. 166	91	...	337	...	403	403	7
87	.. 157	55	...	299	1	370	371	2

STATE

Capital, Reserve, Deposits, Loans and cash of the Co-operative Banks

Serial No.	Name of Bank.	Year.	Capital and Reserve.			
			Paid-up share capital.	Reserve fund under section 33 of Act II of 1912.	Other funds.	Total.
1	2	3	4	5	6	7
	(B) Banks having Capital and Reserve over Rs. 1 lakh and less than Rs. 5 lakhs.	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
9	Narsinghpur	1922-23	70	14	11	101
		1923-24	70	17	25	112
		1924-25	67	21	25	113
		1925-26	62	23	28	113
		1926-27	64	25	32	121
		1922-23	69	12	35	116
10	Chhindwara	1923-24	69	12	57	138
		1924-25	70	13	63	146
		1925-26	69	13	72	154
		1926-27	68	13	78	159
		1922-23	117	22	18	157
		1923-24	115	23	38	176
11	Raipur	1924-25	113	24	38	175
		1925-26	109	28	38	175
		1926-27	98	32	38	168
		1922-23	76	10	9	95
		1923-24	77	12	10	99
12	Bilaspur	1924-25	77	15	12	104
		1925-26	73	16	12	101
		1926-27	71	18	11	100
		1922-23	73	9	9	91
		1923-24	74	10	37	121
13	Drug	1924-25	74	11	37	122
		1925-26	75	22	46	143
		1926-27	69	26	58	153
		1922-23	121	31	58	210
		1923-24	126	38	68	232
14	Amraoti	1924-25	137	52	76	265
		1925-26	141	61	97	299
		1926-27	141	74	125	340
		1922-23	64	14	20	98
		1923-24	69	17	24	110
15	Yeotmal	1924-25	76	22	25	123
		1925-26	80	26	31	137
		1926-27	81	27	30	138
		1922-23	106	35	63	204
		1923-24	110	45	87	242
16	Akola	1924-25	122	52	92	266
		1925-26	129	66	118	313
		1926-27	134	80	152	366
		1922-23	63	17	24	104
		1923-24	63	20	24	107
17	Khamgaon	1924-25	65	23	27	115
		1925-26	72	26	27	125
		1926-27	76	27	42	145
		1922-23	69	12	6	87
		1923-24	73	15	7	95
18	Mehkar	1924-25	77	20	10	107
		1925-26	80	25	10	115
		1926-27	83	26	10	119

MENT J.

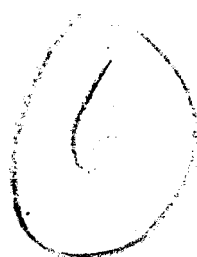
in the Central Provinces and Berar during the past five years.—(Concl.)

Deposits and Loans from—					Loans due by—			Cash in hand and Banks.
Non-members and members in an individual capacity.	Provincial and Central Banks.	Soci- eties.	Govern- ment.	Total received.	Members individual.	Banks and Societies.	Total out- standing.	
8	9	10	11	12	13	14	15	
Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
236	6	60	...	302	...	329	329	9
256	11	72	...	339	...	326	326	11
247	...	75	...	322	...	301	301	13
267	...	80	...	347	...	318	318	14
289	25	81	...	395	...	382	382	8
237	11	56	...	404	2	435	437	4
240	78	64	...	382	2	420	422	...
197	78	72	...	347	...	387	387	10
197	56	85	...	338	1	370	371	22
240	19	74	...	333	2	341	343	12
384	...	58	...	442	...	481	481	17
349	5	64	...	418	...	435	435	27
313	...	69	3	385	...	421	421	10
257	...	80	1	338	...	382	382	11
241	...	86	...	327	1	357	358	15
204	...	30	...	214	1	297	298	20
202	...	35	...	237	...	265	265	7
209	...	40	...	249	1	262	263	3
222	...	46	...	268	1	265	266	5
250	...	43	...	293	2	297	299	3
82	5	50	...	184	...	212	212	9
81	2	64	1	148	...	195	195	11
52	...	70	...	122	...	160	160	2
53	...	70	...	121	1	163	164	3
50	...	58	...	108	1	119	120	2
1,497	...	94	1	1,589	1	1,322	1,323	48
1,717	...	130	8	1,855	1	1,162	1,163	58
1,906	...	164	...	2,070	1	1,478	1,479	12
2,023	106	205	...	2,334	2	1,732	1,734	6
2,288	91	247	...	2,626	2	1,951	1,953	5
464	55	49	...	568	...	576	576	5
563	105	62	...	730	4	570	574	2
578	271	82	...	931	14	737	751	6
630	370	110	...	1,110	2	927	929	2
762	368	145	...	1,275	1	1,090	1,091	...
1,350	89	134	...	1,573	...	1,146	1,146	...
1,329	65	183	...	1,577	...	980	980	2
1,560	209	211	...	1,980	...	1,438	1,438	1
1,710	303	248	...	2,261	1	1,783	1,784	2
1,694	668	277	...	2,639	1	2,147	2,148	2
243	179	79	...	501	...	538	538	4
301	62	90	...	453	4	414	418	14
311	154	98	...	503	4	517	521	11
309	304	117	...	730	2	671	673	12
347	386	131	...	864	1	784	785	17
72	186	43	...	301	...	342	342	25
67	152	69	...	288	...	341	341	5
72	192	84	...	348	...	387	387	10
77	279	93	...	449	...	487	487	7
78	324	120	...	522	...	553	553	5

STATEMENT K

*Statement showing Number, Capital, Reserve, Deposits and Loans received
Loans outstanding and cash balance of principal Co-operative Banks
in the Central Provinces and Berar at the end of the Provincial year
ending 30th June 1926.*

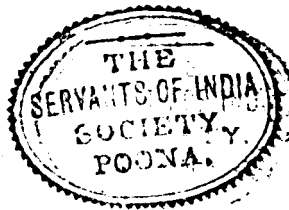
Year.	No. of Banks.	Capital.	Reserve and other funds.	Total.	Deposits and Loans received.	Loans outstanding.	Cash balance.
1	2	3	4	5	6	7	8
		Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)	Rs. (1,000)
<i>Class A.—Banks with Capital and reserve of Rs. 5 lakhs and over.</i>							
1917-18	1	591	68	659	2,000	1,502	...
1918-19	1	601	100	701	3,023	1,735	...
1919-20	...	...	...	...	...	...	...
1920-21	1	601	120	721	3,301	2,949	1
1921-22	1	601	99	700	4,377	1,951	872
1922-23	1	601	167	768	5,094	1,364	503
1923-24	1	601	167	768	5,529	1,096	491
1924-25	1	601	167	768	5,847	1,810	5
1925-26	1	606	337	943	7,346	2,647	14
1926-27	1	612	378	990	7,968	3,053	45
<i>Class B.—Banks with Capital and Reserve over Rs. 1 lakh and less than Rs. 5 lakhs.</i>							
1917-18	1	104	11	115	176	275	13
1918-19	1	108	16	124	239	342	10
1919-20	6	755	229	984	6,524	5,788	49
1920-21	7	657	227	884	4,397	4,765	209
1921-22	7	674	315	989	4,848	4,663	117
1922-23	12	1,031	674	1,705	7,580	7,252	131
1923-24	14	1,182	1,001	2,183	8,553	7,311	185
1924-25	16	1,358	1,190	2,568	9,767	8,689	114
1925-26	18	1,461	1,471	2,932	11,207	10,127	165
1926-27	18	1,438	1,684	3,122	12,331	11,076	121



Report on the working
of the Department of
Agriculture of the Central
Provinces for the year
1926-1927

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NAGPUR :
PRINTED AT THE GOVERNMENT PRESS
1928

[Price—Rs. 1-7-0.]



Report on the working
of the Department of
Agriculture of the Central
Provinces for the year
1926-1927

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*

NAGPUR:
PRINTED AT THE GOVERNMENT PRESS
1928

Agents for the sale of Publications issued by the Central Provinces Government.

[NOTE.—Appointments of all Official Agents in the United Kingdom and on the Continent for the sale of Government Publications have been terminated with effect from the 1st April 1925.

All publications in future are obtainable either direct from the High Commissioner for India, 42 Grosvenor Gardens, London, S. W. 1, or through any bookseller.]

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THE PATNA LAW PRESS, Co., Patna.
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THE BOOK COMPANY, Booksellers and Stationers, 4-4/A, College Street, Calcutta.
THE PROPRIETOR, Shri Ramdas Stores Tajnapeth, Akola.

No. 183.
XIV.

GOVERNMENT OF THE CENTRAL PROVINCES

AGRICULTURE DEPARTMENT

Nagpur, the 17th January 1928.

READ—

Report on the working of the Department of Agriculture, Central Provinces, for the year ending the 31st March 1927.

RESOLUTION.

A good deal of additional attention has been focussed on the working of the department during the year in consequence of the visits paid to Nagpur by His Excellency the Viceroy in July and by the Royal Commission on Agriculture in the following January. The preparation of the evidence to be placed before the Royal Commission and the supply of much statistical and other information including an important memorandum on rural conditions and agricultural development in the province naturally engrossed to a considerable extent the time of the officers of the department. The report of the Royal Commission is now eagerly awaited for the light which it will shed on a number of important problems not the least important among which, in so far as the welfare of the department is concerned, is the question of the reorganization of the agricultural services involving the reopening of recruitment to the senior service and the splitting up of unwieldy charges.

2. In consequence of the greatly increased popularity of the agricultural college, following on its affiliation in the preceding year with the Nagpur University, the extension of the existing

hostel at a cost of nearly one lakh of rupees has become necessary and the provision of funds for this purpose is under consideration. Government considers that it is essential for the successful functioning of the college with its college farm and important outdoor activities that it should be essentially residential in character. Though it is inevitable and indeed desirable that, as one of the results of affiliation, more time should be devoted than in the past to the teaching of English and scientific subjects, still, if this step is to prove a blessing and not the reverse, it is necessary that the importance of making practical work an integral part of all technical training in this institution, which is the only technical college incorporated in the Nagpur University, should be realized from the outset, and Government has noted with concern the tendency which has been observed on the part of students to deprecate the importance of field work and looks to Mr. Allan and his staff to see that the true aims and objects for which this college exists are not allowed to be diverted as a consequence of its change in status.

3. The Anglo-Vernacular Middle School at Powarkheda has made satisfactory progress. A new fourth class (Class VIII) has been opened and the number of boys on the roll has considerably increased. The Government (Ministry of Agriculture) is inclined to agree with Mr. Plymen that when the school, which is still in the experimental stage, is considered to have made good and placed on a permanent basis, it might be preferable in view of the distances from which the boys come, to start another similar institution elsewhere rather than to extend the Powarkheda school to a somewhat unwieldy size. The keen interest which is being shown by influential local gentlemen in all that concerns the welfare of the school and the fact that the boys attending it are almost exclusively the sons of malguzars, cultivators or landlords having a direct connection with agriculture are alike satisfactory features. The attempt made in the Yeotmal district, though apparently with only a qualified success, and the more hopeful endeavour at Buldana, where the Peace Memorial Hostel will accommodate boys wishing to undergo a course in practical agriculture on a Government farm, indicate the existence of a demand for such training from Berar which is now beginning to be met. While considering the subject of agricultural education, Government desires to stress the importance of co-operation between the departments of

agriculture and education in trying to evolve measures to bring rural education more into line with the needs of the agricultural classes of the province and the experiment which has been made this year at the Amarwara farm in the Chhindwara district is one which will be watched with interest.

4. In its extension work the main activities of the department have been devoted to the distribution of improved seeds and implements. In the north of the province an important scheme for the supply of pure wheat seed at low rates of interest was sanctioned during the year. This has met with a cordial reception from the classes in whose interests it was evolved and its extension to other crops should be considered. A number of additional private seed farms, of which there are now about 9,000, came under the supervision of the officers of the department during the year. In order to bring the benefits of improved agriculture more closely to the notice of the cultivating classes, additional demonstration plots have been established in various parts of the province, in some cases by private individuals, and, in particular, in the Melghat and Sironcha tahsils, two remote tracts hitherto untouched by the activities of the department. Useful work is also being carried on in co-operation with the Irrigation Department. At several places in the command area of irrigation works demonstration farms have been started to demonstrate the advantage of growing rice, groundnut, sugarcane and wheat under irrigation. Such expansion and development in the activities of the department necessitates for its proper control an increase in the supervising staff and a sub-division of unwieldy charges. The sale of implements and spare parts has again shown an increase over the figures of the previous year, but the low price obtained for cotton is reflected in the reduced number of ploughs sold in cotton tracts.

5. In research work, the department is actively engaged on a number of interesting problems dealing with soil conditions, plant diseases and crop production, three of which may be singled out for special mention. The work which the Second Botanist has taken in hand on the improvement of grasses and fodder crops is one, which must commend itself to all persons interested in the well being of the cattle of the country. Investigations concerning improved cottons at the Akola farm have reached the stage where a quantity of cotton

highly resistant to wilt has been obtained; 7,500 pounds of seed were distributed to selected growers and the future demand for seed of this variety is likely to be considerable. In spite of the difficulties which surround any work on pan cultivation the department has been able to make a start in investigating some of the diseases from which this crop is liable to suffer.

6. To its propaganda work which the department is endeavouring to make as attractive as possible considerable attention has been devoted. A number of lantern slides have been prepared and in conjunction with the Great Indian Peninsula Railway, agricultural films for cinema projection have also been made. Bulletins and leaflets have been freely distributed but of more importance have been the practical demonstrations, agricultural shows and lectures which have been held in all parts of the province.

7. In the north of the province an interesting innovation which has attracted considerable notice has been the purchase of a Fowler's steam plough tackle. This machine has been acquired in order to plough up fallow lands infested with kans grass. Great local interest has been evinced in its working and the demand for its services appears to be almost unlimited.

8. It is, however, in regard to animal husbandry that the most important development of the year has occurred. A comprehensive scheme for the improvement of the live-stock of the province has been drawn up, its chief aspects being :—

- (1) A cattle-farm for the production of a pure breed in each main tract of the province.
- (2) Farms in selected localities principally in forest areas for grade breeding on a large scale.
- (3) The improvement of milch cattle in urban areas.

This scheme, it is hoped, should the necessary funds be available, will be brought into operation in the next and following years. Further progress has been made in developing the premium bull system, the popularity of which is now fully established; its extension is now only limited by the available supply of bulls of the desired standard.

9. Mr. Plymen has written a detailed and interesting report and the thanks of Government are due to him and to

Mr. Allan for their efficient administration of the department during the year. Government also desires to tender its thanks to the many non-official gentlemen who have given so much assistance in all endeavours made to raise the standard of efficiency in what is, to quote Mr. Plymen, the most important industry of the province.

ORDER.—Ordered that a copy of this Resolution, together with the enclosure, be submitted to the Government of India in the Department of Education, Health and Lands (Agriculture); that copies be forwarded to the Director of Agriculture and to all Commissioners of Divisions and Deputy Commissioners for information and guidance; and that it be published in the Supplement of the *Central Provinces Gazette*.

By order of the Government
(Ministry of Agriculture),

R. M. CROFTON,

*Revenue Secretary to Government,
Central Provinces.*

No. C-390.

FROM

F. J. PLYMEN, ESQ., I.A.S.,

DIRECTOR OF AGRICULTURE,

Central Provinces,

TO

THE REVENUE SECRETARY TO
GOVERNMENT,

Central Provinces.

Camp Pachmarhi, the 18th October 1927.

SIR,

I have the honour to submit herewith the report on the working of the Department of Agriculture, Central Provinces, for the year ending 31st March 1927.

I have the honour to be,

SIR,

Your most obedient servant,

F. J. PLYMEN,

Director of Agriculture,

Central Provinces.

Report on the working of the Department of Agriculture, Central Provinces, for the year 1926-27.

PART I.—ADMINISTRATION.

During the period 26th March 1926 to 28th October 1926 I was on leave, and Mr. R. G. Allan, Principal, Agricultural College, officiated as Director of Agriculture. Other appointments usually held by the members of the Indian Agricultural Service were filled as follows :—

Deputy Director of Agriculture, Northern Circle, Jubbulpore	... Mr. Ritchie.
Deputy Director of Agriculture, Southern Circle, Nagpur—	
From 1st April 1926 to 29th September 1926	... Mr. McDougall.
From 30th September 1926 to 23rd October 1926	... Mr. G. K. Kelkar, Extra-Assistant Director, held charge.
From 23rd October 1926 to 31st March 1927	... Mr. Hill.
Deputy Director of Agriculture, Western Circle, Amraoti	... Mr. Mutkekar.
Deputy Director of Agriculture, Eastern Circle, Raipur	... Rai Bahadur Tundilal Powar, Extra-Assistant Director, held charge.
Deputy Director of Agriculture, in charge Animal Husbandry, Central Provinces, Nagpur	... Mr. Wallace.
Assistant Director of Agriculture, Plateau Sub-circle, Chhindwara	... Mr. Churchill.
Principal, Agricultural College—	
From 1st April 1926 to 28th October 1926	... Dr. Annett, in addition to his own duties.
From 29th October 1926 to 31st March 1927	... Mr. Allan.

Agricultural Chemist, Central Provinces—	
From 1st April 1926 to 31st January 1927 ...	Dr. Annett.
From 1st February 1927 to 31st March 1927 ...	Mr. A. R. P. Iyer, Extra-Assistant Director, held charge.
Economic Botanist for Cotton, Central Provinces—	
From 1st April 1926 to 23rd October 1926 ...	Mr. Hill.
From 24th October 1926 to the 31st March 1927 ...	Dr. Youngman.
Mycologist to Government, Central Provinces—	
From 1st April 1926 to 5th April 1926 and from 1st June 1926 to 31st March 1927 ...	Mr. Dastur.
From 6th April 1926 to 31st May 1926.	Mr. Mahta.
Second Economic Botanist, Central Provinces.	Mr. Mahta.
Agricultural Engineer, Central Provinces—	
From 1st April 1926 to 29th September 1926 ...	Mr. McDougall, in addition to his own duties.
From 30th September 1926 to 31st March 1927 ...	Mr. Hill, in addition to his own duties.

2. It will be observed that a number of provincial service officers have been placed in charge of posts previously held by officers of the Indian Agricultural Service. This is in conformity with the present ruling that recruitment to the Indian Agricultural Service is closed and that officiating appointments to that service cannot be made. In the event of leave or other vacancies occurring in the posts usually held by the officers of the Indian Agricultural Service special *ad hoc* appointments have to be made.

Throughout the whole of the year the post of Agricultural Engineer had been held by a Deputy Director in addition to his own duties. Mr. Copley, the former Agricultural Engineer, was on one year's leave from 18th December 1925 and resigned his appointment on the expiration of that period.

The post of Agricultural Engineer is a special appointment outside the cadre of the Indian Agricultural Service and the terms which govern the appointment in future have not yet been settled. Another loss which the department has suffered is due to the departure of Dr. Annett on long leave.

3. Rai Bahadur Tundilal Powar continued to hold charge of the Eastern Circle throughout the year. Mr. G. K. Kelkar held charge of the Southern Circle for a short period. Messrs. T. K. Ghatpande and N. G. Bhoot continued to officiate as Extra-Assistant Directors in the Southern and Eastern Circles respectively.

Messrs. D. R. Mohariker, J. S. Gurjar, L. N. Dubey and J. L. Khare acted in the Provincial Agricultural Service for broken periods. Mr. Ramnarayan Kayastha continued to officiate in the Provincial Agricultural Service practically during the whole year.

4. The expenditure during the financial year 1926-27 was Rs. 10,57,308 which included Rs. 86,760 on account of expenditure on botanical and other gardens and Rs. 4,012 on account of expenditure on cotton work. The receipts amounted to Rs. 2,70,884 and included Rs. 42,172 from botanical and other gardens.

The net expenditure on agriculture including expenditure on cotton work thus amounted to Rs. 7,41,836 as against Rs. 5,52,127 in 1925-26. This increase is largely due to new expenditure made during the year, the chief item in which was the purchase of a steam ploughing tackle at a cost of about Rs. 80,000. It should also be stated that in the year 1925-26 expenditure on agricultural education was not included in the figure for the total expenditure under agriculture during the year.

PART II.—AGRICULTURAL EDUCATION.

5. The Agricultural College is now established as a corporate part of the Nagpur University and, as was expected, affiliation to the University has resulted in a large increase in the number of applications for admission. Whether this will merely prove to be a temporary phase, the novelty of the first degree awarded by the Nagpur University in a technical subject proving an attraction, or whether there will be a comparatively large and continuous demand for higher

education in agriculture remains to be seen. The fact remains that 23 students appeared for the 2nd year examination for the degree of B. Ag. and 42 for the 1st year examination. The total number of applications for admission to the degree course was 173, of which 64 were accepted and 47 were finally enrolled. The applications for admission were thus practically double the figure for the previous year and the college is now accommodating as many students as its hostel capacity will allow. A decision will have to be reached on the question whether the Agricultural College shall be enlarged to take all who wish to enter or, as an alternative, whether a more rigid selection from amongst the applicants will have to be made. Additional teaching accommodation will be available in the Victoria Technical Institute when the present Science College moves to its new building and the factor limiting the number of admissions will then be the size of the hostel. Another fact which must not be overlooked, however, is that an increased number of students implies additional expense in staff and equipment both on the farm and in the laboratory. The Principal records that one effect of bringing the Agricultural College within the scope of the University has been to make it difficult to maintain the previous standard of efficiency in practical agriculture, increased time having to be devoted to the scientific subjects and English. He thinks, however, there is still considerable scope for improvement in this respect and the matter will receive close attention in the coming year. There is also a tendency for University students to deprecate the importance of practical work in the field. The facilities available on the college farm for imparting a knowledge of agricultural machinery and of animal husbandry and dairying are now particularly good.

It is interesting to note the areas from which the students to the college are recruited. Of the 109 students who appeared at the final examination in March, 33 were from the north of the province, 16 from the south and east, 24 from Nagpur and Wardha districts and 14 from Berar. One student came from Central India and 10 from beyond the borders of the province. The examination results were on the whole satisfactory, there being only 27 failures out of the total number of 109 students examined.

6. The Agricultural Anglo-Vernacular Middle School at Powarkhera, Hoshangabad, continues to report satisfactory

progress. During the year the school opened a fourth class, i.e., class VIII, according to the nomenclature followed by the Education Department, and the actual numbers on the roll at the end of the year were as follows :—

Class V	...	...	25
" VI	...	...	15
" VII	...	...	10
" VIII	...	...	3
Total ...			<u>53</u>

This shows an increase of 17 or nearly 50 per cent over the figure for the previous year when, however, no class VIII was maintained. The actual number of applications for the most junior class was 52 against a figure of 38 for the previous year. Of the applicants 49 were approved and 41 actually joined. The school was originally designed to accommodate two classes only, each of 16 boys and, to overcome the difficulty of hostel accommodation, buildings have been erected and paid for out of the departmental grant for minor works. In order to be prepared for considerable permanent extensions, estimates and plans have been prepared. The school, however, is still in an experimental stage and until it is placed on a permanent basis it would appear undesirable to proceed with the consideration of extensions which would cost approximately Rs. 80,000. My own opinion is that, when the school has justified itself, it would be better to expand by building another similar school in a different part of the province rather than to extend the present school to a somewhat unwieldy size. Support for this conclusion is to be found in the fact that boys attending the school at present come from such widely distant districts as Damoh, Saugor, Nimar, Narsinghput, Betul and Balaghat as well as from the Hoshangabad district itself.

Out of the 41 boys who actually joined the school for the first time, 21 left during the year. Of these, 8 were day boys not residing in the hostel since a few such boys were admitted in order to utilize hostel accommodation to the best advantage. It was found however that the innovation was not successful in that it led to less efficiency in work and the day boys lost the full value to be derived from the corporate life of the school. The other boys left the school on account of irregularity in attendance, indifferent health,

inability to study or for financial reasons. A classification of the castes or creeds of the boys at the school reveals the fact that 33 are Brahmins and 19 non-Brahmins, the latter group containing 12 Kurmis and 3 Rajputs. Only one boy belongs to the depressed classes, but these classes will be given encouragement should members of them seek admission. It is obvious that it is the more educated cultivators who are taking advantage of the educational facilities offered at the Powarkhera school. As regards the actual connection of the boys with the land, 15 are the sons of malguzars, 21 are the sons of cultivators and landowners, the fathers of 15 others are engaged in service of some kind but have cultivation of their own in addition and only 2 are from families having no direct connection with agriculture.

The teaching given at the school maintained a satisfactory level and the three boys in class VIII were all successful in passing the High School Entrance examination. Practical work was not neglected and by selling the produce raised by their own labour each boy received a share of over Rs. 5 at the end of the year.

The real value of this school can only be judged by the subsequent careers of the boys who have passed through it and in order that complete records may be available, details of each boy joining the school are being maintained in a card index. Continued interest in the school is being shown by a number of influential local gentlemen, while successive district officers and the Commissioner of the division have recorded their approval of this attempt to bring rural education more into touch with the needs of the agricultural community.

7. In response to what appeared to be a local demand, and at the instance of the Yeotmal District Council, a short course in practical agriculture was started on the Yeotmal farm. The original scheme for an agricultural school on this farm was abandoned some years ago and the buildings which were then contemplated were not constructed. In consequence there was very little accommodation available for intending students but four students were admitted and received instruction from one of the farm overseers. As is usual in new ventures of this kind the proportion of casualties amongst the students admitted was high, one being allowed to return home on account of ill-health and another

leaving the class. The District Council contributed stipends for the students under training, and later on took bonds from them, requiring them to become agricultural teachers in village schools after training. This did not quite fit in with the original idea of the class, which was to give a practical training to the sons of *bona fide* cultivators. The attraction of some form of employment after any kind of training is however always a strong one, but it is doubtful whether a course of seven months' instruction will provide reliable agricultural teachers. There are, however, indications that a demand exists for a practical training in agriculture on a Government farm in Berar and arrangements have been made to provide additional residential accommodation at Yeotmal in the coming year.

The Buldana farm buildings have been started, and in conjunction with these a Peace Memorial Hostel will be maintained to provide accommodation for boys who will take a definitely vocational course of instruction on the farm. Owing to lack of funds however it will not be possible to have the farm in working order during 1927-28, and until this is accomplished it will obviously be impossible to utilize the hostel as intended.

8. Very little progress can be reported regarding proposals to introduce agriculture into the curriculum of ordinary middle schools. This however is a subject with which the Agriculture Department is not very intimately concerned. A list of demonstration plots or farms, more or less conveniently situated with regard to middle schools, has been prepared and a provisional syllabus in agriculture has been furnished to the Education Department. It is understood that the matter will now come before the High School Board for final decision. The experiment has, however, been started at Amarwara in the Chhindwara district where a convenient demonstration plot exists and where instruction has been given twice a week to the senior classes of the vernacular middle school by the local agricultural jemadar. The standard of the instruction provided will probably improve in future as an agricultural assistant has now been stationed at Amarwara. It is probable that teaching work of the kind under notice may interfere to some extent with the more legitimate duties of the demonstration staff of the department, but the widely expressed desire for bringing rural education more into line

with the needs of the agricultural classes has induced this department to do what it can to co-operate with the Education Department in inaugurating the present experiment.

PART III.—RESEARCH.

9. The departmental equipment for investigation has not been augmented during the past year either by the creation of additional scientific sections or by the opening of new experimental farms. Provision for improving the status of some of the appointments in the scientific sections has, however, been made and a few additional posts have been created. With an increase in the number of students attending the Agricultural College more time and attention have naturally to be devoted to teaching and this tends to draw the staff away from their research work unless additional men are provided.

10. **Agriculture.**—In the previous year's report the possibility of providing the Deputy Director of Agriculture, Western Circle, with an experimental farm on the old military area at Ellichpur was referred to. It has not yet been possible to develop the proposal as the area has still to come under departmental control but it is hoped that this position will be reached before long.

The experimental work in the Western Circle is therefore largely confined to the Akola farm which is under the control of the Economic Botanist for Cotton. The year was a difficult one, chiefly on account of the monsoon which started late and finished early. There were also at times excessive quantities of rain which prevented adequate attention being given to the weeding of crops.

The importance of deep and thorough cultivation of the land was demonstrated, the plough following closely after the final harvesting of the previous year's crop. It is only on well prepared land that the practice of sowing cotton before the monsoon can be followed. With the continued fall in the price of cotton the value of groundnut as an alternative crop to cotton for Berar was very apparent, for at current prices groundnut gave a gross profit approximately three times as much as that obtained from cotton and twice as much as that derived from the cultivation of juar. It is not intended to make a critical analysis of the various experiments in progress as some of these consist of a series of comparative

tests carried out over successive years and it has been decided to review them closely in a quinquennial report. Variety tests on cotton gave the best returns in the case of the neglected cottons *Roseum* and *Verum* although the yield was decidedly less than the average of the four preceding years. It is interesting to observe that although the year was a wet one the loss from cotton wilt was light while damage from insect pests was less than usual. The excessive rain seriously reduced the yields of juar, both grain and fodder, and also of groundnut to a figure considerably below the average of the last few years. In the case of the latter crop a potash manure appears to be a profitable investment.

In the improvement of the staple varieties of crops the work on cotton naturally takes first place and this has now reached the stage when strains with a superior lint and a high degree of resistance to wilt have now been evolved. Two such types have been grown on the farm on a fairly large scale and at the end of the year some 7,500 lbs. of seed were available which have been issued to cultivators to be grown on a field scale. An effort has been made to ensure that this shall be grown in blocks so that the cotton can be marketed in bulk, thereby giving it a better chance to secure its real value from the trade.

Many strains of groundnut are under cultivation, the characteristics which it is desired to perpetuate being earliness, high yield and oil content and easy harvesting. As an example of the type of problem receiving attention it may be explained that some of the earliest varieties have very brittle stalks which break off when pulled and as hand raising is likely to remain the usual method of harvesting this crop for some years at least, the defect needs to be eliminated. There is a demand for both large seeded and small seeded varieties. The former are used for domestic purposes and the latter are preferred by oil mills. The fact that 24,000 lbs. of small Japan groundnut seed were sold from the farm at the end of the year indicates the response which is being made to meet the increasing demand for seed of this crop.

The third important staple crop grown at Akola is juar, and in order to meet the varying demands of growers both yellow and white grained varieties are cultivated. The Economic Botanist for Cotton emphasizes the exhausting effect upon the land of trying to force up the yield of this

crop beyond the economic or optimum limit. The average yield per acre for all juars grown on the farm during the last five years has been 969 lbs per acre which is considerably above the average yield of 600—700 lbs obtained by fair cultivation in the fields of ordinary farmers. The best yellow-grained varieties under cultivation are *saoner*, *damna detha* and *lamkansi* while *ramkel* still remains the best white grained type. These are all satisfactory from the point of view of both grain and fodder and the farm was able to sell some 12,500 lbs of selected seed from the last season's crop.

II. The experimental farm at Tharsa serves the Southern Circle so far as the wheat tract is concerned and also to a certain extent deals with the problems of sugarcane cultivation. The soil of the farm is however heavy whereas much of the cane in the circle is grown on relatively light soils. Some experimental work on sugarcane has therefore to be carried out on the Waraseoni farm where the soil conditions differ from those at Tharsa. At the latter farm the heavy rain of the month of July seriously affected both the cotton and groundnut crops, Small Japan groundnut suffering in particular. Preliminary cultivation for wheat was also hindered and in addition there were no cold weather showers so that in general it may be said that the farm had a bad year. Irrigation helped to reduce the losses caused by unfavourable climatic conditions and eventually an average outturn of 641 lbs per acre of wheat was harvested. The standard wheat pusa 100 gave an average yield of 701 lbs per acre and over 22,000 lbs of wheat were issued for seed purposes.

The linseed and gram crops were less affected by unfavourable climatic conditions than was the wheat crop and one of the department's special grams did well, yielding 475 lbs per acre in comparison with the local variety which gave an outturn of only 383 lbs per acre. Sugarcane suffered during the monsoon months particularly on account of an attack of *Agia (striga lutea)* and an average outturn of only 3,886 lbs of gur per acre was obtained. The Coimbatore canes again gave better results than the old established variety *khari*, while one variety, CO 219, promises to ratoon well. This characteristic is of importance as it is one of the best features of *khari* cane. Over a series of three years the best of the Coimbatore canes have given over 8,000 lbs of gur per acre, CO 219 being the highest yielder with an average outturn of 8,425 lbs of gur per acre. The value of a quick

acting nitrogenous manure like *til* cake, sulphate of ammonia or nitrate of soda as a dressing for cane has again been demonstrated, the net profit obtained from the use of these manures averaging out over three years up to Rs. 240 per acre whereas cattle dung alone, supplying the same amount of nitrogen, only gave a net profit of Rs. 125 per acre. Similar experiments carried on on a different type of soil at Waraseoni confirm these results.

Experiments on the manuring and irrigation of wheat continue to provide interesting and useful information. The results up to date show that whereas manuring alone gives an average increase per acre of only 144 lbs and irrigation alone an increase of 128 lbs over the untreated plots, the application of both water and manure gives 419 lbs more than the check plot, an increase of 80 per cent. The financial aspects of these various treatments will be given next year on the expiry of the sufficient length of time during which the experiment is to be carried out. In the trials of wheat varieties the Pusa strains No. 52 and 100 have done fairly well but the Central Provinces *pissi* has yielded even better than varieties imported from outside the province. The standard for comparison is the local wheat *hawra* which is generally grown in this tract. The year was particularly free from any attack of rust.

In addition to affording an area for varietal and manurial experiments, the Tharsa farm is also used by the Second Economic Botanist for his work on wheat improvement by line and mass selection.

The needs of the rice tract of the circle are mostly met by the farm at Waraseoni in the Balaghat district. Although worked as a seed and demonstration farm and distributing large quantities of standard varieties of paddy such as *bhonda*, *luchai*, *bhata gurmatia* and E. B. 17, the farm also provides accommodation for rice selection work and particular attention is being paid to less well-known but valuable varieties such as *chipda*, *ruibatta*, *selo*, *pisso* and *chinnor*.

12. The main experimental work in the Eastern Circle was, as usual, carried out on the Labhandi farm. The monsoon conditions were abnormal. In the early part of July the rainfall was sufficient and well distributed so that sowing operations were completed satisfactorily. The latter half of the month however was practically dry so that rice

transplantation had to be assisted by irrigation. In August and September conditions improved and the rice crop thrived well and promised excellent outturns. Then came the heavy rainfall of the last half of September when a total of over twelve inches was received, the average for the corresponding period for the last seven years being less than two inches. Not only was the yield reduced by these adverse conditions but there was also serious loss caused by an unidentified fungoid disease. The average outturn of the standard rices grown on the farm was only 1,574 lbs per acre. The varieties *luchai*, *bhundu* and *bhata gurmatia* being respectively late, medium and early rices all gave fair yields. That the farm fulfilled its function as a seed producing agency is shown from the fact that a total of 67,558 lbs of paddy were sold. Selection work for evolving still better varieties of rice is being continued. The value of such work is shown by the fact that in the past 4 years *bhundu* selection No. 13 has given an average outturn above *deshi* or local paddy of 476 lbs per acre which is equivalent to Rs. 17 per acre, taking the market value of paddy at 28 lbs per rupee.

For the rabi crops the rainfall was also not particularly propitious as very little preparatory cultivation had been possible during the monsoon months while the growing crop received no assistance from showers usually expected in the cold weather. The average outturn amounted to 579 lbs per acre, a distinctly better figure than that of the preceding year when the yield was only 488 lbs per acre. The variety sown on the largest scale was Pusa 101 which yielded 606 lbs per acre. In discussing the results of experiments on irrigated wheat the Deputy Director points out that irrigation without manure has not given any tangible benefit. He also marks the distinction between varieties of wheat like A 113 and P 100 which appear to be suited to ordinary conditions and P 52 and P 101 which respond to a higher standard of soil fertility. *Kathia*, the common local wheat, has apparently accommodated itself to the *Chhattisgarhi* standard of wheat cultivation and does not respond to a better agricultural environment. The wheat seed sold through the farm amounted to 10,126 lbs.

There are a number of experiments on manuring, seed rate, etc, in progress on the farm but these are reserved for review at the end of the quinquennial period. The value of sann hemp or cattle dung used in conjunction with

3 maunds of bone meal as a manure for rice has again been proved, the average net profit reaching to Rs. 42 when a heavy dressing of 8,000 lbs of cattle dung is used, thus demonstrating the benefits to be derived from a more intensive system of agriculture. Amongst crops other than the staple ones of rice and wheat, it may be noted that types of gram and linseed produced at Nagpur have given very promising results.

As may be expected with an experimental farm equipped with extensive buildings and having a large number of individual plots, the farm has shown a loss on the year's working. This amounts to Rs. 4,662, but the maintenance and establishment charges are very heavy.

13. The research work on agriculture in the Northern Circle embraces a number of crops and conditions. The problems of wheat growing in the embanked lands of the Jubbulpore *haveli* are investigated on the Kheri extension of the Adhartal farm. The year under review was remarkable as being the wettest on record, the total rainfall from June 1st, 1926, to March 31st, 1927, being 93.66 inches. There has been no notable departure from the lines of work previously laid down and which have been described sufficiently in previous reports. The farm has already good varieties of wheat to offer but further improvement is expected to follow the efforts which are being made along the usual lines of selection and hybridization, keeping in view the fact that, for the north of the province, resistance to rust is an important characteristic. At present a number of strains and crosses are undergoing trial in the field. Both at Adhartal and Hoshangabad attempts are being made to obtain more reliable and speedy returns from variety tests by the introduction of up-to-date methods of conducting experimental trials. At Hoshangabad where wheat is grown on unembanked fields, the following experiments are in progress - manurial both nitrogenous and phosphatic, rotation with both rabi and kharif crops and methods of cultivation. There are also a number of variety trials but the results in general are not yet sufficient to justify publication. Some of the varieties of gram produced at Adhartal have been tried at Hoshangabad on well replicated plots. A few have given yields slightly better than that obtained with ordinary *deshi* gram but others have not proved to be of any particular value.

The experimental work on rice in the Northern Circle is carried out at Adhartal farm and upon its extension at Richai. The effect of green manure was most marked in the year under report but no particular effect was produced by the application of phosphates without green manure.

In the variety tests on rice, selections Nos. 5 and 13 have again done well as early paddies while two selections of late rices have given better yields than the standard variety *aibuxa*. Further experience has been gained in the drilling of rice—a method which may help to solve the labour difficulty which transplantation often presents—and a seed rate of 45 lbs. per acre gave the best results.

Of the Coimbatore sugarcanes, CO 210 has continued to do well while CO 237 gave a satisfactory yield and appears to ratoon nicely. CO 219 is less valuable in this respect and, being a soft cane, it was attacked by rats. It has therefore been discarded.

Amongst the newer implements which have been tried in the Northern Circle, the Hoosier seed drill is one of the most promising. It has been used to sow wheat, paddy, gram and cotton. One of the main objections to it was that the depth of sowing was insufficient and in this respect compared unfavourably with the *Nasi* plough. It is hoped that this difficulty has now been, at any rate partially, overcome. A rotary hoe was used on wheat at Kheri and proved very effective for conserving the moisture in the soil, in fact this crop was largely dealt with by up-to-date machinery. The land was brought into condition by a tooth or peg harrow and then sown with the disc drill. A cultipacker was then put over the land to consolidate it and assist germination. When the young wheat had come up a rotary hoe was used to loosen the surface of the soil and finally the crop was harvested by a modern reaper and self-binder. Although the reaping was perfectly satisfactory the binding was not a success due, it was thought, to weakness of the binding twine. The work of the steam tackle in the Northern Circle has been dealt in the section on Agriculture Engineering.

14. The Chhindwara farm deals with the problems of the portion of the Northern Circle lying in the plateau districts and the system of cropping practised in the area is distinctly a mixed one, both rabi and kharif crops being important. An interesting example of the necessity of

continued experimental work has been forthcoming recently. In the year 1925-26 a late type of cotton, *Malvensis*, gave the best yield and, as no frosts occurred, the importance of an early maturing cotton for this tract was not emphasized. In the following year the late varieties were badly damaged by frost and gave only one, or at the most two pickings. On the other hand, an early variety like Saugor *Jari* gave its full yield before any frost appeared. The early variety yielded 445 lbs *kapas* per acre, the late varieties only about 300 lbs or less. In selecting a cotton for the Plateau tract, either a frost-resisting variety must be secured or one which will give the optimum outturn before the temperature falls. The selection of a sugarcane for the Plateau has also its peculiar difficulties. The Coimbatore canes which do well in other parts of the province are not satisfactory here, at least from the point of view of gur-making. Analysis has shown that their juice contains a large proportion of reducing or non-crystallisable sugar and a gur of good quality cannot be prepared. The matter is under investigation in co-operation with the Chemical section.

A prolonged trial has been given to several kinds of imported sub-tropical fruits such as apricots, peaches and nectarines, but these appear to be unsuited to conditions prevailing in this province at an altitude of 2,200 feet, their flowering period being considerably later than that of the variety of peach already grown. A further trial will be given at Pachmarhi. Useful experience is being gathered at Chhindwara regarding the maintenance of a regular supply of vegetables and the prolongation of the season during which they can be made available. By the judicious selection of varieties and by knowing how late in the season sowing and transplanting operations can be carried out, it has been found possible to place many kinds of vegetables on the market right up to the end of May. Such vegetables should be greatly appreciated in districts less favourably situated than is Chhindwara itself. The important experiments carried out in co-operation with the Mycologist on the storage of potatoes has been dealt with in the Mycological section of this report.

The only new implement tried at Chhindwara was a *sann* hemp scutching machine obtained from Messrs. Marshall Sons, Ltd. The importance of the *sann* hemp crop

in the plateau districts necessitates that continued attention should be paid to the preparation of the fibre. Samples produced by means of the scutching machine have been sent to various commercial firms for opinion. The machine-prepared fibre is certainly cleaner than that produced by hand and this is a point of considerable importance, since the dirtiness of Indian *sann* hemp is a matter frequently commented upon by the trade. On the other hand the scutcher at present in use is too severe on the fibre and reduces its length, but it is hoped that a few mechanical alterations will make the implement suitable. It was observed that a preliminary crushing of the retted *sann* by passing it through rollers facilitated the scutching process but the length of the *sann* plant appears at present to make successful scutching a difficult matter.

The Assistant Director of Agriculture has designed a useful hoist for facilitating the removal of earth and rock in the process of digging wells. It is worked by bullocks, the earth, etc., being lifted in a bucket which swings clear of the top of the well, thereby eliminating the usual slow and expensive method of carrying the earth up by an improvised stairway in baskets by coolie labour.

15. The Nagpur farm, being so largely utilized for teaching purposes and also providing accommodation for the field work of the botanical staff, has scope for only a limited amount of experimental work. The experiments, now of some years, standing, on under-drainage, and on the depth and kind of tillage to be given as a preparation for wheat were continued. As the season was distinctly a wet one the beneficial influence of under-drainage on both manured and unmanured land was very marked while in the tillage experiments, double ploughing, once before and once during the monsoon, again gave the best yield of wheat.

New experiments have been laid down to deal with the application and effect of the concentrated nitrogenous manures, ammonium sulphate and calcium cyanamide, the crop under treatment being fodder juar. Although no definite conclusions can be reached as the result of one season's work, it was apparent that ammonium sulphate added materially to the outturn. Evidence regarding the best time of application, *i.e.*, whether the manure should be applied with the seed or as a top dressing is at present inconclusive. Another

experiment recently planned is to determine the influence of phosphates on the linseed crop, this crop having the reputation of being distinctly exhausting to the soil.

The variety tests on different crops have been continued, but the season was unfavourable for both cotton and juar and no reliable results could be recorded. Rabi crops were however much more satisfactory. In the variety tests for wheat the C. P. variety A. O. 89 did well in comparison with both the local *hawra* and a Pusa wheat. Two or three of the selected grams grown on the farm gave yields of just below 1,000 lbs. per acre, but one of them, No. 28, is known to be very susceptible to gram wilt disease. From more than a hundred strains of linseed which have been isolated and tested on the farm only six have been retained, and of these No. 55 has continued to prove itself a reliable type. The yield obtained in the year under review was 342 lbs. per acre.

The manure spreader, introduced on the farm in the previous year, has proved a valuable addition to the farm's equipment. A large amount of manure has naturally to be dealt with as, in addition to the working bullocks, the farm maintains a fairly large dairy herd. The use of the manure spreader has reduced the cost of the operation of manuring by from 60 to 70 per cent. With an average distance between the field and the manure pit, an area of three acres per day can be dealt with, the manure being applied at the rate of 12 cart loads per acre. The cost for conveyance and distribution works out at only Re. 1-13-0 per acre. Another useful implement which has been tried on the farm is a groundnut sheller of simple construction. This was prepared in the Agricultural Engineer's workshop from a design obtained from China. The machine when worked by two men can deal with 500 lbs. of groundnuts per day and the breakage is very small.

The Principal reports that a very satisfactory year's work was done by the farm tractor, a Cletrac. It dealt with about 850 acres of cultivation including ploughing, bakharing, cross-cultivation and disc harrowing at an average cost of Rs. 2 per acre for running costs. Ploughing was naturally the most expensive item but the running costs of this operation were only Rs. 3-5-0 per acre. The machine was carefully handled, an important matter in ensuring economical working

and repairs and renewals only amounted to Rs. 7-5-0 in the year.

16. The Municipal Sewage Farm at Nagpur is still under the technical control of this department and is supervised by the Principal of the Agricultural College. The experimental stage has, however, been passed and it would appear that the Nagpur Municipality should now take the entire control into their own hands and employ a manager who has received the necessary agricultural training. Such men are available and steps have been taken to inaugurate a movement in this direction. As pointed out in the previous year's report, the original area had been called upon to deal with far more sewage than was intended, but work on the additional area recently acquired has been commenced and with augmented pumping equipment and rising mains it will be possible to apply more crude sewage directly to the land. Valuable experience has been acquired regarding the crops which can be grown on a sewage farm and the conditions controlling the continuous application of sewage to such crops. Vegetables and fodder crops provide the main sources of income, and during the past year the sale of green fodder for the feeding of cattle showed a marked and very satisfactory increase. The demand, however, is still greater than the supply. The fall in the price of cotton reduced to practically nothing the sales of dry sewage sludge to the outside public, although in the last two or three years this material had found a ready market.

In spite of an unsatisfactory kharif season the receipts from the whole area reached the sum of Rs. 14,856 which with crops still unsold and valued at Rs. 1,400 give an estimated gross return of Rs. 16,256. The total recurring expenditure was Rs. 15,041 but capital expenditure to the extent of Rs. 7,750 was incurred on the purchase of a tractor and bullocks and on land improvement. It is estimated that in the coming year the gross return under favourable agricultural conditions should be over Rs. 22,000, and the working expenses including land improvement not more than Rs. 17,000, so that, under efficient management, the farm promises to yield very satisfactory financial results during the next few years. On behalf of the Nagpur Municipality the farm has been visited during the year by a sewage disposal expert and it appears that in future a part at least of the sewage will be given a preliminary treatment

and not applied to the land in crude form. An additional area for the farm can now only be acquired at practically prohibitive rates and the area which could have been increased relatively cheaply in earlier years is too small for the quantity of sewage now coming to the outfall. Had a sufficiently large area of land been acquired originally it is probable that the whole of the Nagpur sewage could have been applied to the land in crude form without any process of treatment and with profit to the Municipality.

17. Botany.—The Second Economic Botanist has continued his work on selection and hybridization for the improvement of local wheats. The degree to which such improvement is possible is limited, to a certain extent, by what is practicable. Of this aspect of the problem the selection of a wheat for the Nagpur-Wardha tract forms a typical example. Probably ordinary *hawra* wheat is the variety best suited to the tract but as an offset to the valuable characteristic of earliness it has the serious defect of being a poor yielder. Its improvement has therefore been attempted by intensive selection and, if possible, by uniting its earliness to the high yielding capacity of some Punjab wheats. Mass selection carried out on the Nagpur and Tharsa farms in the previous year produced seed which in the year under review is reported to have given a yield showing a fair increase over that obtained from local crops.

A number of individual selections made either on account of productive power or earliness of maturity have also been secured and further intensive selection is being continued. In the plateau districts the wheat problem is different from that in the Nagpur-Wardha country, as for the former tract an early bearded wheat suitable for land which remains wet until late in the season appears to be necessary and the possibility of producing such a strain is being investigated.

It was reported last year that the classification of the turs of the province had been completed. In continuation of this work the various types have now been fully described and the inheritance of such characters as flower colour, pod colour and seed colour has been studied in detail. In addition the various unit species which have been isolated were grown to determine their comparative yield between each other and with the mixed crop. Work on other pulse crops is also proceeding. The success in the field of

gram No. 28 has already been recorded and systematic investigations upon urid (*Phaseolus radiatus*) and mung (*Phaseolus mungi*) leading to the isolation of varieties giving superior yields is being continued. A quantity of seed of lakh (*Lathyrus sativa*) free from the impurities said to be the cause of lathyrism has also been produced.

One of the most important lines of work which this section has in hand is the improvement of fodder plants. To this end an area at Nagpur has been set apart for the cultivation of grasses and leguminous fodders and it is hoped by the usual processes of plant breeding and selection to obtain desirable strains and types. The problem is one which the department has never tackled adequately in the past.

In addition to the work at headquarters, field experiments on the improvement of grazing areas have been started in Berar and Chhattisgarh, the object being the suppression of the common spear grass by something more nutritious. A series of experiments involving the treatment of the present herbage by cutting or grazing and also the actual sowing of areas with mixtures of the better grasses and leguminous plants has been devised. The plots allotted for cutting or grazing are already under experiment, while seeds of the fodder plants to be sown in other plots have been collected and will be sown in the ensuing year. While due attention is being paid to local fodder plants and their improvement the possibility of obtaining valuable species from other countries is not overlooked.

The work on cotton and on crops grown in rotation therewith is largely financed by the Indian Central Cotton Committee although the Central Provinces Government bears the cost of a part of the staff, some of the contingent expenditure and maintains the chief cotton producing farm at Akola. Two additional temporary assistants for cotton work have been provided by the Indian Central Cotton Committee during the year under review.

The lines of work to be followed in connection with cotton improvement have been laid down in consultation with the Indian Central Cotton Committee and its research sub-committee. Briefly summarized, this work is the production of cotton having a superior lint and a power of resisting wilt disease, one of the main troubles of the cotton grower in Berar.

The strains of *Verum* cotton which have been developed and which are known as Nos. 262, 264 and 265 combine wilt resistance with other desirable characteristics. When grown on wilt infected land they have resisted this disease to a considerable extent, only about one-quarter the number of plants succumbing in comparison with the number of deaths in *Roseum* cotton grown in similar circumstances. This resistance to disease naturally shows itself in outturn of *kapas* per acre, the *Verum* strains referred to above giving, in the year under review, yields ranging from 350 to 600 lbs. per acre in comparison with 228 lbs. per acre from *Roseum* on wilt infected land. The demand for wilt resistant cotton in Berar is so great that the distribution of seed was taken in hand as soon as a sufficient quantity was available although the work on the improvement of these types cannot be considered as completed. About 7,500 lbs. have been issued for sowing in the 1927-28 season and, if satisfactory arrangements for securing the produce can be made, the amount available in succeeding years should be considerably enhanced. Here, however, the problem of marketing arises and the appeal that a high ginning percentage makes to the middleman renders it difficult for staple length to obtain the consideration to which it is entitled. Special steps to market these imported cottons will doubtless have to be taken and various schemes are under consideration.

Of the other crops dealt with by the Economic Botanist for Cotton, juar and groundnut are the most important. Pure seed of single culture strains of the former as now available in *saoner*, *dhamna*, *detha* and *lamkansi* varieties of yellow grained juar and *ramkel*, a white-grained variety. These suit various classes of soil and future work will consist largely in maintaining the purity of selected strains.

As will be seen elsewhere in this report, groundnut is becoming a crop of considerable importance as a rotation for cotton and this section has pure line selections of both small and large varieties to offer. Spanish Peanut and Small Japan are both early varieties, the latter particularly so, while a heavy yielding, large seeded variety is available in selection No. 10. The Economic Botanist for Cotton has worked to develop an erect growing strain in preference to the spreading type as he considers the former better suited to local conditions.

18. Chemistry and Bacteriology.—The staff of this section carried out the routine chemical work required by the department and by the agricultural public in connection with soils, manures, sugarcane and other crops, feeding stuffs, etc. For the first time since the Act was brought into force the Agricultural Chemist examined samples submitted under the Central Provinces Prevention of Adulteration Act, 1919. Only four samples were, however, sent for report and these came all from one place. It is evident that in spite of the gradual extension of the Act to a large number of municipalities very little advantage is taken of the facilities which have been created for improving the quality of some of the common foods of the people.

Research work has continued along previous lines and has dealt largely with ensilage making and the changes occurring in the nitrogen of the soil. The chemical changes and loss in dry matter which green fodders undergo in the preparation of silage have been worked out and the conditions necessary for the production of a good quality silage are now fairly well known. The results have been written up and the adoption of this process on a wider scale as an ordinary matter of agricultural practice is awaited. This involves considerations of agricultural economics which are beyond the scope of this section. Further experimental work on nitrification in the soil has been completed and it has been found that as nitrification becomes very active shortly after the commencement of the rains there is a tendency for the nitrate in the upper layers of the soil to be washed down into the subsoil and so lost. A crop growing in the kharif season is therefore liable to suffer from shortage in nitrogen supply after heavy rains and it is then that an application of a readily available nitrogenous manure is likely to prove beneficial. The results obtained also indicate that an enormous loss of soil nitrogen occurs in the black cotton soil of Central India during the monsoon but as the total nitrogen content remains practically constant, there must be some compensatory factor, probably the high degree to which atmospheric nitrogen is fixed in the soil. The results obtained by the examination of the soil *in situ* have been confirmed by analyses of drainage waters, these containing large quantities of nitrate early in the season. In order to minimise these losses the early sowing of kharif crops is therefore necessary, a sound agricultural practice

which has strong support from the scientific side. A prolonged examination of the water in two conveniently situated wells has shown that although such wells contain a good deal of nitrate in the early part of the kharif season, the maximum content being reached about the middle of July, yet by the end of October this nitrate has partially, if not entirely, disappeared. It has been found possible to calculate approximately the loss in soil nitrogen, due to the disappearance of nitrate and even on unmanured, unirrigated soil the loss amounts to the astonishing figure of the order of 160 pounds of nitrogen per acre. In the case of irrigated and manured soils the loss would appear to be even three times as great. With these figures in mind it is easy to see why the maintenance of soil nitrogen is one of the problems of local agriculture. A number of publications on this subject have been written by the staff of the chemical section.

The Bacteriological Assistant was on study leave for a part of the year and during that time carried out research work in England at the Rothamstead Experiment Station, the subject of study being certain of the organisms in the soil and the methods used in research laboratories for the investigation of their processes. The results have been duly published.

On his return, the Bacteriological Assistant co-operated with the chemical staff in soil and well water investigations with a view to correlating the bacterial fauna of the soil with fluctuations in nitrate content.

19. Mycology —The work of this section as reported upon in the previous year was continued. The investigation on cotton wilt which is assisted by staff provided by the Indian Central Cotton Committee still forms a major subject. Typical wilt symptoms have been produced in healthy cotton plants by injecting solutions of aluminium salts into various parts of the plant while inoculation experiments have again failed to prove the parasitism of fungi isolated from wilted cotton plants. When a soil which ordinarily does not cause wilt is heavily manured, cotton grown thereon has been found to produce many wilted plants but a non-wilt-producing soil heavily manured with *nim* cake produced healthy plants containing the *Fusarium* chiefly found in naturally wilted plants. The former conclusion of the Mycologist that cotton wilt appears to be of physiological rather than of fungoid origin

is thus confirmed. A memoir embodying the results of inoculation experiments with cotton wilt has been prepared by the senior assistant working under the auspices of the Indian Central Cotton Committee. An interesting observation has been recorded that when cotton and jowar are grown together in wilt-affected soil the cotton does not become wilted. This confirms observations made in the field that jowars exert some influence in reducing the incidence of cotton wilt.

Investigations in gram wilt were continued and the resistance of certain varieties like local Poona and Cawnpore to this disease and the susceptibility of red gram and No. 28 were confirmed. Local *deshi* gram also proved to be wilt resistant but what is required is a high yielding wilt-resisting variety and the problem will receive continued attention. Copper carbonate as an alternative remedy to Copper sulphate for jowar smut is being recommended on an extensive scale and free samples are being distributed to encourage its use. A popular pamphlet on the subject has also been written in the vernaculars of the province as well as in English.

It was reported in the previous year that progress in investigations on the disease of *pan* had been delayed by opposition from some of the growers but that the co-operation of one or two more enlightened men had been secured. It is satisfactory now to record that a small non-official committee has been formed at Ramtek with a member of the Advisory Board of Agriculture as President and that the investigation is now proceeding unhampered by the difficulties formerly experienced. The failure of green cuttings of *pan* to form roots is one aspect of the enquiry.

One of the most important problems under investigation by this section is the storage of seed potatoes in the plateau districts as, owing to the difficulty of keeping locally produced potatoes, seed has to be imported from other parts of India at a high cost. Preliminary experiments have given encouraging results and indicate the necessity of rigid selection of tubers before storing. The chief causes of rot in potatoes kept for seed are the potato moth, various fungoid diseases, bacteria, a high temperature and the use of damaged tubers. If the experiments to be carried out in the coming season yield results supporting those already obtained it is hoped that the department will then be able to recommend an easy

and cheap method of storage suitable to the ordinary cultivator.

Amongst other diseases which came under enquiry was a disease causing a considerable amount of damage to rice in certain places but to account for which, no parasitic organism has yet been found. A number of fungi affecting wheat have also been isolated some of which are known to be the cause of "foot rot" disease, one of which has possibly not been recorded on wheat in India before. The susceptibility of early sown wheat to "foot rot" has been confirmed, but unfortunately, local agricultural conditions of rainfall and temperature do not permit of very late sowings.

20. **Entomology.**--The staff of this section was not increased in the year under report but steps have been taken to provide another assistant in the near future. This is necessary as in addition to teaching work at the Agricultural College more attention has to be paid to the damage caused by injurious insects in the province. The number of enquiries regarding crop pests is increasing and, unless personal visits can be paid to the place whence damage is reported, the matter has to be dealt with by correspondence, a somewhat unsatisfactory method. Insect pests attacking practically all the important crops of the province received attention during the year but, as may be imagined, the incidence of damage is much greater with kharif than with rabi crops. An important pest on rice, the gall fly (*Pachy-diplosis Oryzae*) was reported from the Drug district and from Raigarh State. It is said to do more damage than all other insects, which attack this crop, combined. Two varieties of cotton leaf caterpillar *Anisoma (cosmophila) erosa* and (*Tarache notabilis*) again received attention but, in the opinion of the Entomological Assistant, sporadic pests like these, which defoliate the cotton plant, do less actual damage than insects like the cotton boll-worm. In the former case the damage is much more apparent to the eye than in the latter and its extent tends therefore to be somewhat magnified. The cotton boll-worm is a long established pest and efforts have been made, in co-operation with officers in charge of farms and districts, to ascertain the actual damage done by this insect. Reports from various agricultural associations put the figure at from one to two annas in the rupee and it is evident that the subject is one which merits further investigation. This is one of many cases where the headquarter specialist and the

field staff must work together, but progress is hampered by a deficiency in the number of agricultural assistants engaged on field work, who have received a sufficiently advanced training. An improvement in the class of men seeking service in the Agricultural Department will, it is hoped, remedy this defect. A very popular method for disseminating information regarding insect pests is by means of lantern lectures given by the Entomological Assistant and it is hoped still further to develop and improve upon our present efforts in this direction.

PART IV.—AGRICULTURAL ENGINEERING.

21. This section of the department has suffered severely during the whole of the year as it has had no especially qualified officer in charge. Mr. Copley, the former Agricultural Engineer, was on leave from the commencement of the year until the middle of December and while on leave resigned his appointment; the department thus losing the services of an enthusiastic and hardworking officer. As with other appointments in the Agricultural Department formerly made by the Secretary of State, the terms upon which a successor to Mr. Copley is to be engaged have not yet been decided and the important post of Agricultural Engineer in the departmental staff remains unfilled. The work has been carried on by appointing the Deputy Director of Agriculture of the Southern Circle, either Mr. McDougall or Mr. Hill, to hold charge of the administrative duties and by placing the Head Assistant, Mr. Chitari, in charge of the more technical part of the work. In such circumstances no marked expansion can be expected but the section has been fully occupied with the erection and overhaul of departmental machinery, the installation of small power plants supplied to agriculturists on *taccavi* loans, the manufacture of well established implements like the Akola hoe, advising on the selection and purchase of machinery for special purposes and the construction of new types of implements.

With the increased use of small power plants all over the province it has been found necessary to provide for simple instruction in the care and maintenance of agricultural machinery and fifteen students were instructed in the oil engine and tractor classes held during the monsoon, out of which eleven were given a certificate of competency. In selecting

students for this course preference is given to those who have land and machinery or who contemplate purchasing the same. The Agricultural Engineering section was called upon to give advice to thirty-three agriculturists on matters relating to agricultural machinery during the year and it is clear that the purchase and use of types of machinery which formerly would have been considered too complicated for the local agriculturist are increasing. It must be emphasized, however, that to purchase machinery which needs skilled supervision without at the same time providing for such supervision is likely to prove an uneconomic venture. For this reason the department not only provides specialized instruction in the maintenance of machinery but makes agricultural engineering a prominent feature of the course of instruction at the Agricultural College and to further this end, a new Machinery Lecture Hall has been erected on the College Farm.

Probably the greatest innovation in the department's activities in the whole of the province during the past year has been the purchase and working of a Fowler's steam ploughing tackle. The plant, which consists of two engines and a five furrow double plough drawn backwards and forwards across the field by a steel wire rope, arrived in the province during the monsoon and has been working in the Jubbulpore district. The sight of this outfit ploughing, to the depth of 10 inches, kans infested land which in the memory of no living person has ever been turned over by the plough has, without exaggeration, been one of the most interesting features of agricultural life in the north of the province. The plant was not definitely purchased for any particular area although it was intended to use it primarily for the derelict wheat fields of the Jubbulpore, Saugor, Damoh, Narsinghpur and other Northern districts. From the demand there has been for its services it would appear that sufficient work for the tackle will be found in the Jubbulpore district alone for some years to come. At the present time it is working on contract at Rs. 17 per acre, a modern implement thus replacing economically the old custom of inverting kans infested land by the crow-bar. The steam tackle can plough an area of 10 acres a day but in the tract where it has been working the fields are surrounded by low embankments and are sometimes rather small so the highest degree of economy in working has not always been attained. Up to the end of March an area of over 267 acres had been ploughed but a detailed report will be prepared

when the season's work is brought to a conclusion in May or early June. It is anticipated that as a result of the first year's experience a spontaneous demand for more sets of steam ploughs will arise from the agricultural public. A further consequence to be expected is a diminished interest in the tractor for ploughing really heavy soils, which, in the prevailing circumstances, can only be dealt with in the dry season. The tractors belonging to the department have been kept in the south of the province but the notable fall in the price of cotton during the past year has discouraged the cotton grower from utilizing the facilities for deep ploughing which these machines offer and, in spite of a reduction in the rates for tractor ploughing on contract, the demand for this work has been small.

As an indication of the increased interest now being shown in farm machinery, it may here be recorded that taccavi advances for the purchase of small power plants reached a total of Rs. 48,560 in the past year. The figure for the previous year was Rs. 74,933.

PART V.—CATTLE-BREEDING AND DAIRY FARMS.

22. During the year a comprehensive scheme for extending the cattle-breeding operations of the department has been drawn up and placed before the Advisory Board of Agriculture.

The scheme which was prepared by the Officiating Director of Agriculture in consultation with the Deputy Director of Animal Husbandry first classified the lines of work along which improved cattle-breeding should proceed, *viz.*, (a) the improvement of established pure breeds, (b) the production of new breeds by the hybridization of types each possessing particular characteristics worthy of retention, and (c) grade breeding, *i.e.*, the utilization of a pure bred bull on non-descript or scrub cows. The scheme then analysed the present breeding operation in the province with the following result.

At the Garhi, Powarkhera and Telinkheri farms dealing with the *Gaolao*, *Malvi* and *Sahiwal* (Montgomery) breeds respectively, the work is of type (a) above. The herds at Adhartal and the College Farm, Nagpur, are being used to produce new breeds, *i.e.*, they are following type (b). Grade breeding, *i.e.*, the utilization of a pure bred bull on non-descript or scrub cows or type (c). is being

carried out at Sindewahi, Borgaon and Khandwa. It is more difficult to define the breeding policy which has been pursued at Drug, Bilaspur and Chandkhuri in Chhattisgarh, where herds on a relatively small scale have been maintained. The basis of these herds has been *Chhattisgarhi* stock with some admixture of *Malvi* blood and the type of breeding to which the work can be most approximately classified is (c) or grade breeding. It was considered that the present breeding farms at Chandkhuri, Drug, Bilaspur, Sindewahi, Borgaon and Khandwa are unsuited for actual breeding on account of their size, environment and natural food supplies and that instead of being used as actual breeding centres they should be converted into depôts for young stock. The step would tend towards economy, efficiency and an increase in the number of cattle available for sale.

The scheme then proceeded to define the objects which should be kept in mind in cattle breeding operations, *viz.*, (1) the suitability of the animal produced to the environment, climate and food supply of the locality in which it will have to live, and (2) its endowment with such form and capabilities as would commend it to the buyer as an animal meeting his particular requirements regarding speed of work, power, or milk productive capacity. The value of the introduction of blood from outside was then emphasized as a means of obtaining more rapid and effective results than would follow any breeding restricted to the use of local animals. The scheme next dealt in detail with the specific needs of certain tracts of the province such as Berar, North Central Provinces, South Central Provinces, Chhattisgarh and urban areas, between each of which the main characteristics required in farm animals differ to some extent. It was shown how the present breeding policy of the department meets those needs and in what respects it is deficient. The impossibility of building up a breed of big cattle in Chhattisgarh by grading up local cows with a *Malvi* or Montgomery bull was emphasized and it was also considered that the use of the latter breed as a sire with the herds at Sindewahi, orgaon and Khandwa was a mistake as it tended to raise the importance of milk production of the cow and thus overshadow the working efficiency of the bullock. The defects of the present breeding farms were dealt with and it was pointed out that (a) actual calf production was being carried out at too many centres, (b) fodder

supply and environment are not in every case conducive to effective progress, and (c) the whole problem is being tackled on a scale far too small to make a satisfactory impression upon what is one of the greatest needs of the province. In contrast, it was shown that there are extensive areas in the Central Provinces and Berar where grass and water are fairly plentiful and which could be devoted to cattle-breeding on an intensive scale. Finally concrete proposals were made for (1) the establishment of pure bred herds at five centres, some of which already exist; (2) the conversion of seven small cattle farms into depôts for young stock thus adding to the productive capacity of the actual breeding centres; (3) the opening out of forest areas in the Melghat and Mandla for grade breeding, to meet the requirements of Berar and the north of the Central Provinces respectively. The need for improving the buffalo of the province had not been overlooked in these proposals and it was suggested that a herd on grade-breeding lines, using the Delhi buffalo as a sire should be started in Saugor in close proximity to the site where the pure bred herd of Malvi cattle would be established.

Briefly summarized the proposed scheme would provide for—

1. A cattle farm for the production of a pure breed in each main tract of the province together with one or more subsidiary depôts for the sale of young stock.
2. Farms for grade breeding on a large scale in forest areas thus making the forest of still greater value in meeting the needs of the province for agricultural cattle.
3. The improvement of the milch cattle, both cow and buffalo, of urban areas.

The financial aspects of the proposals were worked out and it was considered that for the Ellichpur and Bod schemes in Berar an initial expenditure of Rs. 65,000 would be required and a recurring expenditure of Rs. 30,000 per annum. In the Northern Circle a centre for pure bred *Malvi* cattle in Saugor and a graded herd in Mandla would cost about Rs. 52,000 as initial, and Rs. 29,000 as recurring, expenditure. The proposals for the Southern Circle would not involve any greatly increased expenditure but with a central farm and depôts for young stock the output of good

bulls would be doubled. The amalgamation of the three existing herds in Chhattisgarh together with two depôts would involve an expenditure of Rs. 15,000. Roughly the total capital cost over the whole province needed immediately is $1\frac{1}{2}$ lakhs only and with the full development of the schemes proposed for the forest areas of the Melghat and Mandla a further capital expenditure of $1\frac{1}{2}$ lakhs would be required. At present the department can supply only 40 to 50 bulls a year and a number of these do not reach the desired standard. The scheme, the estimated cost of which has been given above, would, when developed, provide four times the number of bulls at present obtained and in addition nearly 200 bullocks per annum. When the scheme to utilize forest areas has been fully developed it is calculated that about 600 bullocks per annum would be available and high grade bulls to the extent of 500 per annum. This number does not include the bulls to be obtained from the herds of pure bred cattle.

After discussion of the scheme by the Board of Agriculture, the following resolution was passed unanimously :—

“ The Board accepts the proposals of the Director of Agriculture with respect to the reorganization of breeding farms, the policy to be adopted in future breeding work, and the lines of expansion laid down in his note. The Board endorses its opinion that the small-scale methods hitherto in force must give way to operations on a larger scale if any results of real value to the province are to be forthcoming and desires to impress on Government the importance of allotting funds for the purpose. ”

Should the financial resources of the province permit, it is hoped that this important scheme will be embarked upon at no distant date.

23. In the meantime, and with the present limited resources, the work of the Animal Husbandry section has been continued on the usual lines but the Deputy Director of Animal Husbandry has emphasized the insufficiency and wastefulness of our present attempts to deal with the urgent problem of improving the cattle of the province.

The Premium Bull system maintains its popularity and 55 bulls were recognized for premia during the past year, an increase of 18 over the figures for the preceding year. The limited supply of bulls which reach the desired standard

prevents this system developing to its fullest capacity but it is hoped that, when the department's cattle-breeding scheme is in working order, this difficulty will be overcome.

24. In view of the importance of the *Sahiwal* breed for supplying sires of a milking strain of cattle the progress of the Telinkheri herd is of interest. The Deputy Director of Animal Husbandry has supplied an illuminating graph showing the rise in milk yield of the herd under his control in the past eight years. In 1919 the herd of twenty-one cows gave an average yield of a little over 600 lbs. of milk per annum. This has continued to rise yearly with the exception of the year 1922 when a number of cows newly bought in had to be resold as they were considered unsuitable for the herd. In the past year the herd consisted of 30 cows and the average yield was a little under 2,500 lbs. per annum.

25. The season was not a particularly good one for Telinkheri Farm as in consequence of very heavy rain in August the juar crop was a failure on 10 acres and a very poor crop on the rest of the farm. Consequently, some experiments on the economics of silage making which had been planned could not be carried out. The Phutala tank, on which the farm depends for irrigation water, was, however, well filled so the cold weather fodder crop was grown in favourable circumstances and, in addition, a suitable shower of rain at the beginning of the rabi season enabled an area of $5\frac{1}{2}$ acres to be sown with peas and linseed. Live-stock to the value of Rs. 3,026 was sold off the farm during the year, a slight decrease from the previous year's figure of Rs. 3,772. This is not unsatisfactory, however, as only animals which are not wanted for the farm's own herd are sold off and the demand from outside sources for young female stock cannot yet be met. The milking herd produced milk of the value of Rs. 8,871 against a figure of Rs. 10,619 for the previous year. This decrease was largely due to a virulent attack of rinderpest amongst the buffalo herd at the close of the previous year and, as a result, a high proportion of abortions.

26. In the dairy building known as "The Byramjee Dairy, Telinkheri," is now the property of Government and during the year 1920 the buildings and utensils were rented to the Telinkheri Gaolies Co-operative Dairy Society. The retail sale of milk carried out through the agency of the dairy

profited the Gaoli Society to the extent of Rs. 1,300 while the sale of milk from the Government herd also through this dairy returned a profit of Rs. 538. The total quantity of milk distributed through the dairy amounted to 289,434 lbs. of which over 200,000 lbs. were supplied by the Co-operative Society and 87,948 lbs. by the Government herds. This was considerably less than the output for the previous year and the decrease must be attributed to the outbreak of rinderpest already recorded. This naturally affected the working of the Gaolies Co-operative Society which showed a profit for the year of Rs. 4,499 only, in comparison with Rs. 10,222, the corresponding figure for the previous year. The total exterior debt showed a slight increase also, the sum of Rs. 840 being due to the Government Cattle Food Depot whereas last year's figure was Rs. 763 only.

27. The farm at Garhi on the Raigarh plateau in the Balaghat district is the most satisfactory representative of the farms the department maintains for the production of pure bred stock and is of the type it is hoped to see increased. Twenty Gaolao bulls bred on the farm were available for sale in the past year and they easily found a market in Waraseoni or Nagpur. The average selling price was Rs. 292, a very satisfactory figure and an increase of Rs. 33 per head over last year's return.

There is very little to report regarding the herd maintained in connection with the Agricultural College Farm Dairy. A virulent attack of foot-and-mouth disease affected some of the dry and young stock and considerably reduced their condition. Fortunately, the actual milking herd remained unaffected. It is interesting to observe that the virulence of the attack, the length of time over which it persisted and the resultant loss in condition all varied directly in proportion to the amount of imported blood in the animals. Those with three-quarters of their blood from imported stock were badly infected and the half-breds only slightly less so. The quarter-breds were attacked very little while in the case of the purely Indian stock the disease was practically unable to establish itself.

PART VI.—EXTENSION WORK.

28. Up to the present this report has largely dealt with the various methods by which it is hoped to raise the economic status of the agriculturist. His problems are

many and the assistance of various sciences such as botany, chemistry, bacteriology, mycology and entomology is being brought to his aid. The steps which are being taken to improve his mechanical equipment have been described and also the facilities which are being placed at his disposal to provide his sons with an education which will enable them to bring modern scientific teaching to bear upon the practice of agriculture. The present position of his cattle and the proposals which have been made leading to the betterment of their condition have been discussed and it now only remains to describe how, and to what extent, the Agriculture Department actually influences the man in the villages and fields. This is largely effected through improvements in his seed implements, methods of tillage and manuring and it is probably in the first of these that the department has been able to show the greatest progress. Future lines of work lie in the direction of improved marketing, possibly on a co-operative basis, co-operative fencing and watching of crops and other methods tending towards a reduction in the costs of production and enhancement of receipts.

Government seed and demonstration farms are, unfortunately, few and far between and cannot be visited by more than a fraction of the cultivators of the province but they have been supplemented by small demonstration plots which are run on the most practical lines possible. The number of these plots, which are maintained by Government for a period of about 5 years, has been increased and there is a welcome tendency on the part of leading men to offer land on their own farms for demonstration purposes. Efforts have also been made to bring the demonstration staff engaged on extension work in the districts more into touch with the people by sending them on tour with revenue officers. A large number of district officials were kind enough to permit an agricultural assistant to accompany them in camp and from reports received it is evident that the arrangement was helpful not only in furthering the work of this department but also to the district officers themselves.

29. Southern Circle.—This circle is particularly short of agricultural assistants for demonstration work as it has only 9 men for 19 tahsils and we are still a long way from achieving the end to which we are working, *viz*, to have one agricultural assistant on extension work in each tahsil. The Waraseoni Farm has again done good work in an area where

the agriculturists are more than usually progressive and the District Agricultural Associations have expressed a desire to have the area of the farm increased so that more experimental work on rice can be undertaken. Demonstration work in rice cultivation has dealt with the following subjects :—

- (1) the introduction of improved varieties in areas where rice has for long been grown,
- (2) the introduction of the early rice EB 17 where such a variety is required,
- (3) transplantation with single or double seedlings only,
- (4) the extension of the practice of green manuring.

The amount of seed of pure rice distributed has risen from 7,905 maunds in the previous year to 11,650 maunds, a fact which appears to show that the work of seed distribution will expand almost indefinitely, provided sufficient staff is employed.

The only variety of cotton seed available for distribution in the circle at present is *Roseum* although some of the varieties produced in the Cotton Botanist's section have been tried on the Warora demonstration plot. *Roseum* seed is still, however, in great demand with the grower in spite of its poor quality of lint. The amount of seed available for distribution was 5,117 maunds, a figure considerably less than that of last year. The variety of wheat most largely distributed has been one of the Pusa strains, P. 100, but two local varieties, *hawrah* and *pissi*, are undergoing selection and from the trials carried out on the Tharsa Farm it has been found that under a number of different cultural conditions *pissi* has done remarkably well. Unfortunately its susceptibility to rust is likely to prove troublesome unless this can be eliminated by the botanical section.

The demonstration of improved sugarcane cultivation is now conducted on clear-cut lines. The Coimbatore varieties have been conclusively proved superior to the *khari* cane formerly grown and the working of improved mills and gur-making pans is continually brought to the notice of growers. Better methods of manuring involving the use of oil cake and sulphate of ammonia are being advocated and during the year it was shown that a dressing of 300 lbs. per

acre of sulphate of ammonia gave a net profit of Rs. 80 per acre. The area which can be put under sugarcane is limited and seed distribution cannot expand indefinitely but about 2,00,000 whole canes were supplied from Government and private seed farms for planting purposes.

Implements and spare parts to the value of over Rs. 60,000 were distributed from Government farms and private agencies, there being again a considerable demand for Meston ploughs, 990 of which were sold in the circle. This figure naturally fluctuates with the general prosperity of the cultivator. For the purchase of power plants and machinery, *taccavi* loans to the extent of Rs. 10,460 were issued, mostly in the Wardha and Chanda districts. Similar loans for seeds, manure and smaller implements amounting to Rs. 25,589 were recommended. In an area where many of the holdings are small and capital is short it is not possible nor economical for every man to provide himself with useful types of implements or machinery. Co-operative action is therefore necessary and two Co-operative Agricultural Unions have been formed in the Waraseoni and Sakoli tahsils with a share capital of Rs. 1,000 each. The intention of the unions is to purchase the more expensive forms of machinery for letting out on hire and, in addition, the cheaper implements with spare parts will be stocked.

30. Western Circle.—The work in this circle has been growing steadily for some years and it is evident that when the department is reorganized the circle may have to be divided up. Any additional item of work throws a strain on the district staff which is none too numerous and, in the past, a shortage of Marathi-speaking assistants has made it impossible to post as many men to the circle as would have been desirable. The investigation on the finance and marketing of the cotton crop in Berar again absorbed a good deal of the time of the Deputy Director and his staff as the report was not completed until the end of June.

No new farms were opened in the circle during the year under report but the construction of one at Buldana is practically complete. In connection with this farm a hostel is being provided for students, the cost being met from the local Peace Memorial Fund. The hostel will afford accommodation for about 25 sons of local agriculturists. These boys will live on the farm and undergo a training in the

The year on the whole was not a very favourable one for most of the Seed and Demonstration Farms in the circle but good tillage and suitable rotations resulted in satisfactory outturns being obtained, particularly when these outturns are compared with the yields produced by ordinary cultivators. When the Buldana Farm is working, each district in the circle will have its one Seed and Demonstration Farm with the exception of Amraoti. This district, however, has two demonstration plots, one near the headquarters town itself and one in the Melghat. They have both been opened during the last year and in starting a plot near Dharni in the Melghat the department is extending into a tract of country which has previously remained almost untouched. The tract, although remote, is an important one with considerable possibilities and *rabi* crops take a more prominent position there than they do in other parts of Berar. It is hoped before long to have another farm on the old military land at Ellichpur and although it is intended for cattle-breeding purposes it will form still another centre of agricultural improvement in the Amraoti district.

The work of the agricultural staff in the Western Circle is confined practically entirely to demonstration and the giving of advice to cultivators, since the only experimental farm is under the control of the Economic Botanist for Cotton who deals with the improvement of cotton and of crops grown in rotation therewith. The staff has consequently been able to concentrate on a systematic programme of propaganda work, the most important item of which is seed distribution through the agency of seed farms and seed unions. From the statements given in appendices B and C it will be seen that the total number of seed farms dealing with cotton and juar has shown a considerable increase. The amount of cotton seed distributed has risen from 40,000 to 56,000 maunds or approximately 2,000 tons while in the case of juar the quantity has nearly trebled itself, the figure being 9,663 and 3,286 maunds for the year under review and the previous year respectively. Another noteworthy feature of the work is the fact that, as regards seed distribution, groundnut has become one of the important crops of the circle, the number of seed farms dealing with this crop now numbering nearly 700 and the quantity of seed distributed having risen from 12,604 to 20,607 maunds. The Deputy Director points out that the present system whereby orders for seed are registered individually and then executed by recovering the cost V. P. P. through the Post Office

has become inadequate to meet the situation. He suggests that Co-operative Credit Societies would be a satisfactory agency to deal with the work as, by utilizing co-operative institutions, seed depôts could be opened at places much more convenient to the cultivators than are the present seed farms. As the Co-operative and Agricultural Departments are working in close co-ordination in Berar, the suggestion appears to be a good one and will be further examined. In this connection also the more convenient application of *taccavi* loans for the purchase of seed from private organizations possessing an approved stock will be considered.

At present *Roseum* is the variety of cotton under distribution but if the trials at present in progress with improved and wilt resistant strains prove successful our present organization will be able to deal with the new varieties on the same lines as *Roseum* cotton is dealt with at present. There are no changes to report regarding *juar* varieties, Saoner being the variety recommended for heavy soils and Ramkel for lighter soils when an early type is required.

The cultivation of groundnut has received a considerable impetus through the fall in the price of cotton during recent years and the area under this crop is extending rapidly now that it is becoming recognized as a valuable crop for rotation with or in substitution for cotton. Only the early varieties, Small Japan and Spanish peanut, are recommended for the Western Circle as they require no irrigation. No difficulties are experienced in marketing the crop since it is in considerable demand and regular markets have been established. Wheat has ceased to be of much importance in Berar except in the Basim taluq.

The sale of implements in the Western Circle has been affected to some extent by the comparatively low returns obtained from the cultivation of cotton. Ploughs naturally form the chief item under the head but only 2,377 were sold, a slightly lower figure than that of the previous year. The use of the iron plough is now so widely known and appreciated in Berar that another cotton boom would almost certainly raise the figure to that reached a few years ago. Akola hoes, for the intercultivation of cotton, still meet with a certain number of purchasers although the total number sold is not large. No great tendency towards the increased use of tractors has been experienced in Berar. These are known to be 33 in the

circle at present but only 24 are in working order and while some have given satisfactory work, others have remained out of use either for lack of competent drivers or want of repair. In the circumstances at present existing, the department is not recommending tractors except for special conditions. Two implements, new to the circle even if not new in design or application, have been demonstrated during the past year and promise to become popular. One is the stone roller which is of considerable utility for threshing juar cobs and the other a land leveller. There is scope for considerable work in Berar in the levelling and proper bunding of fields in order to prevent the scouring which takes place during heavy rains. The effect of a fall in cotton prices and the consequent reduction in the amount of money available in Berar is reflected in the total value of implements sold in the Western Circle. In the year 1924-25 it was Rs. 2,96,876, in 1925-26 Rs. 1,42,052 and in the year under report Rs. 1,03,607 only. On the other hand there has been a large demand for *taccavi* loans for land improvement and for the purchase of agricultural machinery, implements, seeds and manure, a total of Rs. 34,680 being advanced to cultivators in the circle. Unfortunately some of the loans were not utilized for the purpose for which they were granted and steps to recover the amounts had to be taken.

Practical demonstrations in the Western Circle are usually given in the cultivators' fields, conditions being somewhat different to those prevailing in other parts of the province where agricultural shows make a strong appeal to the public. The number of such demonstrations increased considerably during the past year and 1,423 were given compared with 978 in the previous year. Ploughing matches were also arranged and prizes awarded and the demonstrations were made as attractive as possible by means of lectures illustrated by lantern slides.

The effort of the department to supply implements, seeds, manure, etc., is supplemented by a number of agricultural associations, societies and unions. These with their branch shops have been working at 63 centres with a total capital of Rs. 65,455 and have earned a profit of Rs. 11,960. So much depends upon the efficient and enthusiastic management of these organizations that they attain widely-varying degrees of success, although in general they are working satisfactorily. Action taken to consolidate these associations

into a federation has resulted in a considerable strengthening of the individual bodies. Two of the associations at Khamgaon and Malkapur have organized a form of competition called a "Crop Growing Contest" for which a substantial prize is offered. Certain conditions are prescribed regarding the minimum acreage of *Roseum* cotton to be grown, the purchase of seed from and the sale of its produce to the local association, the purity of crop, etc. The competitions have created a good deal of interest and incidentally stimulate the production of pure seed.

In the Western Circle 5 Co-operative Crop Protection Societies have been working. The acreage rate levied for protection was from 4—6 annas per acre, generally the former figure. The total number of members in the societies was 894 and the total area protected 16,415 acres. Some non-members of the societies naturally derived benefit from the enterprise shown by their fellow cultivators and the average cost for watching crops worked out at Re. 0-2-2 per acre, which appears to be considerably less than anything which can be achieved by co-operative fencing on a large scale in Berar.

31. Eastern Circle.—Numerically the position regarding the staff in this circle cannot be regarded as unsatisfactory, as 9 out of the 10 tahsils have an assistant on demonstration work and the remaining one has a senior Jamadar. The areas to be covered are, however, very large and being one of the most backward parts of the province, there is a great deal of preliminary or spade work to be done. Distribution of pure seed will for long remain the main item of the departmental programme and although the number of seed farms has increased considerably we are still, as the Commissioner remarks, only at the beginning of things and it will probably take many years before improved seed is grown, at least to some extent, in every village. There would appear to be further scope for co-operative agencies to assist in the work of supplying seed to the cultivator in this circle and the methods by which this can be effected are already under consideration. The improved varieties of rice and wheat command a premium in the market and this induces some growers who require ready money to dispose of part of their outturn. There is more than a possibility that this grain is not used for seed purposes and if co-operative seed stores could purchase it and supply

it to cultivators in lieu of cash, considerable benefit would result. There is always a risk that cash taken on loan for the purchase of seed will be mis-applied or if seed is actually purchased then only an inferior class of grain will be obtained. The village seed unions which have been started in the Eastern Circle are gaining in popularity and the number has been increased from 111 in the previous year to 146. Considerable care and guidance is necessary in establishing these unions and if the scheme continues to develop, the work of control will get beyond the power of supervision which the limited staff of this department can exercise. It has therefore been decided that 10 per cent of the unions which are working on sound lines should be handed over each year to the Co-operative Department for control and guidance.

The demand for the department's varieties of improved paddies still exceeds the available supply although in the year under report there were 704 private seed farms as against 498 in the preceding year. The total quantity of paddy distributed was 37,243 maunds, an increase of 6,700 maunds over the figure for the previous year. Although the varieties now so largely grown are distinctly good there are others which have not yet been put into general cultivation and amongst them are two, *karia-surmatia* and *surmatia*, which have black stems and are therefore readily distinguishable from the wild rice *karga*, one of the greatest pests to the Chhattisgarh rice grower. Should these varieties prove to be satisfactory as regards yield and quality, they should prove to be acquisitions.

Amongst wheats, Pusa 100 is fast making headway and although the number of seed farms has been increased from 358 to 477 only 5,190 maunds of seed was available for distribution. Heavy rains while the wheat was on the threshing floor rendered much of it unfit for seed purposes.

The Eastern Circle appears to be particularly well adapted to propoganda work by means of demonstration plots and to the four plots already in existence two more were added during the year under review. The example of the Agriculture Department has induced two progressive malguzars to open plots on their own land and the Kauria zamindari under the Court of Wards has taken similar action. Of the four plots already in working order, those at Mungeli, Baloda Bazar and Sankra gave a satisfactory profit in spite of

a somewhat unfavourable season. The remaining plot at Champa suffered through an outbreak of cholera and damage by stray cattle and a slight loss was sustained. During the growing season however the wheat crop provided a good object lesson to surrounding cultivators. Taking the four farms altogether the expenditure and receipts amounted to Rs. 2,582 and Rs. 3,088 respectively giving a profit of Rs. 506 on the year's working. The plot at Mungeli grew 709 lbs. per acre of groundnut followed by 937 lbs. acre of wheat as a second crop, a very practical demonstration.

The peripatatic demonstration work in the Eastern Circle is concerned mainly with the better preservation and utilization of available manures, the introduction of light ploughs and other implements and the proper feeding of cattle. In order to bring home to the cultivator the waste caused by the burning of cattle manure as fuel, demonstrations have been arranged to show the relative value of cattle manure and the ashes obtained from an equivalent amount of similar material when burnt. Oil cake, nitrate of soda and sulphate of ammonia are in increasing demand as manures for sugarcane and irrigated wheat. The sales of ploughs rose from 186 to 296 in the past year and the effect of continuous demonstration is obviously now being felt. No further efforts are apparently needed to persuade the cane grower that the purchase of an iron mill is a justifiable outlay but a satisfactory winnowing machine needs to be popularized as a demand for such a machine is arising. Of the crops of lesser importance, groundnut appears to be the most promising, certain soils of Chhattisgarh being particularly well suited to its cultivation. It is not considered that the area under cotton will increase to any great extent, the rainfall of the tract being rather too heavy.

A fair amount of the time of the superior staff in the circle is devoted to inspecting and advising on the home-farms of the States under the Court of Wards or in adjoining Feudatory States. In some cases trained agricultural assistants have been employed or lent by this department, in others we have provided trained Jamadars to manage the farms. The Raigarh and Sakti States have their own Seed and Demonstration farms and in general it may be said that the influence of the department's work in Chhattisgarh is extending. Probably one of the most pressing needs in the division is for more attractive forms of demonstration.

The people can only be reached to a very small extent by publications, however simply they may be written and something which appeals to the eye is likely to have a far greater effect. Successful shows were held at tahsil headquarters and not at the district headquarters in order that cultivators beyond the usual range might be reached. An equally successful show was held in Pithora, the headquarters of the Kauria zamindari. Proposals for improving the demonstration work not only in the Eastern Circle but in other circles have been framed.

32. Northern Circle.—This circle is gradually working up to the position of having one agricultural assistant for demonstration work per tahsil. The Jubbulpore, Damoh and Narsinghpur districts have already reached this stage and Saugor and Hoshangabad nearly so. One assistant is employed for the two tahsils of agricultural importance in the Mandla district but both this district and Narsinghpur are still without a Government farm of any kind. Proposals have been formulated and are awaiting funds. In order to widen the sphere of influence of each agricultural assistant he has been provided as a rule with two trained demonstration Janadars.

The season was not a satisfactory one as extremely heavy rains damaged the kharif crops. The rabi sowings were however made under favourable conditions but owing to a lack of winter rain the soil soon dried out and the wheat failed to tiller. Heavy rain was received in March, fortunately too late for the rust which followed to do much damage. There was an usually large demand for seed wheat as heavy showers had been experienced during the previous threshing season and much damage was done to the crop lying on the threshing floor. Added to this there were calls for seed from the flood-stricken areas of Mandla, Jubbulpore and Narsinghpur which, fortunately, the department was able to make arrangements to meet.

The production and supply of seed wheat is naturally the most important item of work in this, the main wheat growing tract of the province. The number of seed farms has increased from 1,329 to 2,015 with a corresponding rise in area of 8,735 acres. The total amount of seed produced and distributed was 85,829 maunds, an increase of 27,402 maunds over the figure for the previous year.

Only six main varieties of wheat are now dealt with and they are known as AO13, AO85, AO88, AO90, A113 and A115. It is probable that the number will be still further reduced and that the soft *pissi* wheats will be replaced by the cross bred wheats A113 and A 15, even these two being, for all practical purposes, the same. AO90 wheat will probably be retained as it is suitable for a particular type of cultivation. It is stated that the cross bred wheats A113 and A115 have been enthusiastically received by the cultivating classes and they are amongst the department's most popular introductions. Attempts are still being made to produce a wheat suitable to intensive cultivation, in which circumstances an attack of rust is mostly feared. Varieties which are unaffected by rust even when given copious irrigation and heavy manuring have been secured at Jubbulpore and it now remains to be seen whether they are equally satisfactory from the point of view of yield, quality and stiffness of straw.

The *Barhi* scheme for the supply of pure wheat seed on easy terms has met with a mixed reception. It has been welcomed as a boon by cultivators but some malguzars have resented it, probably because the scheme clashed with their own private interests. A sum of one lakh of rupees was set aside for the purpose but out of this Rs. 20,000 were transferred to meet the needs of Berar. Seed to the value of about Rs. 75,000 was supplied and the scheme has subsequently been extended by an additional grant of Rs 50,000.

The present position regarding agricultural credit in the circle is that, ordinarily, money-lenders and malguzars advance seed to individual cultivators at 25 per cent interest, payable in kind. The object of the *Barhi* scheme was the distribution of pure seed at easy rates of interest through the agency of Tahsil Agricultural Associations and other similar organizations which act as distributing agents. The loans in the form of seed grain are advanced under the Agriculturists' Loans Act to the associations whose members accept joint responsibility at 20 per cent *Barhi*. One-half of this goes towards the payment of interest and the other half towards the repayment of principal. Should a succession of satisfactory seasons be experienced the loan should all be paid off in 10 years and each association be left with the original quantity of seed advanced as its own stock. This will place

the association in a position to advance along other lines of agricultural improvement. It is not difficult to see that this scheme will give a great impetus to the work of seed distribution and extend the influence of the department into places, at present, almost untouched. As the associations receive and return the loans in kind, they are not subject to loss owing to fluctuations in market rates. There is nothing unusual to report regarding the demonstrations and sales of improved implements in the circle as this work was continued on the usual lines. The Olpad thresher is so simple in construction that village *mistries* are able to manufacture it from local materials and they are now doing so. There is also a considerable demand in the Northern Circle for woven wire fencing for the protection of garden crops. *Taccavi* loans for the purchase of small power plants are being taken in increasing numbers. The plants consist mostly of small oil engines and pumps and some of the northern districts appear to offer considerable scope for irrigation from wells and rivers. Applications are carefully investigated from the agricultural and engineering points of view before any recommendation is made. One of the most successful was erected in Narsinghpur district and is reported to have more than recovered its cost by increased profits realized in the first season's working. The example set by this installation has created a demand for similar plants in the neighbourhood.

There is still scope for men of influence and position to assist in the organization and consolidation of Circle, Tahsil and District Agricultural Associations, founded on co-operative principles for the promotion of rural interests.

It was originally intended to hold a large Provincial Agricultural show at Jubbulpore, but the abnormal rains experienced in September breached the railway line on two sides of Jubbulpore and rendered railway traffic very difficult. This together with the prevalence of plague caused the show to be cancelled.

The work of the steam plough was one of the main features of the department's activities in the Northern Circle, but as this has already been fully dealt with in the Engineering Section of this report, it is only necessary here to remark upon the way in which the work of the outfit was appreciated and to say it appears unlikely that one such

ploughing set will be able to meet the demand likely to arise for its services. Enough work for some years to come will probably be found in the locality of Jubbulpore itself and it will not be surprising if a spontaneous demand arises from various parts of the Northern Circle for more outfits of the same kind.

In the Mandla district there is no Seed and Demonstration Farm at present, but a demonstration plot is maintained at Bamhni. In spite of a somewhat unfavourable season it showed a profit of Rs. 135 on the year's working, the area of the plot being 13 acres. The department is making its way in this district, the main lines of work being the distribution of improved varieties of wheat, rice and sugarcane. The single seedling system of rice transplanation has been demonstrated as widely as possible and in the year under review 2,915 acres in 74 villages were transplanted in this way against 1,748 acres in 53 villages in the previous year. *Khari* sugarcane is advocated in place of the local *kathai* and 289 acres were planted in 1926-27, an increase of 125 acres over the previous year. A small start has also been made in the introduction of the Coimbatore varieties. The *Barhi* scheme for wheat distribution proved a great help in dealing with the situation which had arisen as a result of the heavy floods towards the end of the monsoon.

In the Damoh district the demonstration plot at Bamori under the Mala tank gave a profit of Rs. 137 over 11.36 acres. Unfortunately lack of water in the tank prevented the practice of growing *sann* hemp before the rains being adopted by cultivators on the extended scale hoped for, while the area under sugarcane has also decreased. Another plot for the demonstration of the eradication of *kans* grass has been opened at Beohari in the Hatta tahsil of Damoh.

In the Saugor district a number of demonstration plots are either already working successfully or have recently been opened. One of the main objects in view is the demonstration of the use of improved implements particularly the method of eradicating *kans* grass by frequent ploughings with the monsoon plough. The example afforded by the Government plots has been copied by ten private gentlemen who are maintaining demonstration areas on their own land. A small start has been made with the work of ploughing for cultivators on contract, by means of teams of bullocks

and iron ploughs. The scheme is likely to become more popular when it is better known and more propaganda work to this end will be undertaken.

The Narsinghpur district is still without a Government farm although a site has been selected and a provisional scheme drawn up. It is hoped that funds will soon be available to develop, still further, the work of the department which is already well established in this important district. There is every possibility that it will become an important centre for the production of the wheats A-113 and A-115, which are already well-known locally as *sharbati* wheat. The demand for seed is always greater than the supply and a Government Seed and Demonstration farm would provide a stock of pure seed annually.

The season experienced in the Hoshangabad district was a very unfavourable one for cotton and there has been a check in the increase in area under this crop, a striking feature of the district for the last two or three years. A considerable proportion of the cotton sown was ploughed up and put under rabi crops and should prices remain at a low level it is not expected that the recent popularity of the crop will re-occur. In this district also, *sharbati* and other improved wheats are being grown on a large scale, but the amount of seed actually produced cannot be estimated with any degree of accuracy as seed is produced and distributed from sources beyond the knowledge of the officers of the department. It is satisfactory to note however that "*sharbati*" wheat has continued to command a premium of from Re. 0-12-0 to Re. 1 per maund over the best *pissi*.

Scarcity and dearness of labour has given a slight impetus to the introduction of mowing machines for grass cutting and six of these machines are working in the circle.

33. Plateau Circle.—Agriculturally, this is probably the most varied tract in the province containing, as it does, fairly important areas of all the main crops of the province. In spite of the fall in the price of cotton, the area under that crop remained fairly constant, the explanation given being that, whatever the price of cotton, it still gives the cultivator on lighter soils a better return than the lesser millets. More interest is however being shown in *sann* hemp and groundnut,

There are only two main seed farms in the tract, *vis.*, at Seoni and Betul, but the experimental farm at Chhindwara, to a certain extent, supplements the seed supply of the circle. These farms are not however enough to bring the work of the department sufficiently close to the notice of the inhabitants of outlying tahsils and demonstration plots are now being worked at Lakhnadon, Amarwara, Ramakona and Bhainsdehi. The important rice area to the east of the district deserves still further attention although it will be difficult to make as big an impression there as in some other parts of the province, since the standard of cultivation is already particularly high. Reference has already been made to the work on the storage of potato seed which is in progress and even if it should be found possible to store potatoes for seed during the hot weather there is still the problem of the monsoon period when the seed sprouts. The remedy may have to be found in cheap railway transport to assist in bringing potato seed in from other places and the railway authorities have already been approached in this connection. It is still too early to say much about the new seed stores which deal with the main staple crops and which are an extension of the original seed stores started in Betul for the sale of wheat. Being controlled by the staff employed on demonstration duty they certainly provide these officers with greater facilities for getting into actual touch with the needs of the cultivating classes.

Certain parts of the Plateau Circle are particularly adapted for growing vegetables and other irrigated crops under well or river irrigation. An increasing interest is therefore being shown in pumping plants and some malguzars are taking advantage of the facilities offered in the Agricultural Engineer's workshop for the acquisition of knowledge of the management of more complicated types of agricultural machinery. One agricultural assistant with a special training in machinery is also kept at the headquarters of the circle to advise and assist in the proper working of engines, pumps, etc. There is also considerable scope for an advance in animal breeding and many of the bulls bred at the Garhi Farm are bought up by cattle owners in the Seoni district. The Assistant Director of Agriculture points out however that the best results will not be obtained until greater attention is paid to the care, feeding and use of the ordinary cattle of the country.

There has been a decided increase in the number of seed farms in the sub-circle, the total reaching 1,678 as against 1,487 for the previous year. Of this number nearly one-half propagate the improved strains of wheat which the department recommends for the tract. The enhanced attention now being paid to the groundnut crop is shown by the fact that as many as 325 seed farms producing groundnut have been opened. There has also been a gratifying increase over last year's figure in the number of implement sold, the money value of these having risen from Rs. 9,740 to Rs. 17,385. This increase is mainly due to increases in the sales of ploughs and cane mills.

34. Demonstration plots.—There are now 26 of these plots maintained by Government in different parts of the province. Details of their working are given in the circle reports on demonstration work. Seven of them are in the Eastern, two in the Western, three in the Southern and fourteen in the Northern Circle. By these means the department has been able to expand its work into tracts formerly untouched, notably the Melghat and Sironcha tahsils. It is gratifying to see the extent to which the Government plots have led to the establishment of similar demonstrations by private gentlemen interested in the improvement of agriculture in their own localities.

35. General remarks.—The year has been marked by the completion of several items of work of considerable importance, amongst which the following may be mentioned :—

- (1) An enquiry into finance and marketing of the cotton crop in Berar.
- (2) The preparation of agricultural films for propaganda work in conjunction with the Great Indian Peninsula Railway.
- (3) Plans for co-ordinating the work of the Co-operative and Agricultural Departments, particularly in Berar.

In addition the department has either inaugurated schemes or prepared projects dealing with the following subjects :—

- (1) The cultivation of heavy wheat land in the Northern Circle by means of a steam ploughing plant.

- (2) The provision of wheat seed at low rates of interest in the Northern Circle by means of the *Bashi* scheme.
- (3) The preparation of comprehensive proposals for the improvement of cattle-breeding.

In all new developments the Advisory Board of Agriculture was consulted and the department is greatly indebted to the members for the cordial assistance given.

The Royal Commission on Agriculture visited the province in January and saw something of the work going on in each circle as well as at the Research Institute and Agricultural College. The preparation and recording of evidence before the Commission occupied a very considerable amount of the time of the departmental staff, in addition to which arrangements for the accommodation and transport of the members had to be made.

In July, His Excellency the Viceroy honoured the department by inspecting some of its institutions and farms during his stay in the province.

The thanks of the department are gratefully tendered to the many gentlemen, both official and non-official, who have co-operated during the past year in endeavouring to raise the standard of the greatest industry of the province, agriculture.

F. J. PLYMEN,
Director of Agriculture,
Central Provinces.

APPENDIX A.

Number of cattle sold from Government Cattle-breeding Farms during the year 1926-27.

Circle.	Bulls.	Bullocks	Cows.	Male buffaloes.	She-buffaloes.	Young stock of cow and buffaloes.	Total for 1926-27.	Total for previous year.
1	2	3	4	5	6	7	8	9
Northern ...	8	16	35	3	...	37	99	35
Southern ...	48	10	65	4	7	33	167	91
Western ...	2	...	9	...	...	...	11	48
Eastern ...	5	6	6	...	...	1	18	94
Agricultural College ...	...	...	2	1	3	7	13	38
Total ...	63	32	117	8	10	78	308	310
Total for previous year.	59	36	118	24	21	52	310	...

APPENDIX B.

Name of Circle.	Number of private seed farms.						Total for 1926-27.	Total for previous year.
	Wheat.	Rice.	Cotton.	Juar.	Ground-nut.	Other crops.		
1	2	3	4	5	6	7	8	9
Northern ...	2,015	264	308	193	14	419	3,213	1,980
Southern ...	161	351	113	70	...	...	695	715
Western ...	4	...	1,072	205	693	..	1,974	1,630
Eastern ...	477	704	16	1	9	3	1,210	856
Plateau ...	773	49	118	32	325	381	1,678	1,487
Total ...	3,430	1,368	1,627	501	1,041	803	8,770	6,668
Total for previous year ...	2,473	931	1,536	280	956	492	6,668	...

APPENDIX B.—(Concl'd.)

Name of Circle.	Seed distributed in maunds and whole canes.						Total for 1926-27.	Total for previous year.
	Wheat.	Rice.	Juar.	Cotton	Ground-nut.	Whole canes.		
1	10	11	12	13	14	15	16	17
Merut	85,829	2,168	..	515	165	827,400	88,677	62,410
Merut	1,901	11,650	765	5,117	...	198,550	19,433	22,362
Merut	122	...	9,663	56,904	20,607	...	86,196	56,557
Merut	5,217	37,243	..	33	85	86,075	42,578	35,909
Merut	5,712	4	...	504	85	...	6,105	5,920
Total	98,781	51,065	10,428	62,173	20,942	1,112,025	243,389	183,158
Total for previous year.	70,020	45,123	3,763	51,243	12,944	739,856	183,158	...

APPENDIX C.

Name of Circle.	Approximate area in acres sown with improved seed from private seed farms and other sources.						Total for 1926-27.	Total for previous year.	Approximate value of the increased outturn resulting from use of improved seed for	
	Wheat.	Rice.	Cotton.	Juar.	Ground-nut.	Other crops.			1926-27.	1925-26.
1	2	3	4	5	6	7	8	9	10	11
Merut	102,912	1,785	6,430	3,848	330	4,699	120,004	116,663	Rs. 7,03,029	Rs. 5,59,512
Merut	2,278	58,406	92,085	8,902	500	...	162,171	151,161	15,30,406	14,74,245
Merut	3,500	...	397,530	67,392	39,671	...	508,093	500,263	51,26,680	50,04,014
Merut	4,278	42,947	214	10	1,753	1,608	50,810	48,075	6,13,702	5,66,675
Merut	22,180	1,118	3,760	350	2,008	815	30,211	28,262	1,91,736	1,78,376
Total	135,148	104,256	500,019	80,482	44,262	7,122	871,289	814,424	81,67,553	77,82,822
Total for previous year.	125,138	108,057	514,904	65,080	28,691	2,554	844,424	...	77,82,822	...

APPENDIX D.

Name of Circle.	Number of implements and parts of implements sold.						Total for 1926-27.
	Ploughs.	Sugar-cane mills.	Fodder cutters.	Akola hoes.	Other implements.	Spare parts.	
1	2	3	4	5	6	7	8
Northern ...	270	28	5	255	171	362	1,091
Southern ...	1,390	108	9	71	55	446	2,079
Eastern ...	296	47	...	8	26	155	532
Plateau ...	113	57	4	13	37	154	378
Western ...	2,377	...	1	55	210	6,475	9,118
Agricultural College Farm	28	...	...	...	1	26	55
Total ...	4,474	240	19	402	500	7,618	13,253
Total for previous year	4,274	199	11	678	396	4,456	10,034

Name of Circle.	Value of implements in rupees, sold during		Books and Bulletins.		Total.	Total previous year.
	1926-27.	1925-26.	Books sold.	Bulletins sold.		
1	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Northern ...	33,960	40,854	24	222	246	246
Southern ...	60,882	41,461	56	383	419	701
Eastern ...	15,035	15,791	73	2,265	2,318	3,071
Plateau ...	17,385	9,740	83	106	189	131
Western ...	1,03,607	1,42,052	358	750	1,108	1,256
Agricultural College Farm	956	612	...	...	...	...
Total ...	2,31,825	2,50,512	594	3,726	4,320	5,411
Total for previous year	2,50,512	3,88,070	669	4,743	5,412	...

APPENDIX E.

Name of Circle.	Number of agricultural shows held.	Number of periodical demonstrations carried out by district staff.	Number of illustrated lectures given.
1	2	3	4
Northern ...	4	620	21
Southern ...	12	720	11
Eastern ...	4	338	1
Western ...	7	1,433	21
Plateau ...	7	335	...
Total ...	34	3,446	54
Total for previous year	32	2,405	6

APPENDIX.

GLOSSARY.

Botanical, English and Vernacular names of Crops, etc.

Botanical.	English.	Vernacular.
<i>Cereals.</i>		
ticum sativum	... Wheat	... Gehu gahu.
dropogon Sorghum var, vulgare	... Great millet	... Juar (jowar)
ryza sativa	... Rice	... Dhao.
maïs	... Maize	... Makka, makai.
soalum scrobiculatum	... (None)	... Kodon.
nicum polypodium	... (None)	... Kutki.
anisatum typhoideum	... Bulrush millet	... Bajra.
<i>Fodder crops.</i>		
orghum amber	.. Sorghum	... Nil.
.. collier.		
.. sundia.		
ifolium alexandrium	.. Berseem	.. Nil.
<i>Fibre plants.</i>		
ssypium neglectum	... Jari cotton	... Varadi Kativilayti.
.. indicum	... Bani "	... Bani.
.. hirsutum	... American cotton	... Buri.
.. barbadense	... Egyptian	... Nil.
otolaria juncea	... Bombay hemp	... Sann.
ave (varieties)	... Aloe	... Khekhti.
Sisalana.		
Vivipara.		
Sahararpore.		
rcraea gigantea	... Mauritius hemp	... Khekhti.
rchorus capsularis	... Low-lying jute	... Pat.
elitorius	... High-lying.	
biscus cannabinus	.. Dekkan hemp	... Ambari patwa.
<i>Pulses.</i>		
cer arietinum	.. Gram	... Chana.
janus indicus	... Pigeon pea	... Tur, arhar.
lichos lablab	... Indian bean	... Val.
.. biflorens	... Horse gram	... Kulthi.
sum arvense	... Peas	... Batra, batana.
thyrus sativus	.. Chickling vetch	... Lakh, lakori, teora.
vum lens	.. Lentil	... Masur.
aseolus mungo	... Green gram	... Mung.
.. radiatus.	.. (None)	... Urad.
gna catiang	.. (None)	... Chauhi, barbati.
<i>Oilseeds.</i>		
num usitatissimum	... Linseed	... Alsi, jawas.
samum indicum	... Sesamum	... Til, tili.
urthamus tinctorious	.. Safflower	... Kusum, kharad.
cinus communis	.. Castor	... Aodi, arandi.
assica juncea	... Mustard	... Sarson.
achis hypogæa	.. Groundnut	... Mung-phalli, bhuimung.
<i>Sugar.</i>		
iccharum officinarum	.. Sugarcane	... Santa, us.
	.. Jaggery	... Gur.

Botanical, English and Vernacular names of Crops, etc.—(Concl'd.)

Botanical.	English.	Vernacular.
<i>Vegetables,</i>		
<i>Ipomæa batatas</i>	.. Sweet potato	... Kand, shakarkand, ratala.
<i>Trapa bispinosa</i>	.. Water chestnut	... Singhara.
<i>Spices.</i>		
<i>Coriandrum sativum</i>	.. Coriander	... Dhania.
<i>Grasses.</i>		
<i>Saccharum spontaneum</i>	.. Nil	... Kans.
<i>Andropogon punctatum</i>	.. Nil	... Kunda.
<i>Cynodondacaylon</i>	.. Couch grass	... Dub.
<i>Weeds.</i>		
<i>Cyperus searicus</i>	..	... Nagarmotha.
<i>Sesbania aculeata</i>	..	... Sawri.
<i>Alysicarpus monilifer</i>	..	... Shevra.
<i>Trees.</i>		
<i>Melia azadirach</i>	..	... Nim.
<i>Bassia latifolia</i>	..	... Mohus.
<i>Terminalia tomentosa</i>	..	... Saj.
<i>Silk.</i>		
	Silk worm	... Tassar.
	Castor silk worm	... Eri.

Local Agricultural terms—

Bakhar—A kind of blade harrow used as substitute for the plough and also for preparing the seed bed.

Biasi—The rice seed is sown broadcast and when the seedlings are about 9 inches high, the land is ploughed again at right angles to the direction of the furrows in which the crop was sown, the young seedlings being thus uprooted and thinned.

Lehi—Is the method of sowing broadcast with artificially germinated seed.

Bira—A mixed crop, but usually refers specially to the wheat-gram mixture which is the common rabi crop of the northern district.

Tifan—A drill plough.

Argada—A small weeding plough.

Kharbi—The stalks and leaves of *juar* used as fodder.

Rabi—Crops sown in autumn and reaped at the end of the cold weather.

Kharif—Crops sown at the beginning and reaped at the end of the rains.

Kanhar—Dark clayey loam soil.

Wardi—Light sandy loam soil.

Murand—A soil similar to Kanhar but usually slightly lighter texture.

Utera—A second crop after rice which is sown in the wet fields among the rice stems.

Kapas—Unginned cotton.

Bojha—A bag of unpressed cotton.

Ghi—Clarified butter.

Bari—A small garden.

Pulla—A bundle, usually of fodder.

Bhusa—Straw and chaff broken up together.

Khedda—An enclosure for the capture of game.

Datari—A log with wooden teeth fixed in it and used as a harrow.

Kopar—A log used for crushing clods.

Bir—An area reserved for the growing of grass.

Government of the Central Provinces

LOCAL SELF-GOVERNMENT DEPARTMENT

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF

DISTRICT COUNCILS

IN THE

CENTRAL PROVINCES AND BERAR

DURING THE YEAR

1926-27



NAGPUR:

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GOVERNMENT OF THE CENTRAL PROVINCES.

LOCAL SELF-GOVERNMENT DEPARTMENT.

Nagpur, the 1st March 1928.

READ—

Annual Reports of the District Councils in the Central Provinces and Berar for the year 1926-27.

Reviews of the Commissioners of Divisions on the above reports.

Report of the Local Audit Department.

RESOLUTION.

1. **Submission of reports.**—District council reports were due in the Commissioner's office on the 15th July 1927, but none of them were received punctually, the last which was from Nagpur being $2\frac{1}{2}$ months late. Such delays not only detract from the value of the reports, but also disorganize work in the Commissioner's office and the Secretariat involving further delay in the issue of the Government resolution.

2. **Constitution.**—The constitution of the Independent Mining Local Board, Chhindwara, was notified in May 1926, and one circle of the Khandwa Local Board which was considered unwieldy was split up into two. The number of nominated members on the Jubbulpore Local Board was also raised from three to four during the year. There were no other changes in the constitution of the district councils and local boards. All the district councils and local boards except the Independent Mining Local Board, Chhindwara, and the Local Boards of Baihar, Dindori and Gadarwara elected non-official Chairmen.

3. **Meetings.**—Excluding meetings without a quorum all district councils and local boards, except the District Council, Mandla, the Sironcha Independent Local Board,

and the Balaghat, Burhanpur and Bilaspur (Zamindari) Local Boards held the prescribed number of meetings. 124 meetings proved abortive out of a total of 840, Amarwara and Sironcha Local Boards having as many as 7 and 9 abortive meetings out of 10 each. The attendance at meetings shows a perceptible deterioration. Twenty district council members out of 155 and 76 local board members out of 308 in the Nagpur, Chanda, Raipur, Bilaspur and Drug districts for which statistics have been given in the reports, did not attend a single meeting, but no action was taken to remove them under section 17 (2) (a) of the Local Self-Government Act, though attention of local bodies was drawn to this provision of the law last year. It is worthy of note that although the local bodies themselves were remiss in their duty in this matter the electorate evinced a greater appreciation of their responsibilities inasmuch as in the Hoshangabad, Chanda, Betul, Chhindwara, Seoni and Narsinghpur districts, sixty habitual absentees or indifferent members found themselves at the bottom of the polls. The fact that in the Chhattisgarh Division 17 out of 66 such members were re-elected indicates, however, that a great deal still remains to be done in educating the electorate.

4. Elections.—The year witnessed the second triennial elections under the new Local Self-Government Act of 1920 in 13 districts in the Central Provinces. General elections in three other districts took place after the close of the year, though they were due during the year. In the Jubbulpore district there was a contest in 21 out of 58 circles and in the remaining districts out of a total of 472 circles, seats were contested in 203 against 182 circles at the preceding elections. In the Jubbulpore and Drug districts in respect of which figures for the preceding elections are not available, the percentage of voters attending the poll was 41 and 28, respectively, while in the other districts the corresponding figure was 32 against 12 at the preceding elections. The number of election petitions rose from 10 to 23 of which 4 were allowed, 16 rejected, 1 withdrawn, 1 disposed of by drawing lots and 1 was pending at the close of the year. These figures mark a decided advance over their predecessors and indicate a growing interest of the electorate, although there is obviously much room for improvement. The number of

local boards was 28 and 49, respectively, the corresponding figures on the basis of population being 12 and 32, respectively. The deficiency, if any, in proportionate representation in individual cases, was made up by nominations except in one independent local board and 15 local boards where, however, the number of Muhammadan members according to population worked out to less than one. In the district councils of the Central Provinces, election proceedings occupied from 10 months in the Nimar district to 2 years, 10 months and 20 days in the Wardha district, though they were completed in all the districts of Berar within six months. The delay in the Central Provinces could have been avoided to some extent if a definite programme of the various preliminaries connected with the elections had been made out beforehand as was done in Berar. Instructions have since been issued in the matter and Government trusts that the district councils in the Central Provinces will in future complete the election proceedings as expeditiously as in Berar.

5. **Income.**—The total income of district councils, excluding the opening balance and debt heads, rose from Rs. 68,77,032 to Rs. 82,68,993 of which Government grants amounted to Rs. 45,50,573, *i.e.*, 55 per cent of the total income against 52 per cent in the previous year. The real income of the district councils was thus only Rs. 37,18,420 against Rs. 35,93,000 in the previous year. The increase occurred mainly under Local Rates (Rs. 69,624), Interest (Rs. 8,661), Education (Rs. 27,095), Miscellaneous* (Rs. 12,865) and Civil Works (Rs. 2,02,984).

The income under "Land Revenue", "Police", "Medical" and "Scientific and other Minor Departments" fell from Rs. 26,368, Rs. 9,54,356, Rs. 62,748 and Rs. 27,377 to Rs. 16,627, Rs. 8,86,367, Rs. 54,544 and Rs. 22,476, respectively. The increase under "Local Rates" was due to more markets having been notified as public markets, to the enhancement of cesses in consequence of the revision of settlement in the Gadwarah tahsil of the Narsinghpur district, to the realization of the tax on ginning and pressing of cotton in the Nimar district and to the recovery of arrears of the special school rate and cesses in the Betul, Amraoti and Buldana districts. The bulk of the increase under "Education" was from school fees and private contributions. The rise in the income

under "Civil Works" was due to enhanced receipts from tolls on ferries and roads, the sale of buildings and lands and miscellaneous income, the last mentioned item alone accounting for Rs. 68,998. There was a marked decrease under "Police" in Berar, the pound receipts being adversely affected by unfavourable agricultural conditions.

6. Taxation.—It is gratifying to note that the district councils have continued to make a freer use of the powers of taxation newly conferred on them by the Local Self-Government Act. Wherever possible the management of markets has been taken over after notifying them as public markets, and the levy of fees and tolls has been sanctioned. In the Nagpur and Drug districts alone no income has accrued from this source because byelaws authorizing the levy of fees and tolls have not yet been framed. The cess under section 48 is levied in all districts at the rate of $6\frac{1}{2}$ per cent of land revenue in the Central Provinces and 18 pies per rupee in Berar except in the Yeotmal district where a lower rate of 12 pies per rupee prevails. The additional cess under section 49 has been imposed in Raipur and Buldana districts; a similar proposal has come up from the Damoh district since the close of the year. The special school rate under section 50 is in force in all the districts of Berar and has recently been imposed in certain villages in the Raipur and Bilaspur districts. It has been represented that, but for the difficulty in assessing and collecting this tax for which local bodies have no special agency of their own, taxation under this section would have been more general. For instance, the duty of assessing and collecting the rate in villages under the sanitation panchayats devolved on the panchayats under section 50 (3) of the Act, but experience in Berar showed that these bodies failed to discharge this duty satisfactorily and as a result heavy arrears accumulated from year to year. It has therefore been decided to entrust this duty to revenue officers and accordingly section 50 (3) has been omitted from the Local Self-Government Act as applied to Berar. The same difficulty is reported to have been experienced in the Raipur district where the rate has not been realized in the village Arang though it was imposed there in October 1925. Action to amend the Central Provinces Act in the same manner has also been taken. In pursuance of the recommendation of the Taxation Enquiry Committee and with the consent of all the district councils and the

joint board in Berar, Government has decided to entrust the duty of assessing and collecting the tax in all the villages in Berar to Revenue officers. A similar proposal in regard to the villages in the Central Provinces is under consideration. Taxes imposed under section 51 consist of (1) a tax on ginning and pressing of cotton in the Nagpur, Nimar and Yeotmal districts and (2) a tax on the export of *bidis* and *bidi* leaves in the Bhandara district. The District Council, Bhandara, imposed a cess on manganese ore exported from the district and applied for the issue of rules for its assessment and collection. The Independent Mines Local Board, Chhindwara, also submitted a proposal for imposing a tax on coal exports. Both these proposals have been held over pending the disposal of the question regarding the encroachment by provincial Governments and local authorities on the fiscal sphere of the Central Government which is under the consideration of the Government of India. The District Council, Damoh, imposed a terminal tax on certain rail-borne articles, but could not actually levy it owing to the Great Indian Peninsula Railway Company demanding charges for collection which the district council considered unduly high in the circumstances of this case. A proposal of the District Council, Jubbulpore, to impose a tax on carts has been approved generally by Government, but the details are awaited. The District Council, Wardha, made a similar proposal and further details have been called for. Section 51 of the Local Self-Government Act has given rise to administrative difficulties inasmuch as, under this section as worded at present, district councils have unfettered discretion to impose any tax of the kind referred to therein contrary to the intention of the framers of the Act. A provision requiring Local Government's sanction to the first imposition of any tax under this section and empowering the Local Government to fix a maximum as in the case of similar taxes under the Municipalities Act has therefore been inserted in the Local Self-Government Amendment Bill which is now before the Legislative Council.

The income from taxes which stood at Rs. 20,23,819 in 1923-24 rose from Rs. 21,36,766 in 1925-26 to Rs. 22,06,390 in the year under report. It is hoped that when the machinery for assessment and collection has been improved and the taxes now under the consideration of the

various local bodies are brought into operation, there will be a substantial addition to the resources of district councils.

7. **Expenditure.**—The total expenditure increased from Rs. 70,80,615 to Rs. 80,45,729 out of which Rs. 27,89,372 was spent on education against Rs. 26,47,930 of the previous year. The expenditure on “General Administration”, “Medical”, “Superannuation and Pension”, “Miscellaneous” and “Civil Works” rose by Rs. 31,940, Rs. 22,698, Rs. 60,447, Rs. 21,067 and Rs. 16,75,620, respectively. The expenditure on “Education”, “Medical” and “Civil Works” was 33, 5 and 44 per cent, respectively, of the total expenditure. The closing balance was Rs. 22,78,684 against the opening balance of Rs. 21,99,469. The minimum closing balances of the district councils in the Central Provinces which were fixed as far back as 1890 were found to be inadequate in view of their increased resources and wider sphere of activities under the new Act. They were therefore refixed at a figure equal to one month’s normal expenditure.

8. **General financial conditions.**—The opening balance of all the district councils was Rs. 21,99,469. The receipts amounted to Rs. 90,20,100, making a total available for expenditure at Rs. 1,12,19,569. Out of this amount Rs. 98,40,885 was spent during the year, leaving a closing balance of Rs. 22,78,684. The closing balances of all district councils were considerably in excess of the prescribed minima and in most cases consisted of unspent balances of Government grants. Government hopes that efforts will be made to reduce these balances.

9. **Education.**—The income under “Education” rose from Rs. 13,21,455 to Rs. 15,97,321, the increase being mainly due to enhanced Government grants. The expenditure also advanced from Rs. 26,47,930 to Rs. 27,89,372. The number of schools rose from 3,627 to 3,713 and enrolment from 248,761 to 263,784. Average attendance was 182,718 against 171,024 in the previous year. The Commissioner, Jubbulpore, reports that there has been no marked improvement in attendance and enrolment of pupils in any district in his division. The Seoni report suggests the appointment of whole-time paid lecturers for propaganda work, while the Jubbulpore report advocates the utilization of the services of the Pound Inspector for

educating the villagers through lectures, circulation of books, magic lantern shows and the like in order to prepare the way for compulsion. The Commissioner, Nerbudda Division, reports that taking the division as a whole, there has been a slight increase in the number of scholars enrolled and that average attendance has kept pace with the increase in enrolment, the only exception being the Chhindwara district where both the enrolment and attendance decreased owing to inefficient administration of the council and its school board. The experiment of utilizing the services of kotwars on payment of remuneration to secure better attendance of pupils was continued in Nimar and Betul and in the latter district it is proposed to extend the experiment to other schools where attendance is poor. Government will watch with interest the result of all these experiments. The process of replacement of unqualified teachers by trained ones continued in several districts, but in Berar the number of untrained teachers rose from 1,757 to 1,854. While on the one hand the supply of trained teachers is reported to have outrun the demand in the Nerbudda Division, the District Council, Yeotmal, on the other hand, complains of the scarcity of such teachers and the department's failure to do anything to meet its requirements. The failure of the committee to secure the services of trained teachers is, however, due not so much to the dearth of such teachers as to its refusal to grant them a remunerative pay. The number of indigenous schools aided by district councils in Berar rose from 209 to 265. There was a considerable increase in all districts except Amroati. The Yeotmal and Buldana District Councils continue to be enthusiastic over this method of spreading literacy. Fifty of these schools in the Yeotmal district were converted into district council schools. The grant paid by the district councils to these schools increased from Rs. 11,906 to Rs. 19,862. Government has recently laid down instructions regulating the conditions and the scale of these grants.

The number of villages in which the scheme of compulsory primary education was in operation at the beginning of the year was 21 (*i.e.*, 15 in the Akola district and 6 in the Amraoti district). It was introduced in 42 villages in the Bhandara and 3 villages in the Raipur districts during the year. The scheme was thus in force in 66 villages at the close of the year and the total amount of recurring and

non-recurring grants paid by Government for the purpose was Rs. 30,443 and Rs. 40,820 respectively. In Akola and Raipur districts no compulsion has yet been enforced. Government trusts that the district councils concerned will not refrain from exercising their powers to make the scheme a success and compulsion effective. The Bhandara District Council is to be congratulated on its admirable efforts for the extension of education.

10. Medical.—The expenditure on medical relief rose from Rs. 4,47,000 to Rs. 4,69,500. The total number of dispensaries transferred to the district councils remained unaltered at 75. When the scheme was first inaugurated in 1923, the dispensaries transferred to district councils numbered 67. The increase is due not so much to further transfer of existing dispensaries as to the opening of new ones in outlying tracts. Government grants amounted to Rs. 1,24,058 in 1926 against Rs. 94,332 for the same number of dispensaries in 1925 and Rs. 86,120 for 67 dispensaries in 1924. The real income of the transferred dispensaries was Rs. 1,42,058 against Rs. 82,294 in 1925 and Rs. 84,120 in 1924. The percentage of the real income to Government grants was thus 102 in 1924, 90 in 1925 and 114 in 1926, which shows a satisfactory progress. It is, however, disappointing to note that private subscriptions have fallen from Rs. 33,925 in 1924 to Rs. 21,904 in 1925 and Rs. 18,205 in 1926. It is apparent that with the relaxation of official influence, there will be a falling off in voluntary subscriptions. While Government (Ministry of Local Self-Government) hopes that district officers will continue to use their good offices in helping the humanitarian cause, it agrees with the Commissioner, Berar, that the real remedy is to make the local committees responsible for the collection and, if people will not pay voluntarily, to charge for treatment.

The number of in-door and out-door patients treated in the transferred dispensaries rose from 2,414 and 488,184 in 1925 to 2,576 and 569,349, respectively, in 1926. Taking only the 67 dispensaries that were transferred in 1923, the rise of in-door patients is from 2,282 in 1923 to 2,576 in 1926 and that of out-door patients from 429,531 to 569,349. The number of Ayurvedic dispensaries either subsidized or managed departmentally were two in the Drug district, two in the Buldana district and three in the

Akola district. In pursuance of a scheme inaugurated in 1923, five cheap plan dispensaries have been opened in Berar, but unfavourable agricultural conditions stood in the way of its extension. It is gratifying to record that four such dispensaries are about to be opened in the Buldana district, for which private contribution in cash or in the gift of land to the value of Rs. 35,234 has already been received by the Deputy Commissioner.

11. Vaccination and sanitation.—The expenditure on vaccination and sanitation rose from Rs. 1,54,720 and Rs. 21,062 to Rs. 1,57,811 and Rs. 23,722, respectively. The number of primary and successful vaccinations rose from 448,808 and 418,632 to 452,813 and 427,488, respectively. At the instance of certain district councils in Berar, the question of making vaccination compulsory in selected rural areas is engaging the attention of Government. The experiment of entrusting the duty of vaccination to selected teachers trained in that work is attended with encouraging results in Berar. During the year under report a grant of Rs. 10,000 was sanctioned by Government for expenditure by the district councils in Berar on the improvement of water-supply in rural areas. The whole question of the improvement of water-supply in rural areas is engaging the attention of Government and orders will shortly issue.

12. Civil works.—On civil works the district councils spent Rs. 45,66,483 against Rs. 28,90,863 spent last year. The total allotment for civil works other than roads was Rs. 19,30,321 out of which Rs. 18,40,749 were spent, leaving a balance of Rs. 89,572. The average percentage of unspent balance to total allotment for the province as a whole was thus 4.6 only as against 8.06 in the previous year and 5.20 in the year preceding. The total mileage of roads transferred to district councils increased from 1,845 to 1,919. The total grants made by Government during the year for transferred works aggregated Rs. 16,70,518 out of which Rs. 15,52,843 was spent, leaving a balance of Rs. 1,17,675. Adding to this Rs. 74,201, being the unspent balance of previous grants at the beginning of the year, the total balance with the district councils at the close of the year was Rs. 1,91,876. The expenditure on water-supply and village roads was Rs. 67,140 and Rs. 23,736 against Rs. 56,900 and Rs. 1,576,

respectively, in the last year. The question of the maintenance of village roads was fully considered by Government and a resolution has been issued, imposing the responsibility of keeping the roads in repairs on district councils and laying down the conditions subject to which Government would give financial help in the matter.

13. Cattle-pounds.—The number of cattle-pounds rose further from 1,699 to 1,727. But the income therefrom fell from Rs. 9,54,000 to Rs. 9,13,604 and the expenditure rose from Rs. 4,31,000 to Rs. 4,34,670, leaving a surplus of Rs. 4,78,934 against Rs. 5,23,000 in the previous year. The fall in income was marked in all the districts of Berar and was due to the fall in prices of cattle owing to the partial failure of crops in certain parts and also partly to slack supervision.

14. Financial irregularities.—The number of financial irregularities as disclosed by the report of the Examiner of Local Fund Accounts for 1926-27 rose from 4,664 to 5,017. The number of serious delays in payment decreased from seven to five. The number of embezzlements remained unaltered at five. The report complains of much procrastination on the part of certain district councils in substituting a provident fund scheme for the contributed pension scheme. As pointed out in the report, the result of the delay is that the employees who are mostly low paid officials find it hard to pay arrear subscriptions when the scheme is eventually introduced and that to some of the district councils themselves payment of arrear contributions operates as a serious embarrassment. Government hopes that the district councils who have not yet introduced the scheme will do so without any further loss of time. An examination of the past three years' reports shows that the accounts of the Jubbulpore, Balaghat and Hoshangabad District Councils have been steadily deteriorating and they have been warned that unless they take early steps to put their affairs in order Government may be compelled to take action in exercise of the powers of control vested in it under the Local Self-Government Act. Government is glad to observe that the accounts of the District Councils, Yeotmal, Amraoti and Wardha, which formed the subject of adverse comments in the past, have shown signs of improvements. It

need hardly be emphasized that, once accounts of district councils get into bad order their rectification is a difficult and prolonged business. Government trusts, therefore, that district councils will make serious efforts to improve the state of their accounts and pay due regard to financial rules.

15. Staff.—Under the Local Self-Government Act district councils have full powers as regards the pay, conditions of service and the disciplinary control of their servants. Inadequacy of pay, unfair treatment and insecurity of tenure have often been alleged as legitimate grievances against some of the local bodies. With a view to the redress of some of these grievances, Government has inserted certain provisions in the Local Self-Government Amendment Bill which is now before the Legislative Council.

16. Byelaws.—Almost all district councils have framed byelaws under the various clauses of section 80 (2) of the Local Self-Government Act, some adopting the model byelaws either in their entirety or with modifications, while others framing their own independent sets of byelaws. It is surprising that the Nagpur and Drug District Councils have not yet framed byelaws under section 80 (2) (e) for the assessment and collection of fees and tolls in public markets though these markets were notified long ago.

17.—Two cases of grave dereliction of duty on the part of the District Council, Yeotmal, were brought to the notice of Government and a grant of rupees one lakh which it was proposed to make to the Council for the construction of school buildings was held up until the council took proper action in these cases. The relations between Government officers and the councils remained cordial. The thanks of Government will be separately conveyed to those gentlemen who have been mentioned in the district reports.

ORDERED—Ordered that a copy of this resolution be submitted to the Government of India in the Department of Education, Health and Lands, that copies be forwarded

to the Commissioners and Deputy Commissioners for information and guidance, and that it be translated and circulated (through Deputy Commissioners) for the information and guidance of all district councils and local board members. Ordered also that the resolution be published in the supplement to the *Central Provinces Gazette*.

By order of the Government
(Ministry of Local Self-Government),

B. N. DE,
Secretary to Government,
Central Provinces.

STATEMENTS.

- No. I.—Statement showing the old and new Constitution of the District Councils and Local Boards in the Central Provinces and Berar during the year 1926-27.
- No. II.—Statement showing the income of District Funds in the Central Provinces and Berar during the year 1926-27.
- No. III.—Statement showing the expenditure of District Funds in the Central Provinces and Berar during the year 1926-27.

FORM

Statement showing the new constitution of District Councils

Serial No.	Name of District Council.	Act under which constituted.	Area in square miles.	Populations 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
1	Nagpur District Council	IV of 1920	3,267	569,432	1	...	...	...
2	Bhandara do.	"	3,606	717,747	1	...	...	...
3	Chanda do.	"	6,223	599,462	1	...	...	...
4	Sironcha Independent Local Board.	"	3,095	69,774	1	...	...	...
5	Wardha District Council	"	2,401	398,326	...	..	1	...
6	Balaghat do.	"	3,302	495,022	...	...	1	...
7	Jubbulpore do.	"	3,910	656,951	1	...	..	...
8	Saugor do.	"	3,943	528,380	1	...	...	...
9	Damoh do.	"	2,816	287,126	1	...	...	...
10	Seoni do.	"	3,216	336,099	...	...	1	...
11	Mandla do.	"	5,057	326,446	1	...	...	...
12	Hoshangabad do.	"	2,688	413,337	1	...	...	...
13	Betul do.	"	3,872	303,737	2	...	..	...
14	Chhindwara do.	"	4,578	464,420	1	...	...	...
15	Independent Mining Local Board, Chhindwara.	"	521	45,327	...	...	...	1
16	Narsinghpur District Council.	"	1,591	315,162	1	...	...	...
17	Nimar do.	"	1,962	396,554	...	...	...	...
18	Raipur do.	"	8,375	1,406,676	1	...	...	...
19	Bilaspur do.	"	7,602	1,25,621	1	...	..	...
20	Drug do.	"	4,722	741,246	1	...	...	...
21	Amraoti do.	"	3,125	709,699	1	...	...	...
22	Akola do.	"	4,098	768,626	1	...	...	...
23	Buldana do.	"	3,690	648,219	1	...	...	...
24	Yeotmal do.	"	5,195	717,023	1	...	...	...
	Total	...	92,855	13,182,352	20	...	3	1

No. I-(a).

in the Central Provinces and Berar during the year 1926-27.

Number of Members.									Total number of meetings held including those specified in columns 20 and 21.	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 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.
Ex-officio.	Nominat-ed.	Elect-ed.	Select-ed.	Total.	Offi-cials.	Non-offi-cials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1	6	24	6	37	...	37	...	37	16	1	1	...	47	47
1	4	16	4	25	...	25	...	25	9	...	4	...	60	60
...	6	24	6	36	...	36	...	36	6	...	...	...	59	59
1	2	11	...	14	1	13	...	14	10	9	1	2	56	58
...	5	20	5	30	...	30	...	30	7	...	1	...	49	49
1	4	16	4	24	...	24	1	23	8	...	...	...	62	62
1	5	20	5	31	...	31	...	31	12	2	2	...	41	41
1	4	16	4	25	...	25	...	25	5	...	...	...	52	52
2	3	12	3	20	...	20	...	20	6	...	...	...	57	57
...	3	12	3	18	...	18	...	18	6	...	...	...	39	39
2	3	12	3	20	...	20	1	19	4	1	1	...	31	31
...	4	16	4	24	...	24	...	24	8	...	...	...	60	60
1	3	12	3	19	...	19	...	19	9	...	1	...	42	42
1	3	12	3	18	...	18	...	18	15	5	...	...	43	43
1	8	4	...	13	1	12	5	8	12	2	2	...	...	53
...	3	13	3	19	1	18	...	19	6	...	1	67	39	40
...	3	12	3	18	...	18	...	18	8	...	...	...	58	58
...	5	22	5	32	...	32	...	32	7	1	...	...	40	40
1	4	16	4	25	...	25	...	25	8	...	1	...	53	53
...	4	17	4	25	...	25	...	25	7	1	1	...	34	34
1	5	20	5	31	...	31	...	31	10	1	...	...	59	59
1	6	24	6	37	...	37	...	37	9	...	...	...	72	72
2	5	20	5	32	...	32	...	32	8	...	...	...	81	81
...	5	20	5	30	...	30	...	30	6	...	...	...	79	79
16	103	391	93	603	3	600	7	595	302	23	16	23	51	53

Statement showing the new constitution of Local Boards in the

Serial No.	Name of Local Board.	Act under which constituted.	Area in square miles.	Population within the area.	Particulars about Chairmen.			
					Elect-ed non-official.	Elect-ed official.	Nomi-nated non-official.	Nomi-nated official.
1	2	3	4	5	6	7	8	9
1	Nagpur Local Board	C. P. L. S. G. Act, IV of 1920.	737	115,895	1	...	...	...
2	Ramtek do.	.. "	660	114,237	1	...	...	...
3	Umrer do.	.. "	895	118,506	1	...	...	...
4	Katol do.	.. "	541	122,101	1	...	...	...
5	Saoner do.	.. "	434	98,693	1	...	...	...
6	Bhandara do.	.. "	963	216,923	1	...	...	...
7	Sakoli do.	.. "	1,548	213,659	1	...	...	...
8	Gondia do.	.. "	1,095	287,165	1	...	...	...
9	Warora do.	.. "	1,282	155,723	1	...	...	...
10	Chanda do.	.. "	1,174	159,274	1	...	...	...
11	Brahmapuri do.	.. "	897	139,911	1	...	...	...
12	Garchiroli do.	.. "	2,870	144,494	1	...	...	...
13	Wardha do.	.. "	803	152,138	1	...	...	...
14	Arvi do.	.. "	877	151,779	1	...	...	...
15	Hinganghat do.	.. "	721	94,409	...	...	1	...
16	Balaghat do.	.. "	992	175,658	..	...	1	...

No. I-(b).

Central Provinces and Berar during the year 1926-27.—(Contd.)

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 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.
Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23
...	2	11	13	...	13	...	13	10	4	1	...	30	30
...	2	12	14	...	14	..	14	8	..	2	...	41	41
1	2	13	16	...	16	...	16	14	5	..	...	25	25
1	2	11	14	...	14	...	14	11	3	...	...	18	18
1	2	10	13	...	13	...	13	9	4	...	...	21	21
...	1	7	8	...	8	..	8	9	1	...	...	58	58
1	2	10	13	...	13	...	13	8	1	...	...	57	57
...	2	12	14	...	14	...	14	6	...	...	...	70	70
...	3	15	18	...	18	...	18	6	..	..	...	61	61
1	2	12	15	..	15	..	15	5	...	...	...	40	40
2	2	13	17	...	17	...	17	7	3	...	..	40	40
...	3	18	21	..	21	...	21	5	...	...	...	42	42
1	3	17	21	...	21	...	21	6	..	..	...	46	46
2	2	13	17	...	17	...	17	9	...	...	...	60	60
...	2	12	14	...	14	...	14	6	...	...	...	47	47
...	1	6	7	...	7	...	7	3	...	...	...	52	52

Statement showing the new constitution of Local Boards in the

Serial No.	Name of Local Board.	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
17	Baihar Local Board	C. P. L. S.-G. Act, IV of 1920.	1,414	84,630	...	1	...	...
18	Waraseoni do.	"	856	234,734	...	...	...	...
19	Jubbulpore do.	"	1,116	161,206	1	...	...	...
20	Patan do.	"	424	114,668	1	...	...	...
21	Murwara do.	"	1,189	181,640	1	...	...	...
22	Sehora do.	"	1,181	199,437	1	...	...	...
23	Saugor do.	"	1,051	187,031	1	...	...	...
24	Khurai do.	"	936	122,268	1	...	...	...
25	Rehli do.	"	1,255	144,451	1	...	...	...
26	Banda do.	"	701	74,630	1	...	...	...
27	Damoh do.	"	1,797	179,361	1	...	...	...
28	Hatta do.	"	1,019	107,765	1	...	...	...
29	Seoni do.	"	1,756	214,279	...	...	1	...
30	Lakhnadon do.†	"	1,460	121,820	1	...	...	...
31	Mandla do.	"	1,725	170,239	1	...	...	...
32	Dindori do.	"	1,944	119,774	...	1	...	...
33	Niwas do.	"	388	68,433	1	...	...	...
34	Hoshangabad do.	"	703	113,848	1	...	...	...
35	Sohagpur do.	"	754	119,078	1	...	...	...
36	Seoni-Malwa do.	"	386	57,109	1	...	...	...
37	Harda do.	"	845	123,902	1	...	...	...

† One seat in

No. I-(b)

Central Provinces and Berar during the year 1926-27.—(Contd.)

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 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.
Ex-officio.	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23
...	1	8	9	...	9	...	9	7	...	...	29	75	70
...	1	8	9	...	9	...	9	8	1	...	...	51	51
..	4	16	20	...	20	..	20	14	4	4	..	45	45
1	1	11	13	...	13	...	13	10	...	...	...	48	48
1	3	15	19	...	19	...	19	13	6	6	...	33	33
1	3	16	20	...	20	...	20	10	5	5	...	40	40
...	2	13	15	...	15	...	15	6	...	...	...	49	49
2	2	11	15	...	15	...	15	8	3	...	...	29	29
2	3	15	20	...	20	...	20	6	2	...	...	30	30
1	1	7	9	...	9	...	9	6	...	...	...	76	76
1	3	15	19	...	19	...	19	10	...	1	...	43	43
...	2	12	14	...	14	...	14	11	4	1	...	36	36
...	2	14	17	...	17	...	17	8	...	...	...	44	44
...	3	15	18	...	18	...	18	10	6	...	...	37	37
2	2	10	14	...	14	..	14	7	1	1	...	28	28
2	2	10	14	1	13	...	14	7	...	...	85	30	34
2	2	10	14	...	14	...	14	5	...	...	...	27	27
...	2	12	14	...	14	...	14	9	...	...	...	38	38
...	3	15	18	...	18	...	18	7	1	...	...	39	39
...	2	12	14	...	14	...	14	8	1	...	...	44	44
...	3	16	19	...	19	...	19	7	1	...	...	37	37

Seoni Local Board is vacant.

Statement showing the new constitution of Local Boards in the

Serial No.	Name of Local Board.	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
38	Betul Local Board...	C. P. L. S.-G. Act, IV of 1920	1,802	129,052	2	...	...	...
39	Multai do. ...	"	969	151,961	2	...	...	...
40	Bhainsdehi do. ...	"	1,101	82,724	2	...	...	...
41	Chhindwara do. ...	"	1,981	212,518	1	...	...	...
42	Amarwara do. ...	"	1,483	134,413	1	...	...	...
43	Sausar do. ...	"	1,114	117,489	1	...	...	...
44	Narenghpur do. ...	"	780	152,116	1	...	...	...
45	Gadarwara do. ...	"	811	163,046	...	1	...	...
46	Khandwa do. † ...	"	1,102	205,126	1	...	...	...
47	Burhanpur do. † ...	"	310	124,232	1	...	...	...
48	Harsud do. † ...	"	550	67,196	1	...	...	...
49	Raipur do. ...	"	943	253,615	1	...	...	...
50	Dhamtari do. ...	"	830	231,240	1	...	...	...
51	Baloda Bazar do. ...	"	1,555	367,732	1	...	...	...
52	Mahasamund do. ...	"	453	554,089	1	...	...	...
53	(Raipur) Eastern Zamindari Local Board.	"	4,584		1	...	...	...

† Italic figures show the new

No. 1-(b).

Central Provinces and Berar during the year 1926-27.—(Contd.)

Number of Members.								Total number of meetings held 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 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.
Ex-officio.	Nomin-ated.	Elect-ed.	Total.	Offi-cial.	Non-offi-cials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23
2	2	10	14	...	14	...	14	6	2	...	...	36	36
2	2	10	14	...	14	...	14	11	3	1	...	35	35
1	1	9	11	...	11	...	11	7	3	...	...	30	30
...	3	16	19	...	19	...	19	5	...	...	...	33	33
...	2	11	13	...	13	...	13	10	7	...	...	18	18
...	2	11	13	...	13	...	13	9	...	...	...	45	45
...	1	10	11	1	10	...	11	9	3	...	67	40	42
...	1	9	10	1	9	...	10	8	3	...	100	27	34
{ ...	2	12	14	...	14	...	14	3	}	...	...	{ 40	40
{ ...	2	13	17	...	17	...	17	3						...	...	{ 82	82
{ ...	1	9	10	...	10	...	10	3	}	...	...	{ 63	63
{ ...	2	9	12	...	12	...	12	...					
{ ...	1	7	8	...	8	...	8	5	}	...	...	{ 72	72
{ ...	1	7	8	...	8	...	8	1					
...	3	18	21	...	21	...	21	8	3	1	...	26	26
...	2	15	17	...	17	...	17	6	2	2	...	27	27
...	4	22	26	...	26	...	26	9	4	5	...	14	14
...	2	10	12	...	12	...	12	10	1	...	...	45	45
...	1	8	9	...	9	...	9	7	3	...	...	29	29

reconstitution of the Local Board.

Statement showing the new constitution of Local Boards in the

Serial No.	Name of Local Board.	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
54	Bilaspur Local Board ...	C. P. L. S.-G. Act IV of 1920.	1,135	329,878	1	...	...	...
55	Mungeli do. ...	" "	1,452	191,721	1	...	...	...
56	Janjgir do. ...	" "	1,291	432,850	1	...	...	...
57	(Bilaspur) Zamindari Local Board.	" "	3,784	251,172	1	...	...	...
58	Drug Local Board†	" "	1,071	261,423	{ 1 1 }	...	...	...
59	Bemetara do.†	" "	949	185,452	{ 1 1 }	...	...	...
60	Sanjari do. ...	" "	850	155,355	1	...	...	...
61	(Drug) Northern Zamindari Local Board.	" "	614	45,846	1	...	...	...
62	(Drug) Southern Zamindari Local Board.†	" "	1,238	95,170	{ 1 1 }	...	...	...
63	Amraoti Local Board ...	" "	656	136,815	1	...	...	...
64	Chandur do. ...	" "	855	193,457	1	...	...	...
65	Morsi do. ...	" "	624	145,296	1	...	...	...
66	Ellichpur do. ...	" "	482	111,413	1	...	...	...

† Italic figures show

No. 1-(b).

Central Provinces and Berar during the year 1926-27.—(Contd.)

Ex-officio.	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 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.
	Nominated.	Elected.	Total.	Officials.	Non-officials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23
2	3	19	24	...	24	...	24	4	...	...	...	35	35
...	4	20	24	...	24	...	24	6	...	...	...	51	51
1	4	21	26	...	26	...	26	5	...	...	...	33	33
...	1	8	9	...	9	...	9	2	...	...	...	27	27
...	3	20	23	...	23	...	23	6	2	...	...	25	25
...		3	19	22	...	22	...	22	2	43	43
...	3	15	18	...	18	...	18	5	2	...	...	27	27
...		3	17	20	...	20	...	20	1	55	55
...	2	14	16	...	16	...	16	8	2	...	...	34	34
...	1	6	7	...	7	...	7	9	...	...	...	38	38
...	1	5	6	...	6	...	6	5	4	...	...	10	10
...		1	4	5	...	5	...	5	1	40
...	4	13	17	...	17	...	17	8	54	54
1	3	15	19	...	19	...	19	9	...	...	...	53	53
1	4	13	18	...	18	...	18	9	1	...	...	55	55
...	3	11	14	...	14	...	14	9	...	...	...	53	53

new constitution.

Statement showing the new constitution of Local Boards in the

Serial No.	Name of Local Board.	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
67	Daryapur Local Board ...	C. P. L. S. G. Act, IV of 1920.	508	122,738	1	...	...	...
68	Akola do. ...	"	734	125,844	1	...	...	...
69	Akot do. ...	"	548	123,017	1	...	...	...
70	Balapur do. ...	"	551	110,662	1	...	...	...
71	Basim do. ...	"	1,044	160,026	1	...	...	...
72	Mangrul do. ...	"	615	93,391	1	...	...	...
73	Murtizapur do. ...	"	606	95,686	1	...	...	...
74	Chikhli do. ...	"	900	151,498	1	...	...	...
75	Mehkar do. ...	"	1,027	148,723	1	...	...	...
76	Malkapur do. ...	"	640	141,720	1	...	...	...
77	Jalgaon do. ...	"	463	94,902	1	...	...	...
78	Khamgaon do. ...	"	660	111,376	1	...	...	...
79	Yeotmal do. ...	"	905	129,349	1	...	...	...
80	Darwah do. ...	"	1,077	164,533	1	...	...	...
81	Pusad do. ...	"	1,273	162,012	1	...	...	...
82	Kelapur do. ...	"	1,080	148,703	1	...	...	...
83	Wun do. ...	"	860	112,426	1	...	...	...
	Total ...	...	89,239	13,067,251	79	3	3	...

No. 1-(b).

Central Provinces and Berar during the year 1926-27.—(Concl'd.)

Ex-officio.	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 or 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.
	No-min-ated.	Elect-ed.	Total.	Offi-cials.	Non-offi-cials.	Euro-peans.	In-dians.						
10	11	12	13	14	15	16	17	18	19	20	21	22	23
1	4	13	18	...	18	...	18	8	...	...	...	60	60
1	4	12	17	...	17	...	17	8	...	...	...	74	74
1	4	12	17	...	17	...	17	8	...	...	...	70	70
1	3	11	15	...	15	...	15	7	...	...	...	61	61
...	3	15	18	...	18	...	18	10	...	...	...	54	54
...	3	10	13	...	13	...	13	9	...	...	...	73	73
...	3	10	13	...	13	...	13	7	...	...	...	55	55
...	3	15	18	...	18	...	18	10	...	...	...	51	51
...	4	14	18	...	18	...	18	10	...	...	...	61	61
...	4	14	18	...	18	...	18	7	1	...	...	72	72
2	3	10	15	...	15	...	15	8	...	...	...	59	59
1	3	10	14	...	14	...	14	11	...	...	...	66	66
2	4	13	19	...	19	...	19	7	...	...	...	72	72
...	3	15	18	...	18	...	18	6	...	...	...	67	67
...	3	15	18	...	18	...	18	7	...	...	...	75	75
1	3	14	18	...	18	...	18	8	...	...	...	44	44
1	3	9	13	...	13	...	13	9	...	...	...	60	60
46	204	1,032	1,282	...	1,279	...	1,282	638	101	30	84	44	44

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	Closing balance of the last year.	I.—Land Revenue.		Total.
			Revenue due to canals.	Other Land Revenue.	
1	2	3	4	5	6
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	*58,906	...	...	...
2	Wardha	30,233	...	...	...
3	Chanda	*4,974	...	...	...
4	Sironcha	*11,397	...	...	...
5	Bhandara	*35,560	...	...	...
6	Balaghat	59,388	...	...	...
	Total	2,00,458	...	...	...
	JUBBULPORE DIVISION.				
7	Jubbulpore	23,305	...	...	...
8	Seoni	*24,278	...	...	...
9	Mandla	(c)28,020	...	...	...
10	Saugor	*19,239	...	...	...
11	Damoh	*27,962	...	...	...
	Total	1,22,804	...	...	...
	NERBUDDA DIVISION.				
12	Hoshangabad	40,115	...	...	...
13	Narsinghpur	*40,922	...	...	...
14	Nimar	*27,928	...	...	...
15	Betul	21,762	...	...	...
16	Chhindwara	13,791	...	...	...
17	Independent Mining Local Board, Chhindwara.	...	...	...	...
	Total	1,44,518	...	...	...
	CHHATTISGARH DIVISION.				
18	Raipur	62,932	...	...	...
19	Bilaspur	30,234	...	...	...
20	Drug	(d)60,700	...	...	...
	Total	1,53,866	...	...	...
	Total Central Provinces	6,21,646	...	...	...
	BERAR DIVISION.				
21	Amraoti	(e)5,12,539	...	...	...
22	Akola	*5,45,862	...	16,627	16,627
23	Buldana	2,54,831	...	...	...
24	Yeotmal	(f)2,04,591	...	...	...
	Total	15,77,823	...	16,627	16,627
	Grand Total	21,99,469	...	16,627	16,627
	GRAND TOTAL FOR 1925-26	23,20,364	...	26,368	26,368

*The figure varies from the figure of closing balance shown last year due to (d), (e) and (f) Includes investments amounting to Rs. 17,400, Rs. 1,26,239 and Rs. 77,975, respectively.

(g) Represents cattle sale registration fees

No. II.

Central Provinces and Berar during the year 1926-27.

VI.—Local Rates.				Total.	XXII.—Interest.				XVI-A.— Law and Justice— Fines levied under section 34, Act V of 1861.
Local rates.	Village service funds, Jaglia and local cesses.	Special school rate.	Others.		For education purposes.	For medical purposes.	For other purposes.	Total.	
7	8	8 (a)	9	10	11	12	13	14	15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
92,812	92,812	...	...	41	41	...
53,863	11,983	65,846	21	...	7	28	2
36,954	5,551	42,505	...	...	...	...	...
3,598	3,598	...	...	...	...	...
47,520	26,318	73,838	...	21	...	21	...
33,864	15,136	49,000	...	...	...	...	...
2,68,611	58,988	3,27,599	21	21	48	90	2
69,110	(g) 1,511	70,621	...	...	420	420	...
11,160	31,360	...	...	...	...	...
17,660	(a) 1,759	19,419	...	...	...	...	...
55,607	(a) 10,434	66,041	...	...	...	...	...
30,871	(a) 1,834	32,705	...	...	...	...	...
2,04,608	15,538	2,20,146	...	...	420	420	2
61,410	61,410	...	...	300	300	...
45,823	45,823	...	...	...	...	...
50,930	50,930	...	...	560	560	...
23,286	23,286	...	...	...	...	...
34,678	34,678	...	...	...	...	...
1,945	1,945	...	...	...	...	...
2,18,072	2,18,072	...	...	860	860	...
62,405	(b) 16,965	79,370	...	...	1,203	1,203	...
46,776	16,397	63,173	...	...	...	...	...
49,855	1,703	51,558	...	...	300	300	...
1,59,036	35,065	1,94,101	...	...	1,503	1,503	...
8,50,327	1,09,591	9,59,918	21	21	2,831	2,873	2
3,09,701	...	50,572	32,583	3,92,856	...	...	8,917	8,917	...
2,55,081	...	44,113	56,280	3,55,474	492	...	3,491	3,983	...
2,31,076	...	50,947	65,986	3,48,009	...	1,098	...	1,098	...
74,662	...	27,025	43,446	1,50,133	...	2,306	1,613	3,919	...
8,70,520	...	1,72,657	2,05,295	12,46,472	492	3,404	14,021	17,917	...
17,20,847	...	1,72,657	3,12,886	22,06,390	513	3,425	16,852	20,790	2
17,11,883	...	1,44,045	2,80,888	21,36,766	42	5,095	6,092	12,129	30

some adjustments since made by the Accountant General, Central Provinces.

(a) Represents market fees.

(b) Includes Rs. 10,974 on account of market fees and Rs. 5,832 on account of cattle sale registration fees.

(c) Excludes Rs. 2,117 uncashed cheques on 31-3-26.

Statement showing the income of District Funds in the Central

Serial No.	Names of District Funds.	XVII.—Police.			XIX.—		
		Receipt under Cattle Trespass Act.	Other items.	Total.	School		
					Training and Special Schools.	High Schools.	Middle Schools.
1	2	16	17	18	19	20	21
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ..	18,900	28,753	47,653	...	...	...
2	Wardha ..	60,078	151	60,229	...	...	...
3	Chanda ..	16,393	9,909	26,302	...	...	...
4	Sironcha ..	457	181	638	...	...	...
5	Bhandara ..	11,173	7,250	18,423	...	...	...
6	Balaghat ..	11,308	6,827	18,135	...	...	...
	Total ..	1,18,309	53,071	1,71,380	...	...	...
	JUBBULPORE DIVISION.						
7	Jubbulpore ..	78,598	865	79,463	...	...	...
8	Seoni ..	18,767	...	18,767	...	...	...
9	Mandla ..	19,596	11,204	30,800	...	...	...
10	Saugor ..	18,659	18,522	37,181	...	...	451
11	Damoh ..	17,270	12,444	29,714	...	...	...
	Total ..	1,52,890	43,035	1,95,925	...	...	451
	NERBUDDA DIVISION.						
12	Hoshangabad ..	13,511	15,770	29,281	...	...	...
13	Narsinghpur ..	8,830	11,137	19,967	...	...	...
14	Nimar ..	37,554	26,581	64,135	...	...	...
15	Betul ..	5,386	5,426	10,812	...	...	...
16	Chhindwara ..	12,422	9,550	21,972	...	...	...
17	Independent Mining Local Board, Chhindwara.	2,563	...	2,563	...	...	...
	Total ..	80,266	68,464	1,48,730	...	...	...
	CHHATTISGARH DIVISION.						
18	Raipur ..	48,917	71	48,988	...	...	767
19	Bilaspur ..	52,463	102	52,565	...	...	...
20	Drug ..	27,179	63	27,242	...	...	...
	Total ..	1,28,559	236	1,28,795	...	...	767
	Total Central Provinces ..	4,80,024	1,64,806	6,44,830	...	...	1,218
	BERAR DIVISION.						
21	Amraoti ..	62,693	91	62,784	...	...	7,704
22	Akola ..	51,466	15,946	67,412	...	*25,131	...
23	Buldana ..	44,255	10,064	54,319	...	...	...
24	Yeotmal ..	56,885	137	57,022	...	...	...
	Total ..	2,15,299	26,238	2,41,537	...	25,131	7,704
	Grand Total ..	6,95,323	1,91,044	8,86,367	...	25,131	8,922
	GRAND TOTAL FOR 1925-26 ..	7,20,296	2,34,060	9,54,356	...	17,678	6,286

* Represent

No. II.

Provinces and Berar during the year 1926-27.—(Contd.)

Education.

fees.		Contribution.			Miscellaneous.		
Primary School.	Total.	From Provincial Revenues.	Other contributions.	Total.	Sale-proceeds of books.	Miscellaneous.	Total
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	55,512	30	55,542	...	74	74
...	...	71,862	...	71,862	...	215	215
...	...	45,410	...	45,410	...	117	117
...	...	6,316	...	6,316	...	30	30
...	...	70,901	...	70,901	...	92	92
...	...	57,169	9,804	66,973	...	769	769
...	...	3,07,170	9,834	3,17,004	...	1,297	1,297
...	...	56,775	...	56,775	...	244	244
...	...	36,597	...	36,597	I	4	5
...	...	46,057	...	46,057	...	114	114
...	451	37,432	1,124	38,556	...	127	127
...	...	44,411	100	44,511	...	252	252
...	451	2,21,272	1,224	2,22,496	I	741	742
...	...	66,561	...	66,561	...	1,803	1,803
...	...	55,861	513	56,374	...	69	69
...	...	37,204	...	37,204	...	275	275
...	...	33,966	...	33,966	...	580	580
...	...	31,773	...	31,773	...	117	117
...	...	1,908	...	1,908	...	...	...
...	...	2,27,273	513	2,27,786	...	2,844	2,844
...	767	1,22,737	100	1,22,837	...	984	984
...	...	95,077	...	95,077	3,910	2,009	5,919
...	...	62,708	...	62,708	...	391	391
...	767	2,80,522	100	2,80,622	3,910	3,384	7,294
...	1,218	10,36,237	11,671	10,47,908	3,911	8,266	12,177
...	7,704	1,02,554	10,361	1,12,915	...	625	625
...	25,131	1,72,296	7,741	1,80,037	...	450	450
...	...	1,55,691	2,617	1,58,308	8	2,500	2,508
...	...	46,361	616	46,977	...	919	919
...	32,835	4,77,202	21,479	4,98,681	8	4,494	4,502
...	34,953	15,13,439	33,150	15,46,589	3,919	12,760	16,679
40	24,004	12,64,668	19,925	12,84,593	4,727	8,131	12,858

fees from English classes.

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	XIX.—Education.	XX.—		
		Total.	Hospitals and Dispensaries.	Medicines sold by Civil Surgeons.	Income of endowments.
1	2	30	31	32	33
		Rs.	Rs.	Rs.	Rs.
	NAGPUR DIVISION.				
1	Nagpur	55,616	...	...	...
2	Wardha	72,077	...	...	...
3	Chanda	45,527	...	...	...
4	Sironcha	6,346	...	...	...
5	Bhandara	79,993	...	...	...
6	Balaghat	67,742	1,214	...	...
	Total	3,18,301	1,214	...	...
	JUABULPORE DIVISION.				
7	Jubbulpore	57,019	...	...	...
8	Seoni	37,602	...	...	...
9	Mandla	46,171	...	...	...
10	Saugor	39,134	...	...	...
11	Damoh	44,763	...	...	...
	Total	2,23,689	...	...	...
	NERBUDDA DIVISION.				
12	Hoshangabad	68,364	...	...	...
13	Narsinghpur	56,443	488	...	...
14	Nimar	37,479	...	...	...
15	Betul	34,546	...	...	...
16	Chhindwara	31,890	...	...	...
17	Independent Mining Local Board Chhindwara.	1,908	...	...	...
	Total	2,30,630	488	...	...
	CHHATTISGARH DIVISION.				
18	Raipur	1,24,588	865	...	...
19	Bilaspur	1,00,996	...	...	...
20	Drug	63,099	...	...	...
	Total	2,88,683	865	...	...
		10,61,303	2,567	...	...
	BERAR DIVISION.				
21	Amraoti	1,21,244	...	1,597	...
22	Akola	2,05,618	...	830	1,930
23	Buldana	1,61,260	3,844	...	...
24	Yeotmal	47,896	88	285	...
	Total	5,36,018	3,932	2,712	1,930
	Grand Total	15,97,321	6,499	2,712	1,930
	GRAND TOTAL FOR 1925-26	13,21,455	10,151	2,513	2,085

No. II.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Medical.

Contributions.			Miscellaneous.		
From Government.	Other contributions.	Total.	Sanitary fees and fines.	Other receipts.	Total.
34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,709	90	2,799	...	888	888
...	...	...	...	316	316
...	450	450	...	148	148
...
2,945	190	3,135	...	3,209	3,209
6,928	...	6,928	...	172	172
12,582	730	13,312	...	4,733	4,733
...	...	...	...	14	14
5,373	1,478	6,851	...	60	60
...
...	2,873	2,873	...	90	90
...	..	...	...	23	23
5,373	4,351	9,724	...	187	187
1,216	255	1,471	...	52	52
3,098	310	3,408	...	15	15
6,522	...	6,522	...	4,591	4,591
...	...	...	...	18	18
...	...	...	...	4,413	4,413
...
10,836	565	11,401	...	9,089	9,089
5,586	797	6,383	...	259	259
7,234	650	7,884	...	1,983	1,983
130	...	130	...	14	14
12,950	1,447	14,397	...	2,256	2,256
41,741	7,093	48,834	...	16,265	16,265
19,014	5,372	24,386	...	981	981
16,103	423	16,786	...	635	635
14,677	7,474	22,151	...	162	162
12,291	4,998	17,289	...	...	...
62,345	18,267	80,612	...	1,778	1,778
1,04,026	25,360	1,29,446	...	18,043	18,043
95,048	30,404	1,25,452	130	17,465	17,595

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	XX.— Medical.	XXI.—Scientific		
		Total.	Botanical and other public garden receipts.	Veterinary receipts.	Receipts on account of experimental cultivation.
1	2	40	41	42	43
		Rs.	Rs.	Rs.	Rs.
NAGPUR DIVISION.					
1	Nagpur	3,687	...	...	...
2	Wardha	316	249	650	...
3	Chanda	598	...	614	...
4	Sironcha	...	202	...	...
5	Bhandara	6,314	...	46	...
6	Balaghat	8,314	...	...	...
	Total	19,259	451	1,310	...
JUBBULPORE DIVISION.					
7	Jubbulpore	14	...	414	...
8	Seoni	6,911	250	...	...
9	Mandla	...	600	250	...
10	Sangor	2,963	388	...	...
11	Damoh	23	260	100	...
	Total	9,911	1,498	764	...
NERBUDDA DIVISION.					
12	Hoshangabad	1,523	...	505	...
13	Narsinghpur	3,911	...	180	...
14	Nimar	11,113	231	370	...
15	Betul	18	...	...	...
16	Chhindwara	4,413	127	400	...
17	Independent Mining Local Board, Chhindwara.	...	...	...	...
	Total	20,978	358	1,455	...
CHHATTISGARH DIVISION.					
18	Raipur	7,507	153	...	1,343
19	Bilaspur	9,867	...	...	...
20	Drug	144	...	...	...
	Total	17,518	153	..	1,343
	Total Central Provinces	67,666	2,460	3,529	1,343
BERAR DIVISION.					
21	Amraoti	26,964	...	...	...
22	Akola	20,181	...	...	...
23	Buldana	26,157	...	564	3
24	Yeotmal	17,662	...	1	...
	Total	90,964	...	565	3
	Grand Total	1,58,630	2,460	4,094	1,346
	GRAND TOTAL FOR 1925-26	1,57,796	2,172	4,594	208

No. II.

Central Provinces and Berar during the year 1926-27.—(Contd.)

and other Minor Departments.

Public exhibitions and fairs.				Miscellane-ous.	Contributions from Government.	Other contri-butions.	Total.
Hores fairs.	Cattle fairs.	Other exhibitions and fairs.	Total.				
44	45	46	47	48	49	50	51
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	4	...	240	244
...	899
...	614
...	100	...	302
...	400	446
...
...	4	100	640	2,505
...	...	95	95	30	...	100	639
...	1	...	350	601
...	200	1,050
...	64	...	...	452
...	2	...	...	302
...	...	95	95	97	...	650	3,104
...	18	...	...	523
...	8	...	...	188
...	...	5,672	5,672	11	200	...	6,484
...	45	...	...	45
...	80	150	...	757
...
...	...	5,672	5,672	162	350	...	7,997
...	23	...	300	1,810
...	31	...	1,375	1,406
...	7	...	245	252
...
...	61	...	1,920	3,477
...	...	5,767	5,767	324	450	3,210	17,083
...	...	1,424	1,424	240	...	1,903	3,567
...	36	...	480	516
...	...	933	933	...	...	...	1,500
...	59	...	200	260
...	...	2,357	2,357	335	...	2,583	5,843
...	...	8,124	8,124	659	450	5,793	22,926
...	...	12,937	12,937	1,453	550	6,013	27,927

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	XXII.—Receipts in aid of superannuation and compassionate allowances.	XXIII.—Stationery and Printing.	XXV.—			
		Contribution for Pensions and Gratuities.	Press receipts.	Sale of old stores and materials.	Sale of Nazul (escheated) buildings and lands.	Rent of Nazul escheated buildings and lands.	Total.
1	2	52	53	54	55	56	57
NAGPUR DIVISION.							
1	Nagpur	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...
2	Wardha	...	...	6	224	115	345
3	Chanda	...	...	...	...	222	222
4	Sironcha	...	...	...	...	...	...
5	Bhandara	...	...	...	...	...	...
6	Balaghat	...	...	...	...	1,991	1,991
	Total	...	...	6	224	2,328	2,558
JUBBULPORE DIVISION.							
7	Jubbulpore	Rs. 11	Rs. ...	Rs. 13	Rs. ...	Rs. 3,313	Rs. 3,326
8	Seoni	...	...	110	...	...	110
9	Mandla	...	...	...	...	366	366
10	Saugor	...	...	5	...	277	282
11	Damoh	...	...	...	...	290	290
	Total	11	...	128	...	4,246	4,374
NERBUDDA DIVISION.							
12	Hoshangabad	...	...	...	20	681	701
13	Narsinghpur	179	...	9	...	151	160
14	Nimar	...	...	114	...	2,143	2,257
15	Betul	...	...	...	...	...	...
16	Chhindwara	...	...	...	...	...	...
17	Independent Mining Local Board, Chhindwara.	...	...	...	...	7	7
	Total	179	...	123	20	2,982	3,125
CHHATTISGARH DIVISION.							
18	Raipur	...	...	...	...	259	259
19	Bilaspur	...	...	1	...	...	1
20	Drug	11	...	...	14	...	14
	Total	11	...	1	14	259	274
	Total Central Provinces	201	...	258	258	9,815	10,331
BERAR DIVISION.							
21	Amraoti	...	...	...	...	...	...
22	Akola	27	...	660	52	446	1,158
23	Buldana	210	...	8	...	27	35
24	Ycetmal	...	...	56	...	...	56
	Total	237	...	724	52	473	1,249
	Grand Total	438	...	982	310	10,288	11,580
	GRAND TOTAL FOR 1925-26	4,117	...	1,070	8,993	12,518	22,581

No. II.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Miscellaneous.

Contributions.		Rent of fisheries.	Rents and Taxes.		Miscellaneous fees, fines and forfeitures.	Miscellaneous.
From Government.	Other contributions.		Surplus of Grain and Cotton Market receipts.	Bazar cess.		
58	59	60	60 (a)	60 (b)	60 (c)	60 (d)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24,000	...	...	...	...	...	563
...	...	...	...	...	...	1,019
35,000	...	...	...	...	42	208
9,000	...	...	...	...	...	1
35,000	204	...	...	...	...	3,545
22,000	...	...	...	...	...	501
1,25,000	204	...	...	...	41	5,837
25,000	...	...	...	...	...	1,123
22,000	...	...	...	...	...	26,156
35,500	...	...	...	...	...	811
26,000	...	...	...	...	943	...
24,000	...	...	...	...	...	25
1,32,500	...	...	...	...	943	28,115
26,000	120	...	...	...	...	819
21,000	...	...	...	...	1,315	501
23,000	...	...	...	...	...	4,999
29,500	...	...	...	...	...	277
25,500	...	...	...	...	...	1,536
2,550	...	...	...	...	...	14
1,27,550	120	...	...	...	1,315	8,146
50,000	200	...	...	...	59	283
40,000	...	...	...	...	...	7,906
33,300	...	...	...	...	...	284
1,23,000	200	...	...	...	59	8,473
5,08,050	524	...	...	...	2,359	50,571
45,000	...	...	416	...	...	1,915
40,000	42	...	...	...	...	5,033
45,000	...	...	...	...	...	5,553
30,000	...	51	...	...	493	3,105
1,60,000	42	51	416	...	493	15,606
6,68,030	566	51	416	...	2,852	66,177
6,75,000	614	70	1,120	...	1,600	42,792

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	Total.	XXVL—Railways.		
			Gross receipts.	Deduct working expenses.	Net receipts.
1	2	61	62	63	64
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	24,563	...	...	...
2	Wardha	1,364	...	...	...
3	Chanda	35,472	...	...	...
4	Sironcha	9,001	...	...	...
5	Bhandara	38,749	...	...	...
6	Balaghat	24,492	...	...	...
	Total	1,33,641	...	...	...
	JUBBULPORE DIVISION.				
7	Jubbulpore	29,449	...	...	...
8	Seoni	48,266	...	...	...
9	Mandla	36,677	...	...	...
10	Saugor	27,225	...	...	...
11	Damoh	24,315	...	...	...
	Total	1,65,932	...	...	...
	NERBUDDA DIVISION.				
12	Hoshangabad	27,640	...	...	...
13	Narsinghpur	22,976	...	...	...
14	Nimar	30,256	...	...	...
15	Betul	29,777	...	...	...
16	Chhindwara	27,036	...	...	...
17	Independent Mining Local Board, Chhindwara.	2,571	...	...	...
	Total	1,40,256	...	...	...
	CHHATTISGARH DIVISION.				
18	Raipur	50,801	...	...	...
19	Bilaspur	47,907	...	...	...
20	Drug	33,298	...	...	...
	Total	1,32,006	...	...	...
	Total Central Provinces	5,71,835	...	...	...
	BERAR DIVISION.				
21	Amraoti	47,331	...	...	...
22	Akola	46,233	...	...	...
23	Buldana	50,588	...	...	...
24	Yeotmal	33,705	...	...	...
	Total	1,77,857	...	...	...
	Grand Total	7,49,692	...	...	...
	GRAND TOTAL FOR 1925-26	7,43,777	...	...	...

No. II.

Central Provinces and Berar during the year 1926-27.—(Contd.)

XXX.—Irrigation Minor Works and Navigation.	XXII.—Civil Works.			
	In charge of Civil Officers.			
Local canal receipts.	Toll on Ferries and Roads.	Rent of buildings and lands (other than Nazul escheated).	Sale of buildings and lands (other than Nazul escheated).	Sale of old stores and materials.
65	66	67	68	69
Rs.	Rs.	Rs.	Rs.	Rs.
...	1,313	8	11,577	433
...	4,220	30	...	240
...	4,755	34	...	31
...	461	...	...	7
...	5,253	520	...	74
...	3,158	4,000	...	4
...	19,160	4,582	11,577	789
...	3,221	1	...	280
...	417	...	...	...
...	3,939	12	...	442
...	545	...	...	521
...	3,612	128	...	188
...	11,734	141	...	1,431
...	17,712	...	...	29
...	12,984	98	...	190
...	1,267	456	...	196
...	11	109	452	50
...	784	...	...	...
...	2	...	...	1
...	32,760	663	452	475
...	9,458	27	...	771
...	10,216	380	...	204
...	2,414	...	16	122
...	23,088	407	16	1,097
...	85,742	5,793	12,045	3,792
...	734	1,518	412	1,372
...	9,456	1,137	...	846
...	11,974	1,112	931	368
...	2,160	115	8,519	982
...	24,524	3,882	9,862	3,568
...	1,10,266	9,675	21,907	7,560
...	1,08,172	5,587	1,169	9,140

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	XXXII.—Civil			
		In charge of			
		Staging bungalow fees.	Serai (Rest-house) fees.	Sale-proceeds of trees and grass, etc.	Miscellaneous.
1	2	70	71	72	73
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	70	48	1,235	572
2	Wardha	...	54	340	165
3	Chanda	121	89	160	403
4	Sironcha	...	2	36	...
5	Bhandara	...	215	200	2,807
6	Balaghat	86	173	539	285
	Total	277	581	2,510	4,232
	JUBBULPORE DIVISION.				
7	Jubbulpore	...	115	26	1,617
8	Seoni	22	20	73	1,205
9	Mandla	...	70	...	...
10	Saugor	337	239	122	934
11	Damoh	46	131	...	258
	Total	405	575	221	4,014
	NERBUDDA DIVISION.				
12	Hoshangabad	...	55	...	5,561
13	Narsinghpur	...	140	679	1,830
14	Nimar	...	7	187	423
15	Betul	...	182	...	226
16	Chhindwara	...	9	...	351
17	Independent Mining Local Board, Chhindwara.	...	59	10	...
	Total	...	452	876	8,391
	CHHATTISGARH DIVISION.				
18	Raipur	25	131	186	619
19	Bilaspur	...	120	154	319
20	Drug	82	18	103	245
	Total	107	269	443	1,183
	Total Central Provinces	789	1,877	4,050	17,820
	BERRAR DIVISION.				
21	Amraoti	7	36	612	75,557
22	Akola	173	88	414	41,686
23	Buldana	1,085	805	365	2,851
24	Yeotmal	147	95	1,312	17,967
	Total	1,412	1,024	2,703	1,38,061
	Grand Total	2,201	2,901	6,753	1,55,881
	GRAND TOTAL FOR 1925-26	3,011	3,217	11,233	88,881

No. II.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Works.—(Contd.)

Civil Officers.		Total.	In charge of Public Works Officers.	Total.
Other contributions.	Contributions from Government.			
74	75	76	77	78
Rs.	Rs.	Rs.	Rs.	Rs.
898	1,36,666	1,52,820	...	1,52,820
1,028	19,712	25,789	...	25,789
...	56,892	62,475	...	62,475
...	...	506	...	506
2,686	1,16,084	1,27,839	...	1,27,839
5,168	52,453	65,866	...	65,866
9,780	3,81,807	4,35,295	...	4,35,295
...
319	56,646	62,225	...	62,225
...	42,134	43,871	...	43,871
...	...	4,463	...	4,463
100	55,486	58,284	...	58,284
5,000	28,895	38,258	...	38,258
5,419	1,83,161	2,07,101	...	2,07,101
...
3,992	38,554	65,903	...	65,903
...	35,395	51,225	...	51,225
100	46,475	49,211	...	49,211
211	40,827	42,068	...	42,068
...	46,280	47,424	...	47,424
...	...	72	...	72
4,303	2,07,531	2,55,903	...	2,55,903
...	1,21,323	1,32,540	...	1,32,540
...	34,386	45,779	...	45,779
...	50,543	53,543	...	53,543
...	2,06,252	2,31,862	...	2,31,862
19,502	9,78,751	11,30,161	...	11,30,161
...
3,254	4,21,658	5,05,160	...	5,05,160
2,102	1,95,340	2,51,242	...	2,51,242
2,593	4,48,710	4,70,794	...	4,70,794
917	2,20,089	2,52,503	...	2,52,503
8,866	12,85,797	14,79,699	...	14,79,699
28,368	22,64,548	26,09,860	...	26,09,860
12,916	12,48,983	14,92,311	...	14,92,311

Statement showing the income of District Funds in the

Serial No.	Names of District Funds.	Total income excluding opening balance.	Debt.		
			Loans.	Deposits and Advances.	Total.
1	2	79	80	81	82
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	3,77,436	...	35,790	35,790
2	Wardha	2,26,550	...	29,227	29,227
3	Chanda	2,13,493	...	13,622	13,622
4	Sironcha	20,391	...	2,163	2,163
5	Bhandara	3,36,653	...	53,931	53,931
6	Balaghat	2,33,549	...	13,693	13,693
	Total	14,08,072	...	1,48,426	1,48,426
	JUBBULPORE DIVISION.				
7	Jubbulpore	2,99,861	...	80,370	80,370
8	Seoni	1,86,378	...	15,837	15,837
9	Mandla	1,38,580	...	15,221	15,221
10	Saugor	2,31,280	...	42,328	42,328
11	Damoh	1,70,140	...	28,819	28,819
	Total	10,26,239	...	1,82,575	1,82,575
	NERBUDDA DIVISION.				
12	Hoshangabad	2,54,944	...	32,562	32,562
13	Narsinghpur	2,00,712	...	25,437	25,437
14	Nimar	2,50,168	...	1,49,249	1,49,249
15	Betul	1,40,552	...	16,153	16,153
16	Chhindwara	1,68,170	...	22,808	22,808
17	Independent Mining Local Board, Chhindwara.	9,059	...	532	532
	Total	10,23,605	...	2,46,741	2,46,741
	CHHATTISGARH DIVISION.				
18	Raipur	4,46,816	...	39,420	39,420
19	Bilaspur	3,21,693	...	32,074	32,074
20	Drug	2,29,447	...	22,636	22,636
	Total	9,97,956	...	94,130	94,130
	Total Central Provinces	44,55,872	...	6,71,872	6,71,872
	BERAR DIVISION.				
21	Amraoti	11,63,823	...	1,00,129	1,00,129
22	Akola	9,67,313	289	6,04,922	6,05,211
23	Buldana	11,13,935	...	1,81,845	1,81,845
24	Yeotmal	5,63,100	...	92,000	92,000
	Total	38,13,171	289	9,78,896	9,78,895
	Grand Total	82,18,093	289	16,50,768	16,51,057
	GRAND TOTAL FOR 1925-26	68,77,032	1,861	15,59,082	15,60,943

No. II.

Central Provinces and Berar during the year 1926-27.—(Concl'd.)

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation per head of population.	Incidence of income (excluding) balance) per head of population.	Remarks.
83	84	85	86	87
Rs.	Rs.	Rs. a. p.	Rs. a. p.	
4,13,226	4,72,132	0 2 5	0 10 7	
2,55,777	2,86,010	0 2 2	0 10 2	
2,27,115	2,32,089	0 1 2	0 5 8	
22,554	33,951	0 0 10	0 4 8	
3,90,584	4,26,144	0 1 8	0 7 8	
2,47,242	3,06,630	0 1 7	0 7 7	
15,56,498	17,56,956	0 1 10	0 7 11	
3,80,231	4,03,516	0 1 7	0 7 3	
2,02,215	2,26,493	0 1 6	0 8 10	
1,53,801	1,81,821	0 0 8	0 5 8	
2,73,608	2,92,847	0 1 11	0 7 0	
1,98,959	2,26,921	0 1 9	0 9 5	
12,08,814	13,31,618	0 1 7	0 7 6	
2,87,506	3,27,621	0 2 4	0 9 10	
2,26,149	2,67,071	0 2 3	0 10 2	
3,99,417	4,27,345	0 2 1	0 10 1	
1,56,705	1,78,467	0 1 0	0 6 0	
1,90,978	2,04,769	0 1 2	0 5 9	
9,591	9,591	0 0 9	0 3 5	
12,70,346	14,14,864	0 1 9	0 8 2	
4,86,236	5,49,168	0 0 11	0 5 1	
3,53,007	3,84,001	0 0 11	0 4 7	
2,52,083	3,12,783	0 1 1	0 4 11	
10,92,086	12,45,952	0 0 11	0 4 10	
51,27,744	57,49,390	0 1 6	0 6 11	
12,68,952	17,81,491	0 8 10	1 10 4	
15,72,524	21,18,386	0 8 9	1 4 4	
12,95,720	15,50,611	0 8 7	1 11 6	
6,55,100	9,19,691	0 3 4	0 12 7	
47,92,356	63,70,179	0 7 2	1 5 9	
99,20,100	1,21,19,569	0 2 8	0 10 1	
84,37,975	1,07,58,339	0 2 8	0 8 2	

Statement showing the expenditure of District Funds in the

Serial No.	Name of District Funds.	Closing balance of the last year.	Total income during the year.	1.—Refunds and Draw-backs.		
				Local rates refunds.	Other revenue refunds	Total.
1	2	3	4	5	6	7
NAGPUR DIVISION.		Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	58,906	4,13,226	137	...	137
2	Wardha	30,233	5,35,777	...	8	8
3	Chanda	4,974	2,27,115	226	...	226
4	Sironcha	11,397	22,554	84	...	84
5	Bhandara	35,560	3,00,584	...	...	...
6	Balaghat	59,388	2,47,242	...	...	...
Total		2,00,458	15,56,498	447	8	455
JUBBULPORE DIVISION.						
7	Jubbulpore	23,305	3,80,231	163	...	163
8	Seoni	24,278	1,86,378	...	...	...
9	Mandla	28,020	1,53,801	6	...	6
10	Saugor	19,239	2,73,608	4	...	4
11	Damoh	27,862	1,98,959	...	...	...
Total		1,22,804	12,08,814	173	...	173
NERBUDDA DIVISION.						
12	Hoshangabad	40,115	2,87,506	...	...	...
13	Narsinghpur	40,922	2,26,149	...	...	...
14	Nimar	27,928	3,99,417	349	...	349
15	Betul	21,762	1,50,705	1	...	1
16	Chhindwara	13,791	1,90,978	977	...	977
17	Independent Mining Local Board, Chhindwara.	...	9,591	...	...	...
Total		1,44,518	12,70,346	1,327	...	1,327
CHHATTISGARH DIVISION.						
18	Raipur	62,932	4,86,236	...	...	...
19	Bilaspur	30,234	3,53,767	...	...	...
20	Drug	60,700	2,52,083	...	...	...
Total		1,53,866	10,92,086	...	...	...
Total Central Provinces		6,21,646	51,27,744	1,947	8	1,955
BERRAR DIVISION.						
21	Amraoti	5,12,539	12,68,952	1	50	51
22	Akola	5,45,862	15,78,524	254	...	254
23	Buldana	2,54,231	12,95,780	1,014	...	1,014
24	Ycetmal	2,64,591	6,55,100	...	735	735
Total		15,77,223	47,92,356	1,269	785	2,054
Grand Total,		21,99,469	99,20,100	3,216	793	4,009
GRAND TOTAL FOR 1925-26.		23,20,364	84,31,875	379	386	765

This figure varies from the figure of closing balance shown last year due to some

Statement showing the expenditure of District Funds in the

Serial No.	Name of District Funds.	18.—General Administration.			
		General Establishment of Local Funds.			
		Office establishment.	Office contingencies, including stationery locally purchased.	Payment of establishment of officers of accounts, control and audit.	Total.
1	2	14	15	16	17
NAGPUR DIVISION.					
1	Nagpur	Rs. 14,410	Rs. 8,598	Rs. ...	Rs. 23,008
2	Wardha	12,118	4,209	...	16,327
3	Chanda	11,287	2,712	...	13,999
4	Sironcha	1,217	1,016	...	2,233
5	Bhandara	14,818	5,706	...	20,524
6	Balaghat	7,613	1,396	...	9,009
	Total	61,463	23,637	...	85,100
JUBBULPORE DIVISION.					
7	Jubbulpore	13,891	7,009	...	20,900
8	Seoni	6,207	3,667	...	9,874
9	Mandla	5,817	2,728	...	8,545
10	Saugor	8,047	2,325	...	10,372
11	Damoh	6,370	1,662	...	8,232
	Total	40,532	17,391	...	57,923
NERBUDDA DIVISION.					
12	Hoshangabad	15,881	1,187	...	17,068
13	Narsinghpur	6,631	2,889	...	9,520
14	Nimar	14,337	2,906	...	17,243
15	Betul	6,162	2,866	...	9,028
16	Chhindwara	9,912	3,116	...	13,028
17	Independent Mining Local Board, Chhindwara.	729	319	...	1,048
	Total	53,652	13,283	...	66,935
CHHATTISGARH DIVISION.					
18	Raipur	12,443	6,886	...	19,329
19	Bilaspur	13,617	4,523	...	18,140
20	Drug	8,014	2,897	...	10,911
	Total	34,074	14,306	...	48,380
	Total Central Provinces	1,89,721	68,617	...	2,58,338
BERAR DIVISION.					
21	Amraoti	27,523	24,676	...	52,199
22	Akola	34,620	20,850	...	55,470
23	Buldana	20,624	24,802	...	45,426
24	Yeotmal	37,328	6,586	...	43,914
	Total	1,20,095	76,914	...	1,97,009
	Grand Total	3,09,316	1,45,531	...	4,55,347
	GRAND TOTAL FOR 1925-26	2,71,515	1,51,592	...	4,23,407

No. -iii.

Central Provinces and Berar during the year 1926-27.—(Contd.)

10-A.—Law and Justice— Courts of Law.		20.—Police.				
		Cattle-pound charges.				
		Establishment	Contingencies.	Refunds of cattle-pound collections.	Other charges.	Total.
18	19	20	21	22	23	
Ra.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	14,154	796	92	11,010	26,052	
5	16,366	1,432	...	9,449	27,247	
...	10,606	2,554	...	1,025	14,185	
...	276	42	...	...	318
202	8,164	2,062	1	...	10,427	
...	7,657	1,114	...	416	9,187	
207	57,423	8,000	93	21,900	87,416	
75	18,326	7,556	82	96	26,060	
...	7,207	248	156	1,248	8,859	
...	8,101	983	182	824	10,095	
...	13,543	1,249	161	3,801	18,754	
...	7,731	566	31	2,583	10,911	
75	54,908	10,607	612	8,552	74,679	
...	8,094	887	12	5,306	14,299	
...	7,434	2,849	...	...	10,283
...	22,336	11,006	...	...	33,342
...	4,448	356	...	912	5,716	
...	8,724	2,336	...	...	11,060
...	626	51	...	168	845	
...	51,662	17,485	12	6,386	75,545	
...	18,598	2,681	...	...	21,279
...	15,242	2,499	376	...	18,117	
...	8,508	696	...	1,858	11,062	
...	42,348	5,876	376	1,858	50,458	
282	2,06,341	41,968	1,093	38,696	2,88,098	
...	12,641	536	10	...	13,187	
...	81,641	425	3	650	22,719	
...	11,391	5,923	...	...	17,314
...	13,528	767	...	...	14,295
...	59,201	7,651	13	650	67,515	
282	1,01,542	49,619	1,106	39,336	3,55,613	
...	2,56,987	55,934	758	39,650	3,53,329	

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	21.—Ports and pilotage.		22.—Educa-		
		Subsidies to Steam Boat Companies.	Grants to Universities.	Maintenance and		
				Inspection.	Training and special schools.	High Schools.
1	2	24	25	26	27	28
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur	...	...	1,690	...	...
2	Wardha	...	...	1,765	...	...
3	Chanda	...	...	605	...	...
4	Sironcha	...	...	...	...	...
5	Bhandara	...	500	11,316	...	...
6	Balaghat	...	...	6,745	...	...
	Total	...	500	22,121	...	...
	JUBBULPORE DIVISION.	...	...	...	...	...
7	Jubbulpore	...	...	...	...	...
8	Seoni	...	...	545	...	...
9	Mandla	...	...	408	...	...
10	Saugor	...	...	1,451	...	...
11	Damoh	...	...	...	...	...
	Total	...	...	2,404	...	...
	NERBUDDA DIVISION.	...	...	...	...	...
12	Hoshangabad	...	...	10,490	...	35
13	Narsinghpur	...	...	...	...	...
14	Nimar	...	...	...	...	...
15	Betul	...	...	323	...	...
16	Chhindwara	...	...	184	...	...
17	Independent Mining Local Board, Chhindwara.	...	...	...	...	...
	Total	...	...	10,997	...	35
	CHHATTISGARH DIVISION.	...	...	...	...	...
18	Raipur	...	...	...	...	1,005
19	Bilaspur	...	...	...	...	...
20	Drug	...	...	...	...	...
	Total	...	...	...	...	1,005
	Total Central Provinces	...	500	35,522	...	1,040
	BERAR DIVISION.	...	...	...	...	...
21	Amraoti	...	1,000	21,257	...	...
22	Akola	...	...	...	...	...
23	Buldana	...	...	...	...	...
24	Yeotmal	...	...	...	...	...
	Total	...	1,000	21,257	...	...
	Grand Total	...	1,500	56,779	...	1,040
	GRAND TOTAL FOR 1925-26	...	2,750	54,983	...	...

(a) To arrive at a total expenditure on Education the

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

tion.

management.			Grant-in-aid.	Scholarships.	Miscellaneous.	Contributions.			Total.
Middle Schools.	Primary Schools.	Total.				To Government.	Other contributions.	Refund.	
29	30	31	32	33	34	35	36	37	38
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
45,777	68,879	1,16,346	...	...	1,512	...	...	...	1,17,858
23,990	76,037	1,01,792	214	...	70	...	...	...	1,02,076
22,025	61,823	84,453	...	...	...	32	...	...	84,485
...	11,701	1,17,01	...	...	...	...	...	...	1,17,01
17,319	84,540	1,13,175	180	...	206	...	...	...	1,13,061
12,475	64,975	84,195	...	...	1,863	...	...	...	86,058
1,21,586	3,67,955	5,11,662	394	...	3,651	32	...	...	5,16,239
22,067	72,924	94,991	58	...	...	...	...	...	95,019
16,951	44,243	61,738	...	...	447	...	...	...	62,185
15,110	47,408	62,926	...	...	317	...	...	...	63,243
11,054	63,132	76,537	150	333	275	...	...	...	77,295
11,031	53,586	64,617	...	82	...	...	...	...	64,699
77,113	2,81,292	3,60,809	208	415	1,039	...	...	...	3,62,471
27,028	75,239	1,11,692	120	...	682	...	...	...	1,14,494
18,775	49,377	68,152	...	...	...	...	...	...	68,152
14,944	59,586	74,530	75	70	...	...	...	...	74,675
14,162	44,695	59,180	...	...	87	...	...	...	59,267
13,798	46,184	60,166	...	...	302	...	...	...	60,468
...	3,830	3,830	...	...	31	...	...	...	3,861
89,607	2,78,911	3,79,550	105	70	1,102	...	...	...	3,80,917
29,063	1,60,630	1,90,698	234	...	...	...	...	...	1,90,932
38,334	1,18,654	1,56,988	...	545	11,311	...	125	12	1,69,011
14,142	81,509	98,651	...	174	175	...	...	21	99,021
81,539	3,63,793	4,46,337	234	719	11,516	...	125	33	4,58,964
3,69,845	12,91,951	16,98,358	1,031	1,204	17,308	32	125	33	17,18,591
1,22,195	2,07,238	3,50,690	2,209	...	1,351	...	100	1,154	3,56,594
...	2,71,592	2,71,592	2,349	701	8,651	...	1,550	4,770	2,89,613
96,378	1,56,035	2,52,413	3,890	2,102	6,269	...	4,669	...	2,69,343
46,429	96,270	1,42,699	8,674	...	3,827	...	...	31	1,55,231
2,65,002	7,31,135	10,17,394	17,212	2,803	20,058	...	6,319	5,955	10,70,781
6,34,847	20,23,056	27,15,752	18,243	4,007	37,406	32	6,444	5,988	(a) 27,89,372
6,01,269	19,41,288	25,97,540	14,505	4,353	22,724	...	2,869	3,119	(a) 26,47,930

figures in column 31 should be added to those in column 38.

Statement showing the expenditure of District Funds in the

Serial No.	Name of District Funds.	24—				
		General medical establishment.	Hospitals and Dispensaries.	Vaccination and Sanitation.		
				Vaccination establishment and charges.	Sanitation charges.	Total.
1	2	39	40	41	42	43
NAGPUR DIVISION.						
1	Nagpur	Rs. 3,974	Rs. 2,105	Rs. 8,105	...	Rs. 8,105
2	Wardha	...	2,750	4,336	311	4,647
3	Chanda	...	3,875	7,506	...	7,506
4	Sironcha	...	250	1,386	100	1,486
5	Bhandara	4,787	1,225	8,433	...	8,433
6	Balaghat	6,178	6,350	4,910	2,249	7,159
	Total	14,939	16,595	34,676	2,660	37,336
JUBBULPORE DIVISION.						
7	Jubbulpore	...	4,933	8,745	...	8,745
8	Seoni	4,876	6,543	4,956	1711	6,667
9	Mandla	...	6,675	5,786	196	5,982
10	Saugor	...	5,050	5,274	48	5,322
11	Damoh	...	4,600	4,130	233	4,363
	Total	4,876	27,801	28,891	2,188	31,079
NERBUDDA DIVISION.						
12	Hoshangabad	...	7,677	4,883	...	4,883
13	Narsinghpur	...	7,816	4,445	...	4,445
14	Nimar	7,626	11,438	4,443	...	4,443
15	Betal	...	2,998	5,424	...	5,424
16	Chhindwara	...	7,220	5,990	...	5,990
17	Independent Mining Local Board, Chhindwara.	...	...	570	...	570
	Total	7,626	37,149	25,755	...	25,755
CHHATTISGARH DIVISION.						
18	Raipur	9,416	6,400	13,449	628	14,077
19	Bilaspur	14,949	1,600	11,342	3	11,345
20	Drug	1,052	6,720	8,220	...	8,220
	Total	25,417	14,720	33,011	631	33,642
	Total Central Provinces	52,858	96,265	1,22,333	5,479	1,27,812
BERAR DIVISION.						
21	Amraoti	32,961	3,100	10,076	4,498	14,574
22	Akola	22,543	7,373	9,725	4,481	14,206
23	Buldana	17,344	17,331	8,964	6,144	15,108
24	Yeotmal	14,362	5,260	7,033	3,120	10,153
	Total	87,210	33,066	35,798	18,243	54,041
	Grand Total	1,40,068	1,29,331	1,57,811	23,722	1,81,533
	GRAND TOTAL FOR 1925-26	1,01,736	1,54,090	1,54,720	21,062	1,75,782

(a) To arrive at a total expenditure on Medical the

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Medical.

Medical Schools and Colleges.	Lunatic Asylums.	Plague charges.	Contributions.			Total.
			Contribu- tions to Govern- ment.	Other contribu- tions.	Refunds.	
44	45	46	47	48	49	50
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	4	...	...	...	14,188
...	...	52	...	...	...	7,449
...	11,381
...	1,736
1,967	109	16,521
...	19,727
1,967	...	56	...	...	109	71,002
...	...	588	...	...	...	14,366
...	1,130	...	19,216
...	...	136	...	...	...	12,793
...	...	397	...	...	...	10,769
...	...	260	...	...	...	9,223
...	...	1,481	...	1,130	...	66,367
...	...	122	...	...	...	12,682
...	...	399	...	...	...	12,660
...	23,507
...	...	99	...	...	...	8,521
...	...	328	...	...	...	13,532
...	...	18	...	...	...	588
...	...	960	...	...	...	71,490
...	29,893
...	...	434	...	...	...	28,328
...	200	23	...	...	...	16,215
...	200	457	...	...	...	74,436
1,567	200	2,954	...	1,130	109	2,83,295
...	...	123	...	...	...	50,758
...	7,394	5	51,521
...	...	134	...	...	329	50,248
...	...	37	...	...	3,500	33,712
...	...	294	...	7,394	4,234	1,86,239
1,967	200	1,248	...	8,524	4,343	(a)4,69,534
1,543	500	2,618	...	10,383	184	(a)4,46,836

Figures in column 49 should be added to those in column 50.

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	26.—Scientific and other				
		Experimental cultivation.	Horse fairs.	Cattle fairs.	Other exhibitions.	Total.
1	2	51	52	53	54	55
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	...	...	...	...	...
2	Wardha ...	...	...	...	...	...
3	Chanda ...	...	...	...	...	...
4	Sironcha ...	...	...	...	...	...
5	Bhandara ...	...	...	...	...	...
6	Balaghat ...	...	...	...	400	400
	Total ...	...	...	...	400	400
	JUBBULPORE DIVISION.					
7	Jubbulpore ...	...	...	...	...	...
8	Seoni ...	...	...	...	95	95
9	Mandla ...	...	...	...	...	...
10	Saugor ...	...	...	400	...	400
11	Damoh ...	...	...	...	...	...
	Total ...	...	...	400	95	495
	NERBUDDA DIVISION.					
12	Hoshangabad ...	...	...	...	...	...
13	Narsinghpur ...	...	...	...	...	...
14	Nimar ...	...	...	...	2,456	2,456
15	Betul ...	...	...	...	...	...
16	Chhindwara ...	...	...	...	288	288
17	Independent Mining Local Board, Chhindwara.	...	...	...	...	...
	Total ...	...	...	...	2,744	2,744
	CHHATTISGARH DIVISION.					
18	Raipur ...	169	...	...	...	169
19	Bilaspur ...	...	...	...	...	...
20	Drug ...	...	...	...	...	...
	Total ...	169	...	...	...	169
	Total Central Provinces	169	...	400	3,239	3,808
	BERAR DIVISION.					
21	Amraoti ...	...	...	...	150	150
22	Akola ...	...	...	...	...	...
23	Buldana ...	1,200	...	...	151	1,351
24	Ycetmal ...	...	...	...	...	...
	Total ...	1,200	...	...	301	1,501
	Grand Total ...	1,369	...	400	3,540	5,309
	GRAND TOTAL FOR 1925-26 ...	1,392	...	400	5,193	6,983

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Minor Departments.

Veterinary charges.	Bull and stallion charges.	Botanical and other public gardens.	Provincial statistics.	Contributions to Government.	Other contributions.	Total.
56	57	58	59	60	61	62
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,947	3,947
1,824	...	753	...	...	947	3,524
3,721	3,721
200	...	809	...	...	...	1,009
3,828	3,828
2,150	2,550
15,670	...	1,562	..	...	947	18,579
4,934	...	10	...	...	...	4,944
2,702	...	417	...	...	...	3,214
3,937	...	1,000	...	...	...	4,937
4,684	5,084
2,579	...	386	...	...	...	2,965
18,836	...	1,813	...	...	...	21,144
5,266	5,266
2,198	...	13	...	...	...	2,211
3,484	...	717	...	...	...	6,657
3,583	3,583
2,494	...	226	...	...	...	3,008
...
17,025	...	956	...	...	...	20,725
5,021	...	300	...	...	250	5,740
5,965	5,965
3,269	...	50	...	...	...	3,319
14,255	...	350	...	...	250	15,024
65,785	...	4,681	...	...	1,197	75,472
10,032	10,182
8,463	140	8,603
6,645	...	792	...	...	...	8,788
9,460	500	9,960
34,600	...	792	...	...	640	37,533
1,00,386	...	5,473	...	...	1,837	1,13,005
99,063	...	6,077	531	340	450	1,13,446

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	29.—Superannuation allowances and pensions.					
		Pensions.	Gratuities.	Provident fund.	Contribution to Government.	Other contributions.	Total.
1	2	63	64	64-a.	65	66	67
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	3,302	100	8,854	...	...	12,256
2	Wardha ...	1,890	...	...	47	...	1,937
3	Chanda ...	538	55	2,334	...	...	2,927
4	Sironcha ...	1,530	...	...	...	...	1,530
5	Bhandara ...	1,185	...	2,014	...	10,338	13,537
6	Balaghat ...	...	...	...	9,846	...	9,846
	Total ..	8,445	155	13,202	8,893	10,338	42,033
	JUBBULPORE DIVISION.						
7	Jubbulpore ...	1,286	30	3,227	10,080	...	14,623
8	Seoni ...	1,112	...	1,136	...	...	2,248
9	Mandla ...	...	...	3,318	...	...	3,318
10	Saugor ...	585	368	5,566	...	...	6,519
11	Damoh ...	993	...	...	4,784	2,331	8,108
	Total ..	3,976	398	13,247	14,864	2,331	34,816
	NERBUDDA DIVISION.						
12	Hoshangabad ...	1,383	...	...	75	...	1,458
13	Narsinghpur ...	2,018	6	...	6	...	2,030
14	Nimar ...	2,691	...	4,612	...	...	7,303
15	Betul ...	584	...	9,539	...	...	10,123
16	Chhindwara ...	339	40	1,134	...	...	1,513
17	Independent Mining Local Board, Chhindwara.	...	...	29	...	...	29
	Total ..	7,015	46	15,314	81	...	22,456
	CHHATTISGARH DIVISION.						
18	Raipur ...	1,336	316	7,017	...	...	8,669
19	Bilaspur ...	...	804	12,094	1,274	...	14,172
20	Drug ...	550	...	...	...	...	550
	Total ..	1,886	1,120	19,111	1,274	...	23,391
	Total Central Provinces	21,322	1,719	60,874	26,112	12,669	1,22,696
	BERRAR DIVISION.						
21	Amraoti ...	256	391	15,043	1,045	...	16,735
22	Akola ...	15	70	3,214	12,356	...	15,655
23	Buldana ...	315	130	18,474	133	...	19,052
24	Yeotmal ...	...	30	7,058	879	...	7,957
	Total ..	586	621	43,789	14,413	...	59,409
	Grand Total ..	21,908	2,340	1,04,663	40,525	12,669	1,82,105
	GRAND TOTAL FOR 1925-26	31,353	1,712	34,719	41,232	12,642	1,21,658

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

30.—Stationery and Printing.					32—Miscellaneous.	
Stationery purchased from central store.	Other stationery.	Printing	Lithography.	Total.	Donations for charitable purposes.	Rewards for destruction of wild animals and snakes.
68	69	70	71	72	73	74
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	1,082	697	...	1,779	...	...
79	...	1,196	...	1,275	452	...
...	462	302	...	764	...	...
...	...	100	...	100	...	...
...	366	1,195	...	1,561	15	...
454	...	448	...	902	...	...
533	1,910	3,938	...	6,381	467	...
436	100	1,392	...	1,928	324	278
...	226	936	...	1,162	64	...
...	300	1,022	...	1,322	116	...
922	...	531	...	1,453	220	...
...	9	763	...	772	...	...
1,358	635	4,644	...	6,637	724	278
...	811	1,157	...	1,968	...	...
...	...	110	...	110	70	...
...	534	1,950	...	2,484	866	2
...	269	510	...	779	266	...
361	...	831	...	1,192	...	...
...	41	19	...	60	...	...
361	1,655	4,577	...	6,593	1,202	2
...	...	4,510	...	4,510	198	...
...	...	14,543	...	14,543	750	...
...	...	307	...	307	20	...
...	...	19,360	...	19,360	968	...
2,252	4,200	32,519	...	38,971	3,361	280
...	...	5,624	...	5,624	480	...
...	...	3,960	...	3,960	263	2
...	...	1,260	...	1,260	117	17
...	...	2,530	...	2,530	99	29
...	...	13,374	...	13,374	959	47
2,252	4,200	45,893	...	52,345	4,320	327
932 2/2	4,238	38,955	...	46,125	4,991	79

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	32.—Miscellaneous.					
		Other petty charges.	Miscellaneous and unforeseen charges.	Miscellaneous refunds.	Contributions to Government.	Other contributions.	Total.
1	2	75	76	77	78	79	80
	NAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	...	124	...	...	...	124
2	Wardha ...	3,029	364	...	...	...	4,745
3	Chanda ...	686	...	...	...	50	736
4	Sironcha ...	...	...	...	...	...	...
5	Bhandara ...	1,634	348	...	...	...	1,997
6	Balaghat ...	1,388	357	...	...	...	1,745
	Total ...	7,637	1,193	...	...	50	9,347
	JUBBULPORE DIVISION.						
7	Jubbulpore ...	...	814	124	...	4,000	5,540
8	Seoni ...	...	704	...	...	...	768
9	Mandla ...	1	...	137	...	40	294
10	Saugor ...	2,049	323	2,929	...	...	5,521
11	Damoh ...	1,107	...	...	...	...	1,107
	Total ...	3,157	1,841	3,190	...	4,040	13,230
	NERBUDDA DIVISION.						
12	Hoshangabad ...	...	835	...	...	...	835
13	Narsinghpur ...	433	1,324	1,653	...	...	3,480
14	Nimar ...	24	69	229	...	4,328	5,518
15	Betul ...	...	73	...	...	...	339
16	Chhindwara ...	...	671	4,128	...	...	4,799
17	Independent Mining Local Board, Chhindwara.	...	15	...	...	10	25
	Total ...	457	2,987	6,010	...	4,338	14,996
	CHHATTISGARH DIVISION.						
18	Raipur ...	2,793	...	...	...	...	2,991
19	Bilaspur ...	1,316	91	...	...	...	2,177
20	Drug ...	372	...	65	...	...	457
	Total ...	4,501	91	65	...	...	5,625
	Total Central Provinces	15,752	6,112	9,265	...	8,428	43,198
	BERAR DIVISION.						
21	Amraoti ...	638	1,525	14	...	300	2,957
22	Akola ...	3,154	122	4	...	...	3,544
23	Buldana ...	645	42	...	...	...	821
24	Yeotmal ...	...	150	35	75	200	588
	Total ...	4,437	1,839	53	75	500	7,910
	Grand Total	20,189	7,951	9,318	75	8,928	51,108
	GRAND TOTAL FOR 1925-26	16,167	6,398	1,268	...	1,138	30,041

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	43.—Minor Works and Navigation, Local Canal charges.	45.—Civil Works—		
			Buildings.		
			Objects of expenditure.		
			Education.	Medical.	Others.
1	2	90	91	92	93
	NAAGPUR DIVISION.	Rs.	Rs.	Rs.	Rs.
1	Nagpur ...	...	14,527	186	12,428
2	Wardha ...	...	22,771	...	4,944
3	Chanda ...	...	10,734	...	4,623
4	Sironcha ...	...	1,656	...	229
5	Bhandara ...	...	49,193	401	7,066
6	Balaghat ...	...	12,053	334	2,442
	Total ...	...	1,10,934	921	31,732
	JUBBULPORE DIVISION.				
7	Jubbulpore ...	...	13,815	109	5,758
8	Seoni ...	...	9,227	464	3,683
9	Mandla ...	...	11,637	...	10,145
10	Saugor ...	...	14,159	3,158	9,039
11	Damoh ...	...	8,358	...	4,673
	Total ...	...	57,196	3,731	33,898
	NERBUDDA DIVISION.				
12	Hoshangabad ...	...	13,017	894	7,192
13	Narsinghpur ...	...	13,394	140	1,811
14	Nimar ...	...	11,846	...	13,414
15	Betul ...	...	4,639	...	4,686
16	Chhindwara ...	...	7,629	408	11,970
17	Independent Mining Local Board, Chhindwara.	...	127	...	51
	Total ...	...	50,652	1,442	39,124
	CHHATTISGARH DIVISION.				
18	Raipur ...	...	44,782	1,253	17,613
19	Bilaspur ...	...	17,690	1,947	4,769
20	Drug ...	...	17,521	...	7,112
	Total ...	...	79,993	3,200	29,494
	Total Central Provinces	...	2,98,775	9,294	1,34,248
	BERAR DIVISION.				
21	Amraoti ...	...	1,58,386	15,952	182,723
22	Akola ...	...	1,89,558	1,308	49,267
23	Buldana ...	...	1,56,802	3,824	6,286
24	Yeotmal ...	...	64,805	11,071	28,482
	Total ...	...	5,69,551	31,455	2,21,758
	Grand Total ...	...	(a) 8,68,326	(b) 49,749	3,56,006
	GRAND TOTAL FOR 1935-26.	...	(a) 4,30,260	(b) 55,118	4,03,608

NOTE.—(a) To arrive at a total expenditure on Education
 (b) To arrive at a total expenditure on Medical the

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Public Works.

Total.		Communication.		Water-supply and water-works.		Drainage works.	
Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.	Original works.	Repairs.
94	95	96	97	98	99	100	101
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,665	14,476	2,301	73,300	877	339	...	...
18,736	8,079	7,217	17,695	1,176	801	...	...
7,500	7,857	1,195	38,884	3,071	553	...	...
619	1,266	9,009	409	...	137	...	...
48,985	7,675	11,762	54,109	5,440	467	...	...
5,618	9,211	352	48,190	...	896	...	...
94,123	49,464	31,837	2,28,587	10,564	3,193	...	...
9,302	10,380	8,190	40,278	640	67	...	...
8,567	4,807	3,228	24,346	576	365	...	...
13,409	8,313	...	5,100	2,559	103	...	...
12,148	14,808	4,200	41,763	392	355	...	...
4,907	8,124	2,016	29,782	168	...	...	...
48,333	46,492	17,634	1,41,269	4,315	890	...	...
12,444	8,659	8,434	15,667	174	67	...	...
9,868	5,477	3,073	17,512	...	754	...	...
11,657	13,603	36,192	27,366	564	489	...	...
4,342	4,983	436	11,038	...	...	...	...
12,824	7,183	...	25,000	416	93	...	...
...	178	...	80	...	...	...	...
51,135	40,083	48,135	96,683	1,154	1,103	...	...
48,717	14,031	5,157	70,316	...	264	...	...
5,739	18,667	6,266	4,452	...	...	...	...
14,497	10,136	1,017	26,020	380	926	...	...
68,953	43,734	12,440	1,00,788	380	1,190	...	...
2,62,544	1,79,773	1,10,046	5,67,327	16,433	6,376	...	...
2,11,245	45,116	1,95,888	1,34,309	11,897	5,774	...	...
2,18,112	22,021	67,125	1,53,424	7,592	2,332	...	...
2,02,319	19,580	1,41,752	1,62,708	2,309	405	...	...
87,165	17,191	67,098	66,387	3,048	1,115	...	...
7,18,854	1,03,910	4,71,863	5,16,822	24,846	9,626	...	...
9,81,398	2,83,683	5,81,909	11,84,149	41,279	16,002	...	...
5,98,596	2,90,390	4,63,270	9,37,344	41,341	16,679	...	...

the figures in column 91 should be added to those in column 38.
 figures in column 92 should be added to those in column 50.

Statement showing the expenditure of District Funds in the

Serial No.	Name of District Funds.	45.—Civil Works—		
		Other works of improvement.	Establishment and contingencies appertaining to Public Works.	Tools and Plant.
1	2	102	103	104
		Rs.	Rs.	Rs.
	NAGPUR DIVISION.			
1	Nagpur ...	...	14,332	448
2	Wardha ...	...	4,772	...
3	Chanda ...	210	7,526	299
4	Sironcha ...	122	651	...
5	Bhandara ...	2,227	10,722	1,013
6	Balaghat ...	1,208	8,968	150
	Total ..	3,767	46,971	1,910
	JUBBULPORE DIVISION.			
7	Jubbulpore ...	520	11,290	297
8	Seoni ...	2,968	6,886	764
9	Mandla ...	...	1,771	...
10	Saugor ...	83	9,474	1,694
11	Damoh ...	...	4,304	235
	Total ...	3,571	33,725	2,990
	NERBUDDA DIVISION.			
12	Hoshangabad ...	...	9,984	166
13	Narsinghpur ...	832	8,224	286
14	Nimar ...	...	9,391	148
15	Betul ...	...	4,162	...
16	Chhindwara ...	...	7,894	...
17	Independent Mining Local Board, Chhindwara...	...	95	11
	Total ...	832	39,750	611
	CHHATTISGARH DIVISION.			
18	Raipur ...	...	18,611	83
19	Bilaspur ...	...	...	...
20	Drug ...	10	7,675	...
	Total ...	10	26,286	83
	Total Central Provinces ...	8,180	1,46,732	5,594
	BERAR DIVISION.			
21	Amraoti ...	3,690	64,410	9,442
22	Akola ...	10,215	55,120	3,705
23	Buldana ...	929	47,613	5,333
24	Ycetmal ...	539	37,354	3,432
	Total ...	15,373	2,04,497	21,912
	Grand Total ...	23,553	3,51,229	27,506
	GRAND TOTAL FOR 1925-26 ...	26,561	3,26,633	30,660

No. III.

Central Provinces and Berar during the year 1926-27.—(Contd.)

Public Works.—(Concl'd.)

Staging bungalows and rest-houses, sarai establishment, and charges.	Arboriculture charge.	Miscellaneous.	Contributions to Government.	Other contributions.	Total.
105	106	107	108	109	110
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
792	586	1,293	...	...	1,21,409
...	742	11,760	...	...	67,878
692	692	1,129	...	...	69,608
197	...	135	...	...	12,545
2,330	560	779	...	...	1,46,070
1,911	732	...	...	...	77,236
5,922	3,312	15,096	...	...	4,94,746
638	87	3,738	...	...	85,477
48	167	264	179	...	53,165
345	...	373	...	...	32,033
...	1,077	...	...	...	85,994
171	...	372	...	354	50,433
1,202	1,331	4,797	179	354	3,07,102
580	156	810	...	...	57,141
385	...	28,694	...	...	75,125
206	359	5,179	...	...	1,04,854
274	333	5,304	...	...	30,872
...	...	...	...	...	53,410
...	...	28	...	...	392
1,445	848	40,015	...	...	1,21,794
298	...	...	...	...	1,58,377
...	...	5,488	...	...	40,612
203	233	5,959	...	...	67,056
502	233	11,447	...	...	2,66,045
9,070	5,724	71,355	179	354	13,89,687
...	4,317	116	...	4,050	6,90,254
211	1,228	20,595	...	...	5,70,680
835	5,142	37,690	...	...	6,26,622
1,390	...	3,119	...	1,400	2,89,240
2,436	10,687	70,520	...	5,450	21,76,796
11,506	16,411	1,41,875	179	5,804	45,66,483
10,952	19,286	1,15,151	...	16,000	28,90,863

Statement showing the expenditure of District Funds in the

Serial No.	Names of District Funds.	Total expenditure chargeable to current income.	Railway constructions met from borrowed funds.	Repayment of loans.
I	2	III	III	III
NAGPUR DIVISION.				
1	Nagpur	3,20,758	...	...
2	Wardha	2,32,471	...	...
3	Chanda	2,02,032	...	...
4	Sironcha	31,256	...	...
5	Bhandara	3,28,728	...	...
6	Balghat	2,16,260	...	...
	Total	13,31,505	...	...
JUBBULPORE DIVISION.				
7	Jubbulpore	2,69,125	...	...
8	Seoni	1,60,697	...	...
9	Mandla	1,36,586	...	...
10	Saugor	2,21,765	...	...
11	Damoh	1,56,450	...	...
	Total	9,44,617	...	...
NERBUDDA DIVISION.				
12	Hoshangabad	2,25,211	...	...
13	Narsinghpur	1,66,088	...	...
14	Nimar	2,75,912	...	...
15	Betul	1,28,229	...	...
16	Chhindwara	1,62,987	...	...
17	Independent Mining Local Board, Chhindwara	6,848	...	...
	Total	9,85,295	...	...
CHHATTISGARH DIVISION.				
18	Raipur	4,41,720	...	...
19	Bilaspur	3,11,065	...	...
20	Drug	2,08,898	...	...
	Total	9,61,683	...	...
	Total Central Provinces	42,23,100	...	...
BERAR DIVISION.				
21	Amraoti	11,98,541	...	...
22	Akola	10,22,019	...	...
23	Buldana	10,41,295	...	...
24	Yestmal	5,58,774	...	...
	Total	38,22,629	...	...
	GRAND TOTAL	80,45,729	...	...
	GRAND TOTAL FOR 1925-26	70,80,615	...	...

No. III.

Central Provinces and Berar during the year 1926-27.—(Concl'd.)

Debt.		Total disbursements.	Balance.				Total.
Deposits and advances.	Total.		Amount of cheques remained uncashed at the end of the year.	Deposits.		Actual balance.	
				Investment, actual value.	Other deposits, if any.		
114	115	116	117	118 (a)	118 (b)	119	120
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
42,924	42,924	3,63,682	...	...	...	1,08,450	1,08,450
24,350	24,350	2,56,821	3,073	...	...	26,116	29,189
11,710	11,710	2,13,742	1,513	...	...	16,834	18,347
1,764	1,764	33,020	...	...	...	931	931
55,757	55,757	3,84,485	1,499	...	...	40,160	41,659
17,330	17,330	2,33,590	...	...	...	73,040	73,040
1,53,835	1,53,835	14,85,340	6,085	...	...	2,65,531	2,71,616
96,120	96,120	3,65,245	22,060	...	...	16,231	38,291
16,078	16,078	1,76,759	400	...	...	49,324	49,724
18,369	18,369	1,54,955	162	...	...	26,704	26,866
44,315	44,315	2,66,080	447	...	...	20,320	26,767
31,292	31,292	1,87,742	3,373	...	...	35,806	39,179
2,06,174	2,06,174	11,50,791	26,442	...	...	1,54,385	1,80,827
29,886	29,886	2,55,097	11,418	...	1,174	59,932	72,524
26,079	26,079	2,12,167	3,820	12,377	...	38,707	54,904
61,991	61,991	3,37,923	19,683	26,417	30,000	13,322	89,422
16,765	16,765	1,44,994	130	...	...	33,343	33,473
28,959	28,959	1,91,946	941	...	...	11,882	12,823
735	735	7,583	...	...	...	2,008	2,008
1,64,415	1,64,415	11,49,710	35,992	38,794	31,174	1,59,194	2,65,154
43,827	43,827	4,85,547	13,039	...	...	50,582	63,621
30,188	30,188	3,41,253	1,629	...	...	41,119	42,748
21,103	21,103	2,30,001	6,634	17,400	...	58,748	82,762
95,118	95,118	10,56,801	21,302	17,400	...	1,50,449	1,89,151
6,19,542	6,19,542	48,42,642	89,821	56,194	31,174	7,29,559	9,06,748
80,955	80,955	12,79,496	55,840	89,989	36,250	3,19,916	5,01,995
8,62,980	8,62,980	18,84,999	51,919	...	...	1,81,468	2,33,387
1,66,392	1,66,392	12,09,687	13,055	...	...	3,27,869	3,40,924
65,287	65,287	6,24,061	35,278	77,975	...	1,82,377	2,95,630
11,75,614	11,75,614	49,99,243	1,56,092	1,67,964	36,250	10,11,630	13,71,936
17,95,156	17,95,156	98,40,885	2,45,913	2,24,158	67,424	17,41,189	22,78,684
16,31,059	16,31,059	87,11,674	...	...	1,63,673	18,82,992	20,46,665

FIFTEENTH ANNUAL REPORT
OF THE
SUPERINTENDING ENGINEER
OF
PUBLIC HEALTH DEPARTMENT
(ENGINEERING BRANCH) :
BIHAR AND ORISSA
FOR THE YEAR ENDED
31st MARCH 1927.



PATNA
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GOVERNMENT OF BIHAR AND ORISSA.
MINISTRY OF LOCAL SELF-GOVERNMENT.

RESOLUTION.

Dated the 24th September 1927.

READ—

The annual report of the Public Health Engineering Department for 1926-27.

1. MR. S. E. PLATT held charge of the Department throughout the year till 23rd, March 1927 when he went on leave and Mr. T. S. Soorma, Executive Engineer, began to officiate as Superintending Engineer.

2. The following comparison between the values of the work done by the Department in the last two years shows steady expansion :—

Works under construction.

	1925-26.	1926-27.
	Rs.	Rs.
Government	3,32,380	3,37,275
Deposit	1,25,672	2,42,666

Works executed by or under the supervision of the Department

	1925-26.	1926-27.
	Rs.	Rs.
	7,82,292	9,11,744

Schemes prepared.

Detailed	10,44,918	8,57,000
Preliminary	4,88,900	27,70,000

The cost of the Department in the latter year was Rs. 1,88,778.

3. Advantage has been taken of the appointment of a second Executive Engineer to reorganise the Department into two divisions between which the province has been territorially divided with strict regard to ease and economy of travelling

the bulk of the actual constructional work of the Department has been done for Government. The number of pumping plants in charge of different Government departments has so increased that a proposal is under consideration to appoint another engineer with special qualifications to supervise their working as experience both with them and with municipal and other plants shows that considerable economies can be effected with expert supervision.

4. A feature of the present report is the increasing reliance on tube wells as a source of water-supply and it is satisfactory to note that all the wells sunk on behalf of Government have been entirely successful except at Darbhanga where the very fine sand encountered caused trouble with the pumping plant adopted. Increased experience has led to elaborate rules for the testing of tube wells, which are all sunk by private enterprise before they are taken over from the contractors. The existence, which these wells prove, of large supplies of sub-soil water offers great opportunities for the development of local water-supply systems as the tubes are not expensive in themselves and the water which they yield is so pure as to render filtration unnecessary. A supply of absolutely pure water is a great preventive of disease. But experience has yet to prove the durability of these wells in the conditions encountered in this province.

5. Progress with the major deposit works has not been satisfactory. The cost of substituting tube wells for the river Ganges as a source of supply in Bhagalpur was originally underestimated, but after discussion with the municipality a revised scheme designed to supply half as much again as the old head works at their best, linked to a distribution system capable of supplying twice as much has now been sanctioned at an estimated cost of Rs. 8 lakhs. This will admit of future expansion as funds permit and the needs of the town require. A considerable time has been occupied by a discussion of the plans and it is hoped that the work will now proceed expeditiously: the state of the old plant threatens a cessation of the supply.

The progress made with the new tube wells at Gaya was not satisfactory, because hard rock was struck at a depth of 100 feet and this necessitated a modification of the design. It is hoped that the new wells which are now being tested will provide the augmented supply required. Analytical tests carried out over the year under review in consequence of a typhoid epidemic in the town proved the impurity of the present supply, though it

was also proved that the epidemic was not due to the water. The municipality were induced by mistaken notions of economy to refuse to adopt chlorination to render the water-supplies safe though the waterworks yielded a profit on the year's working. In any industrial undertaking the efficiency of the plant must be a first charge on income. When the undertaking is the supply of drinking water consideration of the public health makes the observance of this principle a duty.

At Puri the search for a suitable source of water continues. The fresh experiments sanctioned by Government were delayed by the strike on the Bengal-Nagpur Railway and have in consequence been deferred till after the monsoon.

Much has been done to restore the water-supply at Muzaffarpur which had suffered through the exhaustion and drainage of certain shallow wells.

At Patna rapid progress has been made with the extension and improvement of the Patna-Bankipur waterworks and the yield of the new wells is satisfactory.

6. Government are pleased to observe the fact that large economies have been made in the running charges of municipal waterworks, particularly in the matter of fuel consumption, and they hope that increased attention will be paid to the very important matter of maintaining engines and other parts of such plant in good running order to the neglect of which the great variations in the cost of pumping are at present largely due.

7. Of drainage, besides the Government work at Patna, Darbhanga and Cuttack, no large schemes are being carried out except at Muzaffarpur where the detailed survey has been completed. The most important scheme under construction is at Jharia where satisfactory progress has been made. One of the most important schemes under consideration is perhaps the Arrah drain-flushing scheme, which is a proposal designed to solve one of the greatest difficulties of sanitary engineering in this province. The proposal is to pump water through the drainage system to wash out the foul matter which collects in them for want of flow. Hitherto no method of overcoming this difficulty has been devised and for this reason an item of Rs. 40,000 originally provided in the Monghyr drainage scheme which was sanctioned in 1911 was abandoned.

With the extension of water-supply system in the province more attention will necessarily have to be given to drainage.

8. Government in the Ministry of Local Self-Government desire to thank Mr. Platt who held the post of Superintending Engineer, Public Health Department, almost throughout the year, for the efficient manner in which he has carried out his duties. The names of the officers commended by him have been noted.

By order of the Government of Bihar and Orissa,
(Ministry of Local Self-Government,)

H. E. HORSFIELD,

Secretary.

FIFTEENTH ANNUAL REPORT
OF THE
SUPERINTENDING ENGINEER,
Public Health Department (Engineering Branch),
Bihar and Orissa, for the year ended
31st March 1927.

Staff.—The post of Superintending Engineer was held by Mr. S. E. Platt until the 23rd March 1927 when he proceeded on seven months and 20 days' leave on relief by Mr. T. S. Soorma, Executive Engineer.

Mr. P. F. Plomer, Executive Engineer, held charge of the 1st Division, Public Health Department, until the 1st March 1927 when he handed over to Mr. T. S. Soorma, who held charge of the 1st Division until the 23rd March 1927 when he handed over to Babu A. N. Banerjee, Assistant Engineer.

Mr. T. S. Soorma assumed charge of the 2nd Division, Public Health Department, on the 1st June 1926, the date of its formation, until 1st March when he was relieved by Mr. Md. Sadique, Assistant Engineer. The designation of the original Sanitary Works Division was changed to 1st Division, Public Health Department, on the formation of the 2nd Division.

Babu S. R. Banerjee continued to work as Personal Assistant to the Superintending Engineer.

Babu B. D. Dhawan, Assistant Mechanical Engineer, was confirmed in his appointment on the 17th December 1926.

In addition to the above there are employed in the department four permanent and two temporary supervisors, seven permanent and eleven temporary overseers, six lower subordinates, three Bihari Improvers and the necessary drawing office, accounts and clerical staff.

The following places were visited by the Superintending Engineer during the year :—

Arrah, Bhagalpur, Chapra, Dumka, Gaya, Jharia, Hazaribagh, Monghyr, Muzaffarpur, Laheria-sarai, Giridih, Ranchi, Puri, Chaibassa, Sambalpur, Bargarh, Bhabua, Sonapur and Madhupur.

Expenditure.—The sum of Rs. 5,79,944 was spent on construction and maintenance including Rs. 2,42,666 on deposit works on behalf of local authorities. The expenditure on open waterworks amounted to Rs. 2,61,000 and also Rs. 70,800 was spent on sanitary works carried out by municipal boards. The total value of work carried out under the supervision of the Public Health Department (Engineering Branch) was Rs. 9,11,744.

Detailed schemes amounting to Rs. 8,57,000 and preliminary schemes amounting to Rs. 27,70,000 have been prepared and submitted.

Work is in hand on projects to a total value of about 53 lakhs.

The cost of the establishment of the Public Health Department (Engineering Branch) amounts to Rs. 1,88,778 (including Rs. 26,578 for travelling allowance and contingencies).

APPENDICES.

The following statements are appended to this report :—

1. Statement giving details of the various waterworks in Bihar and Orissa.
2. Statement of annual cost of maintenance of waterworks in Bihar and Orissa.
3. Statement of the capital expenditure incurred on waterworks.
4. Statement of analysis of water supplied by open waterworks.
5. Statement of consumption of fuel, other working expenses and receipts of open waterworks.
6. Statement of expenditure incurred on sewerage and drainage works.

7. Statements under the following heads :—

- (a) Outline schemes prepared.
- (b) Detailed schemes prepared.
- (c) Works under construction by the Public Health Department.
- (d) Works under construction by local authorities
- (e) Schemes submitted by local authorities for scrutiny by the Public Health Department.
- (f) Schemes under preparation.
- (g) Schemes to be prepared.

8. Comparative statement of fuel consumption per million foot gallons in 1925-26 and 1926-27.

ORIGINAL WORKS.

Patna-Bankipur Water-supply.—The original scheme was estimated to cost Rs. 10,26,789 and with the exception of the construction of one tube-well and the installation of permanent pumping plant, was completed some years ago. During the past few years the water available has proved insufficient to meet the demand during the hot weather. The feasibility of completing the scheme as originally designed was carefully investigated in connection with the installation of the permanent pumping plant and the proposal to extend the supply to include the area of the new Patna University.

It was decided in order to insure the purity of the supply to arrange for the new pumps to draw water direct from the tube-wells although this involved abandoning the two existing wells which are not suitable for this type of pumping plant. The yield of one of the two existing wells is now so small that it is not worth while installing new plant in it.

A scheme for the necessary alteration and extension, estimated to cost Rs. 3,41,000, has been prepared and sanctioned and with the original scheme will provide five new 9" diameter tube-wells with the necessary-electrically-driven pumping plant. In addition an elevated service reservoir to hold 120,000 gallons near the new University and the necessary distribution-system for the additional area of supply are provided.

The work is in hand and it is hoped to complete it before the end of the year.

Two 9" tube-wells have been sunk at the University site and proved satisfactory. A third tube-well 9" diameter was sunk at Digha before the end of the financial year and two more a few weeks after. The third tube was taken down to 340 feet and 48 feet of Ashford strainer placed in two pieces of 24 feet respectively between the depth of 274'-8" to 298'-8" and 310' to 334'. Test pumping with an air lift gave a yield of 13,312 gallons per hour with a depression of 2'-7½". The sinking of a sixth tube at Amlatola has been approved by Government and proposals to sink the tube before the rains have been submitted to Government for sanction.

The pumping plant has been ordered and an agreement entered into with the Patna Electric Supply Company, Limited, for the supply of the necessary energy.

Patna Medical College and General Hospital.—An independent water-supply from two 5" tube-wells has been completed. It has been designed to supply 150,000 gallons per day and has been satisfactory so far. Vertical spindle centrifugal pumps direct driven by motors have been installed by Messrs. Mather and Platt, Limited, and have proved capable of the designed duty. The plant has, however, proved rather noisy and the firm are investigating the possibility of reducing this.

The sanitary installation in the Hospital has been completed with the exception of that of the Female Hospital. This is now in hand.

A proposal to provide an additional supply of water for the irrigation of the Hospital compound having been sanctioned, a 5" tube-well has been sunk to a depth of 314 feet. Test pumping has given a yield of 6,300 gallons per hour with a depression head of about 3'-6". A detailed estimate amounting to Rs. 30,000 for the distribution system required for the irrigation of the compound and covering the cost of the tube-well already sunk for the purpose has been submitted for sanction.

Patna University Water-supply and Sanitary Installation.—A scheme estimated to cost Rs. 2,79,708 was sanctioned and work started, but owing to changes in the layout

of the buildings, etc., the progress has not been satisfactory. Revised proposals for various sections are under consideration.

The water required in the University will be obtained from the mains of the Patna-Bankipur water-supply distribution system.

Water-supply.—The laying of the distribution system has made good progress and arrangements are being made for supplying the Physics and Chemical Laboratories with water by the end of June 1927. The tank and staging for the High Level Reservoir have been received and the erection started. The design of the Low Level Reservoir is being revised in view of the great depth of made ground found at the site now selected therefor.

Sewerage and Sanitary Installation.—After the construction of this had been taken in hand the sewerage portion had to be revised on account of the inclusion of the Arts College which was decided upon subsequent to the sanction of the scheme. Certain portions of the scheme were revised and the construction started. Meanwhile public agitation against the discharge of filter effluent near the Koila and Shivalaya Ghat was started. Proposals to meet these objections were made and accepted by some of the principal objectors and revised plans for the outfalls were drawn up. By that time, however, the agitation had gathered strength and the very idea of the discharge of effluent into any part of the Ganges within the limits of the City became repugnant to the Hindu Community and very drastic changes in the scheme were called for. But as this development took place after the end of the year under report mention thereof will be made in the next year's report. The net result as far as the working of the year under report is concerned is that beyond a short length of sewer and the western liquifying tank all work on the sewerage has been held up. The sanitary installation inside the buildings and the construction of water-flushed latrines has well advanced.

Tikiatoli Drainage Scheme.—The ground has been levelled and the roads constructed. The drainage work is in hand.

Gulzarbagh Press Water-supply.—A 2½" diameter tube-well has been completed and duplicate sets of electrically-

driven centrifugal pump installed and set to work. Test pumping of this tube was carried out and the yield found to be 1,200 gallons per hour. This yield will just meet the demand of the Press.

Darbhanga Medical School.—The sanitary installation has been completed and is working satisfactorily. The first tube-well sunk has given trouble due to fine sand so a second has been sunk to a greater depth. Owing to the very fine sand and in which the strainers have to be placed it has been decided to change the type of pump.

One set of Triplex pumps has been installed on the new tube but no water is being pumped from this tube pending alteration in the plant by the suppliers. The duplicate set has also still to be installed. Meanwhile the old tube is giving the required supply with the old pumping plant. One of these sets has already been replaced by Triplex pumps by the firm and the other which is now working will be replaced shortly.

A preliminary estimate for the sanitary installation and drainage has been sanctioned. Detailed estimate is in hand.

A detailed estimate amounting to Rs. 1,730 for sanitary installation in the newly-built overseer quarters was prepared but is still under correspondence with Public Works Department.

The construction of filters, the rising main and the distributory chambers has been completed.

The arrangements made to reduce flooding of the compound have proved capable of dealing with the specified conditions and prevent the accumulation of flood water, though temporary flooding still occurs.

Laheriasarai Hospital water-supply and drainage.—Works in hand and a 5" tube-well has been sunk and tested. The erection of the pumping plant and the construction of the engine house has been completed but pumping cannot be started for want of electric current. The supply is being given from the old well. The construction of the surface drain is nearly completed.

Muzaffarpur Water-supply.—The existing supply is inadequate and proposals to improve it are under consideration in connection with the preparation of a combined drainage and water-supply improvement scheme.

Owing to the decrease of the yield from the two existing tube-wells it was decided to sink another 9" diameter tube well without waiting for the completion and consideration of the comprehensive schemes and an estimate amounting to Rs. 32,607 was sanctioned and arrangements made for the necessary funds.

It was found that no contractor had plant immediately available for the construction of a 9" diameter tube-well so two 5" diameter tube-wells were sunk 15 feet apart and connected at the top to a common head valve.

The tubes were sunk to a depth of 400 feet and in test were found capable of yielding 14,000 gallons per hour. To utilise an old oil engine a suitable second hand pump was bought and has been installed.

The jail water-supply has been completed.

Chapra Flood protection work.—An estimate for Rs. 24,050 has been sanctioned for the construction of a sluice on the Khanwa Nala. Part of the work was done before the rains of 1926. The work has been almost completed. The preparation of a flood protection scheme could not be taken in hand for want of staff.

Gayá Water-supply.—The supply of water available having proved inadequate it was decided to proceed with the construction of the tube-well recommended by Mr. Bransby Williams in his report dated 8th June 1924. Owing to shortage of boring plant for 9" diameter tube-wells a cluster of three 5" diameter tube-wells was sunk. It proved impossible to sink a deep tube-well as rock was met at 100 feet below the surface. The yield of the tube-wells was tested with the existing plant but no satisfactory results could be arrived at. The contractors have been informed to make their own arrangements for proving the yield pending which no payment for the work is being made.

Arrah Waterworks.—During the monsoon of 1925 the intake at the Bahiara Pumping station was damaged by floods in the River Sone and some protection work was hurriedly done in June 1926 at a cost of about Rs. 4,800. The work proved satisfactory.

Arrah Drain flushing scheme.—This matter is under consideration and a proposal to obtain the necessary water

from a tube-well has been approved. Should this source of supply prove satisfactory it will probably be economical to abandon the present water-supply intake at Bahiara and obtain the whole of the water-supply from tube wells.

Dhanbad School of Mines Water-supply and Sanitary Installation.—An independent water-supply has been completed at a cost of nearly Rs. 50,000. Water is pumped from a deep well by means of electrically-driven Sulzer's centrifugal pump to an elevated service reservoir from which it is distributed to the school building.

Work in the sanitary installation estimated to cost Rs. 32,100 has all been completed with the exception of some items the total value of which is Rs. 6,000.

Jharia Drainage scheme.—Work in the scheme is being carried out by the District Engineer, Manbhum, and is expected to be completed shortly. Owing to shortage of staff it has not been proved possible to complete the design of the outfall work but it is now in hand and will be ready shortly.

Deoghar Water-supply.—It has not been possible to sink the proposed trial boring because no contractor has been found willing to undertake the work. The possibility of an infiltration gallery in the bed of the Dharwa river is being investigated.

Bhabua Drainage.—After considerable delay a decision has been made in the dispute between the Municipal Board and the contractor and arrangements made to complete the work.

Bhagalpur Water-supply.—Various alternative schemes for the reorganization of the water-supply have been prepared and the cheapest for a designed daily supply of 1,500,000 gallons recommended by Government to the Municipal Board.

No decision has yet been made on this urgent matter.

Kanke Mental Hospital Water-supply and Drainage.—These schemes have been completed and are working satisfactorily in the charge of this department.

Cuttack Ravenshaw College.—Water-supply improvement scheme estimated to cost Rs. 28,850 has been sanctioned and work is in hand. Good progress has been made.

A drainage scheme estimated to cost Rs. 56,500 has also been sanctioned but little progress has been made. This scheme provides for surface drain trapped into sewer discharging into liquifying tanks. The effluent from these tanks will be pumped across the Taldanda Canal and there treated on to a filter discharging into an existing drain.

Cuttack Medical School.—Sanction has been received to an independent water-supply scheme and work started. The source of supply is a 5" diameter tube-well from which water will be pumped by electrically-driven centrifugal pump to an elevated service reservoir. Including internal fittings the work is estimated to cost Rs. 45,000.

A preliminary scheme estimated to cost Rs. 65,000 for the drainage of the hospital and Medical School has also been sanctioned.

The preparation of a detailed scheme is in hand but owing to the addition of many buildings, since the preliminary scheme was prepared, the cost of the work will be considerably increased.

Puri Cholera Hospital.—The pipes and fittings for a water-supply have been installed. Water is obtained from the Bengal-Nagpur Railway Company.

Surface drains have also been constructed round the buildings.

Puri Water-supply.—The tube-wells sunk at Malatipatpore and near the Indradhumna Tank having proved unsatisfactory, Government have approved a proposal to sink and test pump a tube-well sunk in the sandy area bordering the sea to the north-east of the town. It was intended to start the test pumping in March but owing to the strike in the Bengal-Nagpur Railway it was found impossible to send the boring plant to Puri at the time intended. It will probably be desirable to postpone the work until next cold weather as the most useful information can be obtained by carrying out the test pumping during the period March to May.

Portable Pumping Plant.—Six additional portable pumping sets were purchased and with the set purchased last year were used during the Mela at Sonepur in November 1926. They were found quite satisfactory though the yield from the wells proved inadequate to meet the demand.

OPEN WATER WORKS.

Arrah Water works.—The spare parts recommended last year for the unfiltered water pumping plant have been obtained and the plant overhauled. The filtered water pumping sets also required overhauling.

The filter beds are not in a satisfactory condition as there has been considerable delay in obtaining a supply of the necessary sand.

The plant generally is in fair condition but as there is no standby for the unfiltered water pumps, special care is necessary.

Bhagalpur.—The neglect of the pumping plant referred to in the report for the previous year has continued and it is extremely doubtful if the unfiltered pumping plant can now be thoroughly repaired at a reasonable cost.

In spite of frequent inspections and advice little or nothing has been done and an entire failure of the supply is probable.

The state of the filter is little better than that of the pumping plant whilst the effective capacity of the settling tank has been greatly reduced by failure to remove the silt regularly.

Daltonganj.—The recommendation made in various inspection reports have been given effect to and consequently there has been some improvement in the bacteriological results.

Gaya.—The plant has been well maintained and the general condition is satisfactory.

Kanke.—The electrically-driven pumps have continued to give satisfactory results, the yield from the infiltration galleries have been satisfactory and the results obtained from the Paterson filters have been excellent.

Monghyr.—The plant has been maintained in a satisfactory manner and is in good order. An additional filter is being constructed but care should be taken to ensure that the demand due to a large increase in the number of house connections does not exceed the supply available.

Muzaffarpur.—The pumping plant has been maintained in good order but the yield of the old tube-wells is causing some anxiety.

Patna-Bankipur.—During the year special efforts have been made to bring the pumping plant into better conditions and as a result of regular tests and more careful supervision a large saving has been effected in the consumption of fuel.

Owing to the pumps drawing water from open wells into which the tube-wells discharge the water has frequently shown evidence of contamination. Temporary arrangements have now been made to chlorinate the water with the result that a water of a satisfactory degree of bacterial purity is now being supplied.

On account of the demand of water this year being considerably in excess of the supply which has further decreased on account of the yield from no. 1 well falling to 40 gallons per minute, special efforts had to be made to supply water to the areas at a distance from the water tower. A more equitable and efficient regulation of the existing supply was carried out which resulted in an improved water-supply for sometime. The demand having, later on, still further increased the new tube (sunk at Digha had to be requisitioned and a temporary pumping plant installed. This almost doubled the available supply. If this step had not been taken the distress for want of water in a portion of the New Capital near the Government House, a portion of Amlatola and Gardanibagh and the distant portions of Bankipur would have been more acute.

Government pumping plant.—The pumping stations in the charge of the Public Works Department and in the various jails have been inspected and necessary advice and assistance given to the officers in charge.

General.—During the year standard forms for the submission of the monthly returns have been introduced at all waterworks and special efforts made to effect economy in the consumption of fuel.

The results have been encouraging as returns for the first ten months show a saving of more than Rs. 20,000 when compared with the results of the previous year on the basis of actual work done.

During the past year there has been a considerable increase in the number of pumping installations in the charge

of the department and proposals to place an Government pumping plant in the charge of the department and to appoint a third Executive Engineer with special mechanical training and experience has been submitted for the consideration of Government.

NOTE ON THE APPENDICES.

Appendix I.—The first notable point that strikes on a perusal of this statement is that out of the 57 principal towns in the province seven only have a piped water-supply and at least two of these are in a very precarious condition, viz., Bhagalpur and Muzaffarpur. This must necessarily reflect on the health and consequently the prosperity of the province.

The consumption of water per head per day this year compared with that of five years ago (1922) are as follows :—

	1922 Gallons per head.	1927 Gallons per head.	Increase and decrease Gallons.
1	2	3	4
Arrah	3.6	4.2	+0.6
Bhagalpur	13.0	11.7	-1.3
Daltonganj	7.2	5.9	-1.3
Gaya	14.2	15.7	+1.5
Hazaribagh	28.5	28.2	-0.3
Hiroo	10.0	6.9	-3.1
Kanke	29.3	28.6	-0.4
Mooghyr	5.4	6.5	+1.1
Muzaffarpur	5.7	6.9	+1.2
Patna-Bankipur	14.3	14.5	+0.2
Ranchi Government House	21.7	21.4	-0.3

It will also be noticed that, apart from special supplies to Government institutions, the supply per head is very

small and that the rate-payers must be drawing on some other source of supply to meet their daily needs.

The cost of pumping 1,000 gallons of water excluding interest and sinking fund charges, compares with that of 1922 as follows :—

	1922		1927		Increase or decrease in amount.	Increase or decrease in percentage.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
Arrah ...	0 8 10	0 3 6	0 5 4		-60%	Reduction due to economy on establishment and better condition of machinery.	
Bhagalpur ...	0 3 4	0 3 11	0 0 5		-12½%	Reduction due to less expenditure on repairs.	
Dalnongaj ...	0 2 7	0 4 7	0 2 0		+77½%	Reasons for increase not traceable from records.	
Gaya ...	0 2 8	0 1 7	0 1 1		-40½%	Reduction due to pumping larger quantity of water and lower fuel consumption.	
Hazaribagh ...	0 4 8	0 9 1	0 4 7		+101½%	Reasons for increase not traceable from records.	
Hinco ...	1 1 3	1 3 5	0 3 2		+19½%	Due to reduction in the quantity of water pumped.	
Kanke ...	1 6 6	0 7 1	0 15 5		-66½%	Due to change over from steam plant to an efficient electric plant.	
Ranchi ...	1 12 1	1 13 8	0 1 7		+5½%	Increase due to slight increase in repairs and renewals.	
Monghyr ...	0 7 2	0 3 11	0 3 3		-45½%	Reduction due to pumping larger quantity of water and more efficient maintenance.	
Muzaffarpur ...	0 3 2	0 5 3	0 2 1		+66%	After the failure of the old headworks, the water-supply, although maintained by sinking additional wells, has not yet been reorganised on proper lines.	
Patna-Bankipur ...	0 3 6	0 6 2	0 2 4		-27½%	Decrease due to heavy reduction in coal consumption and a general improved condition of the plant.	

This shows that in the waterworks maintained by Government there has been an increase of nearly 10 per cent. in the case of Hazaribagh Jail and a decrease of 68½ per cent. and 27½ per cent. in the case of Kanke and Patna-Bankipur water-supplies respectively in the maintenance cost during the past five years due to causes briefly noted in the remarks column against each. As regards water-

works maintained by municipalities there has been an increase of 66 per cent. and $77\frac{1}{4}$ per cent. in the case of Muzaffarpur and Daltonganj and a decrease of 60 per cent., $45\frac{1}{2}$ per cent. and $40\frac{1}{2}$ per cent. in the case of Arrah, Monghyr and Gaya, respectively, reasons for which are briefly given in the remarks column.

The working of the waterworks during the year has resulted in a profit of Rs. 9,290, Rs. 8,323, Rs. 5,829 and Rs. 36,688 in the case of Arrah, Monghyr, Muzaffarpur and Patna-Bankipur, respectively, and a loss of Rs. 183 in the case of Daltonganj. This shows that waterworks if established in other towns would prove very profitable. From figures received from Gaya and Bhagalpur it appears that last year's working of these waterworks also resulted in a profit of Rs. 18,883 and Rs. 14,854.

The position of the Patna-Bankipur and Arrah Waterworks appears to be especially satisfactory as the percentage of profit works out at 71 per cent. and 68 per cent. respectively.

Appendix IV.—The analysis shows that the water supplied by all the waterworks was chemically pure throughout. Bacteriologically, however, the quality of water supplied was not so satisfactory, Daltonganj, Gaya, Monghyr and Arrah being specially bad in this respect. The presence of B. Coli as many as 86.6 per cent and 81.2 per cent. of samples tested in the case of Gaya and Daltonganj respectively is specially disquieting and needs special attention on the part of their respective Superintendents. The Muzaffarpur and Patna-Bankipur waterworks show specially good results which are undoubtedly due to the supply in these places being obtained from tube-wells which, although shallow, yield a much purer water than the rivers.

Appendix VIII.—This statement is based on figures supplied by the Superintendents in charge of the various waterworks. Many of the figures relating to this year's working have been verified personally by the Assistant Mechanical Engineer but no such verification was possible in the case of figures relating to the year 1925-26. Moreover, in preparing the statement it had to be assumed that the various pumping plants remained in the same

condition as they were in the year 1925-26. As a matter of fact some of them have actually gone worse and the other improved as a result of the repairs effected.

The statement, however, gives a fairly good idea of the improvement effected in the working of these plants as a result of the advice and assistance given by this department and more particularly the Assistant Mechanical Engineer.

GENERAL REMARKS.

The following remarks are made by Mr. S. E. Platt, Superintending Engineer, in regard to the staff employed in the Department :—

“ With few exceptions the work of the staff has been satisfactory and the writer wishes to acknowledge the help given to him and especially to bring to the notice of Government the good work done by Mr. T. S. Soorma, Executive Engineer, Mr. Muhammad Sadique, Assistant Engineer, Babu B. D. Dhawan, Assistant Mechanical Engineer, Babu S. R. Banerjee, Personal Assistant and Babu N. P. Sen, Overseer.”

T. S. SOORMA,
*Offg. Superintending Engineer,
Public Health Department,
Bihar and Orissa.*

The 6th September 1927.

Statement of operations of various waterworks in Bihar and

	1	2	3	4	5	6	
Particulars.	Arrah.	Bhagalpur.	Buxar (Central jail).	Daltonganj.	Darbhanga (Medical School).	Dhanbad (School of Mines).	
Serial no.	Year of completion.	1894.	1898.	1925.	1904.	In progress.	1927.
POPULATION.							
1	By Census of 1921 ...	49,769	64,873	...	9,817	...	...
2	Approximate population served.	36,003	68,878	1,138	17,700	400	250
CONSUMPTION OF WATER.							
3	Unmetered supplies ...	52,188,125	...	...	16,371,480	3,901,070	781,811
4	Metered supplies ..	3,057,347	...	...	256,520	...	(5) 50,000
	Total quantity supplied, in gallons.	55,242,470	294,708,765	10,851,900	16,627,000	3,901,070	(4) 811,811
6	Daily average supply, in gallons.	151,349	807,424	29,731	45,583	10,668	7,374
7	Consumption per head per day, in gallons.	4.2	11.7	26.1	5.9	20.7	29.8
8	Hours of daily supply (average).	10.25	...	9.0	9.0	24.0	24.00
LIFT OF PUMPS.							
9	From river or well to pump (L. L. ft.).	31.4	68.05	...	...	49.8	65.0
10	From filtered water pump to tank (H. L.)	63.3	110.60	40.5	...	...	...
11	Total lift in feet ...	93.7	178.65	40.5	40.0	49.8	65.0

DIX I.

Orissa for the year ended the 31st March 1927.

7	8	9	10	11	12	13	14	15
Gaya.	Hansibagh (Central Jail and Reformatory).	Hinoo (Government Staff Quarters).	Kento (Mental Hospital).	Monghyr.	Musashypur.	Patna-Dankipour.	Patna General Hospital.	Ranohi Government House.
1912.	1914.	1915.	1925.	1912.	1920.	In progress.	1927.	1912.
67,600	-	-	-	46,625	22,755	-	-	-
67,822	1,000	1,000	6,000	46,000	22,755	25,770	1,327	200
-	-	-	-	88,324,022	-	2,004,700	-	-
-	-	-	-	5,148,787	-	122,122,673	25,006,700	-
267,204,200	17,208,400	2,622,700	52,274,200	94,402,510	62,520,002	134,220,253	25,006,700	1,500,000
1,002,750	67,370	6,911	143,217	258,640	228,940	247,746	70,219	4,200
157	207	07	206	05	07	145	579	214
1070	-	76	-	75	870	07	24	75
2070	2014	179	617	-	-	207	670	13421
1773	2060	1117	1811	274	No. 1=270 2=412 3=655 H. L.=76	1000	-	-
1807	12754	12170	24270	274	-	1207	670	13421

	1	2	3	4	5	6	
	Arrah.	Bhagalpur.	Buxar (Central Jail).	Daltonganj.	Darbhanga (Medical School).	Dhanbad (School of Mines).	
Serial no.	Year of completion.	1894.	1888.	1925.	1904.	In progress.	1927.
SUPPLY CONNECTIONS.							
12	Unmetered connections made, 1926-27.	5	...	...	...	...	106
13	Total number of unmetered connections.	5	...	...	14	35	106
14	Metered connections made, 1926-27.	1	...	...	1	...	1
15	Total number of metered connections.	10	...	...	1	...	1
ANNUAL CHARGES AND COST OF WATER.							
16	Maintenance charges, Rs. ...	12,057	54,555	3,119	4,809	...	1,598
17	Interest and sinking fund...	964	...	...	...	...	...
18	Total charges, Rs. ...	13,021	54,555	3,119	(1) 4,809	...	1,598
19	Total charges per 1,000 gallons, in annas.	3'9	2'9	4'5	4'6	...	31'4
INCOME FROM WATER-WORKS.							
20	From assessment, Rs. ...	13,355	...	...	4,629	...	...
21	From metered supplies, Rs. ...	3,956	...	...	32	...	(2) 37'5
22	Other receipts Rs. ...	...	...	...	25	...	...
23	Total income Rs. ...	22,311	39,409	...	4,686	...	37'5
24	Total receipts per 1,000 gallons, in annas.	6'4	3'7	...	4'5	...	4'5
25	Profit or loss on year's working.	+9,390	+14,854	...	-183	...	...
26	Profit or loss in annas per 1,000 gallons.	+2'6	+3	...	-17	...	...

(1) Includes Rs. 1,668 arrears paid this year.

(2) Includes Rs. 10,160 for percentage charges.

DIX I—concl'd.

7	8	9	10	11	12	13	14	15
Cays.	Hessbach (Central Jail and Reformatory).	Hinoo (Government Staff Quarters).	Kanke (Mental Hospital).	Monghyr.	Munshapur.	Patna-Bankipur.	Patna General Hospital.	Ranohi Government House.
1913.	1914.	1913.	1925.	1913.	1920.	In progress.	1927.	1913.
...	25	61	...	42	...
...	33	351	192	42	...
...	1	...	...	...
...	46	7	990	...	...
...	9,820	3,074	23,375	23,270	27,536	52,494	3,328	2,917
...	5,776	...	...	...
39,606	9,820	3,074	23,375	23,270	33,312	(2) 52,494	(3) 3,328	2,917
1'6	0'08	19'4	7'1	8'9	8'3	6'2	2'0	29'7
42,167	128,188	37,561	(7) 86,202	...	...
...	3,405	1,690	...	...	...
16,322	2,980	...	...
69,489	31,508	39,141	69,162	...	...
2'4	5'3	8'7	10'6	...	...
+18,863	+6,323	+5,839	+36,686	...	...
+7'8	+1'4	+2'4	+4'4	...	...

(6) Income for supplying 50,000 gallons to contractor.

(7) Includes Rs. 11,118 arrears from Patna City Municipality for 1925-26 paid this year.

4 LRs for 1924-26 taken this year.

Annual maintenance accounts of various waterworks in Bihar and

Serial no.	Particulars.	Arrah.	Bhagalpur.	Boxar (Central Jail).	Cuttack.	Datnagonj.	Darbhanga (Medical School).
1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Establishment and Fees ...	5,937	...	540	...	471	...
2	Fuel and Lubricating oil—						
	(a) Coal ...	3,322	...	2,567	...	...	...
	(b) Fuel oil ...	...	...	...	...	...	...
	(c) Electrical charges ...	...	...	...	...	...	...
	(d) Lubricating oils ...	354	...	12	...	...	...
3	Stores and materials ...	1,434	...	...	...	...	...
4	Cleaning channels or wells ...	34	...	...	...	...	...
5	Cleaning settling tanks ...	...	...	...	...	...	...
6	Cleaning and renewing filter beds.	...	...	...	...	46	...
7	Purchase of sand for filters ...	...	...	...	...	...	...
8	Purchase of alumina ferric ...	262	...	...	...	277	...
9	Purchase of bleaching powder ...	...	...	...	...	...	...
10	Repairs to distribution system	340	...	...	...	354	...
11	Repairs to—						
	(a) Pumping machineries ...	374	...	...	...	...	...
	(b) Rising main ...	...	...	...	...	...	...
	(c) Buildings and grounds ...	...	...	...	...	...	...
	(d) Tools and Plant ...	...	...	...	...	...	...
12	Cost of water analysis ...	...	...	...	...	...	...
13	Cost of water ...	...	...	...	...	3,719	...
	Total charges ...	12,067	54,555	3,119	...	4,869	...

Elec. charges
 (1) Water supply
 (2) Percentage
 (*) Details not

DIX II

Orissa for the year ended the 31st March 1927.

Dhanbad (School of Mines).	Caya.	Hazaribagh (Jail and Refectory).	Hinoo.	Kanke (Mental Hospital).	Monghyr.	Musafirpur.	Patna-Bankipur.	Patna General Hospital.	Ranchi Government House.
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
120	18,781	3,258	617	3,436	6,914	11,461	13,291	454	918
...	17,614	5,308	1,390	189	...	6,577	23,776	...	1,109
...	...	...	...	...	989	3,753	38	...	...
1,258	...	...	...	16,089	...	...	...	1,695	114
...	315	238	123	13	533	3,313	465	933	...
...	5,415	86	306	950	1,610	1,177	3,653	46	...
...	3,031	...	...	...	...	163	...	...	...
...	378	...	9	...	...	...	...	...	...
...	...	55	...	888	...	...	...	...	...
...	...	...	...	...	772	...	...	...	...
...	...	91	...	1,607	720	...	...	...	...
...	...	15	...	136	...	...	171	...	...
...	...	170	...	50	89	1,043	1,543	...	125
...	45	578	554	125	...	924	...	...	307
...
...	38	...	75	197	...	58	...	...	254
300	...	147	...	140	...	67	...	...	...
...	...	...	...	28	...	...	...	...	...
...	...	...	...	...	11,634	...	(2)10,160	...	...
(1) 1,500	99,000	9,690	9,074	23,375	23,270	37,538	52,494	3,338	2,917

for 3,354 units,
from 12th December 1926,
charges,
yet supplied.

APPENDIX III.

Statement of capital cost of various waterworks in Bihar and Orissa
for the year ended the 31st March 1927.

[Provisional.]

Serial no.	Name of waterworks.	Cost up to 31st March 1926.	Cost during 1926-1927.	Total cost.
1	2	3	4	5
		Rs.	Rs.	Rs.
1	Arrah	4,19,967	273	4,20,240
2	Bhagalpur ... ..	...	...	10,84,560
3	Buxar ... ..	*	...	...
4	Cuttack ... ..	*	...	...
5	Daltonganj	67,987	599	68,586
6	Darbhanga	1,00,161	12,514	1,12,675
7	Dhanbad ... ..	...	...	42,989
8	Gaya	(1) 8,38,238	...	8,38,288
9	Hazaribagh	99,079	...	...
10	Hinoo	Not known	...	...
11	Kanke	4,76,765	3,656	4,80,421
12	Monghyr	5,43,870	21,224	5,65,094
13	Muzaffarpur ... ..	*	...	...
14	Patna-Bankipore	9,56,110	...	...
15	Patna General Hospital	25,174	6,143	31,322
16	Ranchi Government House	(2) 9,100	...	...

(1) Completion cost in 1913.

(2) Cost up to December 1918, -

*Figures not available.

APPENDIX IV.

APPENDIX

Analyses statement of major water-works in

Serial no.	Waterworks.	Bacteriological.			
		Total number of samples examined.	Number of samples examined of water as supplied to the public.	Number of samples of water as supplied to the public in which colonies exceed 100 P. C. C.	Percentage of samples below standard.
1	2	3	4	5	6
1	Arrah	36	24	20	83·3
2	Bhagalpur	23	15	11	73·3
3	Daltonganj	17	16	16	100·0
4	Gaya	30	30	29	96·6
5	Kanke (Ranchi)	24	19	6	31·5
6	Monghyr	24	16	14	87·5
7	Muzaffarpur	25	25	11	44·0
8	Patna-Bankipur	248	248	118	47·6

IV.

Bihar and Orissa for the year 1926-27.

Bile salt lactose test for presence of B. coli.				Chemical.		
Total number of samples examined.	Number of samples examined of water as supplied to the public.	Number of samples of water as supplied to the public in which B. coli were detected in less than 10 c.c.	Percentage of samples below standard.	Total number of samples examined.	Number of samples considered good.	Number of samples considered bad.
7	8	9	10	11	12	13
36	24	11	45.8	36	36	Nil
23	15	9	60.0	23	23	Nil
17	16	13	81.2	16	16	Nil
30	30	26	86.6	30	30	Nil
24	19	Nil	...	24	24	Nil
24	16	7	43.7	24	24	Nil
25	25	4	16.0	25	25	Nil
248	248	62	25.0	24	24	Nil

APPENDIX

Comparative statement of fuel consumption, working expenses,

Serial no.	Waterworks.	Pumping Plant.	Fuel consumed.	Fuel consumption	Total lift. (average)
				per 1,000 foot gallons	
1	2	3	4	5	6
			Tons.	Lbs.	Feet.
1	Arrah	Steam Plant	217'5	'6845	93'7
2	Bhagalpur	Do.	769'7	'0647	110'6
	Do.	Oil Plant	94'4	'0044	68'05 } 110'60 }
	Buxar	Steam Plant	160'7	'8292	40'0
4	Daltonganj ... ..	.....	...	...	40'0
5	Darbhanga	Oil Plant	1'18	'01306	49'8
6	Dhanbad	Electrical Plant ... ..	...	...	65'0
7	Gaya	Steam Plant	1998'0	'0404	199'8
8	Hasaribagh	Do.	199'0	'1980	138'54
9	Hinoo	Do.	90'8 (1)	'6501	124'00
10	Kanke	Electrical Plant	18'5	...	242'9
11	Monghyr	Oil Plant	8'27	'00524	37'4
12	Muzaffarpur	Do.	16'96	'0128	41'1
	Do.	Steam Plant	348'4	'1801	65'5 } 75'0 }
13	Patna-Bankipur	Do.	1608'75	'2013	133'2
14	Patna General Hospital	Electrical Plant ... ..	...	...	62'0
15	Banahi House) (Government	Oil Plant	3'2	'0551	134'21

V.

and receipt of waterworks in Bihar and Orissa for the year 1926-27.

Percentage of charges for—			Per 1,000 gallons.		Per head of total population.			Remarks.
Establishment.	Fuel or power.	Other charges.	Total working cost.	Total receipts.	Total working cost.	Total receipts.	Profit or loss.	
7	8	9	10	11	12	13	14	15
			As.	As.	As.	As.	As.	
68.24	27.66	23.21	3.8	6.4	5.11	8.71	+3.60	
—	—	—	—	—	—	—	—	
—	—	—	2.8	3.7	12.3	—	—	
17.30	62.20	40	4.5	—	—	—	—	
9.07	nil	90.23	4.6	4.5	7.03	7.03	—30	
—	—	—	—	—	—	—	—	
7.23	79.62	13.05	31.4	—	—	—	—	
34.79	64.47	20.74	1.6	2.4	—	—	—	
33.11	53.60	13.30	9.08	—	—	—	—	
29.67	49.21	20.23	19.40	—	—	—	—	
14.03	69.25	16.48	7.10	—	—	—	—	
29.71	4.25	66.04	2.90	5.3	7.06	10.79	3.73	
41.03	37.21	20.67	6.30	8.7	16.2	19.0	+2.8	
—	—	—	—	—	—	—	—	
29.23	48.29	29.29	6.2	10.6	33.23	56.48	41+23.25	
12.04	60.04	28.48	2.0	—	—	—	—	
31.47	41.19	27.48	29.7	—	—	—	—	

STATEMENT

Statistics with regard to Drainage and Sewerage works

Name of the place or works.	Approximate population served.	Total length of existing pucca drains.	Total length of pucca drains added during the year.	Cost of pucca drains added during the year.	Total length of sewer if any in feet.
1	2	3	4	5	6
1. Arrah	Rs. 81,000	Rs. 1,17,000	Rs. Nil	Rs. Nil	Rs. Nil
2. Daltonganj	9,900	65,088	500	536	Nil
3. Gaya	67,563	70,439	Nil	Nil	22,117
4. Jamalpore	17,000	79,200	1,000	225	Nil
5. Khasenganj	4,000	10,560	Nil	Nil	Nil
6. Sahabganj	12,000	91,840	Nil	Nil	Nil
7. Madhupur	7,708	17,670	Nil	Nil	Nil
8. Girdih	461	3,248	Nil	Nil	Nil
9. Monghyr	80,000	2,61,000	...	...	...
10. Motihari	13,823	68,080	...	...	...
11. Patna Administration Committee ...	9,458	Nil	...	...	47,817
12. Patna City Municipality ...	18,800	82,165	...	...	...
13. Puri	10,000	15,807,920	...	...	...
14. Chapra	42,415	sq. ft. 41,367	1,085	275	...
15. Dumka	4,020	16,225	326	326	...
16. Bhabua	5,438	7,941	2,650	6,596	...
17. Muzaaffarpur	32,755	37,620	...	...	...
18. Parulia	12,000	23,760	590	516	...
19. Jharia	10,000	14,444 r.ft.	19,326 r.ft.	17,844 r.ft.	3,786 r.ft.
20. Deoghar	8,500	33,400	...	...	...
21. Hazaribagh	8,000	32,840	250	350	...
22. Sasaram	18,000	42,200	...	...	...
23. Sewan	7,000	20,991	1,506	616	...
24. Bhaagalpore	26,000	54,120	4,117	3,173	...
25. Kanke Indian Mental Hospital ...	3,500	46,614	800	1,323	10,907
26. Dhanbad Municipality ...	11,473	81,630	324	810'8	...
27. Dhanbad School of Mines ...	235	...	4,907	9,009	Nil
28. Darbhanga Medical school ...	400	5,128	...	...	...
29. Lahepiasaral Hospital ...	400	...	1,259	1,548	...
30. Cuttack Municipality ...	500	10,880	850	890	...
31. Sambalpore	18,546	40,200	...	...	...
Total ... ..	...	...	...	...	...

VI.
in Bihar and Orissa for the year ended 31st March 1927.

Total length of sewer added during the year.	Cost of sewer added during the year.	Total capital cost up to 31st March 1926, spent on construction.	Total capital expenditure during the year.	Total capital cost of expenditure up to 31st March 1927.	Total cost of maintenance.	Remarks.
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Nil	Nil	4,18,005	Nil	4,18,005	5,708	
Nil	Nil	41,391	536	41,927	1,374	
Nil	Nil	5,56,204	...	5,56,204	640	
Nil	Nil	61,232	326	61,400	7,000	
Nil	Nil	19,313	Nil	19,312	715	
Nil	Nil	64,316	Nil	64,316	2,394	
Nil	Nil	20,385	Nil	20,385	1,487	
Nil	Nil	4,789	...	4,789	Nil	
...	...	1,79,647	...	1,79,647	4,280	
...	...	68,319	...	68,319	Nil	
10	231	4,92,796	231	4,93,027	28,914	For maintaining sewer etc. Not available.
...	...	64,430	...	64,430	Nil	
...	...	1,55,460	...	1,55,460	...	
...	...	15,000	...	1,52,757	Nil	
...	...	...	326	2,760	Nil	
...	...	6,746	6,698	13,342	2,247	
...	...	...	...	...	6,490	
...	...	17,820	116	18,366	42	
664 ft.	5,712	69,135	23,556	62,691	Nil	
...	...	...	Not known	...	1,104	
...	...	...	250	...	498	
...	...	...	...	...	453	
...	...	...	...	...	558	
...	...	...	...	...	4,949	
...	...	1,34,712	1,322	1,36,034	696	
...	...	...	...	...	1,774	
2,085	20,208	Nil	9,009	24,307	...	Including sanitary installation.
...	...	2,945	...	2,945	1,035	
...	...	...	1,548	1,548	Nil	
...	...	13,084	890	13,974	Nil	
...	...	...	...	...	274 11 8	
...	...	...	...	...	74,429	

STATEMENT VII(a).

List of outline schemes prepared and dealt with during 1926-27.

Serial No.	Place.	Nature and name of scheme.	Amount.	Remarks.
1	2	3	4	5
			Rs.	
1(a)	.....	Bhagalpur water supply reorganization scheme.	15,00,000	} Sent to Government.
(b)	.....	Bhagalpur water supply, alternative proposal.	9,00,000	
2	Dinapur ...	Dinapur Cantonment water-supply.	2,00,000	Sent to the Executive Officer, Dinapur Cantonment.
3	Ranchi ...	Water-supply to Government residences at Ranchi near the Government House including it.	40,500	Sent to the Executive Engineer, Public Works Department.
4	Patna ...	Patna-Bankipur water-works, Mithapur extension.	25,600	Submitted to the Joint Water-works Committee.
5	Arrah ...	Exploratory boring in connection with the Arrah drain flushing—(3 alternative schemes).	2,000	Submitted to Government on 14th February 1927.
			7,000	
			11,000	
		Total ...	20,000	

STATEMENT VII(a)—*conold.*

Serial no.	Place.	Nature and name of scheme.	Amount.	Remarks.
1	2	3	4	5
6	Buxar ...	Buxar Central Jail water-supply:— Proposed elevated reservoir and its connection with the existing rising main and distribution system.	Rs. 13,500	Sent to the Inspector-General of Prisons.
7	Darbhanga ...	Darbhanga Medical School Sanitary Installation to the female hostel.	10,000	Sent to Government.
8	Patna ...	Patna General Hospital sterilisers and hot water installation.	60,160	
		Total ...	27,69,760	
		Say ...	27,70,000	

STATEMENT VII(b)

List of detailed schemes prepared during 1926-27.

Serial no.	Place.	Nature and name of schemes.	Estimated amount	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
1	Patna ...	Patna-Bankipur Extension Scheme.	3,49,000	Sanctioned.	
2	Do. ...	Replacing the existing house meters by Glenfield Kennedy meter.	24,864	Do.	
3	Do. ...	Patna General Hospital:— Revised estimate for Independent water supply.	32,500	Do.	
4	Do. ...	Patna Training College and collegiate school drainage.	20,24	Do.	
5	Do. ...	Patna University. Tikiatoli housing and drainage scheme.	17,794	Do.	
6	Do. ...	Revised estimate for improvement of Gulzarbagh Press water works.	14,548	Do.	
7	Do. ...	Providing a portable air compressor for test pumping of tube wells.	13,300	Do.	
8	Do. ...	Patna Sewerage Extension, west of Taylor Road.	12,170	Do.	
9	Do. ...	Purchase of portable pumping plant for mela water supply.	9,350	Do.	
10	Do. ...	Patna Medical College sanitary installation in the E type residences which will be converted in the cottage hospital.	9,360	Do.	

STATEMENT VII(b)—contd.

Serial no.	Place.	Nature and name of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
11	Patna ...	Patna Medical College Sanitary installation in the proposed Physiological laboratory and its extension.	8,910	Sanctioned.	
12	Do. ...	Patna Kadam Kuan Khaemahal land—providing cesspits and drains, etc., for latrines in different plots.	3,472	Do.	
13	Do. ...	Patna-Bankipur water works, extension of 2' C.I. main for water connection to the proposed additional quarters in "R" block.	1,455	Do.	
14	Do. ...	Patna-Bankipur water works extension of main.	1,317	Do.	
15	Do. ...	Patna-Bankipur water works :— Superintendent's quarters. Division of road and culvert over kutchha drain.	380	Do.	
16	Do. ...	Patna Medical College :— Proposed pucca drain along the cold storage building.	94	Sent to Public Works Department.	
17	Do. ...	Providing wire-netted wooden frame and shutters in the water tower, Patna.	68	Sanctioned.	

STATEMENT VII (b)—*contd.*

Serial no.	Place.	Nature and name of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
18	Patna	Patna Government House :— Providing a urinal and a flushing latrine in the north-west corner of kitchen block.	2,030	Sanctioned.	
19	Do.	Patna General Hospital:— Providing push cocks in place of bib cocks in the main building and Isolation block.	233	Do.	
20	Do.	Patna Training College Hostel :— Night latrine and covered passage.	2,000	Sent to Public Works Department.	
21	Do.	Improvement to wells in the compound of the Collector's residence, Patna.	3,350	Sent to the Collector, Patna.	
22	Do.	Patna Government House :— Providing a galvanized water tank on the top of the dispensary building.	135	Sanctioned.	
23	Do.	Sinking an Abyssinian tube well 1½" dia. in Patna.	300	Sent to Government but not sanctioned.	
24	Do.	Surface drainage scheme for the proposed residences on the west of Taylor Road at New Capital.	1,530	Sanctioned.	
25	Do.	Additional taps in the western block of the Anglo-Indian Telegraphists' quarters, Patna.	440	Do.	

STATEMENT VII(b)—contd.

Serial no.	Place.	Nature and name of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
26	Patna ...	Internal water connection to the quarters of the Band Master, Patna.	281	Sanctioned.	
27	Do. ...	Minor sanitary works in the Biological, Pathological and Physiological laboratories at Patna Medical College.	321	Do.	
28	Do. ...	Internal water connection to the chambers of the Hon'ble President and six members of the Legislative Council, Bihar and Orissa.	1,338	Do.	
29	Do. ...	Internal water connection to the Post and Telegraph Office and Postmaster's residence in the Civil Court compound, Bankipur.	400	Do.	
30	Do. ...	Patna Medical College :— Proposed fire valve, spindle hydrants and fire hydrants in several buildings.	4,985	Sent to Government.	
31	Do. ...	Bihar College of Engineering water connection to the Hindu and Muhammedan kitchens attached to the Engineering Hostel.	280	Sanctioned.	
32	Do. ...	Internal water connection to the residence of the Secretary, Legislative Council, Bihar and Orissa, Patna.	65	Do.	

STATEMENT VII(b) -- contd.

Serial no.	Place.	Nature and name of schemes.	Estimated amount.	Progress.	Remarks.
1.	2	3	4	5	6
			Rs.		
33	Patna ...	Internal water connection to the residence for the Deputy Inspector General of Police, Central Range, Bankipur.	700	Sanctioned.	
34	Do. ...	Bihar College of Engineering :— Internal water connection to the residence of the Senior Professor and Superintendent of Mechanical Apprentice Department.	685	Do.	
35	Do. ..	Patna Medical College:— Providing two water taps in the animal house.	52	Sent to the Principal, Patna Medical College.	
36	Do. ...	Internal water connection to the residence for the 8th Secretary, Bihar and Orissa, Patna.	635	Sanctioned.	
37	Do. ...	Patna General Hospital:— Providing a water tap in the European kitchen.	54	Do.	
38	Do. ...	Patna Medical College:— Dismantling the water connection in the residence of Dr. Ali Hasan from the Municipal main and connecting it with the Hospital main.	45	Sent to Superintendent, Patna General Hospital.	
39	Do. ...	Internal water connection to the residence for the Chaplain in the New Capital, Patna.	590	Sanctioned.	

STATEMENT VII(b)—*contd.*

Serial no.	Place	Nature and name of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
40	Patna	Internal water connection to the residences and quarters for the staff of the Public Health Department, Engineering Branch.	Rs. 2,155	Sanctioned.	
41	Do.	Patna storm drainage, bridges and culverts over drainage channel passing through the Golf course and Polo ground.	3,200	Sent to Director of Public Instruction.	
42	Do.	Patna-Bankipore water works :— Internal water connection to the residence for Deputy Superintendent of Police at Bankipore.	355	Sanctioned.	
43	Do.	Patna Bankipore water works :— Internal water connection to the residence for the Assistant Electrical Engineer.	665	Do.	
44	Do.	Patna New Capital Storm drainage :— Khaipura channel sluice	200	Do.	
45	Do.	Internal water connection to the proposed residence of the 2nd Executive Engineer, Public Health Department, Bihar and Orissa.	740	Do.	

STATEMENT VII(b)—contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
46	Patna ...	Patna-Bankipur water-works :— Providing two showers and additional-tap in the residence of the Personal Assistant to the Post Master General, Bihar and Orissa.	246	Sanctioned.	
47	Do. ...	Patna Collegiate School Hostel :— Providing day latrine and night latrine with covered passage.	3,750	Do.	
48	Do. ...	Internal water connection to the ferro-print washing room on the 1st floor of the north wing of the Patna Secretariat.	275	Do.	
49	Do. ...	Internal drainage and washing platforms for two residences for the Assistant Engineers of the Public Health Department, Patna.	1,164	Sent to Government.	
50	Do. ...	Patna Internal drainage :— Extension of intercepting drain behind the quarters nos. 18 and 20 for the staff of the Legal Remembrancer and Legislative Council, Bihar and Orissa.	600	Sanctioned.	

STATEMENT VII(b)—*contd.*

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
51	Patna ...	Patna drainage construction :— In the residence of the Executive Engineer, Central Division, Chaplain, Assistant Electrical Engineer, the Assistant Secretary, Legislative Council, the offices of the Executive Engineer, Central Division, and outhouses.	Rs. 3,200		Sent to Public Works Department.
52	Do. ...	Patna Secretariat :— Constructing six-seated water flushed latrine and four-seated urinal on the south side of the Patna Secretariat.	3,150		Sanctioned.
53	Do. ...	Patna-Bankipur water works :— Providing an additional tap for the use of sweepers attached to the Anglo-Indian Telegraphists' quarters.	174		Do.
54	Do. ...	Internal water connection to the 10 sets of "C" type quarters for the staff of the Executive Engineer, Patna Division in "R" block.	1,080		Do.
55	Do. ...	Replacing existing $\frac{3}{4}$ " and 1 " service pipes with 1 " and $\frac{3}{4}$ " service pipes for the improvement of water supply in the residence of the Assistant Secretary, Revenue Department, Bihar and Orissa.	220		Do.

STATEMENT VII (b) - contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
56	Patna ...	Providing a urinal in the pantoy of Hon'ble Minister's residence.	Rs. 70	Sanctioned.	
57	Do. ...	Internal water connection to the offices of the Electrical Inspector and Electrical Engineer, Bihar and Orissa, and attached Subdivisional office and workshop south of Bayley Road.	750	Do.	
58	Do. ...	Patna-Bankipur water works :- Internal water connection to the residence for Deputy Inspector General of Police, Central Range, Bankipur.	650	Do.	
59	Do. ...	Patna Internal drainage, Intercepting drain and extension of storm drain for additional quarters of the Public Health Department, Engineering Branch and other Department, south of old Patna distributary.	2,850	Do.	
60	Do. ...	Internal water connection to the Power House town out-post near the junction of Bayley and Circular Road.	186	Do.	
61	Do. ...	Providing two stand posts for the menials' barrack at Adalatganj.	320	Sent to Government.	
62	Do. ...	Internal water connection to the Hon'ble Minister's residence.	196	Sanctioned.	
63	Do. ...	Drinking trough for the draught animals, Patna.	269	Sent to Patna City Municipality.	

STATEMENT VII (b)—*contd.*

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
64	Patna. ...	Water connection to the additional bath room attached to the residence of the Inspector of Schools, Patna.	Rs. 50	Sent to Patna City Municipality.	
65	Do. ...	Patna High Court lawn-watering.	10,000	Sent to Under Secretary, Public Works Department.	
66	Do. ...	Patna-Bankipur water-works :— Erection of six additional stand posts in the Patna City Municipality.	1,000	Sanctioned.	
67	Do. ...	Replacing existing 2" and 3" C. I. main with 4" C. I. main over Taylor Road for the improvement of water-supply in Amlatola.	4,677	Do.	
68	Do. ...	Providing two public water stand post in the new market extension, Patna.	500	Sent to the Patna Administration Committee.	
69	Do. ...	Patna-Bankipur water-works. Providing a drain for the stand post platform shifted from the side of mosque on the road to old Lunatic asylum	170	Sanctioned.	
70	Do. ...	Patna-Bankipur water-work. Extension of 3" C. I. main for the proposed residence, west of Taylor Road.	2,027	Do.	

STATEMENT VII (b)—contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
71	Patna	Patna-Bankipur water-works. Extension of 2" main for water connection to additional proposed quarters on the south of the old Patna distributary.	Rs. 1,500	Sanctioned.	
72	Do.	Patna City Municipality. Kadam Kuan drainage for Improvement Trust land.	400	Sent to Collector of Patna.	
73	Do.	Patna-Bankipur water-works. Dismantling the existing stand post and re-erecting the same at the junction of Patna-Gaya Road and Bankipur-Dinapur Road.	94	Sanctioned.	
74	Do.	Spares for 2" Solovane pump.	100	Do.	
75	Do.	Purchase of 2" G. I tanks for use in melas.	420	Do.	
76	Do.	Purchase of certain instruments and fine tools for testing of pumping plant works.	2,500	Do.	
77	Do.	Purchase of certain instruments and fine tools for testing of pumping plant works.	750	Do.	
78	Do.	Tools and plants new supply for the 1st half year.	700	Do.	
79	Do.	T. P. Evinrude pump new supply.	630	Do.	
80	Do.	Mela pumping plants. Purchase of G. I. tanks and pipe, etc.	1,550	Do.	

STATEMENT VII(b) — contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
81	Patna ...	T. P. new supply for the 2nd half year ending March 1927.	Rs. 2,300	Sanctioned.	
82	Do. ...	T. P. testing tube wells by air lift (purchasing 4" and 1½" pipes, etc.)	420	Do.	
83	Rajgir ...	Running of pumping plant for Rajgir mela.	636	Do.	
84	Do. ...	Rajgir Mela ground. Running the pumping plant.	456	Do.	
85	Sonepur ...	Running of pumping plant for Sonepur Mela for 1:26 for head watering.	232	Sent to Chairman, Siwan District Board.	
86	Do. ...	Running pumping plant for Sonepur mela for domestic supply.	1,278	Sent to Government.	
87	Buxar ...	Buxar Central Jail drainage—Improvement of outfall.	1,300	Sent to Jail Superintendent.	
88	Do. ...	Buxar Central Jail :— Alteration of stand pipes and providing spill water drains and platform inside the jail.	1,190	Sent to Jail Superintendent.	
89	Arrah ...	Arrah water-supply :— Repairs to the protective work at Bahiara.	4,858	Sanctioned.	
90	Hajipur ...	Hajipur municipality :— Improvement of wells	5,200	Amount of the estimate reported to the Collector.	

STATEMENT VII (b)—*contd.*

Serial no.	Place	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
91	Muzaffarpur	Muzaffarpur water works:— Internal water connection to the residence and office for the Postal Superintendent of Tirhut Division.	Rs. 580	Sanctioned.	
92	Do.	Muzaffarpur water works:— Internal water connection to the Collector's residence.	1,080	Sent to Government.	
93	Do.	Muzaffarpur surface drainage:— Bench mark pillars and collecting preliminary information.	2,300	Sanctioned.	
94	Do.	Revised estimate for Muzaffarpur re-organisation of water-works.	34,968	Do.	
95	Darbhanga	Darbhanga Medical School:— Additional taps for the gas plant.	250	Do.	
96	Laheriasarai	Laheriasarai hospital:— Drainage and water supply (revised scheme).	31,122	Do.	
97	Gaya	Gaya water-works:— Internal water connection to the residence for the Deputy Superintendent of Police.	620	Do.	
98	Do.	Gaya water-works:— Clearing the existing wells.	1,300	Sent to Chairman, Municipality.	

STATEMENT VII (b) contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
99	Bhagalpur	Bhagalpur water-supply—boring and test pumping (supplementary estimate).	405	Sanctioned.	
100	Do. ...	Colgong municipality—construction of road-side drains (part scheme).	1,770	Sent to municipal board.	
101	Do. ...	Surface drainage construction—Tarbana area, Bhagalpur.	12,100	Sent to Superintending Engineer, Public Works Department.	
102	Do. ...	Government Silk Institute :—			
		Internal water connection to the residence of the Assistant Superintendent.	343	Sent to Director of Industries, Bihar and Orissa.	
103	Monghyr...	Improvement of Chandiasathan outfall, Monghyr.	12,400	Sent to the Chairman, municipality.	
104	Santal Parganas.	Sub-jail at Godda.—Internal water-supply.	1,620	Under checking.	
105	Singhbhum	Construction of a single outlet Rotary Boiler Tank at histapur town outpost, Jamshedpur.	205	Sanctioned.	
106	Dhanbad ...	Dhanbad School of Mines :— Sanitary installation ...	32,100	Sent to Superintending Engineer, Public Works Department, Chota Nagpur Circle.	

STATEMENT VII (b) — contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
118	Dhanbad ...	Dhanbad School of Mines :— Internal water connection.	7,800	Sanctioned.	
119	Do. ...	Dhanbad School of Mines :— Estimate for conservancy arrangements.	2,170	Sent to Principal, School of Mines, Dhanbad.	
120	Do. ...	Dhanbad School of Mines :— Additional works in connection with water supply.	1,575	Sanctioned.	
121	Ranchi ...	Addition and alteration to pipe connection in Motor Garage attached to the Indian Mental Hospital, Kanke.	30	Do.	
122	Do. ...	Internal water connection to the Public Works Department staff quarters at Kanke.	300	Do.	
123	Do. ...	Addition and alteration to masonry kerbs in all the buildings, male and female enclosure in the Indian Mental Hospital at Kanke.	348	Do.	
124	Do. ...	Installing an Elsan closet in the Laboratory of the Secretaria at Doranda.	132	Do.	

STATEMENT VII (b)—*contd.*

Serial no.	Place	Nature and names of schemes.	Estimated amount.	Progress.	Remarks
1	2	3	4	5	6
125	Ranchi ...	Providing a stand pipe for the oil-men and coolies' quarters of the Electrical Department at Kanke.	Rs. 130	Sanctioned.	
126	Do. ...	Providing a stand post for new servants' quarters in the European Mental Hospital at Kanke.	135	Approved	
127	Do. ...	Providing sink and water connection in connection with the installation of Electrolytic Chlorogen plant at the Radium Institute, Ranchi.	245	Sanctioned.	
128	Do. ...	Disposal of effluent at outfall no. 3 sewerage construction in the Indian Mental Hospital, Kanke.	4,538	Under modification.	
129	Do. ...	Kanke Indian Mental Hospital :— Additional surface drainage.	11,440	Sanctioned.	
130	Do. ...	Kanke Indian Mental Hospital :— Additional sewerage ...	14,000	Do.	
131	Do. ...	Indian Mental Hospital at Kanke :— Providing water connection to a 400 gallons W. J. tank in the male enclosure.	91	Do.	

STATEMENT VII (b) — contd.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
132	Kanke ...	Providing one electric water level tower in connection with water supply to Mental Hospital at Kanke.	1,540	Sent to Government.	
133	Do. ...	Internal water connection to the residence of the Hon'ble Member at Ranchi.	4,540	Sent to Public Works Department.	
134	Do. ...	European Mental Hospital, Kanke:— Providing wash hand basins.	2,908	Sent to the Board of Trustees.	
135	Do. ...	Pipe connection to the slaughter house attached to Indian Mental Hospital, Kanke.	111	Sanctioned.	
136	Do. ...	Indian Mental Hospital, Kanke:— Sanitary fittings in the residence of Medical Superintendent.	515	...	
137	Do. ...	Taking out and relaying pipe connection to the kitchen of the European Mental Hospital, Kanke.	47	Approved.	
138	Do. ...	Providing 2 sets of Lighting arresters in pumping station, Kanke.	56	Do.	
139	Itki (Ranchi)	Itki Sanatorium water supply (Part scheme).	14,800	...	
140	Sambalpur	Bargarh Basti—surface drainage.	9,140	Sent to Public Works Department.	

STATEMENT VII (b)—concl'd.

Serial No.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
141	Sambalpur	Trial boring in the Mahanadi river for Sambalpur water works.	Rs. 280	Sanctioned.	
142	Cuttack ...	Sinking a tube well near the latrine of the hostel for male students attached to Orissa Medical School.	150	Do.	
143	Do. ...	Cuttack General Hospital and Orissa Medical School :— Internal water connection and sanitary installation to the existing and proposed buildings.	9,800	Sent to Government.	
144	Do. ...	Cuttack General Hospital :— Internal water connection and sanitary fittings to the proposed European Nursing home.	4,450	Sent to Inspector-General of Civil Hospitals.	
145	Do. ...	Cuttack Ravenshaw College water works :— Supplementary water connection.	2,200	...	
146	Puri ...	Test pumping in connection with Puri water supply scheme.	18,800	...	
		Total ...	8,56,592		
		Bay ...	8,57,000		

STATEMENT VII (c).

List of works under construction in 1926-27 by the Public Health Department, Bihar and Orissa.

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
		Rs.	
1	Patna University water-supply and other sanitary works.	2,79,708	In progress.
2	Patna-Bankipur water works extension	3,41,000	Ditto.
3	Water-supply to Mental Hospital, Kanke.	5,95,975	Ditto.
4	Surface Drainage in Indian Mental Hospital.	1,22,835	Ditto.
5	Water-supply to Medical School at Cuttack.	45,000	Ditto.
6	Sewerage and Drainage Scheme in the Ravenshaw College, Cuttack.	56,500	Ditto.
7	Water-supply ditto ditto ...	28,850	Ditto.
8	Water works to School of Mines, Dhanbad.	50,000	Ditto.
9	Sewerage and sanitary installation in School of Mines, Dhanbad.	32,100	
10	Water-supply and sanitary installation to the new buildings in connection with the Patna Medical College.	1,26,025	In progress.
11	Independent water-supply scheme to Patna General Hospital.	32,500	Ditto.
12	Construction of Patna Sewerage ...	4,52,070	} Completed.
		3,450	
13	Construction of staff-quarters at Digha headworks	22,425	In progress.
14	Water-supply Drainage and Sanitary installation for the Medical School at Darbhanga.	1,08,850	} Ditto.
		5,310	

STATEMENT VII(c)—*contd.*

Serial no.	Name of work.	Estimated amount.	Remarks.
	1	2	3
		Rs.	
15	Water-supply scheme for the Educational buildings at Tarbasa area.	12,500	Completed.
16	Reorganization of Muzaffarpur water-supply.	32,607	In progress.
17	Water-supply and drainage for the Laheriasarai Hospital.	31,122	Ditto.
18	Gaya Jail Sanitary Improvements ...	23,100	Completed.
19	Patna Training College and Collegiate School drainage scheme.	20,024	In progress.
20	Providing a positive meter reading on the domestic supply service pipe construction at Government House, Patna.	1,950	Completed.
21	Construction of a six-seated latrine attached to the barracks for the menial staff of the Secretariat and Heads of Departments.	2,800	Ditto.
22	Sanitary installation in the Deputy Superintendent's quarters at Patna General Hospital.	2,150	Ditto.
23	Distribution system and pipe connection in Puri Cholera Hospital.	7,812	Ditto.
24	Water-supply to Bihta mela ground ...	111	.....
25	Water supply to Rajgir mela ...	...
26	Drainage survey at Muzaffarpur ...	2,300	In progress.
27	Drainage for the play-ground attached to the Chapra Zila School.	4,500	Completed.
28	Surface drainage works in Jajpur Jail	560	
29	Additions and alterations to the distribution system of the Patna-Bankipur water works at Amlatola for the improvement of water-supply.	7,920	Completed.

STATEMENT VII(c)—contd.

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
30	Internal water-supply service construction in the Civil Court building at Gaya.	Rs. 1,190	Completed.
31	Providing a galvanized water tank for storage of water in the New Capital dispensary building at Patna.	310	Ditto.
32	Chapra flood protection scheme, Khanwa sluice.	24,050	Progressing.
33	Internal water-supply service construction in residence for the two professors of Patna Medical College.	1,543	Completed.
34	Bailing out water from the pond at Bihta.	166	Ditto.
35	Internal water-supply service construction in cold storage building at Medical College, Patna.	182	Ditto.
36	Internal water-supply service construction in the residence of professor of Anatomy at Medical College, Patna.	630	Ditto.
37	Internal water-supply service construction in the residence of the professor of Biology at Patna Medical College.	432	Ditto.
38	Sewerage and sanitary fittings in the quarters for two compositors and one pressman in Patna Government House.	1,425	Ditto.
39	Construction of internal drainage for the residence of Lady Principal, Girls' High School, Patna.	230	Ditto.
40	Internal water-supply service construction to the 'C' type quarters for the staff of Superintending Engineer, South Bihar Circle.	100	Ditto.
41	Internal water-supply service construction to the residence of Hon'ble Member.	1,000	Ditto.

STATEMENT VII(c)—*contd.*

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
		Rs.	
42	Internal water-supply to the proposed Circuit House, Gaya.	800	Completed.
43	Internal water-supply service construction in the Press Superintendent's quarters at Gaya.	545	Ditto.
44	Subsidiary pumping station at 'R' block.	500	Ditto.
45	Internal water-supply construction in the residence of Professor, Patna Medical College in the Commissioner's Court compound.	770	Ditto.
46	Internal water-supply construction to the quarters of the Assistant of the Judicial Department, Amlatola.	95	Ditto.
47	Construction of drains for the disposal of sullage from the quarters of the Engineering Supervisor of Phones.	135	Ditto.
48	Surface drainage and Patna City Municipality Internal drainage Construction New College hostel latrines.	910	Ditto.
49	Water-supply service construction in quarters and hospital attached to Bakerganj Police line.	2,200	Ditto.
50	Internal water-supply to Sub-Assistant Surgeon's quarters at 'R' block.	96	Ditto.
51	Provision of a water borne latrine and urinal attached to Veneeral Ward at Patna General Hospital.	4,440	Ditto.
52	Construction of intercepting drains for the disposal of sullage and storm water from the quarters, Supervisor and Overseer of Public Health Department.	2,590	Ditto.
53	Laying of a distribution main along service road between bandman's quarters in Patna-Bankipur water works.	630	In progress.

STATEMENT VII(c)—*contd.*

Serial no.	Name of Work.	Estimated amount.	Remarks.
1	2	3	4
		Rs.	
54	Internal water-supply service construction in the Palamau Zila School, Daltonganj.	155	Work abandoned.
55	Accommodating disposed off people of the University site at Tikiatoli road.	17,794	In progress.
56	Water-supply to Sonapur mela ..	232	Completed.
57	Replacing the existing 2" and 3" C. I. main by 4" C. I. main over Taylor road for improvements to water-supply at Amlatola.	4,677	Ditto.
58	Internal water-supply to two sets of quarters for the assistant of Inspector-General of Civil Hospitals.	200	Ditto.
59	Provision of surgical wash hand basin in the Septic operation room at Patna General Hospital.	820	Ditto.
60	Internal water connection to the residences and quarters for the staff of the Public Health Department, Engineering Branch.	2,155	Funds awaited.
61	Internal water-supply to the residence of the Principal, Greer Bhumihar Brahman College.	960	Completed.
62	Internal water-supply to the residence of Postmaster and the Post and Telegraph office in the compound of Civil Court, Bankipur.	400	Ditto.
63	Internal water-supply to the residence of the Secretary, Legislative Council.	655	Ditto.
64	Extension of 3" main along the service road, west of Taylor road.	2,027	Ditto.
65	Providing wash cock in place of bib cock in main buildings and isolation block, Patna General Hospital.	239	Ditto.

STATEMENT VII (c) - contd.

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
		Rs.	
66	Patna Government House providing a galvanized water tank with cover on the top of Dispensary buildings for supply of water when the water supply from the main is cut off.	135	Completed.
67	Internal water-supply service construction at Muzaffarpur Training school.	1,190	Ditto.
68	Internal water connection in the quarters of the Assistant Jailor and Sub-Assistant Surgeons attached to Buxar.	644	In progress.
69	Internal water connection to the quarters of the Tent master, compounder and engine driver attached to Buxar Jail.	448	Ditto.
70	Providing wash hand basin and European closet in the Surgeons and House Surgeon's room, Eye Hospital at Patna General Hospital.	1,440	Completed.
71	Construction of surface drains around the compound of Sub-Jail at Bettiah.	923	Ditto.
72	Patna Law College Drainage Scheme, College and hostel buildings.	306	Ditto.
73	Internal water-supply to the residence of the 8th Secretary, Patna.	835	Ditto.
74	Water-supply and Sanitary installation in the Dissection Block at Medical College, Patna.	788	Completed (supplementary to the main scheme).
75	Internal water-supply construction in the quarters of Circle Officers, Industries Department.	270	Completed.
76	Internal water-supply in the residence of the Executive Engineer, Second Division.	740	Ditto.
77	Internal water-supply in the residence of the Assistant Electrical Engineer, Patna.	665	Ditto.

STATEMENT VII(c)—*contd.*

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
		Rs.	
78	Providing additional $\frac{1}{2}$ " tap in the A-1 type quarters no. 1 on Khagole-road occupied by the Head Assistant of Political and Appointment Departments.	120	Completed.
79	Scheme for watering the Patna Medical College and Patna General Hospital ground.	30,000	In progress.
80	Additional standpost in Patna City municipality.	1,000	Ditto.
81	Internal water-supply to the residence of the Staff Sergeant Instructor of the Bihar Light Horse.	1,720	Completed.
82	Additional water fittings in the residence of the Hon'ble Minister.	196	Ditto.
83	Internal water connection construction in the Jail buildings at Muzaffarpur.	4,580	Ditto.
84	Extension of the intercepting drain behind quarters nos. 18 and 20 on road no. 4 at Amlatola.	600	In progress.
85	Internal water-supply in the 'C' type quarters for the Assistant of the Judicial Department.	105	Completed.
86	Providing a hand-pump in the pump chamber for dewatering purposes and also vacuum gauge and pressure gauge for the pump to the Central Jail at Buxar.	230	In progress.
87	Internal water-supply service construction in the quarters of the Bandmasters at Patna.	281	Completed.
88	Provision of a water tap in the European kitchen at the Patna General Hospital.	54	Ditto.
89	Shifting a surgical and sink from the Anaesthetic room at Patna General Hospital.	113	Ditto.

STATEMENT VII(c)—contd.

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
90	Water connection in the matron's kitchen and in the outhouses of nurses' and matron's quarters at Patna General Hospital.	Rs. 245	Completed.
91	Provision of minor sanitary fittings in the Biological, Pathological and Physiological laboratories at the Patna Medical College.	321	In progress.
92	Internal water connection to the Hindu and Muhammadan kitchens attached to the Engineers' hostel of Bihar College of Engineering.	280	Completed.
93	Internal water connection to the residence of the senior professor and the Mechanical apprentice classes at the Bihar College of Engineering.	685	In progress.
94	Providing water pipes in the western block of the Anglo-Indian Telegraphists' quarters at Patna.	440	Completed.
95	Internal water connection to the residence for Chaplain, New Capital, Patna.	580	Ditto.
96	Extension of Patna sewerage scheme for the residence on the west of Taylor road including water-flushed servant latrines.	12,170	In progress.
97	Storm drainage of the New Capital at Patna including drainage of the low land of the old distributary at Amlatola.	{ 32,624 14,730 }	} Completed.
98	Bhagalpur water-supply and test pumping.	12,400	Ditto.
99	Approach road to headworks and compound fencing at Digba.	19,912	Ditto.
100	Construction of intake well no. 3 at Digba.	10,850	Ditto.

STATEMENT VII(c)—concl'd.

Serial no.	Name of work.	Estimated amount.	Remarks.
1	2	3	4
101	Gaya Boring	Rs. 17,000	Completed.
102	Construction of sullage drains for the hostel of Bihar School of Engineering and Training school at Bankipur.	5,877	Ditto.
103	Improvements to Gulzarbagh Press waterworks.	14,548	In progress.
104	Drainage scheme in the Pari Cholera Hospital.	7,440	
105	Installation of an Elsan closet in the lavatory of the Secretariat at Doranda, Ranchi.	132	Completed.
106	Sinking a tube-well near the latrine of the hostel of students attached to the Orissa Medical School, Cuttack.	150	Ditto.
107	Internal water-supply to the Public Works Department staff quarters at Kanke, Ranchi.	300	In progress.
108	Provision of sink and water connection in connection with the installation of electrolyte Plant at Radium Institute.	245	Completed.
109	Additions and alterations to masonry kerb in all buildings of male and female enclosure in the Indian Mental Hospital.	348	In progress.
110	Construction of a single outlet Rotary boiler tank at Bistapur outpost, Jamshedpur.	205	Completed.

STATEMENT VII(d).

List of works under construction by local bodies.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
1	Jharia ...	Drainage ...	1,47,385	...	
2	Ehabua ...	Do. ...	14,000	...	

STATEMENT VII(e).

Scheme submitted by local bodies and examined by the Superintending Engineer, Public Health Department, Bihar and Orissa.

Serial no.	Place.	Nature and names of schemes.	Estimated amount.	Progress.	Remarks.
1	2	3	4	5	6
			Rs.		
1	Puri ...	Silt clearing and re-excavating a tank in village Birnarainhapur under the jurisdiction of the Badr police-station.	9,110	...	
2	Patna ...	Constructing quarters for the clerks of the Patna Administration Committee.	8,000	...	

STATEMENT VII(f).

List of schemes under preparation.

Serial no.	Place.	Nature and names of schemes.	Probable cost of estimate.	Remarks.
1	2	3	4	5
			Rs.	
1	Ranchi ...	Itki water-supply and drainage scheme.	75,000	
2	Do. ...	Radium Institute water-supply.	13,000	
3	Do. ...	Chakradharpur drainage	6,500	
4	Cuttack ...	Cuttack General Hospital and Orissa Medical School surface drainage and sewerage scheme.	66,000	Under check.
5	Do. ...	Do. do. Supplementary surface drainage and sewerage scheme.	40,000	Ditto.
6	Dhanbad ...	Dhanbad town drainage Jharia Sullage Disposal.	{ 8,00,000 22,000 }	} Being checked.
7	Sambalpur ...	Sambalpur water-supply (outlie scheme).	5,00,000	
8	Deoghur ...	Deoghur water-supply ...	2,20,000	Under check.
9	Dumka ...	Dumka Sadr Hospital water-supply and sanitary installation.	10,000	Under modification.
10	Hazaribagh ...	Giridih drainage ...	40,000	Plans being collected.
11	Manbhum ...	Balarampur drainage (Bazar portion). Complete Rs. 80,000.	20,000	Levels have been taken.
12	Do. ...	Purulia Sadr hospital water-supply.	28,000	Being checked.
13	Purnea ...	Purnea drainage ...	70,000	Under check.

STATEMENT VII(f)—*contd.*

Serial no.	Place.	Nature and names of schemes.	Probable cost of estimate.	Remarks.
1	2	3	4	5
14	Muzaffarpur ...	Muzaffarpur drainage ...	Rs. 8,92,094	Outline scheme under check.
15	Do. ...	Internal water connection to the Regimental Quarter-Master Sergeant attached to the Bihar Light Horse.	1,380	
16	Patna ...	Kadam Kuan Improvement Trust land-drainage and sewerage.	2,60,000	
17	Do. ...	Patna General Hospital. Independent water-supply distribution system for lawn watering.	30,000	
18	Do. ...	Amlatola Independent water-supply scheme.	95,000	
19	Do. ...	Drainage and sewerage and sanitary installation of I. A. block, Patna University.	50,000	
20	Do. ...	Surface drainage scheme for the Khas Mahal area on the Patna-Gaya road.	30,000	Under modification.
21	Do. ...	Surface drainage and sewerage for the residence of the Hon'ble Member, Board of Revenue, 8th Secretary.	1,900	
22	Do. ...	Badshah Nawab Razvi Training College for women—Drainage.	5,200	
23	Do. ...	Drainage scheme for staff quarters at Digha.	865	

STATEMENT VII(7)—*contd.*

Serial no.	Place.	Nature and names of schemes.	Probable cost of estimate.	Remarks.
1	2	3	4	5
			Rs.	
24	Patna	...	720	
		Water-supply and sanitary fittings in the residence of the Hon'ble Member of the Board of Revenue (now allotted to the Director of Industries).		
25	Do.	...	1,720	
		Water-supply and sanitary fittings in the office of the Executive Engineer, Central Division, Public Works Department.		
26	Do.	...	90	
		Internal water-supply to one 'B' type quarters at Amlatola for the Education Department.		
27	Do.	...	90	
		Internal water-supply to one 'B' type quarters at Amlatola for the Lady Doctor (to be replaced with quarters no. B-4 on Road no. 3 at Amlatola).		
28	Do.	...	470	
		Internal water connection to 5 sets of 'C' type quarters for the Board of Revenue.		
29	Do.	...	354	
		Internal water connection to 4 sets of 'C' type quarters for the Education Department at "B" Block.		
30	Do.	...	650	
		Water connection to the residence for the Assistant Director of Public Health Department on Taylor Road now allotted to the Deputy Inspector-General of Police.		

STATEMENT VII (7)—*contd.*

Serial no.	Place.	Nature and names of schemes.	Probable cost of the estimate.	Remarks.
1	2	3	4	5
31	Patna	Extension of sewerage for the new office south of Bayley Road.	Rs. 435	
32	Do.	Extension of water connection to the Bath room and ferro print for the office of the Superintending Engineer, South Bihar Circle.	60	
33	Do.	Sanitary Installation for the University Office.	6,886	
34	Do.	Do. do. for the Patna Museum.	7,000	
35	Do.	Patna Government House. Improvement to the water-supply in the kitchen block and house-keeper's bath room.	644	
36	Do.	Patna sewerage extension for the residence north of the King George's Avenue.	2,40	
37	Do.	Patna-Bankipore water-works extension of 2" main within the Patna Training College and Collegiate School compound.	2,080	Under modification.
38	Do.	Internal water connection to the buildings in the compound of the Patna Training College and Collegiate School.	4,831	Ditto

STATEMENT VII (f)—*contd.*

Serial no.	Place.	Nature and name of schemes.	Probable cost of the estimate.	Remarks.
1	2	3	4	5
			Rs.	
39	Patna	... Patna General Hospital, providing Indian water closet in the old Assistant Surgeon's quarters.	1,080	Under modification.
40	Do.	... Do. do. do. occupied by Dr. P. C. Roy.	775	Ditto.
41	Do.	... Patna Government House, raising the chimney of the septic tank in the out-house compound.	153	Under check.
42	Do.	... Patna General Hospital, providing meters in the residential buildings and quarters in the compound.	3,040	Ditto.
43	Do.	... Patna Prince of Wales Medical College. Internal water connection to the proposed residence for the Professor of Physiology.	684	Under modification.
44	Do.	... Patna General Hospital sanitary installation and water-supply in the acquired house of Dr. Asdarali Khan to be occupied by the Deputy Superintendent.	1,160	Ditto.
45	Do.	... Patna-Bankipur water-works dismantling the existing meter chamber and re-erecting the same at a safer place including provision of Venturi meter.	6,900	Under check.
46	Do.	... Drainage for the 10 sets of 'C' type quarters of the Patna Division in 'R' block.	2,200	

STATEMENT VII(f)—*contd.*

Serial no.	Place.	Nature and extent of scheme.	Approximate cost of the estimate.	Remarks.
1	2	3	4	5
47	Patna ...	Sanitary installation to the Electrical Engineer's office and attached workshop.	Rs. 1,926	
48	Bhabua ...	Bhabua municipality, construction of a market.	7,300	Under modification.
49	Darbhanga ...	Darbhanga Medical School, providing, sanitary fittings, water-supply, sewer connection and surface drains in the Public Works Department Overseer's quarters	1,730	Under check.
50	Aurangabad ...	Aurangabad water-supply alternative scheme (1)	660	Under modification.
		(2)	1,300	
		(3)	2,273	
		(4)	2,482	
		Total ...	33,39,606	
		Say ...	33,00,000	

STATEMENT VII(g).

Serial no.	Place.	Nature and names of scheme.	Approximate cost of the estimate.	Remarks.
1	2	3	4	5
1	Puri ...	Puri water-supply ...	Rs. 12,00,000	
2	Bhagalpur ...	Bhagalpur Drainage ...	6,00,000	Outline scheme.
3	Sambalpur ...	Sambalpur Drainage ...	50,000	
4	Arrah ..	Arrah Drain Flushing Scheme.	1,00,000	
5	Chapra ...	Chapra flood protection scheme.	40,000	
6	Motihari ...	Motihari water-supply ...	1,00,000	
7	Dumka ...	Dumka drainage scheme.	50,000	
8	Patna ..	Water-supply and drainage for the proposed Veterinary College at Patna.	40,000	
9	Do. ...	Bihar College of Engineering :— (a) Water-supply ... } (b) Drainage and sewerage.	40,000	
10	Do. ...	Water-supply to Gunzargarh Dispensary.	2,500	
11	Muzaffarpur ...	Muzaffarpur Greer Bh mihar Brahman College water-supply for some blocks—Tower.	7,000	
12	Darbhanga ...	Sanitary installation in the Public Works Department Overseer's quarters and other buildings in the Darbhanga Medical School.	20,000	

STATEMENT VII(1)—*concl'd.*

Serial no.	Place.	Nature and names of scheme.	Approximate cost of the estimate.	Remarks.
1	2	3	4	5
13	Darbhanga ...	Sanitary installation in the female hospital in the Darbhanga Medical School.	Rs 10,000	Detailed scheme.
14	Gaya ...	Gaya Jail water tower ...	15,000	
15	Kishanganj ...	Kishanganj supplementary drainage.	12,000	
16	Sasaram ...	Sasaram municipal market	15,000	Outline scheme.
17	Patna ...	Surface drainage in the new blocks of Patna market.	4,000	
18	Do. ...	Water-supply and sanitary installation of the Professor of Physiology of the Prince of Wales Medical College.	700	
19	Do. ...	Drainage for the above residence.	500	
20	Do. ...	Internal drainage to the residence of the Professor of Biology of the Prince of Wales Medical College.	500	
21	Muzaffarpur ...	Water-supply in the female Training School, Muzaffarpur.	1,000	
22	Gulzarbagh ...	Water connection to the apprentice quarters and also to the quarters of Weaving Demonstrator of the Cottage Industry Institute at Gulzarbagh.	1,000	
Total ...			23,09,200	

APPENDIX

Statement of fuel consumption per mill foot gallons, as compared with

Serial no.	Waterworks stations.	Plant.	Total Mill-foot gallons during the year 1926-27.	Rate per Mill foot gallons 25-26 lbs.	Total quantity of fuel which would have been used at the 25-26 rate.
1	2	3	4	5	6
1	Arrah ...	Steam ...	5761.0	108.63	270.5 tons.
2	Bhagalpur ...	Do. ...	18202.0	82.7	672.0
	Do. ...	Oil ...	42771.0	5.18	97.9
3	Buxar ...	Steam ...	434.0	1113.10	215.6
4	Darbhanga ...	Oil ..	Figures	for previous year are	
5	Gaya ...	Steam ...	77309.7	41.63	1436.7
6	Hinoo ...	Do. ...	812.8	632.13	88.2
7	Hazaribagh ...	Do. ...	2309.6	273.22	281.7
8	Muzaffarpur ...	Do. ...	4044.4	148.5	267.1
	Do. ...	Oil Plant	2012.4	21.4*	9137.8†
9	Patna-Bankipur ...	Steam ..	17879.0	366.65	2020.10
10	Ranchi ...	Oil ..	207.6	49.8	4.6 tons
11	G. B. Sewage P. S. ...	Oil ..	1241.0	36.0	19.94

Net savings =

previous year and the amount of savings effected thereon during 1926-27

Quantity consumed, 1926-27.	Savings effected or consumed.	Rate of fuel.	Approximate amount saved or exceeded.	Remarks.
7	8	9	10	11
		Rs. s. p.	Rs.	
217.5 tons	-62.0 Tons	14 1 0	-872	
769.7	+97.7	14 0 0	+1,368(a)	(a) Due to unrepaired plant.
84.4	-13.5	100 0 0	-1,350	
160.7	-54.9	16 0 0	-878	
not available for comparison.				
1396.0	-40.75	10 0 0	-400	
90.8	+2.6	20 0 0	+52	
199.0	-82.7	18 7 0	-1,546	
343.4	+76.3	20 0 0	+1,526(b)	(b) Low lift steam plant worked uneconomically.
4750.0†	-4497.8†	12.5†	-3,467†	*Pint. †Gallons.
1606.75	-1313.35	13 14 0	-18,223	‡Lubricating oils in gallons.
3.2	1.4	271 4 0	-380	§Above the saving reported last year.
11.26	{	8.68	80 0 0	-781
		207.1	1 12 0	-362

Rs. 25,913.

REPORT
ON THE
Administration of the Delhi
Province

FOR
1926-27

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Report on the Administration of the Delhi Province for 1926-27.

PART I.

NOTE.—(The "year" throughout this report is not invariably the financial year ending 31st March 1927, *e.g.*, in general it may be said that the "year" in Part II, Chapter I, means the revenue year ending 30th September 1927, in Chapters II and V, the calendar year ending the 31st December 1926 and in Chapters III, IV and VI, the financial year ending the 31st March 1927.)

The Administration Report for 1921-22 was a full decennial report incorporating the new statistics of the 1921 Census, and as such contained many descriptive sections of permanent interest to which reference may be necessary in order to understand the working of the Administration; under the orders of the Government of India these sections are not repeated each year.

GENERAL SUMMARY.

1. The Chief Commissionership was relinquished by Mr. E. R. Abbott, C.I.E.; I.C.S., on the 15th April 1926, when he was relieved by the Hon'ble Mr. A. M. Stow, O.B.E., I.C.S. The post of Deputy Commissioner was held by Mr. E. H. Lincoln, P.C.S., for six months during the absence on leave of Mr. J. N. G. Johnson, I.C.S., the permanent incumbent. Mr. A. M. Rouse, C.I.E. on return from five months' leave, resumed charge of the office of Chief Engineer and Secretary to the Chief Commissioner in the Public Works Department on the 25th October 1926, relieving Mr. J. L. Sale who officiated during Mr. Rouse's absence. The post of Senior Superintendent of Police was held by Mr. P. L. Orde, C.I.E., throughout the year. Lieutenant-Colonel G. D. Franklin, O.B.E., I.M.S., was Chief Medical Officer except for a period of six months when he was on leave, during which time his current duties were assumed by Lieutenant-Colonel H. E. Stanger Leathes, I.M.S.

2. The monsoon was normal with good rain in July and August but the Kharif area was less than that of the previous year owing to a smaller area being put under cotton and sugar-cane. Nearly a fifth of the Kharif sowings failed on account of continuous drought after the middle of September. Rabi sowings were normal, but about a tenth failed owing to poor winter rain. On the whole both the crops were fairly satisfactory. The total rainfall for the year was 2·17 below the normal. The price of gram ruled slightly higher than in the previous year, while prices of wheat and barley were stationary. The supply of fodder was sufficient at a normal price. The health of the agricultural population and the condition of the cattle was fair throughout the year.

3. The Sewage Farm land was added to the property already administered by the Nazul Department. Records of Right were prepared of various plots under the administration of the Department and a report by the Nazul Officer relating to the management and method of disposal of various scattered Nazul plots is now under consideration.

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4. The number of Agricultural Credit Societies as well as the membership continued to increase. The non-agricultural societies made no progress and there is a lack of interest in the urban area. An effort is required in the city, specially among the clerical staff and schoolmasters, to start thrift societies. The position of the Central Bank continued to improve. With a large surplus of money, the rate of interest on deposits was lowered.

5. The gross income-tax assessments were increased from Rs. 14,55,000 to Rs. 14,78,500. The increase fell mainly under the head "Taxes on salaries paid by Government" and "Taxes on income from other sources".

The demand on income from house property showed a small decrease, as also the demand on income from business. The demand on income from professional earnings continued to fall and showed a decrease of 51 per cent. The demand on income from "Other sources" again increased by 26 per cent. which shows that more money was withdrawn from business and invested in shares, mortgages, fixed deposits, etc. Collections amounted to 85 per cent. of the demand and totalled Rs. 14,00,473.

6. The number of true cognizable cases of all kinds dealt with by the Police increased by 347. Excluding petty cases the figures for serious crime show a decrease of 130 cases. The year was marked by the assassination of Swami Shradhanand, and two communal riots. Burglary and cases of ordinary theft decreased appreciably, while dacoities showed a mark increase. A special feature of the year was the inauguration of a separate traffic department with men specially trained in Calcutta. The percentage of convictions in true cases rose from 24% to 32%. This improvement is specially due to the increase in the strength of Sub-Inspectors.

7. Civil litigation continues to increase. The total number of institutions rose by 2,189 to 9,863, the number brought by bankers against agriculturists from 159 to 368. The total and average values of suits also showed a corresponding increase. Of the total number of suits for disposal only 7,467 were disposed of. The pending file is being gradually reduced. There was a slight drop from 79 to 72 days in the average duration of suits in the Court of the Senior Sub-Judge which was more than balanced by a rise from 201 to 236 days in the District Judge's court. An important proposal to train selected judicial officers in commercial work at a large trade centre is now emerging from the embryonic stage, and, provided funds are available, it is hoped to send some candidates for training this year. The importance of this measure to a commercial centre like Delhi is obvious, particularly in view of the long standing complaint regarding the inexperience of its judicial officers who are required to deal with commercial suits.

8. The healthiness of the preceding few years was not continued in the year 1926, which, in fact, was exceptionally unhealthy. Epidemic malaria and its consequent debility were mainly responsible for this decline. Fevers, including malaria, resulted in 12,069 out of a total of 21,456 deaths. The provincial death rate rose from 29.66 to 42.86 *per mille*. Plague and cholera, however, were almost entirely absent, the former ending fatally in only 190 cases, thanks to the unabated vigour of the Municipality's rat campaign and continuous measures in the district particularly in the areas near other provinces.

While birth statistics remained practically stationary, infant mortality, excluding still births, rose from 192·32 to 259·5 per 1,000 infants born probably due to the ill-health of many of the mothers ; the rates would probably have been higher had the good work of the Infant Welfare Centres not continued. Financial and engineering problems figure more largely in the health of the province than is generally known. The reclamation of large tracts of the Bela would certainly reduce malaria, the introduction of up-to-date refuse destructors would greatly minimise the fly nuisance and its attendant dangers and the laying down of mains and pipe-lines in the city would enable the inhabitants of that area to take greater advantage of the water supply which is good and abundant but, at present, poorly distributed ; moreover, abundant water would make a universal water borne system of sewage a possibility, such a system being an essential part of modern sanitation. The Municipality of New Delhi is alive to the health and sanitary needs of the New Capital. Rural areas, in common with the rest of the province, experienced an unhealthy year, but development of rural sanitation also is contingent on funds and other facilities which, though not lost sight of, are not immediately forthcoming.

9. During the year under review nearly Rs. 71·5 lakhs were expended on New Delhi or about Rs. 35·4 lakhs less than what was expended in 1925-26. This still leaves an unspent balance of Rs. 1,85,63,000 out of the provision of Rs. 14,99,63,000 in the Revised Project Estimate for the construction of New Delhi. Receipts credited to the Project by the end of the year amounted to Rs. 54,32,000. Progress on Government House has been slow owing to the difficulty in obtaining marble and stone of high standard. The Legislative buildings have been completed and were opened by His Excellency the Viceroy on 18th January 1927. Satisfactory progress was made during the year with the Domestic Water Supply, Sewerage Scheme and Electric Supply Scheme. The existing plant at Kingsway has been transferred to the New Generating Station at Delhi Gate and 90 per cent. of the road lighting provided for in the Project Estimate is now completed. Private enterprise in the New Capital has been active. The whole of the inner ring of sites for business premises at the principal commercial centre has been disposed of on very satisfactory terms and two large blocks of shops are under construction. A number of new residences were completed during the year and a fair number are under construction. A scheme for the establishment of fruit gardens along the road to the Qutab has been approved and the details are being worked out.

10. The income of the Delhi Municipality amounted to Rs. 21,80,000 and expenditure to Rs. 24,60,000. Income from taxation again shows an increase of about Rs. 20,000. The Punjab Primary Education Act was further extended and is now in force over about one-quarter of the city. The indigenous dispensaries opened last year have proved successful and are doing good work.

11. The duties of Secretary of the New Delhi Municipal Committee were transferred from an officer of the Public Works Department to an officer of the Punjab Civil Service. Bye-laws to control traffic and regulate domestic water supply in New Delhi were passed and from 1st January 1926 a house-tax on all buildings based on their annual rental value was imposed.

12. With effect from 1st April 1926 maintenance charges of certain portions of the New Capital Project and certain building and road schemes costing

approximately Rs. 29,09,300 were transferred from the head " 57 New Capital " to " 41 Civil Works Central." The total value of works executed by the Public Works Department, Delhi, other than on the New Delhi Project amounted to Rs. 65,29,000, of which Rs. 15,64,700 relates to works at Dehra Dun and Muktesar and Rs. 2,01,900 to Military Works. Work was also undertaken for the Archaeological and Post and Telegraph Departments, Notified Area Committee, Civil Lines, New Delhi Municipal Committee and for private persons.

13. The number of scholars and students during the year increased by 12·1 per cent. owing mainly to the introduction of Compulsory Primary Education. Total expenditure increased by 1·7 per cent. to Rs. 17,05,549 of which 43·2 per cent. was contributed by Government, and 13·7% by local bodies. A 5-year programme of expenditure for the expansion of Education was formulated. The Board of Secondary Education began to function during the year and held its first examination in March 1927, at which as many as 1,377 candidates appeared. The income realized from fees amounted to Rs. 27,560 and the expenditure to Rs. 6,869 resulting in a net saving of Rs. 20,691 to Government. The Delhi University completed 5 years of its existence and 130 students took their degrees in Arts and Science in 1926-27.

14. The total revenue obtained in the Province amounted to Rs. 42,44,605 and the expenditure to Rs. 74,36,546 as compared with Rs. 38,49,709 and Rs. 44,58,252, respectively, in 1925-26. The increase both in income and expenditure falls under Public Works Department and is due to the transfer of residential buildings to " 41 Civil Works " from the head " 57 New Capital ".

PART II.
CHAPTER I.

1. **Physical Features of the Country, Area and Climate.**
(See pages 5—8 of the report for the year 1921-22.)
2. **Historical Summary.**
(See pages 8—12 of the report for the year 1921-22.)
3. **Form of Administration.**
(See pages 12—14 of the report for the year 1921-22.)
4. **Character of Land Tenures and System of Survey and Settlements.**
(See pages 14—18 of the report for the year 1921-22.)
5. **Civil Divisions of British Territory.**
(See page 18 of the report for the year 1921-22.)
6. **Details of the Last Census, Tribes and Languages.**
(See pages 18—20 of the report for the year 1921-22.)
7. **Legislating Authority.**
(See page 23 of the report for the year 1921-22.)
8. **General System of Public Instruction.**
(See pages 63—65 of the report for the year 1921-22.)
9. **Ecclesiastical Jurisdiction.**
(See pages 71-72 of the report for the year 1921-22.)
10. **Map of the Delhi Province.**
(See at end of the report for the year 1915-16.)

ADMINISTRATION OF THE LAND.

1. **Land Revenue Administration.**—A favourable monsoon with good rain at the time of sowing resulted in a normal Kharif crop, but the heavy rain in August when the crop was maturing spoilt about a fifth of the crop. Rain in August and September resulted in the sowing of a larger Rabi crop, but failure of rain from mid-September to January affected part of the area. Rain in February and March was, however, very beneficial and the crop on the whole was satisfactory. There was no noteworthy fluctuation in prices, and fodder was sufficient. There was no epidemic and the health of the agricultural population was normal. The condition of the cattle was fair throughout the year.

2. The fixed land revenue demand for the year was Rs. 3,98,695 against Rs. 3,96,275 for the previous year. The increase is mainly due to an increase in Narul rents and to the transfer of 3 villages from Meerut due to the adjustment of the inter-provincial boundary between Delhi and the United Provinces. Of the fixed demand, Rs. 3,33,928 represent land revenue proper and

Rs. 64,767 the rent of 12 urban Nazul estates. Of the demand for the year, Rs. 3,31,979 on account of land revenue proper, and Rs. 58,553 for Nazul rents, or 98% of the total demand, were collected leaving a balance of Rs. 8,163 of which Rs. 893 were under suspension, Rs. 1,809 were remitted and Rs. 5,461 were recoverable. The recoverable balance consisted of Rs. 839 land revenue and Rs. 4,622 Nazul rents, of which Rs. 229 and Rs. 2,456, respectively, have since been recovered.

3. The outstanding balance at the beginning of the year was Rs. 11,124 of which Rs. 6,539 were recoverable on account of Nazul rents and Rs. 4,124 were under suspension. Of this amount Rs. 9,792 have been collected, Rs. 217 remitted and Rs. 434 are still under suspension, leaving a balance of Rs. 681 to be collected at the close of the year 1926-27. The balance to be collected is made up of Rs. 346 land revenue and Rs. 335 Nazul rents.

4. The fixed land revenue proper under suspension at the beginning of the year amounted to Rs. 4,124 in addition to which Rs. 3,238 and Rs. 627 were suspended for Kharif 1926 and Rabi 1927 respectively. Of the total of Rs. 7,989 under suspension, Rs. 6,445 were collected and Rs. 217 remitted, leaving a suspended balance of Rs. 1,327 at the close of the year. This balance consists of Rs. 83 for the year 1924-25, Rs. 351 for 1925-26 and Rs. 893 for 1926-27.

5. The total fluctuating demand was Rs. 21,702 as compared with Rs. 37,196 in the previous year. The decrease is due to the fact that in 1925-26, the previous year's balances of Nazul rents amounting to Rs. 13,395 were collected as fluctuating land revenue. The demand of Rs. 21,702 for the year consisted of Rs. 15,739 true fluctuating land revenue, Rs. 332 for Muafis resumed, and Rs. 5,631 on account of Nazul rents. The whole demand was collected. The demand of Rs. 5,631 for Nazul rents included a previous balance of Rs. 4,519, Rs. 33 on account of the current year, and Rs. 3,849 for the previous years are outstanding. Misappropriations by lambardars explain the major portion of the outstanding. This matter is receiving attention. The demand under 'Other Land Revenue,' including Rs. 7 outstanding from the previous year, amounted to Rs. 29,954, of which all but Rs. 9 were collected.

6. The total income shown as assigned amounted to Rs. 33,131 against Rs. 33,047 in the previous year, an increase of Rs. 84 due to an enhancement of the fees of lambardars in 12 urban estates.

7. Processes were issued for the recovery of Rs. 7,058 on account of land revenue proper and for Rs. 26,422 on account of Nazul rents. The large number of processes issued is due to the efforts made to secure the prompt payment of dues. Land revenue remitted by money order amounted to Rs. 17,665 which is Rs. 3,000 less than in the previous year.

8. The number of field boundary disputes decided during the year was 77 as compared with 60 during last year. There were 9 suits under Section 24 of the Punjab Tenancy Act, all of which were decided in favour of the owners. All 7 cases under the U. P. Tenancy Act, No. II of 1901, were decreed in favour of owners. No case for reduction of rent, either under the Punjab or the J. P. Tenancy Act, was filed. Sixty-five ejectments of non-occupancy tenants were actually made under the Punjab Tenancy Act, while in 50 cases ejectments were ordered under the U. P. Tenancy Act.

9. Under the Land Acquisition Act 6.2 acres of rural land and .02 acres of urban land were acquired for various public purposes at a cost of Rs. 1,227 and Rs. 1,117 respectively, giving an average rate of Rs. 198 per acre for rural land and Rs. 55,850 for urban land. The working of the Act calls for no remarks.

10. Under the Land Improvement Loans Act Rs. 11,600 were advanced for the improvement of land and construction of new wells. Under the Agriculturists Loan Act Rs. 14,080 were advanced for the purchase of bullocks and seed. Out of Rs. 4,183 principal and Rs. 3,121 interest, recoverable under the Land Improvement Loans Act, all but Rs. 192 were recovered. Under the Agriculturist Loans Act, Rs. 7,621 were due to be recovered on account of principal, of which Rs. 7,103 were recovered. Rs. 696 due on account of interest were recovered in full.

11. The area sold was 1,034 acres against 628 acres in the previous year, of which the cultivated area was 764 acres against 467 acres of such land in the year 1925-26. Agricultural tribes gained by purchase and redemption 78 and 170 acres, respectively. Certain points in connection with the extension of the Punjab Alienation of Land Act to the area transferred from the United Provinces to Delhi in 1915 have been considered during the year. The matter has been referred to the Government of India for a decision.

12. Revenue Courts disposed of 3,732 cases as against 2,944 in the previous year leaving 401 pending at the end of the year. The Chief Commissioner disposed of 28 Revenue Judicial and Executive appeals.

13. There was a decrease of 5,256 acres in the area irrigated by the Western Jumna Canal, due to timely rains, and an increase of 224 acres in the area irrigated by the Eastern Jumna Canal, due to a larger area being brought under sugarcane cultivation. The income from the Najafgarh Jhil drain for 1925-26 was Rs. 2,413 which was recovered during 1926-27. The demand for the current year on account of irrigation from the drain is Rs. 2,234 of which Rs. 553 have been recovered. The balance of Rs. 1,681 is under recovery. The area irrigated by Delhi Bunds decreased by 152 acres. The income from water rate and sale of trees amounted to Rs. 1,142, while the cost of maintenance of these Bunds, amounted to Rs. 1,322.

14. **Nazul Administration.**—In addition to the 12 suburban estates in Delhi city, the 4 estates in New Delhi, the Bela land and the property transferred from the Delhi Municipal Committee, already managed by the Nazul Department, 741 acres of sewage farm land came under the control of the Nazul Department during the year under report. Records of right for the property transferred to the Nazul Department from the Delhi Municipality were completed and a report prepared by the Nazul Officer relating to the management and method of disposal of various scattered Nazul plots. The total demand for the year including the previous year's balances of Rs. 29,209 amounted to Rs. 3,44,070 out of which Rs. 2,92,748 were collected and Rs. 20,737 remitted leaving a balance of Rs. 30,585 to be recovered at the close of the year. Rs. 9,858 have since been recovered leaving a net balance of Rs. 20,727. Of the outstanding amount nearly half is on account of Nazul property transferred from the Delhi Municipal Committee. The tenants were formerly unaccustomed to pay rents regularly and much difficulty is being experienced in dealing with them. Efforts are being made to recover the outstanding amounts.

There are now 23 Nazul estates the total income from which during 1927 was Rs. 3,44,070. In 1922, 17 Nazul estates brought in an income of Rs. 1,13,544. The income from these 17 estates in 1927 is Rs. 1,87,956, that is the increase in income in 5 years from the 17 estates was Rs. 74,413.

15. Land Records Agency.—The land records establishment consisted as in the previous year of 9 Kanungos, 87 Patwaris and 5 assistants, in addition to 6 Patwaris and 2 Kanungos employed in the Nazul Department in special grades. Of the 34 Patwari candidates on the list, 32 belong to agricultural tribes. Only one recently accepted candidate has not qualified himself yet. There are 5 Kanungo candidates of whom 4 are agriculturists. All the candidates have passed the Kanungo examination but have not yet acquired certificates of efficiency. Five new appointments of Patwaris and one of Kanungo were made during the year. Punishment was inflicted on 5 Patwaris against 8 in the previous year. The conduct of the land records establishment was satisfactory.

The work of re-binding the settlement records of 1842 and 1864 was finished during the year under report. The recommendation of the Director of Land Records, Punjab, that the settlement records of 1842, 1864 and 1880 should be kept in tin-lined almirahs has not been carried out for want of accommodation in the Revenue Record Room.

16. The number of mutations attested during the year was 6,562 leaving a balance of 481 as compared with 669 at the close of the previous year. Of 84 partition cases, 56 were disposed of. The annual records (Jamabandis) were prepared for 111 estates during the year. The Sadar Kanungo spent 177 days on tour and inspected 181 villages. The orders regarding the up-keep of Field maps were duly observed and the village note books were properly maintained. The survey equipment of Patwaris was in order and steps are being taken to put in good order 49 trijunction boundary pillars which required repairs. On the whole the records may be pronounced in good order.

The expenditure on land record agency during the year amounted to Rs. 33,391 as compared with Rs. 32,733 in the previous year.

Five Patwarkhanas were completed during the year.

The Additional District Magistrate who is invested with the powers of a Collector, inspected the Delhi Tehsil twice and both the sub-Tehsil Mahrauli and the Revenue Assistant's Court once during the year. The Sadar Kanungo's office was inspected once by the Revenue Assistant.

17. Court of Wards.—The only estate under the Court of Wards is that of the late Mirza Suraya Jah. There has been no change in the allowance of the Wards and of the family. Fifteen acres of cultivated land were purchased for Rs. 417 and added to the estate. Rs. 10,000 were borrowed from the District Board at 5% interest and lent to Nawab Munir-ul-Zamani Begum, a Ward of the estate, to clear off debts incurred in defending herself in an old Civil suit brought by M. Mohammad Shah.

The income in 1926-27 was Rs. 26,112 or Rs. 853 more than in the previous year and the expenditure decreased from Rs. 26,574 to Rs. 24,781. The decrease in expenditure is due to less unforeseen expenditure on account of marriage ceremonies than in the previous year.

CHAPTER II.

PROTECTION.

18. **Course of Legislation.**—Of the 40 Acts passed by the Indian Legislature in 1926 all but three were applicable to the Delhi Province. The exceptions were two amendments to the Madras Civil Courts Act, 1873, and the Sind Courts (Supplementary) Act, 1926. The maintenance of the works established to supply drinking water in bulk to the urban area of Delhi led to the passing of special legislation called the Delhi Joint Water Board Act, 1926, which came into force on the 1st April 1926. Only one of the 15 Acts passed by the Punjab Legislative Council in 1926 was extended to Delhi. This was the Punjab Court Fees (Second Amendment) Act. A second Punjab Act, the Punjab District Boards (Amendment) Act, 1925, was also extended to Delhi in the year under review.

19. **Police.**—The number of true cognizable cases of all kinds dealt with by the Police during the year was 3,542 against 3,195 in 1925, an increase of 347 cases. The increase falls mainly under petty offences. Eliminating class VI (Petty Crime) the total was 1,557 as against 1,687 in 1925, a decrease of 130 cases.

As in 1925 there were 5 true cases of rioting.

20. It was, perhaps, hardly to be expected that in the present state of religious ferment the city of Delhi would remain throughout the year immune from communal disturbances. A serious riot occurred on the 24th June, when large numbers of Hindus had collected in and around Naya Bans and Khari Baoli owing to a false rumour that a sacrificial cow was to be taken through Naya Bans Bazar—a prohibited area. Efforts were made to convince the crowd that there was no truth in this rumour, and the assemblage was beginning to decrease in numbers when confusion was caused by an unmanageable tonga pony. Such was the state of nerves that this confusion developed instantly into a fierce communal riot which lasted for some 20 minutes, in the course of which 69 persons were injured (including 11 policemen) and 3 killed on the spot or fatally wounded. Another riot occurred on the 27th August, caused on this occasion by the abusive language of a bad tempered Bank Chaprasi to members of a Muhammadan firm with which the Bank had dealings. The verbal quarrel turned to blows and in a very short time a general riot was raging in the Chandni Chowk. The riot was promptly suppressed. Ten Muhammadans and 12 Hindus were originally sentenced to 2 years' rigorous imprisonment and a fine of Rs. 500 each. As the result of an appeal to the Sessions Court 6 Muhammadans and 2 Hindus were acquitted, while in the case of the remaining 4 Muhammadans and 10 Hindus the fine only was reduced to Rs. 50 each without any alteration in the sentence of imprisonment. The appeal to the High Court resulted in the acquittal of 2 more Muhammadans and 2 Hindus. In the case of the remaining 2 Muhammadans and 8 Hindus the fine of Rs. 50 each was upheld, but the sentence of imprisonment was set aside in the case of 2 Muhammadans and 7 Hindus, and the term of imprisonment in the case of 1 Hindu was reduced to 6 months.

21. Twenty-one true cases of murder were dealt with during the year. Of these 9 ended in conviction, 6 were discharged and 6 remained untraced. The only case worth special notice is the assassination of Swami Shradhanand.

There were 13 true cases of dacoity during the year 1926 against 2 in 1925, in one case in which a revolver was used some men of the Delhi Police were involved. The gang was arrested within a few hours of the dacoity. One of the accused was hanged and 4 were sentenced to transportation for life.

During the year 10 cases of robbery were dealt with as compared with 6 during 1925. Four cases were convicted and six remained untraced.

Nine cases of poisoning were reported during the year as compared with 3 in 1925. Of these 3 remained untraced, 3 are pending and 3 were cancelled. The cases were of the usual type, *Dhatura* being generally employed. Enquiries into one case, in which an entire family was poisoned, revealed the existence of a gang of professional poisoners.

There were 594 true cases of burglaries during the year as compared with 31 in 1925, a decrease of 87 cases. The decrease is due to better patrolling and improvement in investigation owing to an increase in the number of Sub-inspectors, which also accounts for the rise in convictions from 10 per cent. in 1925 to 16 per cent. in 1926.

There were 560 true cases of ordinary theft during the year against 682 in 1925 and 466 in 1924, a decrease of 122 cases as compared with 1925.

Sixty true cases of cheating were dealt with during the year as compared with 48 in 1925 and 47 in 1924. Thirty-five per cent. of the cases were convicted against the same proportion in 1925 and 32 per cent. in 1924.

There were 4 cases of coining against 3 in 1925. No case of forgery of currency notes was reported during the year.

22. From the beginning of the year a separate traffic department was formed with a nucleus of men specially trained in Calcutta. The Station House officers were relieved of the supervision of this force which was divided into divisions, each division being under the control of a Sergeant. All recruits are now given special training in controlling traffic and the result has already proved most satisfactory.

23. The Punitive Police Post consisting of 3 Constables located at Punjab Choh with effect from the 4th November 1925 was removed on the 31st August 1926.

During the year an increase of 2 Sub-Inspectors was sanctioned for court duties and 2 Mounted and 56 Foot-constables for the Ordinary Reserve.

24. One Sergeant, one Head and six Foot constables were dismissed from the force during the year as compared with 1 Head and 6 Foot-constables in 1925. Minor departmental punishments were inflicted on 1 Sergeant, 3 Sub-Inspectors, 5 Head and 74 Foot-constables as against 2 Inspectors, 1 Sub-Inspector, 4 Head and 71 Foot-constables in 1925. Fifteen Foot-constables were discharged as unlikely to make efficient Police Officers. Five constables were judicially punished during the year under report.

25. In the rural area the police receive some support from land holders and members of the public. In the city a very fair number of people assist the police. The relations with the public have been good. Much assistance was rendered by Municipal Commissioners and other citizens who enlisted as Special

Police Officers during the Bakr-Id, Moharram and Ram Lila festivals and with a few exceptions worked with energy and loyalty and proved to be of much value both as intelligence officers and in exercising a calming influence in their jurisdictions.

Mr. P. L. Orde held charge of the office of Senior Superintendent of Police throughout the year and Mr. Morgan, Assistant Superintendent of Police, officiated as Superintendent of Police, Criminal Investigation Department.

26. **Criminal Tribes.**—The number of members of criminal tribes in Delhi in 1926 remained the same as in the previous year—104 Kanjars and 5 Bauriahs. One member absented himself during the year and is still at large. Otherwise nothing worthy of record has occurred. The criminal tribes of Delhi cost the local administration nothing. Wandering gangs are watched by local police stations and the finger impressions of all registered members are on record. The system of issuing three- and six-monthly passes as rewards for good behaviour continues to be worked satisfactorily. A suggestion to utilise the services of the Divisional Criminal Tribes Officer, Ambala, to supervise criminal tribes in Delhi was recently negated. Numbers are small and the necessity for such a course does not appear.

27. **Poisons Act, 1904.**—The number of licenses issued during the year 1926 decreased by 5 to 64. Of these, 47 covered the sale of cyanide of potash, 20 being issued to dealers and 27 to gilders for industrial purposes. The number of white arsenic licenses was raised to 17 by the issue of 6 licenses in the year under report. Only 48 shops, as compared with 69 in the previous year, were inspected by the Police and the Excise staff who advised or warned the licensees as was considered necessary. Of 9 cases of poisoning and 2 of murder by poisoning reported during the year, 5 were untraced, 3 cancelled and 3 remained pending at the close of the year.

28. **Criminal Justice.**—Criminal work showed a decrease in 1926, a welcome change after the steady annual increase since 1920. The total number of offences reported, including 409 cases pending from the previous year, was 10,582 as against 11,748 in 1925. Of these 3,886 were reported and 2,596 returned as true under the Indian Penal Code and 6,696 and 6,164 under special and local laws, the corresponding figures for the previous year being 4,218, 3,107, 7,530 and 6,779, respectively.

29. During the year 8,056 cases were brought to trial involving 11,077 persons, as against 8,871 cases and 11,725 persons in 1925. Trials under the Indian Penal Code involved 3,810 persons or about 34 per cent. of the total number, while of the remaining 7,267 persons tried under special laws, 2,906 or just over 26 per cent. were charged under the Municipal Act. Six under trial prisoners died and 13 remained absconding. The results are somewhat more satisfactory than in the previous year.

Year.	Percentage of acquittal or discharge.	Percentage of convictions.	Percentage under trial at the close of the year.
1925	39.7	52.7	7.6
1926	39.2	54.7	5.4

30. Disposals in 1926 numbered 7,762, leaving 294 cases pending. Of the 1,514 cases dealt with under Section 203 of the Code of Criminal Procedure, 1,456 were dismissed without and 53 after reference to the Police. Magistrates with enhanced powers under Section 30, Criminal Procedure Code, decided only 28 cases as compared with 67 in 1925, while the number of cases tried summarily under Section 260 of the Code fell by 434 to 4,504.

31. Sentences of imprisonment increased from 568 to 629, but sentences of over 2 years decreased from 69 to 53. Fines imposed amounted to Rs. 54,304 of which Rs. 29,040 were realised, a slight increase on the figures of 1925. Compensation amounting to Rs. 11,836 was awarded under Section 545, Criminal Procedure Code, of which only Rs. 449 were paid. In one case fines amounting to Rs. 10,000 were imposed, and awarded as compensation, but it has been found impossible hitherto to realise the fines.

32. Seven hundred and fifty-two persons were called upon to show cause why they should not enter into a bond to keep the peace, more than twice the number in the previous year. But of these only 188 were bound over, 528 being discharged or acquitted and 36 remaining under trial at the close of the year. Of 153 persons called upon to show cause why they should not be bound over to be of good behaviour, 62 were ordered to furnish security, 81 were discharged and 10 remained under trial.

33. The number of Sessions cases rose to 33, involving 61 persons, against 10 cases and 47 persons in the previous year. Of these, 29 cases were disposed of, including 16 for murder, 2 for murder in dacoity and 1 for culpable homicide not amounting to murder.

The average duration of Sessions trials fell from 30 to 28 days while that of appeals rose from 13 to 15 days.

34. There were 438 appeals involving 519 persons of which 428 appeals were decided. The following percentages show the results of the appeals decided as affecting the 496 persons concerned :—

Sentence upheld	..	..	..	..	..	..	78
Sentence reduced	..	..	..	..	..	..	10·5
Sentence reversed	..	..	..	..	..	..	10·3
Otherwise disposed of	..	..	..	..	..	..	1·2

The number of witnesses examined during the year was 10,101, some 4,500 less than in 1925.

The Hon'ble the Chief Justice of the High Court of Judicature at Lahore inspected the Magistrates' courts at Delhi in March 1927.

35. Jails.—Lieut.-Colonel H. E. Stanger-Leathes, I. M.S., held charge of the post of Superintendent of the Delhi District Jail throughout the year 1926, and K. S. Mirza Nawab Beg continued to hold office as Jailor.

36. A number of improvements to the jail were carried out during the year. Chief amongst these was the installation of electric lighting. A wall was constructed by prison labour on the north side of the garden which it is hoped will prevent damage by wild animals and stray cattle. Recreation rooms were also built by jail labour, while sanitation has been greatly improved by the pro-

vision of cemented platforms in sleeping wards for use as night latrines. The dispensary building was reconstructed.

Certain works of an urgent nature are under consideration. These include the remodelling of the main gateway and the construction of a new kitchen to replace the building destroyed this year by the collapse of the wall above it. Estimates have already been submitted for cells to accommodate infectious or "under observation" prisoners, and to provide bath rooms for the hospital ward.

37. Overcrowding still continues, the daily average number of prisoners being 829—as compared with 726 in the previous year—in a prison designed to accommodate 672. This congestion is unavoidable at present, but will be considerably relieved when the large scheme of new jail buildings in the Punjab is completed.

38. The conduct of the prisoners was very satisfactory. No escapes or attempts to escape were made, and punishments were inflicted in only 509 cases, less than half the number of punishments dealt out in 1925. This number included 112 formal warnings.

39. The health of the prisoners was good. Only 724 prisoners were admitted into hospital, as compared with 1,336 in the previous year, and the daily average number of sick fell from 29 to 25 per mille. Deaths numbered 17, one more than in the previous year. Eight deaths were due to pneumonia in the winter, and 7 were amongst old and feeble men aged between 50 and 70 years. Flies and mosquitoes are the two main causes of ill-health, but until the area in the vicinity of the jail is brought under more sanitary conditions these causes will remain a menace to the health of the population in the jail.

40. The jail garden continued to flourish and supplied vegetables for the prisoners throughout the year, as well as most of the fodder for the cattle. The chief difficulty in the garden, which has been greatly enlarged during the past few years, is the obtaining of sufficient manure, and the destruction caused by wild animals and stray cattle. The enclosing walls now being built will remove the latter trouble.

41. Jail manufactures resulted in a profit of Rs. 15,232 less than half of which has been realised, outstandings not having been settled by Government departments. The profits are contingent on orders received. Many more orders could be dealt with. The detail of profits is as follows:—

					Rs.
Cotton carpets and durries	..	..	..	..	3,005
Other cotton articles	..	..	..	..	639
Chick making	..	..	..	..	1,546
Paper making	..	..	..	..	998
Binding	..	..	..	..	921
Lithography	..	..	..	..	378
Munj matting	..	..	..	..	2,567
Other industries	..	..	..	..	5,178
			Total	..	<u>15,232</u>

45. **Registration.**—A review of the work of the Registration Department during the year 1926 shows little variation in the volume of work. If anything, there was a slight decrease. Compulsory registrations rose by 14 to 2,852. The value of property covered by registration fell by Rs. 25,03,061 to Rs. 1,10,74,836. The number of gifts, sales and mortgages was 62, 1,235 and 1,059 against 73, 1,182 and 1,068 respectively, in 1925. Perpetual leases decreased from 16 to 7 and temporary leases from 285 to 257. Optional registrations increased from 10 to 29. The fall in value of immoveable property due to shortage of money and slackness of trade, was well reflected in a fall of about Rs. 24.5 lakhs in the total value of transactions in Book I.

The number of wills registered rose to 77.

In Book IV, 409 documents relating to moveable property valued at Rs. 9,22,611 were registered. The figures for the previous year were 367 and Rs. 6,05,114. The increase falls mainly under bonds showing increased borrowing owing to shortage of money.

Income for 1926 amounted to Rs. 47,097 or Rs. 2,271 less than in the previous year. Refunds amounted to Rs. 211, less than half the sum refunded in 1925. Expenditure decreased from Rs. 6,312 to Rs. 5,307. This was due to the introduction of a fixed scale of pay for the Sub-Registrar instead of payment by commission fee. The net income of the Department was Rs. 41,790, showing a small decrease of Rs. 808.

Applications were lodged, and were successful, in all 3 cases in which registration was refused. Five documents impounded by the Sub-Registrar as insufficiently stamped were submitted to the Collector, who realised the full stamp duty. One deed-writer was prosecuted and fined Rs. 51 under the Stamp Act. The proposal mentioned in last year's report to include Delhi in Section 30 of the Registration Act was negatived by the Government of India.

The Additional District Magistrate exercised the powers of Registrar throughout the year except when the incumbent of that post was appointed to officiate as Deputy Commissioner, when he continued to be Registrar. The Sub-Registrar, Syed Umrao Mirza Rizawi, died in December 1926 after serving for 6 years. His place has been filled by the appointment of Captain Sardar Bahadur Habib-ur-Rahman Khan, C.I.E. The office of the Sub-Registrar was inspected by the Registrar once during the year under report.

46. **District Board.**—No change took place in the system of appointing members. The election system which was approved last year will be brought into operation with effect from October 1927 when the first election will take place.

The Additional District Magistrate was appointed Chairman of the Board and a non-official member was elected Vice-Chairman. There was no change in the number of members. The seat of one *ex-officio* member remained vacant at the close of the year.

The Board held 14 meetings during the year. The average percentage of attendance of the nominated and *ex-officio* members was 66 as compared with 67 in the previous year.

The general working of the Board was satisfactory, non-official members evincing greater interest in the proceedings. No resolution of the District Board was over-ruled by the Deputy Commissioner or Chief Commissioner.

47. Rules regarding the election of members and the levying of a Professional Tax came into force during the year. Rules of business under Section 26 of the District Board Act XX of 1883 are still under consideration.

48. The income of the Board was Rs. 2,04,505 as against Rs. 1,93,822 in the previous year or an increase of Rs. 10,683. The raising of the local rate from Rs. 10-6-8 to Rs. 12-8-0 accounts for Rs. 4,422, and a special Government grant for sanitary purposes for Rs. 6,000. In addition to this there were also small increases of income under Police (Rs. 2,705) Scientific and other departments (Rs. 1,530) and Miscellaneous (Rs. 3,619) but these increases were counter-balanced by a decrease in income of Rs. 8,222 under Civil Works. This decrease was partly due to a fall in the income realized from rents of ferries and partly to the fact that in the year under review Government made no special grants under this head as was done in 1925-26.

49. Expenditure during the year amounted to Rs. 2,05,470 against Rs. 1,95,479 during the previous year, an increase of Rs. 9,991. The increase falls mainly under heads Education (Rs. 3,256), Medical (Rs. 3,868) and Scientific and other departments (Rs. 2,053).

50. Eight additional teachers were appointed in the primary schools. The primary school at Narela, which was transferred to the Hailey Raifah-i-Am Society, Narela, last year was retransferred to the District Board. The Boarding House at Nangloi Middle School with a kitchen was completed and new rooms for Primary schools at Rani Khara and Badli were constructed during the year. Land was acquired to provide a play ground for Najafgarh school at a cost of Rs. 2,698.

A special grant of Rs. 6,000 was received from Government for sinking new wells and other sanitary purposes.

51. Joint Water Board.—The Delhi Joint Water Board Act, 1926, came into force with effect from 1st April 1926 and the Board began to function with effect from 8th May 1926. The Board consists of 9 members as detailed below :—

1. Chief Commissioner of Delhi, Chairman	..	..	..	1
2. Members of the Delhi Municipal Committee, elected by that Committee	..	..	..	4
3. Member of the Delhi Civil Lines, Notified Area, elected by that Committee	..	..	..	1
4. Nominated by the Officer Commanding the Delhi Independent Brigade	..	..	..	1
5. Nominated by the Governor-General-in-Council	..	..	..	2
			Total	9

The Board held 7 meetings during the year. Rules were framed for the conduct of business and for the maintenance of a Provident Fund for the Board's servants.

The system to be adopted by the Board in the matter of finance and accounts was under the consideration of the Government of India during the year. In the meantime the expenditure incurred and revenue received passed through the head "57 New Capital".

Over two thousand and fifty eight million gallons of water were pumped during the 11 months under review. Of this quantity 70·9 per cent. was supplied to the Delhi Municipality, 13·8 per cent. to the New Delhi Municipal Committee, 10·9 per cent. to the Notified Area Committee, Civil Lines, Delhi, 2 per cent. to New Cantonments and 2·4 per cent. represents scouring of water at the pumping station and in leakage.

The expenditure which is fully met from water dues recovered from the various constituent bodies amounted to Rs. 4,11,258. The cost per thousand gallons of water worked out at 3·26 annas.

52. Delhi Municipal Committee.—There has been no change in the boundaries of the Municipal Committee or in its personnel.

The Committee held 101 Special and Ordinary meetings, the average attendance of members being 71·78 as against 73·57 of the previous year. The various Sub-Committees held 329 meetings. Amendments were made in the Business Bye-laws, and directions were issued for the licensing of dangerous and offensive trades.

No resolution of the Committee was overruled by the Chief Commissioner.

53. A comparison of income and expenditure with similar figures for the previous year is shown in the following statements.

INCOME.

Major Heads.	Year	Year
	1925-26.	1926-27.
	Rs.	Rs.
Opening balance	8,40,490	3,11,231
Terminal tax	10,36,257	10,46,879
Other taxes	2,76,833	2,86,883
Realisations under special Acts	21,176	20,519
Revenue derived from Municipal property and powers apart from taxation.	5,95,904	5,88,138
Grants and Contributions	83,323	1,77,939
Miscellaneous	1,49,783	66,310
Total income	21,63,276	21,86,668
Extraordinary and Debt	1,90,227	3,98,938
Total receipts including opening balance	31,93,993	28,96,837

EXPENDITURE.

Major Heads.	Year	
	1925-26.	1926-27.
	Rs.	Rs.
General Administration and Collection charges	1,82,001	2,00,563
Public Safety	1,42,786	1,79,307
Public Health and Convenience	16,35,579	16,57,762
Public Instruction	1,95,787	2,36,463
Contributions	33,916	33,889
Miscellaneous	2,13,821	1,59,784
Total expenditure	24,03,890	24,67,768
Extraordinary and Debt	4,78,872	1,33,418
Closing balance	3,11,231	2,95,651
Total	31,93,993	28,96,837

54. Income from taxation amounted to Rs. 13,29,353 as compared with Rs. 13,09,707 in 1925-26 or an increase of Rs. 19,646. The average incidence of the total net taxation for the year under report was Rs. 5-5-9 per head of population (247,935).

55. The following contributions were paid to the Notified Area and Cantonment Committees on account of Hackney Carriage license fees and Terminal Tax collected by the Municipal Committee on their behalf:—

To the Notified Area Committee, Civil Lines.

	Rs.
1. Terminal Tax, etc.	25,000
2. Hackney Carriage License Fees	6,388

To the Fort Committee.

Terminal Tax	2,500
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56. The increase under terminal tax (Rs. 10,622) is due to the increased import of piece-goods. The increase under "other taxes" (Rs. 10,050) is due to reassessment and recovery of house-tax arrears. The figures against the head "Revenue derived from Municipal property" consist of income from Rents, sale proceeds of land, Conservancy, Educational fees, Medical fees, fees from slaughter house, other fees and fines and income from interest. On account of the transfer of Nazul properties to Government, the income under Rents fell by Rs. 50,980. There was a further decrease of Rs. 9,935 in the income from sale proceeds of land and from Conservancy and Educational fees. On the other hand there has been an increase of Rs. 29,008 in the income from interest, and an increase of Rs. 24,141 in the income from fees and fines. The net result is a decrease of Rs. 7,766. The increase of Rs. 94,616 under Grants is due to the larger grants received from Government, chiefly owing to the introduction of compulsory education. The decrease of Rs. 83,473 under Miscellaneous is due to the fact that in 1925-26 Rs. 40,234 were received on account of Surplus Stores of Water Works and Rs. 60,000 on account of interest on the value of Water Works plant. There was no such income during the year under review. The increase of Rs. 2,08,711 under "Extraordinary

and Debt" is chiefly due to the fact that in the year under review securities worth Rs. 3,50,000 were sold against securities worth Rs. 1,50,000 sold in 1925-26.

The increase of expenditure under General Administration is due to the annual increments given to the staff and to the Municipality being now responsible for the full salary of the Secretary. Expenditure under "Public Safety" rose owing to the extension of electric light in the city and under "Public Health and Convenience" to the asphaltting of the roads. The increase under "Public Instruction" represents expenditure in connection with compulsory primary education. The decrease under "Miscellaneous" is mainly due to the refund of the unspent balances of Government grants. The decrease of expenditure under the head "Extraordinary and Debt" is due to the fact that in the year under review Rs. 1,00,000 only were invested against Rs. 4,50,000 invested in 1925-26.

On the Engineering side the following expenditure was incurred :—

						Rs.
Original Works	..	..	..	..	..	1,86,644
Maintenance	..	..	..	..	..	2,44,264
Water Works	..	..	..	..	..	2,17,831
Miscellaneous	..	..	..	..	..	55,925
					Total	7,04,664

57. There were 57 fires within the Municipal area. The damage done is estimated at Rs. 15,000 as against Rs. 65,000 last year.

The renewal of roads received special attention during the year and the expenditure under this head amounted to Rs. 2,80,000 excluding the sum of Rs. 50,000 given by the Local Government for the construction of a new road to Karol Bagh through Shidipura.

In July 1926, Part II of the Punjab Primary Education Act, which had been extended by the Local Government to the Delhi Province, was applied towards 1, 3, 10 and 11 representing a quarter of the city.

Female Education was by no means neglected. The number of schools was doubled during the year and there is no doubt that the additional schools are meeting a distinct want.

The indigenous dispensaries opened last year have proved popular. It has been decided to open two more such dispensaries.

The investments of the Municipal Committee on 31st March 1927 amounted to Rs. 10,96,300 and the balance of the loan from Government to Rs. 3,54,427. The unspent balance of Government grants on 31st March 1927 amounted to Rs. 43,543. Of this amount Rs. 12,154 have been spent up to 31st October 1927. As regards the balance of Rs. 31,389 steps are being taken to utilize it as soon as possible.

Arrears of Collections are said to amount to Rs. 3,96,616. Apart from the obvious loss to Municipal revenues, it cannot be too strongly emphasized that an arrears account of this magnitude, based as it appears to be in many cases

on incomplete records must entail harassment to all concerned, and open the door to irregularities of every description. It is to be hoped that this disturbing feature will not recur.

58. New Delhi Municipal Committee.—The constitution of the Committee remained unaltered, but the name was changed from the Imperial Delhi Municipal Committee to the New Delhi Municipal Committee. An officer of the Punjab Civil Service took over the duties of Secretary from the officer of the Public Works Department who had previously discharged them. During the year bye-laws were framed and sanctioned to control traffic and to regulate the domestic water supply. A house-tax on all buildings at 1/3rd of 10% of the annual rental value was imposed with effect from 1st of January 1926, and benefited the receipts of the Committee to the extent of Rs. 27,164.

Twelve Ordinary and 10 Special meetings were held during the year.

59. The income during the year was Rs. 1,12,473 as compared with Rs. 65,154 in 1925-26, an increase of Rs. 47,319. The chief items were House Tax Rs. 27,164, Rents Rs. 33,299 and Government grants Rs. 22,383. Expenditure amounted to Rs. 90,874 against Rs. 65,868 in the previous year, the main items being Rs. 5,927 General Administration, Rs. 10,061 water supply, Rs. 14,546 Arboriculture, Rs. 4,869 Veterinary charges, Rs. 12,217 on Public Works and Rs. 25,137 on Education.

The Talkatora Park and Gurdawara garden were maintained by the Horticultural Division of the Public Works Department on behalf of the Committee at an aggregate cost of Rs. 14,546. The Park contains a hockey field, a combined cricket and football ground and 15 tennis courts. An extension is contemplated in order to meet the requirements of the numerous sports clubs of New Delhi.

Some 80 market shops and stalls for the sale of food stuffs are controlled by the Committee.

The Committee maintains five schools, four Primary and one High School. Of the four Primary schools, two are for boys and two for Indian and Bengal girls.

60. Civil Lines Notified Area Committee.—The only change in the composition of the Committee was the resignation of Mr. V. F. Gray, towards the end of the year. No one was appointed in his place.

The Committee held 15 Ordinary and 4 Special meetings.

The existing bye-laws regarding sale of food and drink were revised and sanctioned.

The management of Storm Water Drains in the Notified Area, was taken over from the Public Works Department, during the year under review.

61. The total income of the Committee amounted to Rs. 4,43,908 as compared with Rs. 5,32,204 in the previous year. Out of this income Rs. 2,31,268 were contributed by Government and Rs. 25,000 were received from the Municipal Committee, Delhi, on account of the Committee's annual share in the terminal tax. The Committee's own normal income thus amounted to Rs. 1,87,640 or Rs. 49,200 less than that of the previous year. The decrease of Rs. 24,660

(under Rates and taxes Rs. 4,860, Conservancy receipts Rs. 11,662, Sale of Water Rs. 8,138) represents arrears not yet recovered. The Committee will have to be careful to avoid exclusive reliance on the efforts of the Tehsildar for the recovery of arrears. Every collecting agency requires supervision by the body on whose behalf collections are made. The decrease of Rs. 18,434 under "other advances" is due to the fact that the Public Works Department adjusted only Rs. 9,881 in the accounts of the year under review as against Rs. 28,315 in the previous year, out of the outstanding advances made to them for the execution of the Committee's works. The remaining decreases are petty and are spread over various heads. The income was derived from the following heads :—

	Rs.
House tax	43,445
Rents	14,077
Sale of water	85,593
For making temporary sanitary arrangements for private individuals.	11,001
Other miscellaneous petty receipts	22,548
Refunds by the Public Works Department, of advances	10,976
Total	<u>1,87,640</u>

62. The total expenditure was Rs. 4,87,419 as compared with Rs. 4,98,755, a decrease of Rs. 11,336. Of this Rs. 7,595 only were spent on capital charges, leaving Rs. 4,79,824 as the normal expenditure. This expenditure fell under the following main heads :—

	Rs.
General Administration	11,997
Lighting	21,963
Water supply	93,687
Drainage	31,849
Conservancy Establishment	46,702
Road watering	9,490
Arboriculture	17,689
Roads	101,827
Education	14,142
Contributions (aided schools)	13,713
Departmental charges paid to Public Works Department for execution of works.	89,446
Other miscellaneous expenditure	27,319
Total	<u>4,79,824</u>

The receipts from sale of water amounted to Rs. 85,593 or Rs. 8,138 less than in the previous year and the charges, excluding capital outlay, to Rs. 93,687.

63. **Shahdara Notified Area Committee.**—No change took place in the boundaries of this Notified Area. Mr. T. G. B. Waugh, a retired officer of the Government of India, was appointed President of the Committee. The income during the year, excluding the Government grant, amounted to Rs. 10,837 and the expenditure to Rs. 15,041. The expenditure exceeded that of the previous

year by Rs. 4,727, the excess being due to the construction of drains and street paving on which Rs. 4,491 were spent. Government made a grant of Rs. 3,500 for water works. Out of this Rs. 1,471 were spent on well boring up to 31st March 1927. The chief source of income is the terminal tax.

64. Notified Area Committee, Fort, Delhi.—There was no change in the boundaries of the Committee during the year.

The Committee held 10 meetings during the year.

The income for the year, excluding the Government grant of Rs. 2,000, amounted to Rs. 11,078 and the expenditure to Rs. 10,406.

65. Minor Notified Areas.—The table below shows the finances of the Minor Notified Area Committees during 1926-27 :—

	Receipts. Expenditure.	
	Rs.	Rs.
Mahrauli	5,459	3,480
Narala	3,397	2,371
Najafgarh	3,283	2,212

66. Delhi Contingent, Auxiliary Force.—The Hon'ble Mr. A. M. Stow, O.B.E., I.C.S., was appointed Honorary Colonel. Lieutenant-Colonel A. M. Rouse, C.I.E. continued in Command, while the duties of Adjutant were taken over by Captain J. E. W. Rance, M.C., of the Royal Warwickshire Regiment, from Captain Malcolm Wykes, M.C.

The total strength of the Contingent was 359, of whom 276 were classified as active and class A Reserve and 83 as Class B Reserve. Of the 312 members who fired the Annual Musketry Course, 214 proved 1st class shots and the remainder 2nd class. Twenty-eight trained men fired the Lewis Gunners' Course.

The Rifle Clubs at Headquarters and in New Delhi were amalgamated to form the Delhi Contingent Rifle Club. A number of rifle matches were arranged between the Contingent and regular troops. One of the members of the Force distinguished himself at the open meeting of the Army Rifle Association at Meerut.

Eleven members received commissions in the Army in India Reserve of Officers.

67. Joint Stock Companies.—The number of Joint Stock Companies, (limited by shares), at work on 31st March 1927 was 70, with an authorised capital of Rs. 6,86,76,000, of which Rs. 1,43,273 were paid up. Of these 44 were private Companies. In addition there were on the register 5 companies limited by guarantee. Ten new companies, all limited by shares, were registered during the year. One company, limited by shares, went into liquidation, two companies, one of which went into liquidation some years ago, were finally dissolved, and three companies (including one unlimited company having no share Capital, were struck off the register. The 10 new companies limited by shares have an authorised capital of Rs. 26,66,000, and include the Meerut Electric Supply Company, Limited, with an authorised capital of 15 lakhs.

Three new societies were registered under Act XXI of 1860.

Five companies increased their total subscribed and paid up capital by Rs. 81,375 and Rs. 1,05,727, respectively. The Delhi Biscuit Company, Limited, reduced its subscribed and paid up capital by Rs. 45,500.

The principal companies which went into liquidation or were finally dissolved were The All India Insurance and Pension Fund, Limited, The Kayesth Mercantile Banking Company, Limited, and The Rajputana Corporation, Limited, with paid up capitals of Rs. 15,205, Rs. 20,355 and Rs. 1,800, respectively. The remaining companies struck off the register are reported to have had no paid up capital. Liquidation work continued to be disposed of satisfactorily.

Thirty-one companies registered elsewhere than in British India have a place of business in Delhi and have filed documents under Section 277 of the Indian Companies Act, 1913.

Fees realized amounted to Rs. 3,065 against Rs. 2,703 in the previous year.

Two prosecutions were instituted during the year, of which one resulted in the conviction and the other in the acquittal of the accused.

CHAPTER III.

PRODUCTION AND DISTRIBUTION.

68. **Season and Crops.**—The total rainfall during the year was 25·53 inches or 2·17 inches below the normal, inspite of the fact that the normal quantity of rain was received in the monsoon season. The monsoon was favourable with good rain at the time of sowing but the total area sown in the kharif was only 115,249 acres or 5,707 acres less than in the previous year. The decrease was due to the small area put under cotton and sugar-cane. Of the area sown 22,830 acres failed owing to continued drought after the middle of September. The Kharif crop as a whole was fairly satisfactory.

August and September rains were specially favourable for Rabi sowings on unirrigated lands where the sown area increased by 6,554 acres. The total area sown for Rabi was 134,448 acres, as compared with 133,727 in 1926. Of this 13,905 acres or nearly 1/10 of the sown area failed owing to absence of rain from October to January. Good rains were received in February and March, and on the whole the crop was satisfactory.

Taking the year as a whole the decrease in sowings amounted to 4,986 acres. Sugarcane, cotton, wheat, barley and oil-seeds declined by 1,060, 2,136, 1,003, 1,837 and 1,133 acres, respectively. The total irrigated area sown was 46,526 acres, a decrease of 4,589 acres on the figures of the previous year. Canal irrigation decreased by 5,276 acres but 701 acres more were irrigated by tanks.

Prices of wheat and barley were approximately the same as in the previous year but were lower for jawar, bajra, sugar and cotton. The price of gram was slightly higher than in 1925-26. Fodder was sufficient at a normal price.

There was no serious disease and the health of the agricultural population remained normal. The condition of cattle was fair throughout the year.

69. **Co-operative Societies.**—Mr. C. F. Strickland, Registrar of Co-operative Societies in the Punjab, has reported on the working of Co-operative Societies in the Delhi area for the year ending 31st July 1927. Direct charge of operations is held by L. Balkishan Das, who relieved S. Gopal Singh, Assistant Registrar. A second Inspector for urban duty was appointed in December last and there are 6 Sub-Inspectors paid by the Audit Fund to which Government makes an annual contribution.

70. In the 370 villages of the Delhi area there are now 204 Agricultural Co-operative Societies as against 169 in 1925. The demand for these societies is now spontaneous among the rural population, and the number of members of existing societies which is now 4,250 continues to increase. Owing to somewhat disappointing harvests there was a sharp fall in the repayments of loans by members. The objects for which loans are taken were analysed in 30 societies. The result is to show that 50 per cent. of the loans were for purchase of cattle and repayment of loans, in equal proportions. It is clear that these two objects represent the urgent needs of the agriculturist.

71. The Central Co-operative Bank with an improved staff continues to secure more and more confidence from the public. The membership which in 1925 was 347, is now 443, and capital has increased from nearly 7 lakhs to Rs. 11,81,229.

in the same period. Besides financing Co-operative Societies in the Delhi area the Central Bank extends its operations to part of the Gurgaon District to meet the convenience of all parties. The Registrar congratulates the office bearers of the Bank on the prosperity of the institution.

72. In the case of Non-agricultural Societies the Registrar recommends that in the city where patient teaching is required progress should not be too hasty. The collapse of the Chamar Societies, nearly all of which have been closed, is a warning against hurried and unsound registration. The Registrar hopes for an expansion among the clerks and other permanent employees of Government. A city such as Delhi should be full of thrift groups.

73. The number of societies under liquidation fell from 31 to 25, and it was found necessary to cancel 10 societies. Audit and Inspection were fully carried out. It is to be regretted that the standard of the Sub-Inspectors' work was found to be low. It is unfortunate that no co-operative conference was held this year. Refresher courses for the Delhi staff were held in April.

The Registrar specially acknowledges the assistance of Mr. J. N. G. Johnson, Deputy Commissioner and Chairman of the Central Bank, of Chaudhri Narayan Singh, Vice-President, and M. Mohammad Aminuddin Khan, Secretary of the Central Bank, and of Chaudhri Ghisa Ram and Chaudhri Jug Lal, President of Agricultural Banks. To the Registrar for his constant and careful supervision the Delhi area is greatly indebted.

74. **Veterinary.**—Veterinary work in the Delhi Province remained under the supervision of the Superintendent, Civil Veterinary Department, South Punjab, throughout the year. He inspected the hospitals in the Province, gave advice to zamindars where necessary, visited villages in connection with contagious diseases and generally helped in veterinary work.

75. Equines had an exceptionally healthy year. Among them no contagious diseases were reported. In the previous year there were 3 cases of glanders. Bovines, as usual, suffered to a greater extent. Contagious diseases attacked 1,483 and killed 683, as compared with 2,041 attacks and 432 deaths in 1925-26. Rinderpest attacked 1,300 animals of which 643 died. The figures last year were 815 and 321, respectively. *Anti-rinderpest* inoculations were performed on 8,577 animals, 4,272 more than in the year before. Deaths from Haemorrhagic Septicaemia fell from 91 in 153 cases to 39 in 57. Preventive inoculation against the disease was carried out on 80 animals in one of the 2 outbreaks reported. In the other outbreak inoculation was impossible as the disease, which runs a very rapid course, had died out before aid could reach the spot. The antipathy of zamindars to preventive measures has still to be overcome. Black Quarter and Anthrax were entirely absent. No case of other contagious diseases occurred, nor were any cases among other animals reported.

76. Pathological work is carried out at the Delhi Veterinary Hospital. In doubtful cases slides are sent for more expert examination to Headquarters. In only two cases—suspected surra—were slides sent this year, and in both the results were negative.

MECCD

Work in the field continues to increase. Veterinary Assistants visited 246 villages, treated 1,169 animals and castrated 1,195. The corresponding figures for the previous year were 236, 1,998 and 1,149.

There are still only 4 veterinary hospitals in the Province, in Delhi, New Delhi, Mahrauli and Nangloi. The question of opening new hospitals at Shahdara and Alipur is under consideration.

Except in the case of the institution at New Delhi, the work done at Veterinary Hospitals showed a decided increase. In New Delhi, only 959 animals were treated and 5 castrated as compared with 1,054 cases treated and 14 castrations during 7 months of the previous year. But at the Delhi hospital, the number of animals treated rose from 5,657 to 6,212 and that of animals castrated from 134 to 234, excluding 283 cases which were not brought to hospital but were supplied with medicine from there. At the Nangloi and Mahrauli hospitals, the number of cases treated rose from 4,316 to 4,778 and castrations from 1,568 to 1,606, again excluding 1,452 cases not brought to hospital but supplied with medicine.

The hospital buildings at Mahrauli and Nangloi are still hired, but plans for new buildings at both places as well as at Delhi have been approved.

77. The total expenditure on all hospitals in 1926-27 was Rs. 14,009 of which Rs. 1,628 was incurred on buildings and repairs. The total expenditure in the previous year was Rs. 726 less. Breeding operations, which include maintenance and purchase of animals, cost Rs. 5,032. Income, derived mainly from fees and the sale of medicines, amounted to Rs. 9,419, an increase of some Rs. 2,000 over the figures of the previous year.

Five bulls were purchased during the year, but 3 casualties left the number at stud on the 31st March 1927 at 26. These, as well as the pony and donkey stallions, continue to render good service and are in increasing demand. Of the two pony stallions the one at Nangloi had to be cast for age and was replaced by an Arab stallion.

No cattle fairs were held during the year, which is to be regretted in view of the benefit derived from such fairs in the improvement of breeding. There was no change in the strength of the subordinate veterinary staff employed in the Province.

78. **Mines.**—Six Kaolin mines continued to be administered under the Indian Mines Act of which 2 did not work at all during the year under report. The total output was 3,821 tons valued at Rs. 6,172 against 3,042 tons in the previous year. The aggregate daily attendance was 4,254. The working hours of the miners below and above the surface per week varied from 42 to 56 and the wages from Rs. 3, Rs. 3-8-0 to Rs. 6 per week. There was no accident, no epidemic or shortage of labourers.

79. **Factories and Manufactures.**—During the year 1926, only one new factory was registered while two old factories were removed from the register reducing the total number of factories in the Province from 64 to 63. Of these 63 factories, 58 actually worked while 5 factories, including two flour mills which continued to pool their business with other flour mills, remained closed throughout the year. The total number of operatives

decreased from 10,126 in 1925 to 8,956 in 1926. The decrease is chiefly in Government factories, consequent on the centralization and re-organization of the Public Works Department factories so as to bring within the purview of the Act only those employees who were actually engaged within the factory premises. The number of employees in the Public Works Department factories decreased from 3,895 in 1925 to 2,389 in 1926. On the other hand the number of operatives in privately owned factories increased from 5,396 in 1925 to 5,684 in 1926, due to the opening of the Delhi Cloth Mills No. 2.

80. The number of children examined by the Certifying Surgeon was 1,055 of whom 625 were passed as fit, 173 were declared as unfit, and 257 were held to be over 15 years of age.

81. The Inspector of Factories, Punjab, and the Industrial Surveyor, Delhi, continued during the year as Inspector and Additional Inspector for Delhi Province, respectively. All the 58 factories actually at work were inspected during the year while 36 were inspected more than once. One hundred and twenty four inspections were made during the year, as compared with 115 in 1925. Of these, 52 visits to factories were made by night.

82. The water supply was plentiful and good. Lighting was found to be sufficient and in one case only was it found necessary to issue orders to construct sky lights. Sanitation in all factories shows a slight but steady improvement. Ventilation in perennial factories continued to be good throughout the year. The ventilation of the larger factories was found to be sufficient. In the smaller factories, particularly those worked by small oil engines, ventilation was not sufficient, but efforts are being made to improve the existing conditions. With a view to framing rules to control the use of artificial humidification in textile factories, experiments were conducted over a period of 8 months.

83. There was little variation reported in the rates of wages for both skilled and unskilled labour. The health of workers during the year under review was generally good. No epidemic was reported and there was no occupational disease. The iron foundries were permitted to work for 66 hours per week during the busy season but the privilege was not used owing to the subsequent partial failure of the sugar-cane crop.

84. Steady progress continued during the year in the fencing of machinery and fitting safety devices to dangerous plant. The salutary effect produced by the Workmen's Compensation Act is evident in making factory managers take greater interest in the adequate fencing of machinery in motion. There were 7 fatal, 9 serious and 34 minor accidents reported during the year against 4, 9 and 27, respectively in 1925. The increase is in Government factories where the number increased from 9 in 1925 to 20 in 1926. This is, however, attributed to more accurate reporting.

There were two minor strikes during the year but the mill authorities did not submit to the demands of the strikers who ultimately in both cases returned to work.

Seven prosecutions instituted in 1925 were decided in 1926. Of these 6 were successful. Twenty-two prosecutions were instituted against 7 factories

in 1926. In 15 cases the accused were convicted while seven cases remained pending at the end of the year.

A fire broke out in the Khalsa Spinning and Weaving Mills, Delhi, damaging machinery and cotton to the extent of about Rs. 2,500.

85. Under the Workmen's Compensation Act, 1923, only one application was filed under section 10 of the Act by a boy who claimed compensation for injuries. The application was pending at the close of the year. A sum of Rs. 600 which was deposited in the court of the Commissioner in 1925 under section 8 of the Act, as compensation for the death of one Ghasi was disbursed in the year 1926. Seven applications were filed under section 8 (1) of the Act on account of 7 deaths and one case of injuries for which Rs. 6,705 and Rs. 101-9-0 respectively, were deposited with the Commissioner. Of Rs. 6,705 only Rs. 1,057-8-0 were disbursed to the heirs of deceased persons in two cases. In the remaining 5 cases the amount of compensation deposited in the court of the Commissioner remained undischarged at the close of the year. In addition, by private arrangement employers paid Rs. 1,463-10-0 and Rs. 197-8-6 for permanent and temporary disablements, respectively. Nine memoranda of agreements were filed during the year, of which 2 were registered and 7 were pending at the close of the year. There was no appeal or reference to the High Court.

86. Industries.—The depression in industrial activities continued during the year under review. The tightness of the money market also continued so that capital was not available for financing trade and industry.

The number of industrial and commercial enquiries received from the public and Government Departments and dealt with by the Industrial Surveyor was 1,200 as compared with 1,100 during the previous year. About sixty-five enquiries from the general public in regard to overseas trade were also dealt with as compared with sixty during 1925-26.

The want of a library containing books of technological interest still exists. The influence of such literature on industrial development cannot be too strongly emphasised, and an office, the cardinal function of which is the provision of industrial and technical intelligence to the public, is everely handicapped unless a well equipped library of technological works is made available.

87. The Industrial Laboratory has proved an effective medium for the dissemination of knowledge relating to industrial chemistry. The volume of enquiries and requests for technical assistance and advice has considerably increased during the past few years, and the Industrial Laboratory has continued to attempt to meet the requirements of the industrial public, within its limited resources. The total number of enquiries on technical subjects dealt with amounted to 61, and the number of analyses of minerals and materials undertaken was 143 as against 53 and 127 respectively in the previous year. Investigations taken up included the preparation of shaving and bar soaps, manufacture of disinfectants and the preparation of a suitable substitute for vegetable tallow.

88. The number of scholars on the roll of the Industrial School on 31st March

as against four last year, were sent up for and passed the Industrial Middle Examination. The expenditure on the school amounted to Rs. 17,869 and the income from the sale of furniture made by the scholars was Rs. 972; Government contributed Rs. 7,210 and the balance of Rs. 9,687 was provided from Municipal funds. The Municipal Committee having agreed to the Government terms, sanction has been accorded to the provincialisation of the School with effect from April 1927.

89. **Boilers Act.**—Mr. T. J. Gateley, Superintendent, Water Works, Delhi, continued as Chief Inspector of Boilers for the Delhi Province. The year under report is the first complete year since the work of inspection of boilers came under the direct charge of the Delhi Administration.

The number of boilers inspected and licensed during the year was 131. Fees amounting to Rs. 9,365 were realized while the expenditure of the Department was Rs. 2,474. This included Rs. 698, the price of a complete set of tools and instruments for carrying out inspections.

There was no accident during the year and there were no instances of evading the rules and orders.

90. **Printing Presses.**—The number of presses at work in the year 1926-27 rose by 17 to 133. Twenty-nine of these were new, while 12 of the presses included in the previous year's figures ceased to exist.

91. **Public Works.**—During the absence of Mr. A. M. Rouse, C.I.E., on leave from the 14th May 1926 to the 21st October 1926, Mr. J. S. Sale, Superintending Engineer, II Circle, officiated as Chief Engineer and Secretary to the Chief Commissioner in the Public Works Department, the latter's charge being held by Mr. H. J. Bell, Executive Engineer.

Mr. J. P. W. Davies, Assistant Architect, was also on leave during the year under report and his duties were carried out by Mr. Russell, Chief Architect, in addition to his own.

92. **Delhi Province.**—In their Resolution No. 1138, the New Capital Committee decided that certain portions of the New Capital Project should be regarded as closed from the 1st April 1926, and, consequently, the maintenance charges in connection therewith, as also certain other building and road schemes, estimated to cost Rs. 29,09,300, were transferred from the head "57 New Capital" to that of "41 Civil Works Central".

On these latter progress has been well maintained and several of the buildings and lines of communication included in the programme have either been brought to completion or are well advanced. In respect to other "Civil Buildings" the Police Station in the Sadar Bazar, to which reference was made in the report for 1925-26, has been constructed, as have the additional residences required for Sub-Judges. Under the head "Communications" good progress was also achieved, and existing lines were re-metalled and widened over a reach of 33 miles.

The needs of the Department of Posts and Telegraphs continued to be catered for and about Rs. 5 lakhs were spent in completing the Lothian Road Post Office and on the construction of residences for some of the staff.

93. *Dehra Dun*.—During the year under review work on the Forest Research Institute and the Royal Indian Military College at Dehra Dun continued apace, the expenditure in these directions amounting to no less than Rs. 11,98,004 and Rs. 1,70,144, respectively. A sum of Rs. 1,40,684 was also expended on works in connection with the expansion of the Laboratories at Muktesar and Bareilly.

94. *Total outlay excluding New Capital Project*.—The total works outlay incurred by the Public Works Department other than on the New Capital Project amounted to Rs. 65,29,000 or Rs. 21,93,400, more than in the previous year. The details are :—

	1925-26.	1926-27.
	Rs.	Rs.
41-Civil Works Central, Delhi	9,47,500	36,67,100
Ditto Dehra Dun	12,04,900	14,03,200
Ditto Muktesar and Bareilly .. .. .	..	1,61,500
50-Military Engineer Services, Delhi	4,99,000	6,500
Ditto Dehra Dun .. .. .	..	1,95,400
Notified Area Committee	2,02,500	1,88,700
New Delhi Municipal Committee .. .. .	..	26,900
Private Bodies	47,500	1,74,400
Posts and Telegraphs Works	12,12,700	5,11,400
Archæological Works	86,800	99,500
Opium Buildings	92,300	25,600
Miscellaneous Works	42,400	68,800
Total ..	43,35,600	65,29,000

The increases are thus explained—

95. *41-Civil Works Central, Delhi*.—The main reason for the variation under this head is due to the transfer of certain works and the maintenance of buildings and roads, etc., to it from the head "57 New Capital".

96. *41-Civil Works Central, Dehra Dun, Muktesar and Bareilly*.—The excess expenditure of Rs. 3½ lakhs is due to the accelerated progress achieved on the main building of the Forest Research Institute and to the expenditure incurred on the conversion of the old buildings at Chandbagh into a Forest College and the construction of a culture media storage room and office at the Imperial Institute of Veterinary Research at Muktesar which latter work was taken in hand during the year under report.

97. *Private Bodies*.—The Stone work undertaken for the Memorial of the missing at Basra was mainly responsible for the rise under this head, the expenditure in connection therewith amounting to about Rs. 1,00,000.

98. *Miscellaneous works*.—The work of additions and alterations to the Gwalior Residency was executed and accounted for this variation of Rs. 24,400.

The decreases fell under Military Works, Notified Area Committee, Posts and Telegraphs works and Opium buildings and are thus explained :—

99. *Military Works*.—The scheme for the expansion of the Royal Indian Military College at Dehra Dun having been practically completed in 1925-26, the expenditure in 1926-27 was confined to completing the rest of the work.

100. *Notified Area Committee*.—Fewer roads were metalled than in the previous year.

101. *Posts and Telegraphs buildings*.—No new schemes of magnitude were operated on during the year and the expenditure was in the main confined to completing works in progress.

102. *Opium buildings*.—Operations under this head were fewer than during 1925-26.

The expenditure debited to Civil Works, Delhi Province, on account of establishment was Rs. 4,86,039, which represented 15% of the works outlay of Rs. 31,68,000. The percentage increase of 1.3 was due, as in the past, to the reduction of works outlay on the New Capital Project and the formation of the Central Accounts Office.

103. *Revenue*.—The revenue realized was Rs. 6,53,367 as compared with Rs. 2,77,422 in the previous year. The details of the various heads from which the revenue was realized are as follows:—

	1925-26.	1926-27.
	Rs.	Rs.
Rent of buildings	97,228	} 4,93,966
Rent of electric installation	11,961	
Interest on Cemetery endowments	353		379
Miscellaneous—		
Recoveries of expenditure .. .. .	..	4,051
Sale of old materials	23,848	59,497
Sale of furniture	712	444
Sale of tools and plant including tents	52,152	2,181
Surplus receipts from electric energy	25,007	1,368
Sale of produce	17,578	1,264
Rent of furniture	49,521	68,263
Rent of tents .. .. .	..	2,276
Other Miscellaneous receipts' total .. .. .	..	19,702
Deduct Refunds	938	24
Total ..	2,77,422	6,53,367

The principal variations occurred under "Rent of buildings", "Sale of old materials", "Sale of tools and plants including tents", "Rent of furniture". The increases are thus explained:—

104. *Rent of buildings*.—Due to the transfer to the Public Works Department of the maintenance of the residential buildings from the Loan head.

105. *Sale of old materials*.—This includes the cost of land taken over by the Posts and Telegraphs Department for construction of the Post Office buildings on Lothian Road in Old Delhi.

106. *Rent of furniture*.—Residential accommodation in the New Capital Area was fully occupied thus increasing the revenue under this head.

107. *Other Miscellaneous receipts*.—The receipts under this head consist of sale of grass and trees and other receipts of a petty nature such as Flowers, Plants from the nursery and Firewood.

The decrease under sale of tools and plant including tents is due to no sale of importance having been made in the year under report as the old tents were auctioned in 1925-26.

108. *Expenditure against the New Capital Project.*—This represents nearly Rs. 71·5 lakhs during the year to which this report relates, inclusive of charges met on account of “ Loss on Exchange ”, or a fall of over Rs. 35·4 lakhs below the previous year's outlay. The current edition of the Revised Project Estimate for the construction of New Delhi was drawn up for Rs. 14,99,63,200, gross, thus leaving about Rs. 1,85,63,000 still to be spent against it.

That estimate also made provision for Rs. 80 lakhs as “ Receipts ” against which Rs. 54,32,000 have been realized.

The expenditure on account of establishment entertained by the Public Works Department amounted to Rs. 19,08,596 of which Rs. 10,55,651 represented the share debitable to the New Capital Project, or 17·3% of the figure of Rs. 61,01,731 on account of works outlay.

NEW CAPITAL WORKS.

109. *Government House.*—Owing to the difficulty in obtaining marble and stone of the high standard and large sizes required by the Architect, progress on this structure has been somewhat retarded.

A start was, however, made in the making of furniture for the House to the Architect's designs, and work was commenced on the Formal Indian Garden.

110. *Secretariats.*—These were occupied by the Government of India in November 1926, but the domes and Porte Cocheres have still to be put up.

111. *Legislative Buildings.*—With the exception of some finishing work in the Chamber of Princes these have been completed and were opened by His Excellency the Viceroy on the 18th January 1927.

112. *Other Buildings—Record Office and War Memorial Arch.*—The Record Office was ready for partial occupation in October 1926 but owing to the exigencies of the situation as regards the supply of stone little progress was made on the War Memorial Arch.

113. *Domestic Water Supply.*—A bill to give legal powers to the Joint Water Board was passed by the Legislative Assembly in March 1926 and the works have maintained a supply of about 6 million gallons per day to the constituent bodies supplied with water by the Board.

Minor extensions to the distribution system in New Delhi were also carried out and with the exception of certain areas for private residences this system is now practically complete.

114. *Sewerage.*—A portion of the sewage farm at Kilokri was leased to cultivators during the year and the pumping plant that has been working continuously has supplied sewage for the irrigation of these areas.

Sewers were extended in some directions and a number of pail depots and public latrines were constructed. The carting of night soil has thus become unnecessary, except in certain parts where the depots are either incomplete, or where private residences have not yet made arrangements for connections to the sewers.

115. *Unfiltered Water Supply Roads and General Layout*.—In order to develop blocks about to be sold some new roads were projected, and good results are being obtained by bituminizing the surface of several important thorough fares.

116. *Electric Supply Scheme*.—The existing plant at Kingsway has been transferred to the new generating station at Delhi Gate, which has been completed. The new turbo-alternator has run almost continuously since August 1926 with most satisfactory results.

117. *Road Lighting*.—Ninety per cent. of the road lighting provided for in the Project estimate is now completed.

118. *Private Enterprise in the New Capital*.—Private enterprise in the New Capital has continued active throughout the year. The whole of the inner ring of sites for business premises at the principal commercial centre (with the exception of a portion of Block B, which for the present is being retained for possible post and telegraph requirements) has now been disposed of on very satisfactory terms and two large blocks of shops are under construction. The building scheme for Messrs. Reuter's premises on Parliament Street has been approved and building operations are about to begin. Messrs. Keventer, Limited, are also erecting buildings at the site of their new Dairy Farm.

With regard to residential buildings, two large blocks of flats, facing one another on opposite sides of Parliament Street, and a third block off Queensway, are making good progress. A number of new bungalows have been completed and several were being occupied during the close of the year. A fair number are also under construction. The Palaces for His Exalted Highness the Nizam and His Highness the Jam of Jamnagar are making good progress, while the residence for the Nawab of Bahawalpur is in hand and that for the Maharaja of Baroda is about to be commenced.

The premises for the Young Men's Christian Association will be ready for use next cold weather, and a site for a Temple has recently been acquired by the Masonic Fraternity of Delhi.

The foundation stone for the Anglican Church was laid by His Excellency the Viceroy in February 1927 and that for the Free Church on Parliament Street in March of the same year. A good school building has been erected on the North-Eastern portion of the site leased for the Roman Catholic Church.

The Delhi Race Course has been in use for its first season under the control of the Lessees.

The surveys and estimates in connection with railway facilities in the proposed Industrial Area are practically complete.

There is a demand for land for fruit gardens and a scheme for the establishment of such gardens along the road to the Kutab has been approved and the details are being worked out.

119. *Arboriculture*.—No change took place in the agency for the administrative control of arboriculture and horticulture operations.

The Historical Gardens attached to the protected monuments of Delhi are in the charge of the Archæological Department.

120. *Afforestation*.—The expenditure on the afforestation of the Northern Ridge amounted to Rs. 1,838 ; on that of the Southern Ridge to Rs. 7,000. No sowing operations were carried out in the Rakh on the East bank of the river Jumna which continues unremunerative.

121. *Roadside Arboriculture*.—*Public Works Department Roads*.—Trees on the roadsides are reported to be flourishing, but frost caused damage to young trees. The expenditure amounted to Rs. 19,000 and income to Rs. 1,800.

122. *Notified Area Committee, Civil Lines*.—In this area operations were limited to the pruning of obstructing overgrown trees and the care of about 400 young trees planted to fill up gaps. The expenditure amounted to Rs. 593.

123. *Municipal Committee, Delhi*.—City arboriculture made steady progress. It was necessary to invoke the aid of the law to protect young trees from damage.

124. *Horticulture—Government Gardens*.—No alterations or additions took place in the gardens controlled by the Public Works Department. The work consisted chiefly of maintenance.

125. The expenditure on the Secretariat, Alipur House and Matcalfe House gardens, was Rs. 9,448, on the compounds of Government leased bungalows Rs. 1,555, on Nicholson and Rajpur cemeteries Rs. 2,177, on St. James' Church compound Rs. 462 and on the Rajpur Nursery Rs. 2,995. The income amounted to Rs. 1,105. The expenditure on the Military Bela was Rs. 1,684 and the income Rs. 1,700.

126. *King Edward Memorial Garden*.—With the removal of obstructions from the underground irrigation pipes the water supply improved. But during the hot weather the day pressure is still insufficient and night irrigation has to be resorted to. The garden maintained a good appearance throughout the year. The expenditure on establishment and contingencies was Rs. 4,108 and the income from the sale of grass Rs. 21.

127. *Darbar Amphitheatre Area*.—A scheme was drawn up for the improvement of the Darbar Amphitheatre area, but on account of the unfavourable situation of the ground no satisfactory progress could be made. The area is low lying, salt sodden, and liable to prolonged annual inundations and does not, for these reasons, offer great possibilities for gardening. The expenditure on initial work amounted to Rs. 3,568 and on maintenance including roads to Rs. 5,962.

128. *Municipal Gardens*.—The expenditure on the maintenance of gardens amounted to Rs. 18,237, improvements cost Rs. 3,715 and the income amounted to Rs. 4,289. The Floral Garden in the Queens Gardens was finished and made a good show in the cold weather.

129. *Notified Area Gardens*.—The gardens maintained by the Notified Area Committee remained in fair condition throughout the year. With the exception of Rs. 400 expended in providing new garden seats in the Kudsia and Nicholson gardens no expenditure was incurred beyond that necessary for maintenance. The expenditure on the Notified Area Gardens amounted to Rs. 12,743 and the income to Rs. 3,916.

CHAPTER IV.

REVENUE AND FINANCE.

130. **Revenue and Expenditure.**—The system of audit and check described in last year's report has been continued. The Central Accounts Office of New Delhi deals with the accounts of the Public Works Department while the Pay and Accounts Office in Delhi deals with the rest of the Provincial Accounts.

131. **INCOME (AREA GRANT).**—The Provincial income of the Delhi Area was as follows :—

	1925-26.	1926-27.
	Rs.	Rs.
Land Revenue	3,94,709	4,15,154
Excise	6,12,050	8,59,173
Stamps	7,72,180	8,23,604
Registration	49,527	43,757
Irrigation, etc.	3,740	2,587
Administration of Justice	23,863	51,844
Jails	27,660	21,727
Police	20,616	5,744
Education.. .. .	18,903	45,735
Medical	11,005	7,846
Public Health	500	51
Agriculture	45	6
Miscellaneous Departments	9,749	11,601
Miscellaneous sale of land and other income	3,16,156	1,89,895
Currency	59	(a)
Total	22,60,762	24,78,724

(a) Excluded from Delhi grant.

or a net increase of Rs. 2,17,962.

The increase under the various heads are thus explained :—

Land Revenue.—Chiefly due to the land revenue realised from the Nazul estates and credited to this head for the first time.

Excise and Stamp.—Explained in departmental paragraphs.

Administration of Justice.—Due to (i) increase in the amount of fines realized and (ii) adjustment under this head of record office fees under the Copying Agency Rules.

Education.—Mainly due to the realization of admission fees from candidates appearing in the examinations conducted by the newly constituted Board of Secondary Education.

The decreases under "Police" and "Miscellaneous" are thus accounted for :—

Police.—Motor license fees being paid in stamps instead of in cash.

Miscellaneous.—Less credits on account of unclaimed deposits lapsed to Government.

132. EXPENDITURE (AREA GRANT).—The expenditure under the Delhi Area grant was as follows :—

	1925-26.	1926-27.
	Rs.	Rs.
Land Revenue	45,409	52,725
Excise	3,61,537	3,40,721
Stamps	8,315	8,283
Registration	7,655	5,729
Minor Irrigation	4,971	6,200
General Administration	3,17,404	3,09,028
Administration of Justice	2,13,448	2,37,232
Jail	1,24,188	1,28,089
Police	7,99,410	8,38,450
Ecclesiastical	26,404	20,857
Political	163	1,418
Education	5,81,147	6,17,709
Medical	5,08,098	5,44,821
Public Health	65,702	1,43,154
Agriculture	30,891	52,324
Industries	10,074	11,834
Miscellaneous Departments	1,140	2,224
Currency	8,919	(a)
Civil Works .. .. .	..	38,532
Miscellaneous Contributions (Notified Area Committee Copying Agency, etc.)	3,98,167	3,61,725
Total	35,13,042	37,31,055

(a) Excluded from Delhi grant.

or an increase of Rs. 2,08,013.

The increases under the various heads are explained below :—

Administration of Justice.—Mainly due to extra expenditure incurred on an additional District and Sessions Judge, special fee to Public Prosecutor and other law charges.

Police.—Due to an additional grant of Rs. 20,000 made to the Police Clothing Fund and to the employment of additional police.

Education.—Chiefly due to the payment of an additional grant of Rs. 10,000 to the Delhi University, payment of Rs. 6,869 to meet the charges of the Board of Secondary Education and additional grants amounting to Rs. 18,000 to the Municipal Committee, Delhi, and other local bodies for primary education.

Medical.—Mainly due to the payment from the civil budget of the full year's charges on account of the pay of the Civil Surgeon, New Delhi, pay of Assistant Surgeon, Combined Hospital, and the cost of medical arrangements at New Delhi which have hitherto been charged to the Public Works Department budget. A grant-in-aid of Rs. 50,000 was also made during the year to Dr. Shroff's Charitable Eye Hospital. This increase was counter-

balanced by the absence this year of a special non-recurring grant which was found necessary in 1925-26 to meet initial expenditure.

Public Health.—Due to the payment from the civil budget of the pay and allowances of the Assistant Director of Public Health and the cost of sanitary arrangements at New Delhi and Bacteriological Laboratory which have hitherto been met from the Public Works Department budget.

Agriculture.—Mainly due to the adjustment under this head of a grant-in-aid of Rs. 18,000 to the Municipal Committee, Delhi, for the maintenance of gardens. This grant was allocated in the previous year under head "Miscellaneous contributions".

Civil Works.—The expenditure under this head represents grants-in-aid to local bodies for improvement of roads and for other works of public utility. In previous years these grants were allocated under head "Miscellaneous Contributions."

The decreases are thus explained :—

Excise.—The decrease under this head is explained in the departmental paragraphs.

Miscellaneous.—Total decreases under this head amounted to Rs. 67,321, of this a decrease of Rs. 50,000 is due to the reduction of the grant-in-aid to the Notified Area Committee, Civil Lines, from Rs. 2,50,000 to Rs. 2,00,000. The remaining decrease is due to an adjustment in the accounts of the Delhi Administration of a debit of Rs. 17,321 on account of the cost of passages of certain officers of the Administration under the Rules for Accounting and Auditing Passages. On the other hand credit was received of a sum of Rs. 30,879 on account of sale proceeds of materials purchased on the occasion of the Royal Visit in 1921. The net result is a decrease of Rs. 36,442.

133. INCOME AND EXPENDITURE (ALL INDIA GRANT).—The figures of income and expenditure relating to Delhi included in the All India demands are as follows :—

	<i>Income.</i>	1925-26.	1926-27.
		Rs.	Rs.
Customs	1,54,704	—9,276
Taxes on income	11,44,438	11,20,015
Opium	10,612	(a)
Stationery and Printing	1,772	1,775
	Total ..	13,11,526	11,12,514

(a) Excluded from the accounts of Delhi Province.

<i>Expenditure.</i>			
Taxes on income .. .. .	.. .. .	42,931	47,205
Stationery and Printing .. .. .	.. .. .	3,071	1,075
	Total ..	45,992	48,280

The income obtained in Delhi under Civil Works is reported to be Rs. 6,53,367 against Rs. 2,77,421 in 1925-26. The expenditure on Civil Works within the

Province was Rs. 36,67,211 as compared with Rs. 9,47,500 in 1925-26. The figures include income from and expenditure on buildings of the Central Government (see paragraph dealing with the Public Works Department report where the increase in expenditure under this head has been explained).

To sum up, the total revenue obtained in the Province in 1926-27 amounted to Rs. 42,44,605 and the expenditure to Rs. 74,36,546 as compared with Rs. 38,49,709 and Rs. 44,58,252 respectively in 1925-26. The large increase in expenditure in the year under review as compared with the expenditure in 1925-26 falls under Public Works Department and has been explained in the departmental paragraph dealing with the Public Works Department report.

134. APPROPRIATION REPORT.—The latest appropriation report is that for the accounts for 1925-26. The accounts of the Delhi area grant for which the Chief Commissioner is finally responsible, excluding the figures of other charges relating to subject Demands, show a total grant of Rs. 35,90,000 against which Rs. 35,01,727 were spent, or a saving of Rs. 88,273.

In addition to the above an expenditure of Rs. 42,920 was incurred against a total grant of Rs. 46,000 under Grant No. 2-Taxes on Income. The figures of grant and expenditure under Account XI other charges relating to subject Demands were as follows:—

Head of service.	Grant.	Expendi-
	Rs.	ture. Rs.
Currency (Voted)	4,000	8,919
Territorial and Political Pensions (Non-voted)	48,100	46,741
Superannuation allowances and pensions (Voted)	2,10,680	3,91,501
(Non-voted) .. .. .	..	17,619
Stationery and Printing (Voted)	5,400	3,071
Total	2,68,180	4,67,851

135. Excise.—The gross receipts during the year 1926-27, excluding still head duty amounting to Rs. 3,67,132 realised by book transfer from the Punjab Government, stood at Rs. 4,92,041 against Rs. 4,43,327 during the preceding year; an increase of Rs. 48,714 or 10·9 per cent.

The increase is partly due to competition amongst bidders at the time of auction in the case of foreign and country liquor licenses, and to larger issues of opium from the treasury.

136. The total demand of excise revenue for the year amounted to Rs. 4,62,162. Of the balance of Rs. 6,411, including Rs. 2,473 for the last year, Rs. 850 were recovered in the beginning of April 1927, leaving the sum of Rs. 5,561 to be recovered.

The total amount recovered for the year stood at Rs. 4,55,751.

137. The total expenditure, excluding the annual compensatory assignment of Rs. 2,90,000 to the Punjab Government, during the year under report was Rs. 50,721 against Rs. 71,499 in the previous year. The decrease of Rs. 20,778 is attributed to a fall in the import of opium from the Gazipur factory. A large balance, due to an over indent, was in hand at the beginning of the year, and the usual import was therefore unnecessary.

The expenditure on the establishment was 2·1 per cent. of the gross revenue.

The net excise revenue thus amounted to Rs. 4,41,320 against Rs. 3,71,828· an increase of Rs. 69,492 or 18·6 per cent.

The number of licenses increased by 15 as compared with the previous year.

138. Denatured spirit licenses rose from 32 to 47 due to an increase in the number of licenses issued to dealers in oilmens stores to sell such spirit. Five morphia licenses (for medicinal purposes) and one cocaine license were not renewed. In consultation with the General Officer Commanding, a new country liquor shop was opened at New Cantonment to counteract the illicit sale of liquor in the vicinity. Hotel and restaurant licenses decreased owing to the closure of one restaurant and two hotels.

To counteract illicit sale of charas and opium 2 new licenses for retail vend of charas and opium each were issued.

139. The changes advocated by the Advisory Board led to the sales in two hotels being restricted only to hotel residents, and the cancellation of the condition permitting sale to persons served with eatables. No adequate reason could be found for further reducing the number of country liquor shops. The extension of the Punjab Local Option Act to Delhi is receiving attention.

140. The figures of wholesale and retail vend of imported spirits during the preceding year and the year under review are compared below :—

		Wholesale.			Retail.		
		Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.
1925-26	.. ..	5,462	23,641	1,77,952	3,068	14,042	49,593
1926-27	.. ..	6,147	16,708	1,57,964	3,883	11,864	54,608
		685	-6,933	-19,988	815	-2,178	5,015

The small increase in the wholesale sales of wines is due to some of the local retailers having procured their supplies locally instead of obtaining them from out-stations, while the decrease in spirits is due mainly to the larger imports made from abroad by private clubs and messes.

The decrease under wholesale sales of beer is due to the reduced business done by the local agency of Messrs. Meakan Dyer and Company with out-station regiments. The small increase in the retail sales of wines may be ascribed to a fluctuation in taste, while the decrease in the sales of spirits is largely due to the displacement of certain cheaper foreign spirits by country spiced spirit. The increase in the retail sale of beer is due to the larger consumption under canteen licenses.

The consumption of country spirit plain and spiced rose from 10,154 to 12,125 and 4,628 to 6,374, respectively. The increase is attributed to the introduction of the 6·6 ozs. bottle and to a reduction in prices due to the reduced still head duty.

Spiced country spirit is gaining popularity and is generally used in place of foreign liquor with a consequent increase in consumption.

141. There is no distillery or bonded warehouse in the Province. Indian made spirits were imported from the Punjab and the United Provinces after payment of duty there as shown in the table below :—

			Punjab Proof gallons.	Duty. Rs.	U. P. Proof gallons.	Duty. Rs.
Country spirits	..	..	21,981	2,74,762	Nil.	Nil.
Foreign spirits	..	..	3,425	59,938	*223·1	2,398
			Bulk gallons.		+50	+1,105
Beer	..	..	1,30,142	65,071	..	..
Total	..	..	3,99,771	..	..	3,503

The duty realised in the Punjab is subsequently credited by book transfer to this Province. Similar arrangements in regard to the duty realised in the United Provinces are still under consideration.

Rectified spirit amounting to 149·9 gallons was received from the United Provinces free of duty for use in charitable hospitals and dispensaries and 2698·9 gallons in bond for use in the Modern Chemical Works, Delhi.

2,864 proof gallons of duty paid country spirit were exported by Delhi wholesalers to the neighbouring districts of the Punjab.

142. The incidence of taxation from duty and vend fee in the case of country spirits, opium and hemp drugs was :—

			1926-27.		Total.	In 1925-26.
			From duty.	From vend fee.		
1. Country spirit (per proof gallon)	..	..	12·5	8·09	20·59	23·20
2. Opium per seer	..	..	42	40·98	82·98	76·18
3. Charas per seer	..	..	40	43·59	83·59	73·84
4. Bhang per seer	..	..	0·15	6·18	6·33	4·50

143. The figures below show the issues from the treasury and the sales by retail vendors of excise opium, the only opium consumed in the Province, during the year 1925-26 and 1926-27 :—

			Issues from treasury.		Sales by retail vendors.	
			Srs.	Srs.	Srs.	Srs.
1925-26	..	..	1,577	1,577	1,571	1,571
1926-27	..	..	1,664	1,664	1,594	1,594

The increase in the sale of opium is trifling and requires no remark.

144. Consumption of hemp drugs (charas and bhang) during the year under report is shown below :—

				1925-26.	1926-27.
				Srs.	Srs.
Charas	..	..	..	1,396	1,010
Bhang	..	..	..	3,164	2,019

* Issued to troops in Delhi at the concession rate of Rs. 10/12 per L. P. Gallon.

The decrease in the sale of charas is due partly to the exodus of a large number of labourers from the works at New Delhi as well as to the illicit sale of charas. In the previous year the outgoing licensees sold a large quantity of bhang at a very cheap rate, hence the decrease in the sale during 1926-27.

Figures of illicit import and consumption of cocaine remained stationary.

145. Arrests and convictions under the Excise and Opium Acts are compared below :—

						Total number of	
						Arrests.	Convictions.
1925-26	..	..	..	..	..	302	208
1926-27	..	..	..	..	..	129	87

The following figures are for illicit dealings in cocaine only and are included in the above figures :—

						Arrests.	Convictions.
1925-26	..	..	..	..	..	215	148
1926-27	..	..	..	..	..	79	45

It is to be hoped that these figures imply that the activities of the smugglers slackened owing to the closer watch kept on them by the Excise and Police officers. Several successful raids were effected by the District Excise staff and the Police, during the year, and recent captures show that the pressure has not been relaxed.

It is to be feared that the public are not yet fully acquainted with the disastrous effects of cocaine and similar drugs.

Of the fines amounting to Rs. 5,141, Rs. 2,935 were realised.

Cooperation between the Police and the Excise staff was satisfactory.

146. Copying Agencies.—No new Copying Agency was opened during the year under review. The Copying Agency Rules were revised. The old system under which the Superintendent of the Deputy Commissioner's office was paid a fee from the Copying Agency Fund for attesting copies was abolished and two separate Examiners on Rs. 100 and Rs. 80 p.m., respectively were appointed in August 1926. The statement below shows the income and expenditure of each agency during the year 1926-27 :—

				Income.	Expenditure.	Profit or loss.
				Rs.	Rs.	Rs.
Deputy Commissioner	..	..	..	52,057	53,007	—950
District Judge	..	..	..	6,252	6,426	—174
Judge, Small Cause Court	..	..	..	4,599	4,779	—180
Total				62,908	64,212	—1,304

In 1925-26 the income and expenditure were :—

				Income.	Expenditure.	Profit.]
				Rs.	Rs.	Rs.]
Deputy Commissioner	..	..	..	57,433	52,957	4,476
District Judge	..	..	..	6,043	7,730	13
Judge, Small Cause Court	..	..	..	6,011	5,495	516
Total				71,487	66,222	5,265

It will be seen that there was a difference of more than six thousand rupees on a comparison of the two years' working. The results for 1926-27 are clearly unsatisfactory and the matter is under enquiry.

147. Stamps.—The receipts from Judicial and non-Judicial stamps under the Court Fees and Stamps Acts during this and the previous year are shown in the following table :—

	1925-27.	1926-27.
	Ra.	Ra.
Court Fees	5,13,551	5,67,891
Non-Judicial Impressed Stamps	2,08,930	1,97,932
Hundis and Inland Bills of Exchange	18,720	17,498
Foreign Bill Stamps	25,190	26,675
Share Transfer Stamps	1,587	1,480
Sale of plain paper	1,845	3,270
Other Stamps and Miscellaneous receipts	18,300	19,000
Gross receipts	7,86,115	8,29,746
Charges (refund, discount, etc.)	436	1,060
Net receipts	7,64,900	8,16,496

There has been an increase of Rs. 54,340 in the sale of court fee stamps, due to the amendment in the Limitation Act. The decrease of Rs. 10,998 in the sale of impressed stamps is due to a fall in the execution of mortgage and sale deeds owing to fluctuation of prices of landed property.

The decreases under Hundi and Share transfer stamps are slight and call for no comment. The sale of Foreign bill stamps rose from Rs. 25,190 to Rs. 26,675 or an increase of Rs. 1,485. Under other stamps and miscellaneous receipts there has been an increase of Rs. 14,503 over the last year's figures. The chief increase (Rs. 13,158) falls under "Impressed stamps" as defined in Section 2 (13) (a) of the Stamp Act. The increase is due to the establishment of a stamping centre in Delhi where cheque books and other documents requiring adhesive stamps, which have hitherto been sent to Lahore, are stamped. Further adhesive stamps are now affixed in the stamping office to leases pertaining to plots of land in New Delhi. Of the income from Court Fees Rs. 1,562 were on account of Probate and Letters of Administration, and Rs. 3,257 on account of succession certificates. The figures for the previous year were Rs. 2,091 and Rs. 2,862 respectively.

148. There was one prosecution under the Stamp Act. Of the three accused brought to trial in this case 2 were convicted and 1 was acquitted. Duty and penalty amounting to Rs. 2,655 were levied by the Courts and Collector in 113 cases of insufficiently stamped instruments as compared with Rs. 3,309 recovered in 143 cases in the previous year.

149. *Stamping Centre.*—The total income derived from the sale of special adhesive stamps was Rs. 16,749 while that from one anna impressions was Rs. 10,677. The expenditure incurred on establishment and contingencies amounted to Rs. 830 only.

150. *Income Tax—Assessment.*—The figures of demand are as follows :—
1926-27.

	1926-27.			1925-26.
	District Circle.	Salary Circle.	Total.	
	Rs.	Rs.	Rs.	Rs.
1. On salaries paid by Government ..	1,674	5,66,834	5,68,508	5,54,764
2. On salaries paid by local authorities ..	138	2,833	2,971	2,618
3. On salaries paid by companies, etc. ..	1,006	90,848	91,854	55,302
4. On salaries paid by private employers	3,689	524	4,213	21,897
5. On securities of the Government of India	10,880	8	10,888	7,062
6. On income from house property ..	1,14,671	4,416	1,19,087	1,23,027
7. On income from business	6,19,606	3	6,19,609	6,22,493
8. On income from professional earnings	20,499	—5,868	14,631	29,993
9. On income from other sources ..	18,186	22,602	46,788	37,197
Total ..	7,90,349	6,88,200	14,78,549	14,55,353
10. Deduct on account of Sections 15 and, 17, Act XI of 1922	6,647	78,678	85,325	90,791
Balance ..	7,83,702	6,09,522	13,93,224	13,64,562
11. <i>Add</i> penalties and miscellaneous ..	10,287	101	10,388	8,716
Total ..	7,93,989	6,09,623	14,03,612	13,73,278
12. <i>Less</i> refunds and rebates	51,703	3,510	55,213	74,135
Balance ..	7,42,286	6,06,113	13,48,399	12,99,143

The figures on account of salaries paid by Government with the exception of Rs. 1,674 assessed on pensioners, having other sources of income, by the District Income Tax Officer, include Rs. 4,77,381 deducted at source from the salaries of the officials of the Delhi Civil Administration, Delhi Public Works Department and Government of India. The jurisdiction of the Salary Circle was extended to all Government servants in the audit of Accountant General, Central Revenues, the Military Accountant General, and the Deputy Accountant General, Posts and Telegraphs. The officers of the Indian Stores and Salt Departments were also brought under its charge, but the deductions at source from the salaries of the officials other than those belonging to the Delhi Civil Administration, Public Works Department and Government of India, such as the Army Headquarters, officials of the Post and Telegraphs Departments of the Punjab, North-West Frontier Province and the United Provinces, Indian Salt Department and Indian Stores Department, etc., are not shown in this statement. These figures, it is understood, will be furnished by the Audit Officers concerned direct to the Central Board of Revenue. The work of private salary cases was transferred to the Income-Tax Officer, Salary Circle, during the year and the demand which chiefly consisted of monthly payments by the employers, stood at Rs. 99,638 as against Rs. 80,817 during the previous year.

The income under head "Tax on salaries paid by companies, etc." shows an increase of Rs. 35,552 over the figures of 1925-26. In the accounts for 1925-26 a sum of Rs. 20,818 relating to head "Tax on salaries paid by companies,

etc." was misclassified against the head "Tax on salaries paid by private employers". This accounts for the increase of Rs. 20,818. The balance of the increase (Rs. 14,734) is the outcome of a systematic search for salaried persons who have hitherto escaped assessment.

Collections from interest on Government securities show an appreciable increase. The tendency appears to neglect market investments in favour of the safety afforded by Government securities.

The decrease in the income from professional earnings amounted to Rs. 15,362 (Rs. 9,732 in the Salary Circle and Rs. 5,630 in the District Circle). The decrease in the figures of the Salary Circle is due to refunds allowed under Section 25 (3) of the Indian Income Tax Act, 1922. The decrease in the figures of the District Circle is partly due to the decline in business and partly to the heavy fall in litigation due to the raising of Court Fees.

Under "Other sources" there is again an increase of about 26 per cent. which shows that money is being steadily withdrawn from business and invested in shares, mortgages, fixed deposits, etc.

Refunds, etc., amounted to Rs. 40,124 only, as against Rs. 65,196 in the previous year.

Rebates on dividends of companies increased from Rs. 8,939 to Rs. 15,089. More applications than formerly are received for rebates on dividends.

151. *Demands and Collections.*—The demand for 1926-27 was Rs. 13,43,399 as against Rs. 12,99,143 for 1925-26. Arrears brought forward from last year amounting to Rs. 2,92,872 brought the total demand to Rs. 16,41,271. Of this Rs. 14,00,473 were collected (Rs. 7,91,685 by the District Circle and Rs. 6,08,788 by the Salary Circle). Out of the arrears of Rs. 2,40,798 outstanding on 31st March 1927, Rs. 1,38,884 (District Circle Rs. 1,31,452, Salary Circle Rs. 7,432) have been recovered up to 30th June 1927 and a total of Rs. 24,047 (District Circle Rs. 22,827, Salary Circle Rs. 1,220) have been remitted in appeals or written off. Thus the net amount of arrears outstanding on 1st July 1927 is Rs. 77,867 (District Circle Rs. 72,406, Salary Circle Rs. 5,461).

152. *Super-Tax.*—The demand under this head compares with the demand for 1925-26 as follows:—

	1926-27.			1925-26.	
	District Circle.	Salary Circle.	Total.	Rs.	Rs.
	Rs.	Rs.	Rs.	Rs.	Rs.
Demand	1,65,362	31,817	1,97,179	1,84,657	
Arrears for 1925-26	60,744	2,620	60,364	77,708	
Total	2,26,106	34,437	2,60,543	2,62,365	
<i>Deduct</i> refunds	1,375	6,802	8,177	2,870	
Balance	2,24,731	27,635	2,52,366	2,59,495	

Collections aggregate Rs. 1,31,182 for the District and Rs. 25,166 for the Salary Circle or a total of Rs. 1,56,348. Arrears of Super-Tax on 31st March 1927 amounted to Rs. 96,048, (District Circle Rs. 93,579, Salary Circle

Rs. 2,469). Out of this Rs. 44,646 in the District Circle and Rs. 2,459 in the Salary Circle or a total of Rs. 47,115 have been recovered up to 30th June 1927. Rs. 27,046 have been reduced in appeals and written off. The net arrears amount to Rs. 21,887 which are all in the District Circle.

153. *Main trades.*—Trade conditions showed no sign of improvement. The piece goods trade which is the main trade of the city again fared badly and prices fell appreciably. General merchandise did much better than the piece goods trade, and spice dealers had a successful year. Dealers in Paper, Iron, Jewellery and Lace maintained their ground. With the exception of a few soap works which were started on a small scale no addition took place to the local industries.

154. *Procedure.*—In the District Circle 2,346 notices were issued under Section 22 (2) of the Act. This included 173 new cases added during the year. 144 old files were discontinued owing to insolvency and disruption of firms. The total number of returns received amounted to 1,834 against 1,602 in the previous year—a distinct improvement. Books were examined in 1,385 cases. In 50 cases the returns were accepted without verification. Of the 1,834 returns filed 150 returns were compiled by certified auditors. In 590 cases accounts were found to be kept on regular stock taking system. In 566 cases it was necessary to apply flat rates of profit. The total cases of assessments under Section 23 (4) were 800 as compared with 1,100 in the previous year. One hundred and fifty enquiries were received from Income Tax authorities regarding the Delhi branches of firms with headquarters elsewhere.

The accounts presented for inspection showed considerable improvement in their compilation, and show an increasing realization of the assessee's responsibility in this direction. The quality of the audited work has also improved.

155. *Appeals and objections.*—Out of 800 cases of assessment under Section 23 (4) of the Act, 191 cases were objected to. Of these only 43 cases were successful.

During the year under report 251 appeals were filed in the Court of the Assistant Commissioner of Income-Tax, of which 229 were disposed of including some appeals which were filed in the preceding year. Only 50 were accepted. The results are satisfactory as compared with last year when as many as 104 out of 265 appeals disposed of were accepted.

Forty-eight fresh petitions under Section 33 were filed in the Court of the Commissioner of Income-Tax. Including applications brought forward from last year, 34 were disposed of, only 9 being successful.

The result of appeals and reviews was a remission of Rs. 38,909 (Income-tax Rs. 32,702, Super-tax Rs. 6,207) as against last year's figure of Rs. 73,935.

Only one reference was made to the High Court during the year. This is still undecided. In one case the assessee applied to the High Court to ask the Commissioner to state the case but the application was rejected by the High Court.

Mr. A. L. Tottenham, Senior Member of the Central Board of Revenue, inspected the Income Tax Offices on the 10th, 11th and 13th September 1926. No conference of Income Tax officers was held in the Punjab during the year.

156. *Staff*.—There has been no change in the staff of the Income Tax Office, District Circle. Expenditure amounted to Rs. 31,284, the percentage of the cost of collection to recoveries being 3·39 against 2·91 in the previous year.

157. *Graphs*.—Greater interest than before has been taken in the compilation of graphs. Thirteen graphs were prepared dealing with the following commodities :—

- (1) Linseed, (2) Sarson oil, (3) Ghee, (4) Gram, (5) Wheat, (6) Gur, (7) Sugar (Desi), (8) Sugar (Java), (9) Dasuti, (10) Latha, (11) Yarn, (12) Gold and (13) Silver.

The results show that the prices of wheat, gram and linseed were fairly steady. But there were wide fluctuations in Gur, Ghee, Sarson oil and sugar.

The price of gold was fairly firm but silver fluctuated greatly ending with a heavy fall in price. The prices of cotton materials showed a steady decline.

SALARY CIRCLE.

158. Important changes took place in the Salary Circle during the year. The jurisdiction of the Circle had, in the previous year, been restricted to those Government servants only who normally drew their salary in Delhi or Simla. The Central Board of Revenue by their Notification No. 20, dated the 3rd of June 1926, extended it again to all Government servants wherever resident who were in the audit of the Accountant General, Central Revenues, the Military Accountant General and the Deputy Accountant General, Posts and Telegraphs, Delhi. A second Notification No. 27 of the 19th July 1926 brought all the officials of the Indian Stores and Salt Departments within the scope of this office. These orders not only doubled the number of assesseses for the Circle, but created a charge dealing with assesseses all over India and in a few cases even beyond it.

The last addition to the work was made by a third Notification of the Board whereby the assessment to tax of interest paid to non-enemy nationals through the Controller, Local Clearing Office (Enemy Debts) was also entrusted to this office.

The monthly schedule system, in force in other Government offices, has been extended to the Telegraph Department of the Punjab, the North-West Frontier Province, and the United Provinces during the year.

159. *Assessment*.—During the year 1926-27 3,421 persons were assessed by the Salary Circle. Of these, 3,281 filed returns of their income which were mostly accepted. In 181 cases further evidence was called for under Section 23 (2) of the Income-tax Act and assessment based on the material produced. Out of 3,421 persons assessed, 996 cases resulted in additional demands and 399 cases in refunds. There was no demand in the remaining 2,026 cases.

160. *Demand—Income-Tax*.—The total demand raised by the Salary Office during the year 1926-27 was as follows :—

- (1) Government employees. Rs. 61,275 against Rs. 34,221 of the previous year.
- (2) Pensioners and Private Salaried persons. On demand Rs. 17,586 and by deduction at source Rs. 78,070 against Rs. 9,646 and Rs. 58,460, respectively, of the previous year.

Remission on account of rectification under Sections 35 and 27, etc., came to Ra. 1,524 for Government employees and Ra. 390 for private salaried persons. Increase under (1) was due to demands made on the Controller, Local Clearing Office, as agent of the various non-enemy nationals to whom interest was paid through him. Increase under (2) is the result of the more systematic assessments made and investigations carried out than were possible in the previous year. Only one appeal was filed which was unsuccessful. Refunds sanctioned during the year were Ra. 26,265 against Ra. 15,757 in the previous year.

161. *Demand—Super-Tax.*—The demand for super-tax for the year was Ra. 31,817 against Ra. 42,820 of the year 1925-26. Decrease was due to a few high officials having gone home on leave for a portion of the year. It was counter-balanced to some extent by the amount recovered on the interest paid to non-enemy nationals. A refund of Ra. 6,802 was sanctioned under super-tax.

162. *Staff.*—In November 1926 the staff was strengthened by the addition of one Assistant Income-Tax Officer, one Head Assistant and three assistant clerks.

The Income Tax Officers Bakshi Chanan Shah, Sheikh Mohammad Aslam and Mr. Sardar Bahadur continued to do good work.

CHAPTER V.

VITAL STATISTICS AND MEDICAL SERVICES.

163. **Sanitation.—General.**—In contrast to its predecessor, the year 1926 was exceptionally unhealthy. This unfortunate record is due mainly to epidemic malaria. The total number of deaths from all causes rose from 14,849 to 21,456 and the death rate per mille from 29·66 to 42·86. Fevers, including malaria, resulted in 12,069 deaths, a death rate per mille of 24·11. It is a matter for congratulation that the major infectious diseases, such as plague and cholera, were almost entirely absent. Deaths from small-pox numbered 244 and those from plague 228, nearly all of which occurred in rural areas. Thanks to the Delhi Municipality's continued intensive rat campaign and the constant measures for prevention of the disease taken in the district, plague is being brought under control. The ocular demonstration provided by this anti-plague measure is having its effect among the more enlightened classes. Cholera risks are greatly minimised by the water supply now available and should be further reduced as the work of extending the supply proceeds.

The Director of Public Health is of opinion that malaria in both endemic and epidemic form can be minimized if measures were taken on the lines which have been suggested from time to time by eminent medical authorities. The problem is largely one of finance and engineering, the latter particularly in the case of the unreclaimed portions of the Bela which are naturally fertile mosquito breeding areas.

Provincial birth statistics have varied little, the ratio of births for 1926 being 40·99 and that for 1925, 41·60. The infant mortality rate, on the other hand, excluding still births, rose from 192·32 to 259·55 per 1000 infants born, an all round increase which is ascribed to malaria and adverse climatic conditions.

164. **Delhi City.**—The death rate in the city area increased from 29·37 to 43·58 and the infant mortality rate from 182·56 to 237·51. The highest death rates occurred in June, September and October, the last two months being notoriously unhealthy and malarious. The death rate from infectious diseases was practically nil, the mortality resulting mainly from fevers, which claimed 4,606 victims as compared with 2,775 in 1925, respiratory diseases which claimed 3,717 as against 2,909, and dysentery and diarrhoea which resulted in 562 deaths or 240 more than in the previous year. The increase in deaths from the last two diseases is probably attributable to debility following on malaria. There were 49 cases of plague of which 39 ended fatally, but most of the cases were imported.

The increased infant mortality is disappointing, considering the work being done by the Infant Welfare Centres, but the possibility is that it would have been greater but for the existence of these Centres.

Abundance of water is available for this area of which full advantage cannot be taken until the Municipality have laid down the necessary mains and distribution pipes.

165. **New Delhi.**—The number of deaths in the New Delhi area rose by 298 to 867 and births by 75 to 1,026. These figures, however, include returns from

the Lady Hardinge Hospital, 75 % of whose patients are admitted from areas outside New Delhi. The number of deaths from fever decreased from 469 in 1925 to 195 in the year under report. But these satisfactory results are more than balanced by a rise in mortality from respiratory diseases from 66 to 219. The low fever statistics are the result of more accurate methods of registration. Respiratory diseases increased owing to the severe winter cold which specially affects the labourer class. There were no deaths from infectious diseases, other than small-pox, which appeared in a mild form and resulted in only 11 deaths in 101 cases, all confined to the Indian Clerks' quarters. Great difficulty is experienced in getting this class to submit to vaccination or to attend the Isolation Hospital. Special steps are being taken to overcome this reluctance. There was only one case of plague which was imported. The New Delhi area is open and affords little facility for rat breeding. A plague epidemic of any severity is therefore improbable. The low figures of deaths from intestinal diseases are the natural result of a good water supply. The health of the inhabitants would be still further improved by the introduction of a large and rapid refuse destructor to replace the present system of disposal by bullock carts and dumping.

166. *Notified Area Civil Lines.*—The number of births in the Civil Station Notified Area, excluding still births, was 348, the number of still-births being 37. The figures for 1925 were 305 and 27, respectively. The birth rate has increased steadily during the past 5 years. There were 387 deaths, excluding still births, as against 241 in the previous year. These figures, however, though more accurately registered than formerly, include births and deaths in hospitals and are therefore not completely accurate as a record for the Notified Area.

Infant mortality rose from 3.46 to 6.47 per 1000 of population. The greatest mortality occurred in the unhealthy months of October and November, and among infants less than a week old or aged from one to three months. Statistics for the past 5 years show that these periods are the most critical in an infants' life. The greatest number of deaths was due to fevers. Small-pox was the only infectious disease and resulted in 5 deaths in 19 cases.

The sanitary condition of the Civil Lines has been greatly improved in the past few years, and active measures against flies and mosquitoes, the chief causes of disease, have had excellent results.

167. *Rural Circle.*—The birth rate in rural areas decreased from 40.22 to 35.02, the number of births registered in 1926 being 6,952. The death rate rose from 33.90 to 47.03; the number of deaths increased from 6,730 to 9,337. The chief causes of mortality were fevers which claimed 7,089 victims or about 76% of the total, and respiratory diseases which ended fatally in 1,618 cases or about 17% of the total. The area was fairly free from infectious diseases except for 217 deaths from small-pox and 190 from plague. There were no deaths from cholera. It has to be admitted that rural sanitation is in a very crude stage of development, but improvement is contingent on funds which are not available at present.

168. *Dispensaries.*—The combined office of Chief Medical Officer, Delhi Province, and Civil Surgeon, Delhi, was held by Lieutenant-Colonel G. D. Franklin, O.B.E., I.M.S., for six months of the year 1926. During his absence on 6 months' leave the vacancy was filled by Major J. P. Huban, I.M.S., Civil Surgeon, New Delhi.

169. The number of hospitals and dispensaries remained the same as in the previous year. The Delhi Municipal Committee are gradually replacing hired dispensary buildings by new structures belonging to the Committee. Their new dispensary at Bara Hindu Rao is under construction, and sites have been selected for dispensaries at Kashmere Gate and Pahargunj. A new dispensary building is also to be erected at the junction of the Burn Bastion Road and the Khari Baoli, by a public-spirited gentleman who in 1925 made a donation for the construction of family wards in the Civil Hospital.

170. A scheme for a new Civil Hospital and a new Infectious Diseases Hospital (including tuberculosis and chronic diseases wards) is under consideration. These institutions are designed to serve the whole of the Delhi Area, for all classes of patients and not only the City. A scheme is also afoot to build a Civil Hospital in New Delhi and to place it, along with other institutions at present maintained by the Public Works Department from Capital funds, under the charge of the New Delhi Municipal Committee. The proposal to open a small dispensary at Nangloi is under consideration by the District Board.

171. The total number of in-door and out-door patients treated at all institutions rose considerably, in consequence of the malaria epidemic in the autumn. The number of in-door patients was 19,095 and of out-door patients 542,813. The figures for 1925 were 16,303 and 427,672, respectively. The increase is shared by all institutions. Surgical operations also increased by 1,307 to 18,470. Of these, 6,719 were performed at the Civil Hospital and 2,290 at the Lady Harding Hospital.

172. The Hindu Rao Hospital realised Rs. 13,252 in fees, an increase of Rs. 571 over the amount realised in 1925. The income of the Civil Hospital also increased by Rs. 183 to Rs. 3,270 excluding the usual Government grant of Rs. 5,000 towards the Eye Department and a donation of Rs. 300 for extra comforts made by the Red Cross Society. The total income of all institutions amounted to Rs. 6,12,165 and expenditure to Rs. 5,74,467, but the latter figures do not include the pay of the Civil Surgeon and Chief Medical Officer, who is paid from Imperial funds. There are 4 Municipal *dais* attached to city branch dispensaries whom the Municipality propose to replace by nurse *dais*.

173. Vaccination.—Statistics relating to vaccination operations in the Delhi Province in the year 1926-27 are the lowest for the past 5 years. The decrease is shared by all vaccination areas, urban and rural. The total number of primary vaccinations dropped from 16,523 to 13,441 and that of revaccinations from 10,773 to 7,253. The decrease is attributed in part to the prevalence of malaria in the autumn of 1926. The proportion of primary vaccinations to the number available for vaccination, however, is on the whole not so unsatisfactory. Of 15,194 children available, 13,441 or 88% were vaccinated.

There were 244 deaths from small-pox in the year under review as compared with 130 the year before. As usual, most of the deaths occurred in rural areas, the number in 1926-27 being 217.

The percentage of successes in primary operations rose very slightly from 97·80 to 98·07, while there was a marked decrease in the percentage of successful revaccinations, the figures for the year 1926-27 and its predecessor being 50·10 and 59·18, respectively. The average cost of each successful operation also rose from 0·4-9 to 0·6-10.

CHAPTER VI.

INSTRUCTION.

174. EDUCATION.—*Controlling Agencies.*—The office of the Superintendent of Education was held throughout the year by Mr. J. A. Richey, C.I.E., I.E.S., in addition to his own duties as Educational Commissioner with the Government of India. Rai Sahib Lala Ratan Lal, M.A., continued to act as Assistant Superintendent of Education in addition to his own duties as Head Master, Government High School, Delhi. L. Rang Bihari Lal, B.A., B.T., continued as District Inspector of Schools throughout the year. Up to 3rd October 1926 the work of Inspection of Girls' Schools remained in the hands of Miss Stratford, Deputy Directress of Public Instruction, Punjab, and Miss Mukerjee, Head Mistress, Government Training School for Women, Delhi. From 4th October 1926 Miss I. Mitra, Assistant Superintendent for Female Education, Delhi, assumed charge of the work on return from leave.

175. GENERAL.—The number of recognised institutions has increased by 30 on account of the following schools having been newly opened or closed during the year with an increase of 2,660 in the number of scholars :—

	Boys.	Girls.
1. M. B. Primary Schools	12	7
2. Aided Primary Schools	3	1
3. M. B. Adult Schools	12	..
4. Aided Adult Schools	-6	..
5. Commercial High Schools	1	..
Total.. .. .	22	8=30

The total expenditure on education was Rs. 17,05,549 as against Rs. 16,76,140 last year. Of the expenditure 43·2% was contributed by Government and 13·7% by Local Funds, while 18·1% came from fees and 25% from other sources.

A special feature of the year under report is the 5 year programme for the expansion of Education in the Delhi Province which was brought into effect after the close of the year.

176. COMPULSORY PRIMARY EDUCATION.—Compulsion was introduced by the Municipal Committee, Delhi, in two wards (No. I and IX) of the city with effect from 1st July 1926 with a result that 80% of the boys of school-going age were enrolled. The proposal for the extension of compulsion in two more wards, viz. No. II and III after the close of the year was formulated.

177. DELHI UNIVERSITY.—The University has now completed five years of its existence. The fifth Convocation was held in March 1927. The number of graduates who took their degrees in Arts and Science in 1926-27 was 130.

The central portion of the old Secretariat buildings comprising the Assembly Hall and the Committee's rooms with lobbies, has been made over by Government to the University. For the University Law Hall, three private bungalows

on the Underhill Road were taken at a rental of Rs. 400 p. m. The results of the University Examinations for the year under report are given as below :—

		M.A	B.A. (Hons.)	B.A.	B.Sc.	F.A.	F.Sc.
No. sent up	..	24	45	182	20	249	121
No. passed	..	12	21	88	9	116	49

Instruction in the Faculty of Law is conducted by the University itself. The number of students attending the Law classes fell from 139 to 104. The results of the B.E.L. and the LL.B. class examination for the year under review are given below :—

					No. appeared.	No. passed.
F.E.L.	..	..	..	..	77	64
LL. B.	..	..	..	..	75	49

The Commercial College, Delhi, has been recognised as an Arts Intermediate College. A proposal to create a Faculty of Commerce has been made.

178. BOARD OF SECONDARY EDUCATION.—The Board of Secondary Education, Delhi, created by the Chief Commissioner's Notification No. 1223-Education, dated the 27th February 1926, held its first meeting on the 31st March 1926. In view of the fact that prior to the formation of the Board, the schools in Delhi sent up candidates for the Matriculation Examination of the Punjab University, the Board adopted the regulations for the Matriculation and S. L. C. Examinations of that University as its regulations for the High School and School Leaving Certificate Examinations held in March 1927. During the year under review the Board had rather heavy work. It had to complete its own internal organisation for the conduct of its business, to frame its own courses for the year 1923 and to make arrangements for conducting its 1st examinations in March 1927. The Board met five times in the year. Its Curriculum Committee held five meetings. Its Examination Committee met four times and its Finance Committee held 7 meetings.

179. As many as 1,377 candidates appeared at the examination of the Board, of whom 823 were students from recognised schools in Delhi, 395 were private candidates from Delhi, 9 were private candidates from Ambala Division of the Punjab, and 150 were private candidates from Rajputana and Ajmer-Merwara. In spite of the exclusion of all private candidates from outside the limits of the Delhi Province, the Ambala Division of the Punjab, Rajputana and Ajmer-Merwara, the number of private candidates formed 40·23 per cent of the total. The High School Examination of the Board was recognised by the Universities of Delhi, Punjab, Aligarh and Nagpur as equivalent to the Matriculation Examination of an Indian University while the Board of High School and Intermediate Education, United Provinces, has the recognition of this examination under its consideration.

180. The total income of the Board from fees and other sources was Rs. 27,560-8-0 while its expenditure during the year was only Rs. 6,868-10-9, leaving a surplus to Government of Rs. 20,691-13-3. This, however, is not a normal surplus as payment of work in connection with the Board's examination was made after the close of the financial year. Taking this into account, the expenditure of the Board is remarkably low. The permanent establishment

of the Board consisted of (1) an Honorary Secretary, (2) a clerk on Rs. 75 and (3) a peon on Rs. 15. During the months of December to March, two additional clerks were appointed, one for 4 months and the second for 2 months. The examination papers were printed locally and distributed within a few minutes after they were printed, thus reducing to a minimum the possibility of leakage. The first Chairman of the Board, the Hon'ble Mr. J. A. Richey, M.A., C.I.E., I.E.S., retired at the close of the year and the Board passed the following resolution in appreciation of the valuable services he had rendered to the Board :—

“ That the Board records its sense of appreciation of the work done by Mr. Richey, as Chairman of the Board.”

Mr. H. L. Chablani, Reader in Economics, Delhi University, worked as Honorary Secretary to the Board during the year under review.

181. **SECONDARY SCHOOLS.**—The number of secondary schools for boys and girls during the year under review was the same as last year, with an increase of 489 in the number of scholars.

The High School Examination was conducted by the Board of Secondary Education for the 1st time during the year. The result of this examination was issued in May 1927 and will be given in the next year's report.

182. **BUILDINGS.**—Of the 37 secondary schools for boys, 19 have their own buildings while the remaining 18 are held in rented houses. A very good building has been constructed by the Baptist Mission for the Delhi United Christian Boys' Middle School at Ludlow Castle Road. Government contributed Rs. 20,000 as a grant-in-aid towards its cost. Another Government grant of Rs. 20,000 was given for the building of the S. P. G. Victoria Middle School for girls.

183. **SCHOOL GAMES AND TOURNAMENTS.**—The annual tournament was held as usual and was keenly contested. The interest in school games was maintained. The Boy Scout movement continued to flourish.

184. **EXPENDITURE.**—The total expenditure of Secondary education for boys and girls was Rs. 5,28,747 as against 4,53,621 last year showing an increase of 16% over the last year's figures.

185. **PRIMARY EDUCATION.**—Primary education continues to be free within the Municipal area of Delhi. In the D. B. Primary Schools only agriculturists and village Kamins are free. Others are required to pay school fees.

186. **BOARD PRIMARY SCHOOL BUILDINGS.**—Of the 63 D. B. and 36 M. B. Primary Schools for boys 28 D. B. and 9 M. B. schools have their own buildings, the rest being held in rented houses. The grant of Rs. 75,000 sanctioned by the Government of India in connection with the five year programme for constructing 7 Primary school buildings each year, will gradually remove the long standing complaint about accommodation for the D. B. Primary schools.

187. **ADULT EDUCATION.**—The number of Night Schools for adults in the Municipal area has risen from 14 to 20. All these schools are maintained by the Municipal Committee. The six schools started last year by private bodies have ceased to exist. The total number of pupils of all classes, ages and occupations attending these institutions was 562, or 278 more than last year. No adult school was opened in the rural area. The five year programme, however, provides for 25 schools during the next five years.

188. TECHNICAL EDUCATION.—There is one industrial school which was maintained by the Municipal Committee throughout the year but it has been taken over by the Government with effect from 1st April 1927. It gives instruction up to the Middle standard in carpentry and smithy. The number of pupils rose from 220 to 263. The total expenditure was Rs. 16,270 as against Rs. 17,292 last year. Out of four students sent up for the Middle Standard Examination 3 passed.

Clerical and Commercial classes preparing candidates for the S. L. C. Examination are attached to seven High Schools. The Commercial High School, Delhi, has been recognised by the Secondary Board of Education.

One Normal Training centre and two Agricultural farms to be attached to the D. B. Middle schools have been provided for in the five year programme.

EDUCATION OF SPECIAL COMMUNITIES.

189. EUROPEAN EDUCATION.—There are three European Primary Schools both for boys and girls. Out of these, two, viz., the Convent Day School and Mr. Dixon's School at New Delhi are open in winter only, while St. Therese School remains open throughout the year. The following table gives the number on roll and expenditure on these schools:—

	No. of institutions.	No. of pupils.		Expenditure.			
		Boys.	Girls.	Govt.	Fees.	Other sources.	Total.
1926-27	3	41	36	1,606	3,606	1,211	6,423

A new building for the Convent Primary School at New Delhi has been constructed and a grant of Rs. 29,300 has been given towards its erection. A grant of Rs. 2,000 was given for the extension of the building of St. Therese School. The teaching staff of the Convent Day Primary School is composed of Honorary Missionary ladies. Most of them are trained in Simla, others hold Departmental Certificates. In St. Therese School there is one mistress holding the Departmental Certificate and an untrained and uncertificated teacher. Mr. Dixon's School which was provisionally recognised in 1926-27 has one certificated mistress and an untrained teacher.

190. MOHAMMADAN EDUCATION.—In addition to private and unrecognised Muhammadan schools, one High School and Inter College, two Middle Schools and 10 Primary Schools for boys, 4 M. B. and 1 D. B. Girls' Schools are maintained specially for Muhammadan children. The number of Muhammadan pupils in all kinds of institutions fell from 8,006 to 7,631.

191. JAIN EDUCATION.—The following table gives the number of schools and scholars and expenditure on schools specially meant for Jains :—

Name of Institution.	No. of pupils.			Expenditure.				
	Jains.	Others.	Total.	Govt.	Board.	Fees.	Other.	Total.
1. H. L. Jain High School.	104	222	326	5,367	1,881	2,509	3,235	12,992
2. Jain Orphanage A. V. M. School.	112	..	112	1,739	1,356	369	2,500	5,764
3. Jain Samnopasik Middle School.	28	176	204	850	1,527	636	2,967	5,979
4. Jain S. S. School.	48	89	137	..	..	..	4,131	4,131
5. Jain Sanskrit Commercial School.	81	65	146	..	..	..	2,090	2,090
6. Jain Girls School.	60	72	132	..	1,016	..	1,080	2,096

In addition to these schools 691 Jain students read in other public schools also.

192. DEPRESSED CLASSES.—Elementary schools are maintained by the S. P. G. Mission, Baptist Mission and Arya Samaj, chiefly for the children of the depressed classes, though some of such boys read in other public schools as well.

193. FEMALE EDUCATION.—The number of recognised Girls' schools has increased from 38 to 46 with an increase of 1,142 in the number of scholars. This increase is chiefly due to 8 more girl schools having been opened by the Municipal Committee during the year.

The Lady Hardinge Medical College continued to be affiliated to the Punjab University. A grant of Rs. 3,14,500 was given by Government for both the Hospital and the College. Out of this amount Rs. 1,17,132 were expended on the College. The number of students fell from 105 to 104 including 37 students in the F.Sc. class. Out of the 17 students sent up for the F.Sc. Examination of the Punjab University 12 passed.

The total expenditure on girls' recognised institutions was Rs. 3,39,090 as against Rs. 2,89,399 last year. Of this expenditure 52.2% was contributed by Government and 16.2 by the Local Boards while 8.6% came from fees and 23% from other sources.

There is a Government Training School for Girls at Delhi, where women teachers are trained for Vernacular Primary and Middle schools. It had 28 teachers under training as against 32 last year. The total expenditure on the

school rose from Rs. 10,655 to Rs. 11,880. Out of 12 candidates sent up for the S. V. Certificate Examination 10 passed and out of 9 candidates who appeared for the J. V. Examination 2 passed.

194. **Students' Advisory Committee.**—The personnel of the Advisory Committee remained practically the same with the exception of one member who left the country during the course of the year. His place has not so far been filled. There have been no regular meetings of the Advisory Committee. Whenever necessary the advice of the Committee was obtained by correspondence.

During the year under review there has been a great fall in the number of enquiries. From 26 in 1925-26, the number has dropped to 12. Most of these have been enquiries for a course of professional training in Great Britain. Only one proceeded to America for dentistry. One other student gained admission to the Edinburgh University for a course in Engineering.

All prospectuses of the various Universities in the British Isles have been received from the office of the High Commissioner for India and these have proved very useful in supplying information to the enquirers.

195. **Books.**—In 1926, the total number of books registered was 253, or 42 more than in the previous year. Original works numbered 248, one was a republication and the remaining 4 were translations. Only 21 of the total number dealt with Education. Only one book was in Arabic, one in Punjabi and 8 were in English while 136 books were in Urdu and 103 in Hindi and 4 were Bilingual. Poetry and religion formed the subject matter of 61 and 57 books, respectively. Among the latter, a book by the late Swami Shardhanand may be mentioned. Works on scientific, military and political matters are entirely absent, and no work registered during the year can really be said to be of literary distinction.

PRELIMINARY REPORT
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IN THE
ANANTAPUR DISTRICT

BY

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PRELIMINARY REPORT ON THE SURVEY OF COTTAGE INDUSTRIES IN THE ANANTAPUR DISTRICT.

I submit my report on the survey of cottage industries in the Anantapur district. The survey was commenced on the 3rd of November and completed on the 3rd of December 1927. I paid visits to the Collector of the district, the Members of the Provincial Legislative Council, the District Board President and other influential non-officials and exchanged views with them.

I visited all the taluks of the district and the important centres of industry. Anantapur is the last among the Ceded districts surveyed and is like its sister districts predominantly agricultural. Indeed, most of the population subsist on agriculture, tending also cattle and sheep. The only chief industry besides the ordinary village handicrafts of the blacksmith, carpenter, potter and the rest which do not differ from the normal, is weaving in which a considerable number of people are employed. There are other minor industries such as bangle-making, paper manufacture, manufacture of silk waist threads and wooden combs. Of these bangle manufacture is the most important.

I deal with each industry separately.

Handspinning.

Handspinning as a subsidiary occupation is not very much followed in this district. It is mainly confined to the taluks of Gooty and Tadpatri where during the summer, when those engaged in agriculture have very little work, Kapu women, Muhammadans, Dudekulas, Malas and Madigas engage themselves in it. Almost every village has a few charkas but they are worked only in the off-agricultural season. Tadpatri and Gooty are the two northern taluks in which cotton is grown in any quantity. The crop is generally sold to the presses at Tadpatri, Timmencherla and Guntakal and what is retained by the growers for handspinning is ginned with an instrument called a 'giriki' or 'ratnam'. This consists of two horizontal wooden cylinders set close to one another in a frame and revolved in opposite directions towards one another by a handle. The cleaning done by this machine is imperfect and the cotton comes out in a matted state. It is further cleaned by Dudekulas with a stringed bow which loosens the fibres so that the material is made suitable for spinning into thread. Mostly Kapu women spin yarn for clothing themselves and their families and occasionally engage coolies for doing spinning for them on payment of wages of Re. 0-1-6 to

Re. 0-2-0 per seer of slivers. The yarn thus spun is woven by Malas for the use of the Kapus, etc. The handspun cloths are not produced in enormous quantity for the market but woven only for home consumption by few Kapus who grow cotton. The preliminary processes for warping and sizing are the same as elsewhere and the wages for weaving also do not vary much being one rupee (Re. 1) for 20 cubits of 40 inches wide with 17 or 18 punjams.

The industry is almost dead or decaying and the labour involved in cleaning, carding and spinning is so great and monotonous that preference is shown to ready made mill cloth which is not now difficult to obtain. The travelling hawkers of mill-made cloths have penetrated far into the remote parts of the district and the easy terms offered by them for repayment of the value are so attractive that few can resist the temptation. As has been observed in the survey of the Cuddapah district, the hand-made cloth cannot compete with the mill-made fabrics in cheapness and attractiveness and it is only the recognition of its evident durability that has not entirely killed the industry.

I have no new recommendation to make in respect of this industry and all my suggestions contained in the report of Kurnool hold good for this district also.

Handloom Weaving—Cotton and Silk.

The population of the district according to the last census is 955,919 of whom 9,775 are weavers. Among them the actual workers are 7,456 and they are chiefly Thogatas, Muhammadans and Malas. There are about 6,000 looms distributed all over the district. Uravakonda alone possessing more than one-third of the total number.

The cotton-weaving industry here consists mainly in the making of the coarse white sheeting which the average ryot wears and the coloured cloth used by the women. There is in addition some little manufacture of cloths for turbans and bodices. The coarse white cloth for men and cotton cloths for women are woven in very many villages. The chief centres of the industry are, however, Uravakonda, Tadpatri and Dharmavaram, and the castes engaged in it are Devangis, Thogatas and Salis with a sprinkling of Muhammadans and Malas.

Practically all the thread used is mill-made and imported from Bombay, Madras and Bangalore. The counts of yarn in use are Nos. 10s, 12s and 20s and occasionally Nos. 30s and 40s are also used, but to a limited extent. The chief silk-weaving centre is Dharmavaram in which all-silk sarees with solid borders interlaced with gold thread are woven. Some of them are made of silk 'shot' with two colours and ornamented with wide borders woven of gold thread and for some 18 inches at the ends are decorated with patterns

in gold thread lavishly applied, that the cloth is quite stiff and heavy. An ordinary silk cloth with no lace thread costs about Rs. 35 while an ornamented one costs from Rs. 60 to Rs. 150. Elsewhere, the weaving of silk is usually confined to a narrow border 4 to 6 inches wide along the edge of the cotton cloth.

The conditions prevailing at Uravakonda, Tadpatri and Dharmavaram may be taken as typical for the whole district. Uravakonda was once a flourishing centre of weaving, but the industry has declined there, owing obviously to the fact that it has mainly restricted itself to producing coarse heavy indigo-dyed cloths made of No. 20s yarn with coloured yarn borders which in spite of their durability cannot stand competition with cheap mill-made cloths. Still, they are exported to Malnad for use by the labouring classes working in the coffee plantations. Very recently the advent of the mercerised yarn has provided employment for a few looms. Tadpatri produces a variety of saris and bodices and employs more counts of yarn, viz., 10s, 12s, 20s, 30s and 40s besides having silk either in the woof or in the weft of the cloth. Sometimes silk borders are woven on saris made of 20s, 30s and 40s. The market for the goods manufactured there, is in the Bombay Presidency and Goa. There are a large number of fly-shuttle looms working and many of them are under the control of master-weavers. In Dharmavaram, which has about 500 looms all-silk saris and bodices with lace lavishly applied are made, and the trade has very little to fear from the mill competition. Recently, one of the master weavers has been making saris with mercerised yarn on fly-shuttle looms exactly similar to the all-silk ones. Owing to the comparative cheapness in the price, they seem to attract a large demand from the lower middle classes of people. The market for the more valuable goods is in Bangalore, the southern districts of the Madras Presidency, Rangoon and Ceylon.

The process and implements in vogue are largely the same as those usually employed except that the district has introduced a larger percentage of fly-shuttle looms into it. Hindupur and Tadpatri taluks seem to be forward in working with fly-shuttle slays fitted with dobbies. In Uravakonda there are nine warping machines which do the bulk of warping work of the village. Elsewhere, peg warping is done. The sizing is done in streets both by men and women and in Uravakonda the hot air dresser sizer patented by Mr. Amalsad was tried and given up owing mainly to the fear of the people that it would create unemployment among those engaged in street sizing though they assert that the glaze of the yarn fades to some extent in sizing by the machine.

The wages earned by cotton weavers is almost uniform throughout the district and they are paid by piece-work. This gives them a wage of 5 to 6 annas per day. In Dharmavaram, a weaver gets

to kill the society, for which they had not long to wait. In its anxiety to help the defaulting members, the society accepted their finished goods for the instalments due, thus changing its aspect from a credit to a non-credit sale society. Having undertaken the responsibility to sell the finished products, the society's activities came in direct competition with the local merchants, who began not only to undersell their goods but to offer easy terms for their disposal on credit system. The society found itself in difficult circumstances and had to dispose of its goods by credit sales contrary to its by-laws with the result that the society's money was locked up and could not be available to carry on business. The result was that the society failed to function and had to be wound up leaving the weavers to take care of themselves. The harm done to the weavers was more severe than the good they obtained while the society worked well. This illustrates the need for organization on right lines to receive the finished products of the weavers and to free them from the anxiety of finding a market for their goods.

In Dharmavaram, a weavers' co-operative society with a paid-up capital of about Rs. 900 has been recently started. This society has now developed the work on the non-credit side also. It has supplied silk to the value of Rs. 7,000 at a profit of 6 pies per rupee. The members are given the option of selling the finished products themselves or bring them to the society at the market price less 12 annas which represents the commission charged for the sale of the goods. The society has given the agency for the sale of its goods to a limited joint stock company on two months' credit, after which date interest is charged on the cost of the goods. The capital available is too inadequate to carry on transactions on any reasonable scale and it is too soon to say how the society would work on the lines laid by it. Even here, if the limited company is not able to dispose of the goods taken over for sale, the same difficulty of finding working capital as manifested itself at Uravakonda would present itself for solution.

The question of creating a central emporium which is now engaging the attention of the Industries Department has to be pushed through to be of any relief to the weaver community. The general recommendations made in the Cuddapah report hold good for this district also.

Dyeing and Printing.

Cotton stuffs are printed in colours by hand at Pamidi, Chowluru, and to some extent at Penukonda and Gutturu. Pamidi is the chief centre of the industry and is situated on the bank of the Pennar river near the point where it is crossed by the railway from Guntakal to Anantapur. All the printed cotton stuffs are made by

Marathas of the Rangari caste who speak the Marathi tongue. There are about 100 families in the village of Pamidi of whom 30 carry on the trade. They are fairly well-to-do and have their own capital to carry on the business. It is said that their ancestors were attracted several centuries ago to this village by the suitability of the Pennar water to their business, dyeing made with it being particularly brilliant and fast. The number of persons employed in the industry is on the average 200 men, 50 women and 50 children.

The varieties of manufactures such as palompores, bed spreads and canopy cloths with patterns of tigers, camels, elephants and the like imprinted on them are not now made and the only family which was making them sometime ago has migrated to the Kistna district as it could not find the business prosperous here. The kinds of cloths that are now hand-printed are the gay cloths in which Lambadi women delight and those that are prepared for the market of Burma, Penang, Singapore and Southern India and Bombay.

The cotton fabric on which the cloths are printed for export trade is all of it imported from Bombay and Sholapore. It comes in large bales while the fabric for use by the Lambadis is hand-made with mill made yarn. The Rangaris supply yarn to the weavers of Reddipalle, Khaderpettah and other villages and get the cloths woven. The yarns used in the manufacture of Lambadi wares are Nos. 10s. and 12s. The printing is usually done in two colours, fine deep red and black, though some more colours are employed occasionally. The dyes are mineral ones supplied by Dyeing Firms at Bangalore, Bombay and Madras whose travelling agents teach them the process of dyeing and of making recipes. The Rangaris keep the secret of making mordants and of mixing colours even from the coolies employed by them so that the trick of their trade may not be known to others. Occasionally a black colour made from iron is used for printing Lambadi cloths. No blue is used in the printing and for black borders of saris exported to the south, aniline black is prepared with potash and copper sulphate and pasted over the edge of the cloths with a brush. The process followed in the printing of designs on cloths consists in washing to get rid of the sizing in the cloth and to make it soft for receiving the printing. For this purpose the cloth is well washed in a mixture of water with sheep dung. After it is dried, it is given a bath in myrabolam solution to receive the print. The common pattern for women's cloths largely exported to the South consists of various arrangements of white dots on the red ground. These are made by stamping the required pattern in melted wax on the undyed cloth and plunging the whole into the vats. The portions of the cloths on which the wax has been imprinted are unaffected by the dye and while the rest of the fabric becomes red, they remain white. The border which is tightly tied by strings is not

affected by the dye and is then pasted with aniline black with a brush. In this way two or three bales of mill cloth previously prepared are dyed in a day, the preliminary operations occupying a dyer a week. The average production by a dyer per week may be taken as a thousand saris of 7 yards each. The coolies engaged in dyeing earn wages of 6 to 12 annas per day while a printing Rangari employed in printing earns about Rs. 1-4-0 to Rs. 2.

The women's cloths hand-printed are cheap and each costs about Rs. 1-10-0. Out of a piece of 42 yards seven saris are made and the cost of dyeing is roughly 6 annas per sari. So far as the printing of fabrics of fine taste and less utility are concerned the trade is declining but the same cannot be said of the coarser variety used by the Lambadis and of cheap saris exported to Burma, Tinnevely and Penang.

The success of these people as compared with those of Jammalamadugu is due to the fact, they are capitalists who could provide themselves with cloths of their own for printing. They get bales of cloths from Bombay and other places and get coarse ones prepared by hand-loom weavers. Their brethren at Jammalamadugu are poor, depending on the bounty of local Missionary to supply them with fabrics for printing. Even where they could raise some capital their resources are so slender that they are faced with difficulty when they cannot find ready sales for their work. They do not cater to the needs of the people abroad as the Pamidi men do and have not the same facility in washing unless they go to a distance of six miles to get a flowing current in their river.

Cumbly Industry.

The population of Kurubas was 61,271 according to the census of 1911 and 47,540 according to the last census. Their main profession is sheep tending and weaving of cumblies from the wool of the sheep. Kalyandrug, parts of Gooty and Anantapur taluks are important centres of cumbly weaving and a proto types of Bellary in this respect. The fact that the present Anantapur district once formed part of the Bellary district accounts for the exact similarity observed in almost every detail of the industry. In fact, the methods adopted in shearing wool from sheep, cleaning and carding, spinning and weaving it, are more or less the same and it would be an unnecessary repetition of detail if I should attempt to give a complete description of the industry and how it is carried on. My report on the Bellary district deals with the subject in full and I would only deal here with some of the salient features.

Kalyandrug is the most important of the three taluks and cumblies manufactured at Tenagallu and Belaguppa are known to be the best of the kind produced in the district. They do not, however,

approach to or compare favourably with the variety of soft and nice cumblies prepared at Kudatani, Vaddu and some places in Harpanahalli or Kudligi taluks of the Bellary district. Just as in Bellary, the shearing of wool is done twice a year, i.e., once in January and again in July and the price paid for shearing it from 100 sheep varies from Rs. 10 to Rs. 15 and sometimes even to Rs. 20 according to the growth of the hair. The staple that is obtained is short and inferior to that obtained in Bellary and this is said to be due to the lack of abundant growth of grass owing to the inferiority of soil and precarious rainfall, though there are considerable areas of unreserved lands in the district. The yield from 100 sheep is ordinarily from $1\frac{1}{2}$ maunds to 2 maunds. The wool is cleaned and teased by hand and carded by a Pinjari before it is spun with a charka and woven on a primitive loom. The warping and sizing is done in the usual way and tamarind starch is largely used to strengthen the yarn. The spinning is not done nicely and the cumblies produced are mostly coarse in texture, except at Beluguppa where some trouble is taken to produce finer yarn. The wool, unlike in Bellary, is dyed with alizarine dyes to produce different colours and in the nicer variety produced at Beluguppa the coloured yarn is largely employed. The makers in Beluguppa smoothen the surface of their products by stretching them tightly between pegs and scraping the knots, etc., with a knife.

The market for the stuff produced in the district is mainly Bellary. Some merchants of Bellary who carry on export trade have agencies at Tenagal and Beluguppa to collect the products. They advance money to the weavers and take back finished goods at a rate less than the market price by four to eight annas. There are also capitalists in the Mysore Province who advance money to the Kurubas for purchasing wool and take back the finished goods. A cumby of coarse texture of 6 feet \times 45 inches costs from Re. 1 to Rs. 1-4-0 while a nicer variety with stripes costs about Rs. 5 or Rs. 6.

The industry is capable of improvement in many respects. Firstly the breed of the sheep should improve to yield a better quality of wool. Co-operative societies for breeding sheep on the lines indicated in the Bellary report may be tried. Merino rams may be imported for stud purposes and the cross breed distributed all over the district. Another improvement should be in the direction of improving the method of carding wool. The local Pinjaris do the work indifferently, leaving a lot of tufts and wicks in the carded wool. Any attempt by an expert to improve the methods of carding may be worth the trial. Before the wool is spun it is not cleared of streaks (uncarded wool if any), and made into slivers by greasing

or oiling the stuff to secure smoothness of the fibres to facilitate spinning. On this point they should be educated. The weavers in the district are mostly in the hands of capitalists. An attempt to bring them under co-operative organization in centres like Tenagal and Beluguppa and afford credit facilities for purchasing wool is likely to succeed if genuine efforts are made. Last, but not the least, is the question of improving the grazing facilities. Though there are extensive areas of unreserved lands in the taluks, they are arid and said to be bereft of grass very soon after the rains. The possibilities in this direction can only be explored by the officers of the Forest department.

Bangles.

The only village in the district that is still carrying on the manufacture of bangles is Guttur, eight miles from Penukonda. It is a few furlongs from Makkajipalle Railway Station on the Guntakal-Bangalore railway line. The village was once called Gazulu Guttur as it was the centre of manufacture of gazulu (bangles) in this part of the Presidency. At one time it gave employment for about 700 men but now it has declined considerably and there is only one house which is actually engaged in it. Unlike Dhone, which imported its block glass from Ferozabad in the Agra district, this village manufactures block glass and prepares bangles from it.

The block glass is manufactured from alkaline earth scraped from Government unoccupied lands in the village or from patta lands held on lease. The process of collection of saline earth begins at the end of the rainy season, which is practically the beginning of November. Certain varieties of alkaline earth are collected and lixiviated with water. The solution is stored in pots and is sprinkled over a plot of land which is previously prepared with cattle dung washing to present a firm but smooth surface. This process of sprinkling is continued for about 40 days and at the end of the period there is formed a deposit of saline earth on the 'kallam' by solar evaporation. The crystals are then scraped out from the 'Kallam' and mixed with a kind of flint found locally and some old broken bangles and the whole is fused in a furnace into a vitreous mass resulting in impure glass. The furnace is a cone-shaped one over 6 feet in height capable of holding 100 to 150 pots filled with the mixture. The first row of pots is arranged in a circular form and the other pots are kept over them until they reach the roof of the kiln. It is then closed with earth except for a small opening at the top and lighted from beneath. After the pots are allowed to cool on the oven for 15 days, they are removed and broken to release the block glass contained in them. To get various hues, dyes are mixed with alkaline earth before melting, but particularly copper is used to get blue colour,

Fuel required for manufacturing 140 maunds of block glass will cost about Rs. 80 and this is bought locally from ryots owning trees on their lands. Charges for making 140 Madras maunds of block glass is as below :—

	RS.
Fuel	80
Charge for breaking flint	15
Saline earth (10 putties)	100
Potter charges for 150 pots	10
Cost of flint and mud for pots and other charges ..	25
	230
<i>Deduct cost of waste block glass</i>	<i>50</i>
	180

The selling price of block glass varies from Rs. 1-8-0 to Rs. 1-10-0 per maund. Formerly the bangle manufacturers from outside the district were purchasing blocks from this place but they are now getting from Godagiri in the Belgaum district and from Ferozabad in Agra as they find it cheaper to do so. A maund of block glass yields about 3,000 bangles. Ten dozens couplets or 240 are sold for 12 annas. An adult with the assistance of a boy can manufacture 2,400 bangles in a day for which he gets 5 annas wages and the boy one anna. The cost of one Bengal maund of block glass (green) from Triloskar Company of Godagiri is Rs. 3-8-0 including freight. The process employed in the manufacture of bangles from block glass has been described in detail in the Bellary report and as the same process is employed here also it is unnecessary to repeat it here.

The bangles produced in this village are the cheaper variety used by the labour classes. They are devoid of any artistic beauty and are inferior in quality to those produced at Dhone. There is a local demand for them and the village hawkers make their purchases from the manufacturer. During the course of a year, block glass is manufactured three times, each time the yield being 100 to 120 maunds. It is said that the block glass manufactured by the Triloskar Company of Godagiri or that obtained from Ferozabad is superior to the local manufacture and is comparatively cheaper. The methods there, are said to be more scientific and the articles produced more artistic.

As seen from the economics of production given above, the cost of fuel forms the chief item of expenditure. So long as the manufacturer has to purchase fuel at the market rate it is difficult for him to keep down the cost of production. As in Dhone, he is unable to

make use of waste stalks of crops since no such crops are grown in the locality and the heat produced by such fire may not be quite adequate to melt the mixture into block glass though it might do for manufacturing bangles from it. The industry is bound to die as soon as the cost of fuel makes the production uneconomical. The help that the Forest department could render in giving supplies of cheap fuel would be most welcome.

As already observed by me, the general disintegration of the workers of this industry has advanced far too much to bring them under a co-operative system or to enable them to work under factory conditions. The only help that can be rendered to the individuals engaged in the business is to provide facilities for them to visit Ferozabad or Godagiri and study the methods employed there both in the manufacture of block glass and bangles and benefit themselves by the knowledge gained there.

Paper Industry.

Nyamadala, a village 15 miles from Dharmavaram and 3½ miles from Yerrampalle Railway Station on the Guntakkal-Bangalore line, was once a seat of manufacture of rough paper. The industry was in a flourishing condition some years ago when there was a large demand for the stuff from Bellary. There were as many as 16 working yards each of which employing about 8 to 10 coolies. Cart loads of paper used to be exported from the place. Merchants and traders had a special fancy for it for writing their accounts. After the advent of fine paper from Bombay the industry declined gradually and died out some 20 years ago. It was resuscitated seven or eight years ago by a Bellary merchant who made advances to the workers but lived only for a time and the merchant finding no sales for the articles, gave up the business. An attempt was made three years ago by the Co-operative Bank at Anantapur to revive the industry by advancing a loan of Rs. 100 to the workers and contracting with them to purchase paper at Rs. 2 per 10 dozens of double foolscap size. After the contract was finished the work was not continued owing to misunderstandings among the shareholders.

How this village alone took to the manufacture of paper remains unexplained but the people tell me that the industry was in existence from the time of their ancestors and that they followed the hereditary profession for some time. There is a fairly big tank very close to the village and in the neighbourhood there is plenty of well-irrigation. The raw material used in the manufacture of paper is the worn out aloë ropes used in lifting water by hide buckets. There is no dearth of material now but the wages of labourers have risen so high that the manufacturers find it difficult to market their goods to their advantage. Formerly, a coolie could be got on a monthly

wage of Rs. 3 to Rs. 4, but now they are unable to get them even at double the rate. Rice is used largely for making a paste to size the paper and with the enormous rise in its price, the cost of production has directly increased and the combined effect has been the closing down of the workshops. Beyond all, the superior quality of paper that is now in the market has stifled even the very little demand that once existed for the roughly made product.

It might be interesting here to describe briefly the process employed in the manufacture. The workers collect sufficient quantity of old and worn out ropes of aloe fibre to keep the work going on for a month, cut them into small pieces after soaking them in water for a day or two. The stuff mixed with slaked lime is then washed in a basket and allowed to soak for four or five days, as a means of bleaching. It is then taken out and reduced to fine powder under a heavy wooden pounder supported on a pivot which is worked by pressing with foot. Then the stuff is washed and again pounded and washed to free it from dirt. This process is continued 7 or 8 times until the powder becomes superfine and entirely free from dirt. In a masonry basin constructed for the purpose, the powder is lixiviated with the water and stirred up. Then with a wooden frame of the size of a foolscap paper over which a reed sieve is woven, the solution is taken over and moved with a sleight of hand so as to leave the thick sediment over the frame. This sediment is the wet paper and is taken out of the frame by hand. In this way a number of papers are taken out and are kept under a wooden plank overweighted to squeeze out the water from them. After squeezing, each paper is taken out and put up against a wall for dampness being further absorbed. After this is done, the paper is allowed to dry for 2 days, and on the third day rice or other grain finely powdered and reduced to a paste by boiling is smeared over both sides of the paper. After a little drying, the paper becomes ready for the market.

The preliminary processes consist in gathering the raw material, bleaching it by slaked lime and reducing it to fine powder. This occupies about 20 days and the material that is made ready during this period would engage the manufacturers for 30 days in the actual making of paper. Eight men working can take out 360 papers of double foolscap size in a day. The industry was profitable when 10 dozens of paper could be sold for Rs. 2 but now there is no prospect of getting this price for the stuff.

The industry might be improved as a cottage industry if some cheap paste can be substituted for costly rice paste that is now used and some expert advice given to secure smoothness of the surface of the paper. The fact that attempts were so recently made to revive the industry seems to suggest that there is still some local demand for the product. One or two workers may be assisted to see how

things are done in a mill and utilize their knowledge for the improvement of their cottage industry by effecting such changes as may be necessary in the process of manufacture as well as in the selection of raw material.

Waist Strings.

In Chilamutturu of the Hindupur taluk there are 40 or 45 families of Muhammadans who prepare waist strings made of cotton and waste silk. Sometimes they also mix coloured hemp thread to keep down the cost of production. The work is done mostly by Muhammadan women. Yarn of No. 20s are used for cotton strings after twisting them twofold by means of a weight attached to the ends of threads suspended over two horizontal bamboos placed at the required distance. Twelve such threads are taken through three different square pieces of leather containing a hole at each corner at the rate of four for each. The threads coming out of each leather piece are passed through a different hole in a bamboo slit of over two inches long fixed to a stand which serves as a loom. The threads passing through these holes form the warp. With a smooth stick of about a cubit long the weaver goes on weaving by using a single thread of No. 20s as weft. Similarly waste silk is used for making silk waist strings. Twisted threads of No. 20s are not available at Hindupur and so twisting has to be done by the workers themselves. Strings are woven in 5 pieces of 11 yards each. The selling price of the 5 pieces is about a rupee while the cost of production is almost equal to it leaving a small profit of one to two annas for 55 yards. Strings are sold locally and also in the Hindupur market. A revolving spindle similar to the one used in twisting silk might save the time that is now taken up in twisting cotton thread and be useful to the workers.

Wooden Combs.

There are seven families of Dommaras engaged in the manufacture of combs in the village of Kodigonda of Hindupur taluk lying on the outskirts of the Mysore Province. The wood for the manufacture of combs is at present obtained from the reserves of Gulur in the Bagepalli taluk of the Mysore State. The State Forest Department allows them to cut the required wood which is locally known as 'palava' on permits issued at three annas per head-load. No one is allowed to cut more than one head-load per day. About 200 combs of four inches long and two inches wide can be made out of a head-load by a single person working for six days including the day spent on felling the wood. Ordinarily 100 combs are sold for a rupee and if they are of finer quality for Rs. 1-8-0. They are in great demand

required for the supply of wood is so insignificant that none of the makers borrow money for their trade. The demand for the articles practically keeps them engaged whole-time in the industry. The wood suitable for their manufacture is said to be available also in the British reserves and permission to remove it from the forests of their own Government perhaps at a favourable rate would help them considerably. The villages in the British reserves where this kind of wood is said to be available are Governorpalle, Avagondapalayam and Vanavole.

Hemp Gunny Industry.

The manufacture of hemp gunny is carried on only as a part-time occupation during the non-agricultural season by a few families in Chilamutturu village of the Hindupur taluk. Hemp was used to be grown in the fields of this village by Kapus and was bought by the workers at Rs. 10 per 1,000 bundles. It was generally grown for manure but when the crop was allowed to grow fully it was sold to the workers for being turned into fibre. The stalks are soaked in water and then beaten over stone to separate the fibre. The fibre is then dried and twisted into threads on the laps of the workers by means of a suspended spindle, revolving in a coconut shell. 1,000 bundles of hemp yield fibre sufficient to make 30 patties of 20 cubits long and 12 inches wide. A patti of 20 cubits long and 12 inches wide is sold for Rs. 3. These patties are generally sold to local merchants or sowcars of the village or in the neighbourhood for use as gunny bags or for spreading on the floor by stitching pieces together. When these are sold to local merchants who advance money for purchasing the crop the price offered by them is As. 4 to As. 8 less than the market price at which it can be sold.

There are five houses now who do the weaving while there were thirty families engaged in it some time ago when hemp was grown extensively. Spinning yarn required for one patti takes four days, and weaving is done in a day. The woof thread is twisted forward while the weft thread is twisted backward. The fibre is smoothened by being sized with a grain paste. The process of manufacture and the type of loom used are similar to those described in the Cuddapah report.

The industry has gone down considerably and a number of families have migrated to other places as the ryots have given up growing the crop to the same extent as they were doing before, owing to the irrigation tanks not getting their supplies of water regularly.

Castor-oil Pressing.

Castor is the only oil-seed which occupies any noteworthy proportion of the cultivable area of the district though here and there gingelly is also grown. Oil is also made in small quantities from the

seeds of nim, ippe and kanuga trees by Ganigas or oil-mongers. In Hindupur and Madakasira taluks kanuga seeds are expressed for oil in considerable quantities. The kanuga cake is largely in demand for manurial purposes. The mills used for expressing oil are wooden ones driven by a single bullock or buffalo mostly and occasionally by a pair. The castor is first soaked in hot water and then put to the mill. The oil is then taken out from the mill and boiled with water until the oil rises to the top. It is then skimmed off. The cake is often used as manure and is also exported for the same purpose, some of it from Uravakonda side going to Hospet and Kampli while that from Hindupur to Bangalore side.

The yield from 100 seers of castor seeds (one seer heap measure = 1.613 lb.) is $2\frac{1}{4}$ maunds of oil and $4\frac{1}{3}$ maunds of cake. In a day a mill crushes 100 seers for which the miller gets 12 annas wages. Boiling charges comes to four annas while the cost of feeding cattle per day is eight annas. The cake loses its weight in drying by nearly $1\frac{1}{4}$ maunds. Oil sells at Rs. 6 per maund while the cake is sold at $1\frac{3}{4}$ maunds per rupee. The cost of 100 seers of seed is Rs. 14. The Ganigas purchase castor on credit from commission merchants who charge interest at 12 per cent. Castor can be obtained cheaper in the season and the workers who are not rich enough are unable to stock the seeds to meet their requirements throughout the year. If a co-operative society for these people for buying seeds when they sell cheapest can be arranged the profit which now goes to the middleman can be saved. Uravakonda and Madakasira seem to possess facilities for organization. The other oils are all cold drawn in the ordinary mill. Sometimes the ryot gives the Ganigas their own seed to have the oil extracted from it paying them for the labour. In Dharmavaram gingelly-oil is pressed and is used for cooking.

Castor and other oil-seeds are exported in large quantities in their raw state. It would be a great advantage if a suitable mill that can express oil better than the wooden ones be designed and experiments in deodorising conducted for the benefit of those engaged in the trade. This will then help us to retain the cake in our country and improve our manurial stock.

New Industries.

There is an abundant wild growth of aloe plants in the district. Their fibre is extracted in the usual country method and employed in the manufacture of ropes. A capitalist from Bombay has planted large areas near Somandepalle in the Penukonda taluk with aloe and using steam decorticators for the extraction of fibre therefrom. After being decorticated, dried in the sun and beaten, the fibre is exported to England and America.

The possibilities of developing sericulture as a cottage industry in the southern parts of the Hindupur taluk, bordering on the Mysore Province, may be fully investigated by the Sericultural Assistant. Chauluru, a village on the bank of the Pennar, possess an agreeable climate being situated on the Mysore Plateau. It has coconut and areca palm plantations and seems evidently suitable for growing mulberry.

It is also suggested that 'nakki' or lace manufacture may be introduced in the same taluk. This industry is carried on in Madura and Tinnevely and until the conditions existing there are examined, I am unable to make any definite recommendation.

There is a sure and certain demand for milk and its products and many a poor household is unable to invest capital in the purchase of milch cattle. It has been suggested by a leading non-official gentleman that Government loan may be given on personal security and on easy terms of repayment to enable the poorer people to purchase such cattle. This can only be done by a change in the existing law regarding grant of loans to agriculturists. It would not only help to provide supplementary occupation to poorer people but would also help them substantially to add to their earnings. A dairy farm worked through co-operative societies may be more useful than individual undertakings. Purity of products can also be ensured by such agencies.

MADRAS, }
4th January 1928. }

D. NARAYANA RAO,
*Special Officer for the Survey of
Cottage Industries.*

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No. $\frac{1427}{944-VIII}$

GOVERNMENT OF THE CENTRAL PROVINCES.

LOCAL SELF-GOVERNMENT DEPARTMENT.

Nagpur, the 20th March 1928.

READ—

- (1) Annual Reports of the Municipal Committees of the Central Provinces and Berar for the year 1926-27.
- (2) Divisional reviews on the above.

READ ALSO—

- (3) The consolidated report of the Examiner of Local Fund Accounts for the year 1926-27.

RESOLUTION.

1. **Submission of reports.**—None of the district reports were received in the Commissioner's office on the prescribed date, that from the Nagpur Municipal Committee being nearly $2\frac{1}{2}$ months late. The necessity for punctual submission of these reports has been pressed on the attention of the Committees repeatedly and Government desires to emphasize the fact that, unless strict punctuality is observed by Municipal Committees, one and all, the dislocation of work caused in the Commissioner's office and the Secretariat by the late receipt of such reports must necessarily delay the issue of the annual review.

2. **Constitution of Municipal Committees.**—The number of Municipal Committees remained unchanged at 65. The continued mal-administration of the Akola Municipal Committee exhausted the patience of the tax-payer and Government with the result that the Municipal Committee was dissolved after the close of the year under review, a Government officer being placed in charge of the municipality

pending the constitution of the new Committee. New elections to the Jalgaon Municipal Committee, which had been dissolved in the previous year, were held during the year under review. General elections took place in the Khapa and Amraoti Camp Municipalities. Considerable interest was evoked at Khapa; while in Amraoti Camp, where the elective principle was introduced for the first time, over 80 per cent of the electors registered their votes. Eight by-elections were held in five of which the electors are reported to have displayed keen interest; at Dhamtari, for instance, the percentage of voters attending the polls being 71.

3. Attendance at meetings.--The Municipal Committees, Pachmarhi and Saoner, failed to call the prescribed number of meetings, but the general tendency of the Committees is to convene too many meetings. The total number of meetings called increased from 1,561 to 1,634 but making allowance for the meetings which proved abortive the number of meetings held decreased from 1,413 to 1,382. It is satisfactory that the number of adjourned meetings also declined from 337 to 278. As pointed out last year real improvement is not to be expected until the Municipal Committees adopt the more business-like procedure of delegating powers to sub-committees and office-bearers. Prior to the date of the last year's Resolution six municipal committees had framed byelaws for the delegation of powers to their office-bearers and sub-committees and subsequently three more have done so. The proposals of two municipal committees have been returned for reconsideration while those of five others are still under consideration. Sixteen municipal committees have thus taken action for the delegation of powers and other committees will be well advised to take similar action. The attendance showed an improvement, being 58 per cent as against 44 per cent in the case of official members and 74 per cent as against 65 per cent in the case of non-officials.

4. Income.--The total income of the municipalities, excluding opening balances and extraordinary and debt heads, was Rs. 66,93,000 compared with Rs. 59,67,000 in the previous year. Government contributed Rs. 89,000 for general purposes; Rs. 5,08,000 for education, Rs. 3,600 for plague and Rs. 2,07,000 for sanitary works, making a total of Rs. 8,07,600 as against Rs. 5,85,000 contributed last year. Grants and contributions from local funds and other sources

amounted to Rs. 49,000. The real income of the Municipalities was therefore only Rs. 58,39,000 as against Rs. 53,47,000 in the previous year. Income from taxation rose from Rs. 39,00,000 to Rs. 41,00,000 and under municipal property from Rs. 9,80,000 to Rs. 10,31,000. Income under special Acts fell from Rs. 1,96,000 to Rs. 1,85,000. Out of the total income of Rs. 40,74,000 from taxation Rs. 12,49,000 was realized from direct taxes and Rs. 28,25,000 from indirect taxes. The ratio of direct to indirect taxation thus worked out 31 : 69 against 32 : 68 in the previous year.

5. Efficiency of collection of taxes.—The collection of direct taxes is reported to be good in Ellichpur Civil Station, Amraoti Town, Bhandara, Hinganghat, Gondia, Jubbulpore, and Raipur Municipalities, the first two collecting nearly 93 and 87 per cent of the total demand. It is probable that there are other municipal committees who can give as good an account, but statistical information has not been furnished. Government observes however that in Bengal and Bihar and Orissa, where the bulk of the income of municipal committees is derived from direct taxation, 95 per cent of the current demand is the prescribed percentage for collection and this percentage is generally worked up to and occasionally exceeded. Government (Ministry of Local Self-Government) cannot therefore regard the efficiency of collection really satisfactory until a similar percentage is attained. On the other hand in Nagpur, Wardha, Pulgaon, Chanda, Balaghat, Damoh, Mandla, Pandhurna, Burhanpur, Khamgaon, Malkapur, Akola, Akot, Shegaon and Yeotmal Municipalities, the collection of taxes was unsatisfactory. In Khamgaon, Malkapur and Akola Municipalities the percentage of collection was 28, 36 and 51 against 23, 41 and 64 in the previous year, figures which do not reflect credit on the municipal committees and their office-bearers. Government agrees with the Commissioner, Berar, that municipal committees must pay special attention to collection work and insist on method and close supervision without which there is very little prospect of real improvement in this matter. The report of the Extra-Assistant Commissioner in charge of the affairs of the Akola Municipality brings out clearly the defects of the system prevailing in certain municipal committees. By the reduction of a bloated staff and application of method and supervision in the work of collection he hopes to repay during the current year two instalments

of equated payments due to Government on account of the Kapsi water-works loan in respect of which no repayments have been made since 1924. It is disappointing to read in the reports from year to year that in some of the municipalities in Berar well-to-do men, not infrequently members of the committees themselves, against whom the municipal committees are reluctant to take action, are among the worst defaulters. Government hopes that the municipal committees and the citizens will evince a greater sense of civic duty and give no occasion for such a state of affairs which cannot but be regarded as a blot on municipal administration.

Eleven municipal committees were empowered to issue coercive processes against defaulters under Chapter XIX of the Municipalities Act. The reports of four municipal committees are silent on the point, the municipal committees of Jubbulpore and Akola made no use of the powers and those of Harda and Raipur report better collections. In the Burhanpur Municipality the necessary byelaws were sanctioned towards the close of the year, while in Yeotmal the Committee preferred to apply to Courts under section 77, Municipalities Act, to exercising its own powers.

Taxes (House and Haisiyat Tax).—The total income from house and haisiyat taxes which are levied in 38 municipalities records a slight fall from Rs. 2,23,000 in 1925-26 to Rs. 2,21,000 in 1926-27, but shows an advance of Rs. 39,000, Rs. 11,000 and Rs. 21,000 over the income of the years 1922-23, 1923-24 and 1924-25 respectively. This increase, however, can hardly be regarded as proportionate to the rise in the value of house property and the growth in prosperity in the towns concerned. It has been represented to Government that the present system of assessment of these taxes is defective in that the assessing authority is either not sufficiently equipped for the task or is amenable to outside influence. In this connection Government would commend for the consideration of municipal committees the recommendation made by the Indian Taxation Enquiry Committee in paragraph 573 of their report that in the case of the house tax it would be useful to arrange for the periodical revision of the assessments by the loan of suitable Government officers who would in course of time become expert in this work.

Water-rate.—The total income from water-rate levied in 16 municipalities rose by Rs. 6,000 only to Rs. 5,58,000, while the expenditure aggregated Rs. 11,39,000. It appears

that the realization of water-rate in Amraoti Town, Burhanpur and Damoh fell far short of their recurring maintenance charges, the amounts of receipts and expenditure being Rs. 7,840, Rs. 11,537 and Rs. 5,966 against Rs. 47,002, Rs. 39,142 and Rs. 16,264. The question of making the service self-supporting deserves the consideration of the municipal committees concerned.

Conservancy cess.—The yield from the conservancy and latrine cesses rose slightly from Rs. 4,68,000 to Rs. 4,70,000, the expenditure advancing from Rs. 12,15,000 to Rs. 12,64,000. Speaking generally, the receipts cover from 33 per cent to 50 per cent of the expenditure under this head. In the following Municipal Committees, however, *viz.*, in Khapa, Mowar, Tumsar, Chanda, Warora, Sehora, Murwara, Damoh, Mandla, Harda, Sohagpur, Chhota-Chhindwara, Amraoti Town and Camp, Ellichpur Civil Station and Shegaon the receipts were below 33 per cent of the expenditure. It is desirable that the people who benefit by the service should bear a fair proportion of the cost of the service and Government considers that the abovementioned Municipalities might consider the desirability of improving their income from this source of taxation. In Deori, Bina-Etawah and Khurai no such tax is levied at all and Government desires that the Commissioner should look into the matter.

6. Octroi and terminal tax.—The number of octroi levying committees was reduced from 19 to 18, the income from this source falling from Rs. 13,49,000 to Rs. 9,44,000. The decrease is mainly due to the abolition of octroi in the Nagpur Municipality which had an income of nearly 4 lakhs. The number of committees which levy a terminal tax increased from 22 to 24 with a corresponding increase in income from Rs. 8,41,000 to Rs. 14,70,000. In the Saugor Municipality the percentage of refunds was as high as 40, while in the Warora Municipality the proportion of the charges for collection to the net income went up to 40 per cent. These are abnormal figures and are well worth further investigation. The Municipal Committee, Dhamtari, proposed the revision of the terminal tax in order to improve its finances, while it has been postponing the question of direct taxation from time to time. The proposal offended against the general principle laid down by the Government of India and had to be referred back to the Municipal Committee for reconsideration.

In the Nagpur Municipality an income of Rs. 3,47,500 was realized from direct and of Rs. 6,53,803 from indirect taxes indicating a high pitch of indirect taxation. The Committee has, therefore, reduced the rate on cotton and cloth and proposals for the reduction of the tax on certain other articles are now under consideration.

7. Expenditure.—The expenditure excluding extraordinary and debt heads increased from Rs. 61,80,000 to Rs. 70,49,000 reducing the closing balance from Rs. 17,31,000 to Rs. 15,35,000.

General Administration.—The expenditure on General Administration rose from Rs. 7,84,000 to Rs. 8,54,000 the increase occurring in the Nagpur Municipality. The increase is however more apparent than real, since the Committee had to give a refund of Rs. 81,176 on account of the now defunct octroi tax and as there was no other head under which the expenditure could be shown it was included under this head. The expenditure on Public Safety rose from Rs. 2,98,000 to Rs. 3,16,000. The increase is mainly noticeable in the Nagpur Municipality which spent larger amounts in the construction of quarters for the Fire Brigade Staff, and in the supply of larger number of electric and kerosine oil lamps. The Nagpur Municipal Committee purchased a motor driven fire engine during the year but its cost has been debited to the ensuing year's budget.

Water-supply.—The total expenditure on water supply rose from Rs. 8,46,000 to Rs. 11,59,000, that on capital outlay having gone up from Rs. 2,37,000 to Rs. 6,41,000. The increase was shared mainly by Nagpur (Rs. 1,90,000) and Shegaon (Rs. 1,50,000) Municipal Committees. In Nagpur the excess is mainly due to the expenditure on the improvement of the system for the distribution of water, while in Shegaon it is due to the expenditure on its new water works. The question of augmenting the water supply at Nagpur is still under consideration. The boring operations on the bank of the Kanhan river have been completed and the scheme is reported to be promising. The Jubbulpore Municipal Committee paid Rs. 5,260 to the Public Works Department for preparing a scheme for extension of water-supply. The scheme for increasing the water-supply at Murwara is being pushed through.

The Wardha Municipal Committee had to abandon a scheme costing nearly 10 lakhs as being beyond its financial

capacity to undertake and is now considering a less ambitious scheme. The Raipur Municipal Committee has had under consideration a scheme estimated to cost Rs. $2\frac{1}{2}$ lakhs calculated to provide electric power for lighting purposes as well as for water-supply.

In Berar the problem of adequate water-supply continues to engage the attention of Municipal Committees. A suitable scheme for Amraoti which is within the Committee's ability to finance has yet to be devised. The question of the improvement of the source of supply to the Kapsi water-works at Akola has been held over pending the formation of the new Municipal Committee. Appreciable progress has been made in the case of the Buidana water-works and a grant and loan is proposed to be given for this work in the year 1928-29. The Bhandara Municipal Committee proposes to take a loan from Government for improving its water-supply. At Burhanpur the bulk of water which is derived from the Tapti river by means of pumping is of doubtful purity. The Committee is therefore anxiously awaiting the preparation of the gravitation scheme by the Public Works Department for which they propose to take a loan of 3 lakhs from Government. The various schemes for improving the water-supply at Chhindwara have been referred to the Director of Public Health for opinion. At Drug the difficulty of water-supply still continues and the problem is engaging the attention of the Municipal Committee. Schemes have been prepared for the water supply at Malkapur and Yeotmal, and are under preparation for Basim and for supplementing the supply at Khamgaon.

Drainage.—The expenditure on drainage fell from Rs. 3,56,000 to Rs. 2,69,000, Nagpur Municipal Committee contributing Rs. 1,04,000 towards this fall. The decrease is due to the inclusion in the previous year of a sum of Rs. 1,37,000 being the cost of land acquired for the sewage farm. In Jubbulpore Rs. 40,000 was spent on drainage out of the Government grant of Rs. 50,000. The Khandwa drainage scheme is under the consideration of the Committee. The Chhindwara Municipal Committee propose to consider the question of drainage along with the town improvement scheme. The Raipur Municipal Committee spent an appreciable sum of Rs. 15,000 on drainage. In Berar the expenditure was considerably less than in the previous year owing to the lack of funds.

Other sanitary works.—The provisions of Chapter XX of the Municipalities Act were extended to the towns of Shegaon and Yeotmal in order to remove congestion. Plague charges rose from Rs. 48,000 to Rs. 70,000, Jubbulpore and Chhindwara being mainly responsible for the increase as plague broke out at both these places. The total expenditure under the head Public Health and Convenience amounted to Rs. 42,58,000 against Rs. 36,37,000 or 54 per cent of the total expenditure against 50 per cent in the preceding year.

Roads.—The expenditure amounted to Rs. 3,97,000 against Rs. 4,18,000. It represents 5 per cent of the total expenditure against 6 per cent in the preceding year. In spite of the fall for the province as a whole the Nagpur, Bhandara, Jubbulpore, Damoh, Akola, Akot, Karanja, Murtizapur and Digras Municipalities spent more under this head chiefly on the construction of new roads but the increase was counterbalanced by less expenditure mainly in the Chanda, Warora, Wardha, Hinganghat, Saugor, Harda, Gadarwara, Khandwa, Bilaspur, Amraoti Town and Camp, Ellichpur City and Civil Station, Malkapur and Yeotmal Municipalities. It is reported that the condition of several of the roads in charge of Municipal Committees leaves much to be desired.

Dispensaries.—The scheme of transferring dispensaries to the control of local bodies was inaugurated in 1923. In that year 14 dispensaries were transferred to the municipal committees. There were 30 such dispensaries under the municipal committees in the year 1925-26 and the number remained unchanged in the year under review. Excluding opening balances the total receipts amounted to Rs. 1,50,000 against Rs. 1,44,000 in the preceding year and Rs. 1,17,000 in the year 1923-24. The increase in the year under review was due to increased contributions from Government (Rs. 5,000) and Local Funds (Rs. 10,000) but private subscriptions fell by Rs. 9,000 (from Rs. 16,500 to Rs. 7,700). This decrease was, however, due mainly to the fact that in the previous year the people at Harda had made a special contribution of Rs. 6,729 towards the construction of a new dispensary building at that place. The expenditure rose from Rs. 1,03,000 in 1923-24 to Rs. 1,46,000 in the year under report against Rs. 1,52,000 in the previous year (1925-26). The number of in-door patients decreased from 2,021 in 1923 and 2,230 in 1925 to 1,979 in 1926, while the number of out-door patients showed a steady rise from

438,731 in 1923 to 459,866 in 1925 and 489,177 in 1926. The cause of the fall in the number of in-door patients in certain dispensaries merits investigation. The total expenditure Rs. 2,67,000 on hospitals and dispensaries in the year under report practically remained the same as in the preceding year. Deducting Rs. 1,46,000 the expenditure on transferred dispensaries, the balance of Rs. 1,21,000 was spent on other items, such as combating epidemics, contributions to other dispensaries, establishment, repairs and purchase of medicines.

Education.—The expenditure on education rose from Rs. 11,15,000 to Rs. 13,01,000 as the result of an increase in the number of schools, the revision of the pay of teachers and the construction of school buildings. It represents 16 per cent of the total expenditure against 15 per cent in the preceding year. The number of boys on the rolls and the average daily attendance in the municipal schools rose from 48,382 to 52,416 and 39,188 to 42,210, respectively. In three municipalities, *viz.*, Warora, Buldana and Ellichpur, education was compulsory prior to the 31st March 1926. In the year under report compulsory education was introduced in the Balaghat, Yeotmal and Raipur Municipalities. Similar schemes have been sanctioned for Saugor, Wardha and Bilaspur Municipalities, though not enforced as yet, while those for Nagpur, Amraoti City, Jubbulpore and Harda Municipalities are under consideration.

Markets.—The expenditure on markets and slaughter-houses rose from Rs. 1,20,000 to Rs. 1,69,000. The increase is mainly noticeable in Nagpur Municipality on account of construction and repairs to markets. The Committee constructed a decent Cotton Market building in the year under report.

Closing balances.—The closing balances of all committees except Khapa, Pauni, Akola and Yeotmal are above the prescribed minimum. This is, however, due in some cases to an accumulation of unspent balances of government grants or of sums earmarked for particular objects. The amount of minimum balances was fixed as early as 1916 and the principle observed was to have a balance equal to one month's expenditure. With increased expenditure of the Municipalities, the fixed minimum balances are no longer adequate and a proposal to revise the figures is under the consideration of Government.

8. *Audit.*—The number of financial irregularities disclosed by the Report of the Examiner of Local Fund accounts

decreased from 5,156 to 4,770 and the number of embezzlements from 11 to 7. The cases of serious delay in payments increased from 3 to 7. Although there has been a reduction of audit objections there is still room for much improvement. The Examiner reports that the accounts of the Nagpur City, Mowar, Pandhurna, Pulgaon, Warora, Bhandara, Tumsar, Balaghat, Chhota-Chhindwara, Khandwa, Burhanpur, Dhantari, Bilaspur, Drug, Murtizapur and Malkapur Municipal Committees have deteriorated. A special report on the bad state of accounts in the Khamgaon and Akola Municipalities was received. Mention has already been made of the action taken in regard to the Akola Municipality while a further report on the affairs of the Khamgaon Municipal Committee is awaited from the Commissioner. The Examiner's report also brings to notice prominently the cases of ten municipalities which delayed the preparation of assessment lists of taxes resulting in heavy arrears. The question of preparing the assessment lists triennially instead of annually in order to remove the inconvenience is under the consideration of Government. In Malkapur, Ellichpur Camp, Mandla and Sohagpur, the Committees incurred charges from the Municipal fund contrary to the law. Sufficient attention is not yet paid to the prompt disposal of audit notes, the number of Committees against which adverse reports were received in this respect rising from 20 to 30.

9. Notified Area Committees.—The number of Notified Areas increased from 8 to 9 due to the establishment of a new Notified Area Committee at Champa. Their income increased from Rs. 1,36,000 to Rs. 1,46,000 which was mainly due to an increase of Rs. 13,000 in Multai on account of a Government grant of Rs. 12,417 for the town extension scheme and of Rs. 2,000 in Kareli Ganj from taxes. There was a fall of Rs. 10,000 in the income of the Itarsi Notified Area owing to the cessation of the practice of crediting the premia on the lease of land to the Notified Area Fund and to the transfer of the cattle pound and school to the District Council. Expenditure rose from Rs. 1,35,000 to Rs. 1,46,000. The increase in expenditure at Bhatapara is due to an investment of Rs. 10,000 as a fixed deposit in the Allahabad Bank, the erection of an enclosure wall to the Ganj building and the construction of two new culverts. In Itarsi there was a marked fall of Rs. 17,000 partly owing to smaller expenditure on drains and partly to the credit of the premia on the

lease of Nazul land to Government, while a large balance has been accumulated in order to finance a scheme for water-supply which is under contemplation. The Mahajan Sabha at Kareli Ganj have placed since the close of the year a sum of Rs. 10,000 at the disposal of the Notified Area Committee for the establishment of a self-supporting school. The Committee is also taking steps for the preparation of a drainage scheme.

10. Government views with concern the growth of factious quarrels and intrigues among members in certain committees which necessarily result in inefficient administration and engender a sense of insecurity of tenure among the employees. It hopes that members of such committees will, individually and collectively, subordinate the claims of individual and sectional advantage to the benefit of the towns which they serve. Fortunately the number of such committees is not large and Government is pleased to acknowledge the zeal and public spirit displayed by several members and office bearers in the discharge of their honorary duties. The relations between the Municipal Committees and officers of Government continued to be cordial generally. A bill to amend the Central Provinces Municipalities Act with a view to remove certain difficulties which were noticed in its practical working was introduced into the Legislative Council after the close of the year and has been referred to a Select Committee. Among other things it provides for an appeal against the dismissal of Municipal servants.

ORDER.—Ordered that a copy of the Resolution be submitted to the Government of India in the Department of Education, Health and Lands, that copies be forwarded to the Commissioners and Deputy Commissioners for information and guidance and that it be translated and circulated (through Deputy Commissioners).

Ordered also that the resolution be published in the Supplement to the *Central Provinces Gazette*.

By order of the Government
(Ministry of Local Self-Government),

B. N. DE,
*Secretary to Government,
Central Provinces.*

STATEMENT No. I.

STATEMENT

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits	Particulars as to chairman.				Number of	
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.
1	2	3	4	5	6	7	8	9	10	11
Nagpur ...	1	Nagpur ...	II of 1922.	145,193	1	...	...	.	2	7
	2	Ramtek ...	"	8,580	1	...	...	...	1	2
	3	Khapa ...	"	7,510	1	..	.	...	1	3
	4	Kalmeshwar ..	"	4,851	1	...	...	..	..	2
	5	Umrer ...	"	15,061	1	...	...	...	2	3
	6	Mowar ...	"	4,795	1	...	...	...	...	3
	7	Saoner ...	"	7,078	1	...	...	...	...	3
	8	Katol ...	"	9,795	1	...	...	...	...	2
Bhandara ...	9	Bhandara ...	"	13,399	1	..	..	...	1	4
	10	Tumsar ...	"	6,692	1	...	...	...	2	2
	11	Pauni ...	"	10,481	1	...	...	...	1	2
Chanda ..	12	Gondia ...	"	10,617	1	...	...	...	...	3
	13	Chanda ...	"	22,981	1	...	...	...	...	3
Wardha ...	14	Warora ...	"	8,808	1	...	...	...	...	2
	15	Wardha ...	"	16,044	1	...	...	...	...	2
	16	Arvi ...	"	13,248	...	...	1	...	...	3
Balaghat ...	17	Deoli ...	"	5,991	1	...	...	...	2	1
	18	Hinganghat ...	"	17,200	1	...	...	...	...	3
Balaghat ...	19	Pulgaon ...	"	7,443	1	...	..	...	...	1
	20	Balaghat ...	"	7,300	...	...	...	...	...	2
Total ...				343,067	18	...	1	...	12	53

No. I.

in the Central Provinces and Berar during the year 1926-27.

members of committee.							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 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.
Elected.	Select-ed.	Total.	Offi- cials.	Non-officials.	Europeans.	Indians.						
12	12(a)	13	14	15	16	17	18	19	20	21	22	23
38	4	51	6	45	3	48	51	...	6	32	56	5
8	2	13	...	13	...	13	30	5	14	...	52	5
9	3	16	...	16	...	16	27	9	5	...	49	4
10	2	14	1	13	...	14	16	...	...	50	72	7
9	3	17	...	17	...	17	50	12	23	...	41	4
10	2	15	1	14	...	15	18	...	18	89	66	6
10	3	16	...	16	...	16	8	...	8	...	66	6
11	2	15	...	15	...	15	21	2	...	...	57	5
14	2	21	2	19	2	19	26	...	2	15	75	6
8	2	14	...	14	...	14	28	2	8	...	56	5
10	2	15	...	15	...	15	36	10	1	...	45	4
11	2	16	...	16	...	16	27	10	...	...	52	5
12	2	17	1	16	1	16	14	...	1	43	75	7.
8	1	11	...	11	...	11	24	5	6	...	61	6
17	2	21	2	19	...	21	14	7	7	17	37	5.
16	2	21	...	21	...	21	35	...	...	...	55	5.
5	1	9	1	8	...	9	24	23	1	29	70	6.
13	2	18	...	18	...	18	64	28	28	...	27	2
10	1	12	...	12	...	12	16	...	...	...	74	7
10	2	14	1	13	1	13	24	2	...	66	61	6
239	42	346	15	331	7	319	553	115	128	43	52	5

STATEMENT

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to chairman.				Number of		
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.	
1	2	3	4	5	6	7	8	9	10	11	
Jubbulpore Division.	Jubbulpore	1	Jubbulpore ..	II of 1922.	86,796	1	...	...	...	2	4
		2	Sehora ...	"	6,387	1	..	...	...	1	2
	Saugor ...	3	Murwara ..	"	19,722	1	...	...	...	...	3
		4	Saugor ...	"	28,571	1	.	...	...	1	3
		5	Deori ...	"	5,369	1	...	..	...	2	2
		6	Etawah ...	"	9,826	1	...	..	...	3	2
		7	Khurai ...	"	6,078	1	...	..	...	...	1
		8	Damoh ...	"	15,296	1	...	..	...	...	3
	9	Seoni ...	"	12,772	1	...	...	...	...	3	
	10	Mandla ...	"	8,784	2	...	...	...	3	3	
			Total ..		19,901	10	...	...	12	26	
Nerbudda Division.	Hoshangabad.	1	Hoshangabad	II of 1922.	12,04 ^a	1	..	...	...	...	3
		2	Harda ...	"	11,077	1	...	...	..	1	3
	Betul	3	Seoni-Mandla	"	6,001	1	...	...	...	1	2
		4	Pachmarhi ...	"	(a) 454	...	...	...	1	...	10
		5	Sohagpur ...	"	7,053	1	...	...	...	...	2
		6	Betul ...	"	7,770	1	...	...	...	...	3

(a) Excludes 3,835

No. 1.—(Contd.)

in the Central Provinces and Berar during the year 1926-27.—(Contd.)

members of committee.							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 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.
Elected.	Select-ed.	Total.	Offi- cials.	Non-officials.	Europeans.	Indians.						
12	12(a)	13	14	15	16	17	18	19	20	21	22	23
23	3	32	2	30	3	29	53	4	27	10	62	59
9	...	12	1	11	...	12	20	4	...	88	60	63
12	...	15	1	14	1	14	25	1	1	...	57	57
13	2	19	1	18	1	18	21	...	...	29	63	61
6	2	12	1	11	...	12	24	...	5	83	65	67
8	...	13	...	13	...	13	27	11	1	...	67	67
8	1	10	1	9	...	10	31	6	12	74	57	58
13	2	18	2	16	1	17	20	5	9	17	62	57
12	2	17	1	16	1	16	44	8	22	20	60	57
12	...	18	1	17	...	18	20	...	...	60	66	66
116	12	166	11	155	7	159	285	39	77	48	62	60
12	3	18	1	17	...	18	20	3	7	90	75	76
14	2	20	1	19	...	20	26	5	...	23	53	52
10	1	14	2	12	...	14	23	5	...	36	66	62
...	...	10	8	2	8	2	11	...	...	75	82	76
11	2	15	...	15	1	14	15	1	2	...	59	59
13	2	18	1	17	...	18	25	4	1	60	50	51

on account of Cantonment.

STATEMENT

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to chairman.				Number of			
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Ex-officio.	Nominated.		
1	2	3	4	5	6	7	8	9	10	11		
Nerbudda Division.—(Concdd.)	Chhindwara.	7	Chhindwara ...	II of 1932.	13,383	1	...	...	...	..	4
		8	Pandhurna ..	"	8,611	1	..	...	...	...	2
		9	Sausar ..	"	5,318	1	...	...	...	...	2
		10	Narsinghpur ..	"	9,839	1	...	..	...	...	3
	Narsinghpur.	11	Gadarwara ..	"	8,539	1	...	...	...	..	2
		12	Chhindwara ...	"	3,836	1	...	...	...	1	2
	Nimar ...	13	Khandwa ...	"	26,802	1	...	...	...	3	4
		14	Burhanpur ...	"	35,916	1	...	...	...	1	3
			Total ..		156,650	13	...	...	1	7	45
	Chhatisgarh Division.	Raipur...	1	Raipur ...	II of 1922.	38,341	1	1	4
			2	Dhamtari ...	"	12,721	1	1	3
		Drug ...	3	Drug ...	"	11,274	1	2	2
			Bilaspur ...	4	Bilaspur ...	"	*19,800	1	2	3
					Total ...		82,136	4	6	12

* Represents population

No. I.—(Contd.)

in the Central Provinces and Berar during the year 1926-27.—(Contd.)

members of committee.							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 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.
Elected.	Select-ed.	Total.	Offi-cials.	Non-officials.	Europeans.	Indians.						
12	12 (a)	13	14	15	16	17	18	19	20	21	22	23
13	2	19	1	18	...	19	15	...	...	33	65	62
12	1	15	2	13	...	15	44	3	41	...	57	57
8	1	11	...	11	...	11	38	...	2	...	52	52
13	3	18	...	18	...	18	15	4	4	...	59	59
9	1	12	...	12	...	12	22	4	6	...	58	58
6	2	11	1	10	...	11	12	...	...	83	60	64
17	2	26	2	24	...	26	29	...	3	48	64	66
18	2	24	1	23	...	24	36	1	15	14	56	54
155	24	231	20	211	9	222	321	30	81	51	61	61
19	2	26	1	25	1	25	38	1	13	12	75	72
10	2	16	1	15	...	16	34	7	18	38	36	35
9	2	15	1	14	...	15	28	1	7	86	63	64
11	2	18	1	17	...	18	23	...	3	35	70	68
49	8	75	4	71	1	74	123	9	41	43	61	60

within Municipal limits only.

STATEMENT

Statement showing the constitution of the Municipalities

Name of district.	Serial No. of Municipality.	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	Particulars as to chairman.				Number of	
					Elected non-official.	Elected official.	Nominated non-official.	Nominated official.	Elected.	Nominated.
1	2	3	4	5	6	7	8	9	10	11
Berar Division.	1	Amraoti	11 of 1922.	40,694	1	—	—	—	2	4
	2	Amraoti Camp	"	7,921	1	—	—	—	—	2
	3	Ellichpur City	"	23,699	1	—	—	—	1	4
	4	Ellichpur Civil Station.	"	7,753	1	—	—	—	—	2
	5	Akola	"	37,856	—	—	1	—	1	4
	6	Akot	"	16,887	1	—	—	—	—	2
	7	Karaja	"	13,645	1	—	—	—	—	2
	8	Basim	"	10,970	1	—	—	—	1	2
	9	Murtizapur	"	10,552	1	—	—	—	1	2
	10	Buldana	"	5,695	1	—	—	—	1	3
	11	Khamgaon	"	19,968	1	—	—	—	1	3
	12	Shergaon	"	14,531	1	—	—	—	—	3
	13	Malkapur	"	14,947	1	—	—	—	—	3
	14	Jalgaon (a)	"	10,807	—	—	—	—	—	—
	15	Yeotmal	"	17,238	1	—	—	—	2	3
	16	Wan	"	6,841	1	—	—	—	—	1
	17	Digras	"	7,857	1	—	—	—	1	2
		Total		267,445	15	—	1	—	11	42
		GRAND TOTAL		1,048,299	60	—	2	1	43	178
		TOTAL FOR 1925-26		1,048,299	62	1	—	2	57	188

(a) The Jalgaon Municipal Committee

(A) This denotes the number of meetings held by the Elected Committee

No. 1.—(Concl'd.)

in the Central Provinces and Berar during the year 1925-27.—(Concl'd.)

members of committee.							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 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.
Elected.	Selected.	Total.	Officials.	Non-officials.	Europeans.	Indians.						
12	12 (a)	13	14	15	16	17	18	19	20	21	22	23
18	4	28	2	26	1	27	38	...	12	16	...	58
9	...	11	3	8	1	10	(b) 3	...	...	77	91	87
18	3	26	2	24	...	26	14	...	1	36	71	68
9	2	13	...	13	...	13	13	...	2	...	70	70
18	4	27	1	26	1	26	31	16	4	9	68	66
10	3	15	...	15	...	15	33	9	...	...	42	42
9	2	13	...	13	...	13	33	10	...	...	48	48
9	1	13	...	13	...	13	18	7	2	...	64	64
9	2	14	...	14	...	14	19	3	4	...	56	56
11	...	15	3	12	...	15	13	...	...	51	83	66
11	3	18	1	17	...	18	18	...	2	1	71	72
10	3	16	...	16	1	15	23	...	4	...	73	73
10	3	16	...	16	...	16	25	2	6	...	64	64
...
14	2	21	1	20	...	21	19	...	2	88	95	94
7	...	8	...	8	...	8	37	12	12	...	58	58
9	...	12	1	11	...	12	15	...	...	100	48	55
181	32	266	14	252	4	262	352	59	51	47	59	61
740	118	1,084	64	1,020	28	1,056	1,634	252	278	58	74	74
729	111	1,085	71	1,014	32	1,053	1,561	148	337	44	66	64

was dissolved.
since January 1927. Before that 16 meetings were held by the old Committee,

ABSTRACT OF STATEMENT NO. I.

Number of Municipalities under the Central Provinces Municipalities Act, and the Act as applied to Berar.				65
Population within municipal limits	...	...		1,048,299
Particulars as to Chairman—				
Elected non-officials	...	...		60
Elected officials	...	...		<i>Nil.</i>
Nominated non-officials	...	...		2
Nominated officials	...	...		1
Number of towns for which the municipal committees are appointed—				
By election only	...	...		<i>Nil.</i>
Partly by election and partly by nomination	...	...		64
By nomination only	...	...		1
Aggregate members of municipal committees—				
<i>Ex-officio</i> members	...	...	48	} 1,084
Nominated members	...	...	178	
Elected members	...	...	740	
Selected members	...	...	118	
Of the above—				
Officials	...	...		64
Non-officials	...	...		1,020
Europeans	...	...		28
Indians	...	...		1,056
Total number of meetings held	...	...		1,634
Number of meetings out of the above which proved abortive for want of a quorum.				252
Number of meetings out of the above which were adjourned	...	...		278
Average percentage of officials present at each meeting	...	...		58
Do. do. non-officials do.	...	...		74
Do. do. all members do.	...	...		74

STATEMENT No. II.

STATEMENT
Showing the Income of the Municipalities in the Central Provinces

1	2	3	4	I.—Municipal				
Name of district.	Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Octroi.	Tax on houses and lands.	Haisiyat tax.	Tax on animals and vehicles.	
1	2	3	4	5	6	6 (a)	7	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	Nagpur	1 Nagpur ...	6,37,043	...	...	...	20,437
		2 Ramtek ...	28,793	12,162	...	...	...
		3 Khapa ...	5,253	12,325	...	...	...
		4 Kalmeshwar ...	297	...	...	2,592	...
		5 Umrer ...	12,533	26,255	...	...	...
		6 Mowar ...	12,529	...	...	1,269	...
		7 Saoner ...	17,274	...	...	2,891	...
		8 Katol ...	4,472	...	...	4,830	...
	Bhandara	9 Bhandara ...	4,431	33,430
		10 Tumsar ...	3,772	3,190	6,367	...
		11 Pauni ...	232	5,139
	Chanda	12 Gondia ...	35,200	5,972	1,694	...
		13 Chanda ...	29,012	51,057	713
	Wardha	14 Warora ...	7,187	16,603
		15 Wardha ...	74,226	276
		16 Arvi ...	60,228	21,232	11,940
		17 Deoli ...	3,444	2,314
	Balaghat	18 Hinganghat ...	26,490	2,426
		19 Pulgaon ...	11,963	2,466	149	...
		20 Balaghat ...	4,589	5,634	808	...
		Total	9,78,968	1,75,490	...	36,297	42,384	
Jubbulpore Division.	Jubbulpore	1 Jubbulpore ...	60,643	2,35,460	...	...	5,065
		2 Sehora ...	6,934	...	...	3,012	...
		3 Murwara ...	5,509	...	...	9,324	...
	Saugor	4 Saugor ...	27,905	1,03,345	5,372
		5 Deori ...	2,579	...	...	2,628	...
		6 Etawah ...	1,750	...	...	3,353	...
		7 Khurai ...	26,005	...	...	160	...
	Damoh ...	8 Damoh ...	15,876	...	...	5,001	536
	Seoni ...	9 Seoni ...	20,144	42,048	...	...	...
	Mandla ...	10 Mandla ...	23,172	...	...	3,864	98
		Total	1,90,517	3,80,853	...	27,342	11,071	

No. II.

and Berar during the year ending the 31st March 1927.

3

rates and taxes.

Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Other taxes.					Total.
					Bazar tax.	Tax on the registration of cattle.	Pilgrim tax.	Tax on dogs.	Terminal tax.	
8	9	10	11	12	13	13 (a)	13 (b)	13 (c)	13 (d)	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8,932	...	2,36,305	...	1,06,257	...	...	...	...	6,24,434	9,96,365
...	...	...	...	3,987	630	380	3,411	...	...	20,570
...	...	...	...	1,321	...	41	...	...	...	13,687
...	...	...	...	1,237	1,623	...	...	...	...	5,452
...	...	...	...	4,875	...	217	...	...	...	31,347
...	...	...	...	605	4,427	21	...	...	...	6,383
...	...	...	...	1,820	9,132	152	...	...	...	13,995
...	...	...	...	3,998	11,698	472	...	...	...	20,998
...	...	16,478	...	6,702	1,595	315	...	36	...	58,556
...	...	...	...	918	276	22	...	...	...	10,803
...	...	...	...	1,427	1,933	...	...	...	...	8,549
...	...	...	...	5,617	...	347	...	19	33,785	48,434
313	...	...	...	8,038	8,086	635	...	19	...	68,861
3,502	996	...	...	2,102	96	145	...	...	...	23,504
3	...	23,076	...	9,176	4,478	1,042	...	...	59,032	97,083
...	...	15,818	...	5,810	8,295	755	...	...	...	63,850
...	...	...	...	1,223	1,386	3,311	...	...	...	8,234
...	404	26,511	...	7,376	904	100	...	...	33,091	70,812
...	3,951	...	...	3,294	6,795	84	...	...	...	16,739
...	...	...	...	3,174	662	41	...	...	8,675	18,994
12,750	5,351	3,18,188	...	1,80,108	62,066	8,080	3,411	74	7,59,017	16,03,216
...	9,532	94,121	...	40,177	...	...	...	91	...	3,84,446
...	...	...	...	1,021	...	163	...	...	...	4,196
...	...	...	...	4,260	...	...	...	3	25,928	39,515
...	...	...	...	15,936	1,125	1,041	...	56	...	1,26,875
...	...	...	...	...	426	163	...	...	...	3,217
...	...	...	...	...	...	...	...	...	...	3,353
...	...	...	...	...	...	12,659	...	2	11,379	24,200
...	...	5,966	...	3,525	8,499	2,693	...	3	46,687	72,910
...	341	10,059	...	8,032	2,463	302	...	29	...	63,274
...	5,109	...	...	2,437	1,006	...	...	8	10,124	22,646
...	14,982	1,10,146	...	75,388	13,519	17,021	...	192	94,118	7,44,632

STATEMENT
Showing the Income of the Municipalities in the Central Provinces

1		2		3		4		5	
Name of district.		Serial No. of Municipality.	Name of Municipality.	Balance in hand at the close of last year.	Octroi.	Tax on houses and lands.	Haisiyat tax.	Tax on animals and vehicles.	
1		2	3	4	5	6	6 (a)	7	
I.—Municipal									
Nerbudda Division.	Hoshangabad	1	Hoshangabad ...	Rs. 6,312	Rs. 24,556	Rs. ...	Rs. ...	Rs. 938	
		2	Harda ...	30,831	...	...	...	348	
		3	Seoni-Malwa ...	3,781	7,045	...	909	2,030	
	Betul	4	Pachmarhi ...	5,255	7,073	...	...	...
		5	Sohagpur ...	1,470	...	...	4,148	...	
	Chhindwara	6	Betul ...	4,891	...	...	7,385	25	
		7	Chhindwara ...	5,103	30,473	...	...	...
		8	Pandhurna ...	6,174	...	...	4,189	...	
	Narsinghpur	9	Sausar ...	1,667	...	...	3,697	...	
		10	Narsinghpur ...	10,732	...	...	4,493	...	
		11	Gadarwara ...	9,186	...	...	...	...
	Nimar	12	Chhindwara ...	7,147	...	...	1,142	...	
		13	Khandwa ...	37,583	...	...	...	1,566	
		14	Burhanpur ...	18,062	1,25,514	...	...	...
Total				1,19,126	1,94,660	...	25,963	5,066	
Chhattisgarh Division.	Raipur	1	Raipur ...	1,04,561	1,31,092	...	...	2,960	
		2	Dhamtari ...	4,072	...	...	...	3,608	
	Bilaspur	3	Drug ...	15,226	...	...	4,933	260	
		4	Bilaspur ...	27,707	58,666	106	...	2,089	
Total				1,51,566	1,92,758	106	4,933	8,917	
Total Central Provinces				14,70,177	9,43,761	106	94,515	67,438	
Berar Division.	Amraoti	1	Amraoti town ...	96,654	...	...	...	...
		2	camp ...	9,021	...	7,317	...	1,179	
		3	Ellichpur city ...	18,071	...	...	...	1,619	
		4	civil station ...	26,184	...	2,757	...	...
	Akola	5	Akola ...	27,770	...	47,469	...	2,037	
		6	Akot ...	8,236	...	7,217	...	...
		7	Karanja ...	8,343	...	8,213	...	...
	Buldana	8	Basim ...	19,270	...	...	...	905	
		9	Murtizapur ...	13,457	...	5,944	...	...
		10	Buldana ...	11,850	...	5,185	...	315	
		11	Khamgaon ...	12,189	...	9,741	...	...
	Yeotmal	12	Shegaon ...	29,951	...	9,322	...	832	
		13	Malsapur ...	8,242	...	...	...	...
		14	Jalgaon ...	...	...	...	...	...
	Yeotmal	15	Yeotmal ...	6,296	...	14,125	...	319	
		16	Wan ...	4,270	...	6,617	...	55	
		17	Digras ...	4,657	...	2,793	...	...
Total Berar				3,05,061	...	1,26,748	...	7,572	
GRAND TOTAL				17,76,138	9,43,761	1,26,848	94,515	75,010	
GRAND TOTAL FOR 1925-26				17,97,095	11,40,019	1,22,041	1,00,641	93,418	

The closing balances of certain municipalities in col. 4 differ from those shown in the

No. II—(Contd.)
and Berar during the year ending the 31st March 1927.—(Contd.)

5

rates and taxes—(Contd.)

Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting rate.	Conservancy (including scavenging and latrine rates).	Other taxes.					Total.
					Bazar tax.	Tax on the registration of cattle.	Pilgrim tax.	Tax on dogs.	Terminal tax.	
8	9	10	11	12	13	13 (a)	13 (b)	13 (c)	13 (d)	14
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	6,608	...	...	...	9	...	32,162
...	...	11,878	...	5,132	2,398	...	...	...	41,282	61,238
...	1,948	...	...	...	...	...	11,832
...	4,938	...	...	...	39	...	9,050
...	1,443	...	...	...	...	...	5,591
...	3,165	1,453	...	...	19	8,011	20,058
...	6,464	4,215	2,897	...	...	...	44,048
...	1,586	840	284	...	...	...	6,899
...	1,385	571	...	...	...	...	5,653
...	2,823	...	...	...	...	10,591	17,061
...	2,403	...	...	...	...	23,896	26,353
...	660	...	2,175	...	...	7,789	7,766
...	...	27,906	...	12,422	...	499	...	...	78,815	1,21,208
12,050	...	11,537	...	15,244	...	...	...	16	...	1,64,361
12,050	...	51,321	...	63,421	9,477	5,855	...	83	1,66,384	5,34,280
...	...	39,344	...	21,891	15,680	324	...	27	...	2,14,318
...	5,985	1,765	388	...	...	29,356	41,102
3	4,958	898	35	...	...	25,690	36,777
...	9,828	2,053	6,015	...	71	...	78,828
3	...	39,344	...	42,662	20,396	6,762	...	98	55,046	3,71,025
84,803	80,333	5,18,999	...	1,61,579	1,05,458	37,718	3,411	447	10,74,565	32,53,153
...	...	7,840	...	17,924	...	...	...	...	2,33,619	2,59,983
...	...	4,608	...	2,682	...	32	...	...	1	16,110
4,352	8,854	2,022	...	...	...	57,125	73,972
13	3,190	...	...	...	...	8,811	14,771
5,803	17,022	16,905	...	15,699	7,107	131	...	...	...	1,12,173
9,431	6,388	5,100	...	...	...	...	28,156
7,915	4,028	1,582	...	...	...	...	21,738
12,430	5,555	4,426	...	...	...	...	23,306
6,449	3,992	5,225	...	...	...	...	21,610
...	...	9,285	...	2,507	800	...	...	...	...	18,092
16,465	11,778	3,788	...	...	...	10,487	52,261
...	4,386	3,982	...	...	...	15,065	33,587
6,924	6,689	3,333	...	...	24	41,063	58,053
...
2,267	10,646	4,404	...	...	...	29,539	61,320
1,318	8,072	1,312	...	...	...	...	11,394
...	2,012	10,210	...	...	...	...	15,015
73,357	17,022	38,638	...	1,08,402	53,291	163	...	24	3,95,730	8,20,941
98,160	37,355	5,57,637	...	4,69,081	1,58,749	37,881	3,411	471	14,70,295	40,74,094
86,676	39,999	5,52,026	...	4,68,016	1,70,722	50,867	4,855	729	8,40,514	38,89,569

report of the year 1925-26 due to certain adjustments made since the close of the year.

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	6				
Name of district.	Serial No. of Municipality.	Name of Municipality.	II.—Realizations under Special Acts.				
			From pounds.	From hackney carriages.	From other sources. Surplus of cotton market receipts, etc.	Total II.	
1	2	3	15	16	17	18	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	19,496	2,601	...	22,097	
	2	Ramtek ...	1,751	...	...	1,751
	3	Khapa ...	768	...	...	768
	4	Kalmeshwar ...	1,182	...	...	1,182
	5	Umrer ...	2,743	...	...	2,743
	6	Mowar ...	677	...	...	677
	7	Saoner ...	1,221	...	...	1,221
	8	Katol ...	1,267	...	...	1,267
	Bhandara	9	Bhandara ...	2,193	66	...	2,259
		10	Tumsar ...	1,370	1,370
		11	Pauni ...	961	961
		12	Gondia ...	844	844
	Chanda	13	Chanda ...	5,008	118	...	5,126
		14	Warora ...	3,788	32	...	3,820
	Wardha	15	Wardha ...	2,873	224	...	3,097
		16	Arvi ...	4,095	4,095
		17	Deoli ...	1,186	1,186
		18	Hinganghat ...	4,900	4,900
	Balaghat	19	Pulgaon ...	1,356	1,356
		20	Balaghat ...	1,142	40	...	1,182
		Total ...	58,821	3,081	...	61,902	
Jubbulpore Division.	1	Jubbulpore ...	12,161	2,049	...	14,210	
	2	Sehora ...	2,421	289	...	2,710	
	3	Murwara ...	2,962	85	...	3,047	
	4	Saugor ...	3,157	321	...	3,478	
	5	Deori ...	1,039	...	...	1,039
	6	Etawah ...	2,229	28	...	2,257	
	7	Khurai ...	2,133	...	...	2,133
	8	Damoh ...	4,748	88	...	4,836	
	9	Seoni ...	1,296	80	...	1,376	
	10	Mandla ...	2,349	28	...	2,377	
		Total ...	34,495	2,968	...	37,463	

No. II.—(Contd.)

and Berar during the year ending the 31st March 1927.—(Contd.)

7

III.—Revenue derived from Municipal property and powers apart from taxation.

Rent of lands, houses, serais (rest-houses, dak buagalows, etc.).	Sale-proceeds of land and produce of lands.	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.	
							Fees from brokers and weighmen.	Cotton weighing fees.
19	20	21	22	23	24	25	26	26 (a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23,850	21,365	3,266	...	...	79,002	...	3,017	774
327	...	106	1,291	203	404	...	2	...
2	408	15	...	42	1,103	...	120	...
457	...	...	487	...	...	...	14	...
756	2,373	661	1,921	232	1,124	...	318	...
29	409	623	117	...	1,391	...	30	...
583	210	456	2,119	...	778	...	1,000	420
1,466	25,690	201	287	...	1,087	...	985	...
3,866	153	1,253	1,595	...	477	...	65	...
125	220	479	949	...	4,884	...	576	...
928	...	75	1,065	...	42	...	36	...
217	193	...	2,031	...	5,084	...	402	...
3,237	1,474	...	2,147	...	11,701	...	475	...
919	375	88	1,664	1,835	6,913	...	756	...
1,622	33	400	312	...	11,354	...	2,291	180
1,376	636	283	2,069	...	18,847	...	2,090	...
29	219	355	1,420	...	1,113	...	234	...
8,371	887	537	6,092	...	2,648	...	782	7,215
31	1,497	374	2,813	2,006	151	...	702	...
1,100	253	67	201	...	100	...	...	...
49,291	56,435	9,239	28,580	4,318	1,48,403	...	13,295	8,589
31,636	52,807	1,186	924	...	14,447	...	3,200	...
...	152	...	1,980	...	3,515	...	3,234	...
824	36	399	8,226	1,204	11,995	...	2,250	...
10,743	47	1,261	6,522	...	313	...	1,251	...
266	26	...	102	...	...	...	75	...
421	...	...	664	...	303	...	2,058	...
1,429	25	210	1,848	...	457	...	1,453	...
2,714	...	121	2,835	...	3,588	...	4,056	...
4,385	201	229	1,760	...	3,102	...	108	...
2,308	131	51	194	...	130	...	1,152	...
54,786	53,425	3,457	25,051	1,204	37,840	...	19,437	...

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	6			
Name of district.	Serial No. of Municipality.	Name of Municipality.	II.—Realizations under Special Acts.—(Concid).			
			From pounds.	From hackney carriages.	From other sources.	Total II.
1	2	3	15	16	17	18
			Rs.	Rs.	Rs.	Rs.
Nerbudda Division.	1	Hoshangabad ...	1,641	96	...	1,737
	2	Harda ...	2,311	256	...	2,567
	3	Seoni-Malwa ...	1,366	57	...	1,423
	4	Pachmarhi ...	...	...	...	...
	5	Sohagpur ...	1,483	...	...	1,483
	6	Betul ...	1,282	112	...	1,394
	7	Chhindwara ...	1,327	118	...	1,445
	8	Pandhurna ...	820	...	...	820
	9	Sausar ...	464	...	...	464
	10	Narsinghpur ...	1,045	124	...	1,169
	11	Gadarwara ...	789	73	...	862
	12	Chhindwara ...	911	...	...	911
	13	Khandwa ...	4,103	...	...	4,103
	14	Burhanpur ...	2,990	213	...	3,203
		Total ...	20,532	1,049	...	21,581
Chhattisgarh Division.	1	Raipur ...	3,394	205	...	3,599
	2	Dhamtari ...	966	...	...	966
	3	Drug ...	2,634	132	...	2,766
	4	Bilaspur ...	4,361	709	...	5,070
		Total ...	11,355	1,046	...	12,401
Total Central Provinces ...			1 25,203	8,144	...	1,33,347
Berar Division.	1	Amraoti town ...	2,610	4,460	2,210	9,280
	2	" camp ...	1,415	306	...	1,721
	3	Ellichpur city ...	1,195	261	...	1,456
	4	" civil station ...	1,566	132	959	2,657
	5	Akola ...	2,729	2,246	...	4,975
	6	Akot ...	1,064	...	...	1,064
	7	Karanja ...	1,426	...	2	1,428
	8	Basim ...	1,452	...	291	1,743
	9	Murtizapur ...	1,044	...	...	1,044
	10	Buldana ...	1,103	...	...	1,103
	11	Khamgaon ...	2,322	...	3,111	5,433
	12	Shegaon ...	2,215	...	91	2,306
	13	Malkapur ...	1,589	...	5	1,594
	14	Jalgaon ...	...	...	...	...
	15	Yeotmal ...	2,907	3,476	34	6,507
	16	Wun ...	1,221	...	...	1,221
	17	Digras ...	2,152	...	6,143	8,295
		Total Berar ...	28,100	10,881	12,846	51,827
GRAND TOTAL ...			1,53,303	19,025	12,846	1,85,174
GRAND TOTAL FOR 1925-26			1,60,829	19,742	15,250	1,95,821

No. II.—(Contd.)

and Berar during the year ending the 31st March 1927.—(Contd.)

7

III.—Revenue derived from Municipal property and powers apart from taxation—(Contd.)

Rent of lands, houses, serais (rest-houses dak bangalows, etc.).	Sale-proceeds of land and produce of lands.	Conser-vancy receipts (other than taxes and rates).	Fees and revenue from Educa-tional Institu-tions.	Fees and revenue from Medical Institu-tions.	Fees and revenue from markets and slaughte-rhouses.	Fees and revenue from tram-ways.	Other fees.	
							Fees from brokers and weighmen.	Cotton weighing fees.
19	20	21	22	23	24	25	26	26 (a)
Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.	Ra.
2,178	...	718	215	...	1,429	...	57	...
6,291	947	790	6,135	7,687	13,124	...	558	...
406	...	248	2,392	...	2,027	...	55	...
84	12,830	...	...	...	...	...	...	...
161	...	125	1,920	...	3,584	...	12	...
2,166	200	179	1,109	...	207	...	84	...
751	1,238	243	130	...	504	...	96	...
587	...	235	1,116	...	2,109	...	...	...
556	...	233	764	...	...	...	...	...
302	52	291	...	...	181	...	210	...
613	348	97	2,802	...	85	...	551	...
244	80	41	134	66	9	...	156	...
16,979	10,240	256	6,192	...	22,477	...	75	...
2,023	84	1,862	8,220	7,411	11,467	...	611	...
32,344	26,019	5,318	31,129	15,164	57,203	...	2,465	...
10,515	1,779	4,323	5,930	386	28,586	...	1,699	...
503	...	51	165	...	4,094	...	443	...
2,507	71	2,222	...	...	9,034	...	645	...
2,115	1,294	3,343	5,638	...	6,826	...	314	...
15,660	3,144	9,939	11,733	386	48,540	...	3,101	...
1,52,081	1,39,023	27,953	96,503	21,072	2,91,986	...	38,898	8,589
504	160	3,368	11,825	...	8,180	...	...	...
1,935	298	1,236	49	...	183	...	...	...
120	182	4,004	...	...	...	...	...	...
158	832	2,640	8,820	...	6,515	...	135	...
23,665	314	2,242	9,852	994	1,770	...	524	...
2,668	138	488	315	...	376	...	...	...
2,183	58	620	2,892	820	687	...	...	...
1,314	4,148	1,094	245	1,811	460	...	...	...
793	83	319	263	470	671	...	...	...
...	424	145	286	...	193	...	...	...
19,501	3,117	1,017	7,075	...	1,068	...	...	...
2,118	229	721	2,428	218	1,173	...	...	...
1,524	18	221	2,394	...	1,877	...	...	...
...
964	258	255	8,116	...	4,671	...	...	...
...	57	277	841	392	220	...	...	...
...	332	950	174	1,892	1,617	...	...	...
57,447	10,648	19,597	55,635	6,597	29,661	...	659	...
2,09,528	1,49,671	47,550	1,52,138	27,669	3,21,647	...	39,557	8,589
2,07,418	1,06,672	51,264	1,39,446	18,007	3,28,075	...	40,026	10,097

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	7					
Name of district.	Serial No. of Municipality.	Name of Municipality.	III.—Revenue derived from Municipal					
			Other fees.—(Contd.)					
			Fees for registering place of dangerous trades.	Fees for licensing vehicles, boats or animals plying for hire.	Fisheries.	Cattle registration fees.	Miscellaneous.	
1	2	3	26 (b)	26 (c)	26 (d)	26 (e)	26 (f)	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	2,648	6,517	67	...	1,841	
	2	Ramtek ...	28	...	...	...	...
	3	Khapa ...	21	...	...	...	7	
	4	Kalmeshwar ...	13	...	...	...	92	
	5	Umrer ...	4	...	405	...	...
	6	Mowar ...	22	...	...	...	...
	7	Saoner ...	16	...	...	...	...
	8	Katol ...	34	...	15	...	...
	Bhandara	9	Bhandara ...	50	...	...	...	...
		10	Tumsar ...	16	...	...	...	229
		11	Pauni ...	96	...	...	...	144
		12	Gondia ...	39	...	...	...	...
	Chanda	13	Chanda ...	38	...	...	...	...
		14	Warora ...	32	...	62	...	...
	Wardha	15	Wardha ...	202	...	...	...	683
		16	Arvi ...	80	...	...	...	...
		17	Deoli ...	32	...	...	...	...
		18	Hinganghat ...	163	...	...	...	...
	Balaghat	19	Pulgaon ...	96	...	...	...	...
		20	Balaghat ...	41	...	31	...	14
		Total ...	3,671	6,517	580	...	3,010	
Jubbulpore Division.	1	Jubbulpore ...	120	...	...	...	...
	2	Sehora ...	...	...	...	...	...
	3	Murwara ...	120	...	...	...	...
	Saugor	4	Saugor ...	195	75	16	...	37
		5	Deori ...	36	...	...	...	6
		6	Etawah ...	14	...	...	...	...
		7	Khurai ...	...	...	100	...	74
	Damoh Seoni Mandla	8	Damoh ...	68	...	157	...	...
		9	Seoni ...	14	...	61	...	183
		10	Mandla ...	76	...	...	...	...
		Total ...	703	75	234	...	300	

No. II.—(Contd.)

and Berar during the year ending the 31st March 1927.—(Contd.)

8

property and powers apart from taxation.—(Contd.)						IV.—Grants and contributions for general and special purposes.				
Fines under Municipal and other Acts.	Interest on investments.			Pre-mium on loans.	Total III.	From Government.				
	For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.		35 (d)
27	28	29	30	31	32	33	34	35	35 (d)	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
11,410	8,414	...	...	...	1,62,171	...	14,741	...	28,821
104	...	...	...	...	2,465	...	2,809	...	1,563
71	...	...	...	...	1,789	1,420	1,997	...	...
62	...	...	...	...	1,125	1,250	3,221	...	...
159	...	...	...	...	8,153	1,422	4,598	...	...
53	494	...	...	...	3,168	...	2,963	...	...
184	...	...	...	...	5,806	...	3,093	...	...
70	88	...	...	...	29,923	1,750	2,559	...	...
143	...	...	70	...	7,672	...	4,722	...	210
66	...	...	...	...	7,544	...	2,959	...	...
90	...	...	...	...	2,476	600	4,107	...	...
189	...	...	...	...	8,155	...	3,744	...	...
215	...	...	...	...	19,287	...	6,515	180	...
26	1,800	...	...	...	14,470	...	3,255	...	...
157	...	...	...	...	17,234	610	7,992	...	...
170	1,600	...	...	...	27,151	1,719	5,391	...	...
47	...	...	...	...	3,449	...	4,429	...	...
80	...	...	...	...	26,775	1,654	10,210	...	39
23	...	...	...	...	7,693	31	4,369	...	...
63	12	...	...	...	1,882	275	2,717	...	...
13,382	12,408	...	70	...	3,58,368	10,731	95,421	180	30,633	
3,554	...	...	...	...	1,07,934	...	16,316	3,262	4,075
590	...	...	...	...	9,471	...	...	...	3,379
613	...	...	...	...	25,717	...	14,863	...	...
447	...	...	...	...	21,507	1,939	11,900	...	...
52	...	...	...	...	563	...	2,339	...	...
122	...	...	...	...	3,582	...	3,285	...	...
97	145	...	...	...	5,738	...	3,515	...	...
187	...	...	...	...	13,726	313	30,571	...	...
247	...	...	...	...	10,295	...	3,667	...	...
411	...	...	...	...	4,453	5,000	3,507	...	...
6,320	145	...	...	...	2,02,487	7,252	89,963	3,262	7,454

STATEMENT
Showing the Income of the Municipalities in the Central Provinces

1	2	3					
			III.—Revenue derived from Municipal				
Name of district.	Serial No. of Municipality.	Name of Municipality.	Other fees.—(Concl'd.)				
			Fees for registering places of dangerous trades.	Fees for licensing vehicles, boats or animals plying for hire	Fisheries.	Cattle registration fees.	Miscellaneous.
1	2	3	26 (b)	26 (c)	26 (d)	26 (e)	26 (f)
Nerbudda Division	1	Hoshangabad ...	Rs. 16	...	...	...	Rs. 1,197
	2	Harda ...	...	...	...	...	43
	3	Seoni-Malwa ...	48	...	...	...	...
	4	Pachmarhi ...	...	...	...	...	...
	5	Sohagpur ...	46	...	...	...	4
	6	Betul ...	41	...	...	...	67
	7	Chhindwara ...	16	...	...	...	...
	8	Pandburna ...	26	...	...	...	...
	9	Sausar ...	12	...	...	...	...
	10	Narsinghpur ...	298	...	...	...	...
	11	Gadwara ...	34	...	...	...	...
	12	Chhindwara ...	56	...	...	...	...
	13	Khandwa ...	82	58	...	...	51
	14	Burhanpur ...	257	...	...	...	43
		Total ...	932	58	...	...	1,405
Chhattisgarh Division	1	Raipur ...	207	...	...	...	36
	2	Damtari ...	60	...	...	...	...
	3	Drug ...	109	...	...	...	10
	4	Bilaspur ...	88	...	...	...	...
		Total ...	464	...	...	...	46
Total Central Provinces ...			5,770	6,650	814	...	4,761
Berar Division.	1	Amraoti town ...	12	...	...	...	...
	2	" camp ...	128	...	...	...	...
	3	Ellichpur city ...	40	...	...	...	...
	4	" civil station ...	50	...	...	322	...
	5	Akola ...	84	...	...	...	...
	6	Akot ...	91	...	...	...	...
	7	Karanja ...	100	...	...	...	...
	8	Easim ...	70	...	...	...	...
	9	Murtizapur ...	20	...	...	123	61
	10	Buldana ...	42	...	...	...	...
	11	Khamgaon ...	58	...	...	...	...
	12	Shegaon ...	146	...	...	...	...
	13	Malkapur ...	16	...	...	...	...
	14	Jalgaon ...	...	...	...	...	...
	15	Yeotmal ...	222	...	940	...	768
	16	Wun ...	...	...	...	...	...
	17	Digras ...	...	...	...	...	...
		Total Berar ...	1,079	...	940	445	829
GRAND TOTAL ...			6,849	6,650	1,754	445	5,590
GRAND TOTAL FOR 1925-26			7,045	6,820	894	400	12,701

No II.—(Contd.)

and Berar during the year ending the 31st March 1927.—(Contd.)

property and powers apart from taxation.—(Concl'd.)						8			
						IV.—Grants and contributions for general and special purposes.—(Cont'd.)			
Fines under Municipal and other Acts.	Interest on investments.			Pre-mium on loans.	Total III.	From Government.			
	For general purposes.	For educational purposes.	For medical purposes.			For general purposes.	For educational purposes.	For medical purposes.	
27	28	29	30	31	32	33	34	35	35 (a)
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
97	...	...	...	...	5,907	...	4,077	...	...
464	...	...	...	...	35,012	...	8,510	...	587
72	...	...	...	...	5,248	...	2,165	...	...
34	...	...	...	...	12,948	10,000	...	...	1,000
74	...	...	...	...	5,926	...	4,457	...	...
361	375	...	...	...	4,792	...	3,570	...	...
202	40	...	...	...	3,220	82	1,807	...	...
32	...	...	...	...	4,105	...	1,687	...	1,685
40	...	...	...	...	1,605	...	3,316	...	...
151	490	...	...	...	1,975	...	2,857	...	...
5	...	...	...	...	4,535	...	4,251	...	1,839
13	300	...	...	...	1,099	...	1,422	...	1,695
1,068	...	...	...	...	57,478	24,500	8,514	...	...
195	...	...	315	...	32,488	...	21,600	...	...
2,811	1,205	...	315	...	1,76,368	34,582	68,263	...	6,806
1,128	1,097	...	...	...	55,706	650	13,662	...	...
57	...	...	...	...	5,373	...	1,125	...	...
168	30	...	...	...	14,796	...	4,623	...	...
2,091	...	...	...	...	21,709	...	14,041	...	...
3,444	1,127	...	...	...	97,584	650	33,751	...	...
25,957	14,785	...	385	...	8,35,327	53,215	2,87,398	3,442	44,893
853	...	...	...	...	24,902	...	60,368	...	2,000
50	...	...	...	...	3,879	16,700	5,859	163	...
533	...	210	1,002	...	6,101	...	12,178	...	...
33	...	...	...	...	19,505	...	6,908	...	...
484	...	...	...	...	39,929	3,500	14,738	...	1,480
161	...	...	...	...	4,237	...	2,497	...	305
65	395	...	...	...	7,820	2,242	7,331	...	332
99	300	...	...	...	9,541	2,800	4,425	...	3,403
64	...	...	...	...	2,867	...	1,927	...	2,268
214	...	...	...	...	1,304	4,000	35,579	...	...
509	1,589	...	...	...	33,934	...	14,216	...	...
208	94	...	159	...	7,554	...	13,165	...	1,40,687
87	...	...	35	...	6,112	...	15,372	...	1,803
...
...	5,000	...	...	...	21,194	2,500	18,445	...	537
3	...	...	...	...	1,790	4,000	...	...	3,200
5	...	...	...	...	4,970	...	7,371	...	5,071
3,308	7,378	220	1,196	...	1,95,639	35,742	2,20,379	163	1,61,686
29,265	82,263	220	1,531	...	10,30,966	88,957	5,07,777	3,605	2,06,579
31,398	18,506	100	350	...	9,80,219	1,64,825	2,99,080	4,403	1,17,012

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

		2	3	8			
Name of district.	Serial No. of Municipality.	Name of Municipality.	IV.—Grants and contributions for general and				
			From Local Funds.			From	
			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	
1	2	3	36	37	38	39	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur	...	...	...	6,352
	2	Ramtek	...	...	250	...
	3	Khapa	...	...	100	...
	4	Kalmeswar	...	...	...	...
	5	Umrer	...	...	...	...
	6	Mowar	...	...	...	...
	7	Saoner	...	...	...	...
	8	Katol	...	...	...	...
	9	Bhandara	...	...	...	...
	10	Tumsar	...	...	...	...
	11	Pauni	...	...	...	...
	12	Gondia	...	850	...	...
	13	Chanda	...	...	...	...
	14	Warora	...	...	...	...
	15	Wardha	...	...	500	...
	16	Arvi	...	...	300	...
	17	Deoli	...	...	...	...
	18	Hinganghat	...	600	138	200	
	19	Pulgaon	...	318	...	...
	20	Balaghat	...	...	...	...
Total			918	988	1,350	6,352	
Jubbulpore Division.	1	Jubbulpore	...	...	...	...
	2	Sehora	...	...	...	...
	3	Murwara	...	...	4,571	...
	4	Saugor	...	1,000	...	...
	5	Deori	...	...	...	...
	6	Etawah	...	...	...	...
	7	Khurai	...	...	...	...
	8	Damoh	...	100	...	...
	9	Seoni	...	...	...	420
	10	Mandla	...	...	945	...
Total			100	1,945	4,571	420	

*Represents war

No. II.—(Contd.)

and Bevar during the year ending the 31st March 1927.—(Contd.)

special purposes.—(Contd.)			V.—Miscellaneous.				Total income of the year excluding opening balance.	VI.—Ex- traordinary and debt. Sale-proceeds of the Government securities and withdrawal from Savings Banks.
other sources.			Recoveries on account of services rendered to private individuals.	Surplus proceeds of rural pounds.	Other items.	Total.		
For educational purposes.	For medical purposes.	Total IV.					43	44	44 (a)	45	46	47
40	41	42	43	44	44 (a)	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	49,014	944	...	3,79,682	3,80,026	16,10,573	...
...	...	4,622	...	...	99	99	29,507	10,075
...	...	3,517	...	...	163	163	19,924	...
...	...	4,471	99	...	...	99	12,329	...
...	...	6,020	...	...	685	685	48,948	...
...	...	2,993	...	...	113	113	13,304	...
...	...	3,093	...	...	2,146	2,146	26,261	...
...	...	4,309	...	...	826	826	57,323	...
165	211	5,338	172	...	2,144	2,316	76,141	...
...	...	2,959	...	...	171	171	22,847	2,860
...	...	4,707	...	...	67	67	16,760	...
...	...	3,594	...	...	1,480	1,480	62,507	...
...	...	6,695	...	...	4,190	4,190	1,04,159	...
...	...	3,255	...	...	489	489	45,538	...
...	...	9,102	1,115	...	1,901	3,016	1,29,532	...
...	...	7,410	...	...	3,107	3,107	1,05,613	...
...	...	4,429	...	...	168	168	17,466	...
1,250	525	14,646	294	...	13,328	13,622	1,30,755	2,049
...	...	4,718	...	...	745	745	31,251	...
...	...	2,992	...	...	658	658	25,708	...
1,415	766	1,48,754	2,624	...	4,11,362	4,14,186	25,86,446	14,984
...	...	23,653	1,233	...	58,057	59,290	5,89,533	...
600	...	4,069	79	...	674	744	21,190	...
2,200	...	21,634	21	...	317	338	99,251	2,184
...	...	14,839	2,044	...	824	2,868	2,69,567	...
...	...	2,339	...	...	50	50	7,208	...
720	...	4,005	...	...	130	130	13,327	...
...	...	3,515	48	...	130	178	35,764	...
...	...	30,084	15	...	2,296	2,291	1,24,747	...
...	...	4,087	559	...	717	1,277	80,309	...
...	...	9,452	...	...	977	977	39,925	...
3,610	...	1,18,577	3,990	...	64,152	68,143	11,71,801	2,184

bonds interest,

STATEMENT
Showing the Income of the Municipalities in the Central Provinces

1	2	3	8			
Name of district.	Serial No. of Municipality.	Name of Municipality.	IV.—Grants and contributions for general and			
			From Local Funds.			From
			For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
1	2	3	36	37	38	39
			Rs.	Rs.	Rs.	Rs.
Nerbudda Division.	Hoshangabad ...	1 Hoshangabad ...	...	...	...	...
		2 Harda ...	...	...	...	...
	Betul ...	3 Seoni-Malwa ...	...	...	...	...
		4 Pachmarhi ...	50	...	...	...
		5 Sobagpur ...	...	...	...	...
	Chhindwara ...	6 Betul ...	...	...	548	...
		7 Chhindwara ...	150	...	...	...
	Narsinghpur ...	8 Pandhurna ...	...	...	350	...
		9 Sausar ...	...	...	...	...
		10 Narsinghpur ...	...	...	...	...
	Nimar ...	11 Gadarpur ...	...	...	250	...
		12 Chhindwara ...	...	...	250	...
		13 Khandwa ...	...	...	...	...
		14 Burhanpur ...	...	...	50	...
		Total ...	200	...	1,448	...
Chhattisgarh Division.	Raipur ...	1 Raipur ...	120	...	300	85
		2 Dhamtari ...	...	...	...	...
	Bilaspur ...	3 Drug ...	50	...	300	...
		4 Bilaspur ...	...	...	...	...
			Total ...	170	...	600	85
		Total Central Provinces	1,388	2,931	7,069	6,957
Berar Division.	Amraoti ...	1 Amraoti town ...	2,000	...	90	...
		2 " camp ...	...	...	...	...
		3 Ellichpur city ...	...	...	202	...
		4 " civil station ...	15	...	...	...
	Akola ...	5 Akola ...	3,786	...	1,309	...
		6 Akot ...	30	...	310	...
		7 Karanja ...	1,203	...	1,453	...
		8 Basim ...	383	...	1,035	...
		9 Murtizapur ...	344	407	...	...
	Buldana ...	10 Buldana ...	...	...	...	...
		11 Khamgaon ...	1,180	...	...	...
		12 Shegaon ...	250	1,000	121	...
		13 Malkapur ...	1,400	...	493	...
	Yeotmal ...	14 Jalgaon ...	...	...	...	...
		15 Yeotmal ...	...	...	...	...
		16 Wau ...	...	...	1,343	...
		17 Digra ...	...	...	...	...
		Total Berar ...	10,910	1,407	6,455	...
		GRAND TOTAL ...	12,298	4,338	14,424	6,857
		GRAND TOTAL FOR 1925-26	10,815	3,969	14,451	2,110

* Represents recovery only.

No. II.—(Contd.)
and Bevar during the year ending the 31st March 1927.—(Contd.)

9							Total income of the year excluding opening balance.	10 VI.—Ex- traordinary and debt Sale-pro- ceeds of Govern- ment securities and with- drawals from Savings Banks.
special purposes.—(Contd.)			V.—Miscellaneous.—(Contd.)					
other sources.			Recoveries on account of services rendered to private individu- als.	Surplus proceeds of rural ponds.	Other items.	Total.		
For educa- tional pur- poses.	For medical pur- poses.	Total IV.	43	44	44 (a)	45	46	47
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	4,077	...	...	373	373	44,256	...
...	...	9,097	...	...	1,812	1,812	1,09,776	...
...	...	2,165	...	...	99	99	20,797	...
...	...	11,050	...	...	149	149	31,197	...
...	...	4,157	...	...	153	153	17,610	...
3,000	...	7,118	...	...	677	677	34,039	...
...	...	8,039	105	...	883	991	51,743	...
...	16	3,738	212	...	...	312	15,774	...
...	...	3,146	...	...	54	54	11,122	...
...	...	2,857	...	...	334	314	24,296	...
...	364	6,701	...	...	169	169	38,643	...
...	165	3,532	...	...	895	895	14,203	...
...	748	33,762	448	...	3,397	3,815	2,20,396	...
...	...	21,650	120	...	1,238	1,562	2,23,064	...
3,000	1,293	1,15,592	898	...	10,197	11,095	8,52,916	593
208	...	15,025	806	...	14,161	16,270	3,04,918	...
...	...	1,425	...	...	2,552	...	51,474	...
...	84	5,057	4	...	396	400	59,796	...
...	...	14,041	...	...	1,214	1,214	1,20,862	...
208	84	35,518	810	...	19,632	20,442	5,37,000	...
8,213	2,143	4,18,471	8,322	...	5,05,541	5,13,865	51,54,163	17,761
...	...	64,458	...	...	7,532	7,512	3,65,545	...
...	...	22,712	...	...	674	654	45,006	...
...	...	12,180	...	...	784	784	94,693	...
...	...	6,911	...	...	170	170	44,006	...
...	...	24,903	5,391	...	3,791	9,372	1,91,462	...
...	...	3,462	2	...	519	551	37,470	...
...	...	12,570	...	...	2,210	2,240	45,796	6,005
...	...	12,016	182	...	717	899	47,515	...
...	...	4,946	...	...	449	449	30,916	...
...	...	39,579	...	...	155	155	60,213	...
...	...	15,376	63	...	421	486	1,07,510	...
...	...	1,55,221	...	...	1,000	1,000	1,99,670	...
...	...	19,069	1	...	531	534	85,361	...
...	...	21,482	82	...	4,950	5,012	1,15,535	...
...	368	9,510	20	...	5,362	5,382	29,097	...
...	...	12,442	...	...	80	...	40,202	...
...	368	4,37,110	5,911	...	29,389	35,330	15,40,847	6,005
8,211	2,511	8,51,581	14,273	...	5,34,972	5,49,195	66,95,010	23,766
2,098	4,671	6,07,721	17,624	...	2,61,511	2,81,617	29,67,278	78,175

account of Provident Fund.

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	10			
Name of district.	Serial No. of Municipality.	Name of Municipality.	VI.—Extraordinary			
			Loans.		Realization of sinking fund for repayment of loan.	
			From Government.	Raised in open market.		
1	2	3	48	49	50	
			Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur	1,00,000	...	...
	1	Ramtek	...	...	...
	3	Khapa	...	...	...
	4	Kalmeshwar	...	...	...
	5	Umrer	...	...	...
	6	Mowar	...	...	...
	7	Sabner	5,000	...	...
	8	Katol	...	...	...
	Bhandara	9	Bhandara	...	...	...
		10	Tumsar	...	...	...
		11	Pauni	...	...	...
	Chanda	12	Gondia	...	...	...
		13	Chanda	...	...	...
	Wardha	14	Warora	...	10,000	...
		15	Wardha	...	...	...
		16	Arvi	...	...	...
		17	Deoli	...	...	...
	Balaghat	18	Hingraghat	...	...	...
		19	Pulgaon	...	...	...
		20	Balaghat	...	...	...
Total			1,05,000	10,000	...	
Jubbulpore Division.	1	Jubbulpore	...	...	...
	2	Sethora	...	...	...
	3	Mutwara	...	...	...
	Saugor	4	Saugor	...	...	...
		5	Deori	...	...	...
		6	Etawah	...	...	...
		7	Khurai	...	...	...
	Damoh	8	Damoh	...	...	...
		9	Seoni	...	...	...
		10	Mandla	...	...	...
Total			...	...	...

No. II.—(Contd.)

and Berar during the year ending the 31st March 1927.—(Contd.)

and debt.—(Contd.)				11	12	13	14	15
Advances.		Deposits.	Total VI.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (col. 14) per head of population.	Incidence of income (col. 46) per head of population.	Remarks.
Permanent.	Others.							
51	52	53	54	55	56	57	58	59
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
3,800	1,73,609	1,00,065	3,78,374	19,88,947	26,25,990	6 13 9	11 1 6	
...	4,677	56	14,808	44,315	73,108	2 6 4	3 7 0	
...	2,094	183	2,277	22,201	27,454	1 13 2	2 10 5	
...	494	16	510	12,839	13,136	1 2 0	2 8 8	
...	229	117	346	49,294	61,827	2 1 4	3 4 0	
...	1,840	44	1,884	15,188	27,717	1 5 3	2 12 4	
...	1,673	540	7,213	33,474	50,748	1 15 8	3 11 4	
...	9,356	243	9,599	66,922	71,394	2 2 4	5 13 8	
...	2,010	1,529	3,639	79,780	84,211	4 5 2	5 10 11	
10	1,457	106	4,433	27,280	31,052	1 9 10	3 6 8	
...	846	139	985	17,745	17,977	0 13 0	1 7 7	
...	2,370	237	2,607	65,114	1,00,314	4 8 11	5 14 2	
...	800	1,616	2,416	1,06,575	1,35,587	2 15 11	4 8 6	
...	246	5,383	15,629	61,167	68,354	2 10 8	5 2 9	
...	16,968	2,007	18,975	1,48,507	2,22,733	6 0 5	8 0 6	
...	2,754	174	2,928	1,08,541	1,68,769	4 13 1	7 15 7	
...	3,343	104	3,447	20,913	24,357	1 8 7	2 14 7	
370	5,471	5,203	13,093	1,43,848	1,70,338	4 1 10	7 9 5	
...	813	183	996	32,247	44,210	2 4 0	4 3 2	
...	6,228	206	6,434	32,142	36,731	2 8 0	3 8 4	
4,180	2,37,278	1,19,151	4,90,593	30,77,039	40,56,007	2 14 4	4 12 7	
...	20,404	22,026	42,430	6,31,963	6,92,606	4 6 10	6 12 8	
...	3,078	248	3,326	24,516	31,450	1 3 3	3 5 2	
...	3,998	5,953	12,135	1,02,386	1,07,895	2 0 0	4 1 1	
...	4,248	440	4,688	1,74,255	2,07,160	4 7 0	5 9 4	
...	1,012	96	1,108	8,316	10,895	0 9 7	1 5 6	
...	425	277	702	14,029	15,779	0 5 9	1 7 1	
...	4,038	3,328	7,366	43,127	69,122	3 15 8	5 14 1	
...	4,437	1,337	5,774	1,30,521	1,46,397	4 12 3	8 2 6	
100	8,815	2,267	6,782	87,021	1,07,235	4 15 3	6 4 7	
...	2,756	3,991	6,747	46,652	69,874	2 9 3	4 8 8	
100	48,208	40,563	91,055	12,62,856	14,53,373	2 14 11	4 11 11	

STATEMENT

Showing the Income of the Municipalities in the Central Provinces

1	2	3	10		
Name of district.	Serial No. of Municipality.	Name of Municipality.	VI.—Extraordinary		
			Loans.		Realization of sinking fund for repayment of loans.
			From Government.	Raised in open market.	
1	2	3	48	49	50
			Rs.	Rs.	Rs.
Narbudda Division.	1	Hoshangabad ...	...	...	...
	2	Harda ...	...	...	...
	3	Seoni-Malwa ...	...	...	...
	4	Pachmarhi ...	...	...	...
	5	Sohagpur ...	...	...	...
	6	Betul ...	...	...	...
	7	Chhindwara ...	...	...	...
	8	Pandhurna ...	...	...	...
	9	Sausar ...	...	...	...
	10	Narsinghpur ...	...	...	...
	11	Gadarwara ...	...	...	...
	12	Chhindwara ...	...	...	...
	13	Khandwa ...	...	...	...
	14	Surhanpur ...	...	...	...
		Total ...	...	...	...
Chhattisgarh Division.	1	Raipur ...	...	...	...
	2	Dhantari ...	...	...	...
	3	Drug ...	...	...	...
	4	Bilaspur ...	...	...	...
		Total ...	...	...	...
		Total Central Provinces...	1,05,000	10,000	...
Berar Division.	1	Amraoti town ...	(a) 18,992	...	...
	2	" camp ...	...	...	...
	3	Ellichpur city ...	...	...	...
	4	" civil station ...	...	...	...
	5	Akola ...	...	...	...
	6	Akot ...	...	...	...
	7	Karanja ...	...	4,000	...
	8	Basim ...	...	...	...
	9	Murtizapur ...	...	...	...
	10	Buldana ...	...	...	...
	11	Khamgaon ...	...	...	...
	12	Shegaon ...	1,50,000	...	...
	13	Malkapur ...	...	...	...
	14	Jalgaon ...	...	...	...
	15	Yeotmal ...	...	...	...
	16	Wun ...	...	2,800	...
	17	Digras ...	...	...	...
		Total ...	1,68,992	6,800	...
		GRAND TOTAL ...	4,73,992	16,800	...
		GRAND TOTAL FOR 1925-26	4,75,000	6,200	...

(a) Taken from

No. II.—(Concl'd.)

and Berar during the year ending the 31st March 1927.—(Concl'd.)

and debt.—(Concl'd.)				11	12	13	14	15
Advances.		Deposits.	Total VI.	Total receipts, excluding opening balance.	Total receipts, including opening balance.	Incidence of taxation (col. 14) per head of population.	Incidence of income (col. 46) per head of population.	Remarks
Perman-ent.	Others.							
51	52	53	54	55	56	57	58	59
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	
...	875	258	1,133	45,789	51,731	2 10 9	3 10 9	
...	1,873	4,350	6,216	1,16,592	1,47,423	5 8 5	9 14 6	
...	957	170	1,127	21,924	25,707	1 15 10	3 7 5	
...	4,317	...	4,317	37,514	42,769	6 0 0	33 14 8	
...	709	120	1,019	18,629	20,099	0 12 8	2 7 11	
...	1,163	261	1,621	35,661	40,554	2 9 4	4 6 1	
...	997	225	1,222	52,065	58,368	3 4 8	3 13 10	
...	46	46	92	15,866	22,040	0 12 9	1 13 3	
...	324	148	472	11,594	13,261	1 1 0	2 1 6	
...	4,781	328	5,109	29,495	40,137	1 13 2	2 7 6	
...	2,411	20	2,441	41,084	50,570	3 1 4	4 8 5	
...	1,013	948	4,861	19,064	26,211	2 0 5	3 11 3	
...	20,012	19,331	39,343	2,59,739	2,97,622	4 8 4	8 3 7	
...	8,664	2,001	10,665	2,31,729	2,51,731	4 9 3	6 3 4	
I	51,412	28,235	80,241	9,19,157	10,88,283	2 14 7	6 7 1	
...	2,102	7,886	9,988	3,14,906	4,19,467	5 9 5	7 15 1	
...	2,533	3,818	6,370	57,794	61,866	3 3 8	4 0 8	
...	660	1,085	2,045	61,841	77,067	3 4 2	5 4 10	
...	2,816	5,545	8,621	1,29,224	1,56,911	3 15 9	6 1 8	
...	8,110	18,355	26,765	56,1765	7,15,131	4 0 3	5 13 7	
4,281	1,15,708	2,06,704	6,89,654	58,42,817	73,12,994	3 3 0	5 7 3	
...	23,712	1,170	44,611	4,10,163	5,06,823	6 5 10	8 15 6	
...	1,130	326	1,665	46,751	56,672	2 0 7	5 12 2	
...	468	240	708	95,011	1,13,172	3 1 6	3 15 4	
...	1,550	495	2,045	46,071	72,555	1 14 5	5 11 2	
...	11,617	4,912	15,959	2,07,721	2,15,091	2 15 5	5 1 0	
...	14,004	1,115	15,119	52,909	61,115	1 10 8	2 3 6	
...	65	1,127	11,197	56,991	65,216	1 9 6	3 5 9	
...	3,207	3,277	6,481	51,010	71,289	2 2 0	4 5 4	
...	696	1,397	2,093	32,999	46,156	2 0 9	2 14 10	
...	7,404	6,965	14,459	71,692	86,542	3 2 9	10 9 2	
...	11,867	3,521	15,188	1,22,898	1,15,187	2 9 11	5 6 2	
...	106	204	1,50,110	3,49,980	3,79,931	12 4 11	13 11 10	
...	2,249	2,910	5,159	90,520	98,762	3 14 1	5 11 4	
...	
...	3,263	9,635	12,208	1,27,813	1,34,129	3 8 10	6 11 1	
...	...	5,081	7,881	37,180	41,150	1 10 8	4 4 6	
...	2,312	231	2,573	43,375	48,032	1 14 8	5 3 3	
...	8,419	4,028	3,08,761	18,40,111	21,55,072	2 10 11	5 11 10	
4,281	4,28,747	2,49,312	9,96,918	76,91,928	94,68,066	2 14 11	5 13 6	
508	3,70,924	2,75,070	11,85,877	71,53,405	89,50,500	2 15 9	5 0 11	

ABSTRACT OF STATEMENT NO. II.

SYSTEM OF MUNICIPAL TAXATION IN FORCE—

	Rs.
(a) Octroi tax in force in	18
(b) Tax on houses and lands	13
(bb) Haisiyat tax	25
(c) " animals and vehicles	31
(d) " (professions and trades)	17
(e) Tolls (on roads and ferries)	7
(f) Water-rate	16
(g) Lighting rate	Nil.
(h) Conservancy (including scavenging and latrine rates) Bazar tax	61
(j) Tax on registration on the sale of cattle	43
(k) Pilgrim tax	33
(l) Tax on dogs	1
(m) Terminal tax	17
	24

AMOUNT OF INCOME UNDER EACH HEAD SEPARATELY—

Income from octroi	9,43,761
" tax on houses and lands	1,26,848
" haisiyat tax	94,535
" animals and vehicles	75,010
" professions and trades	98,160
" tolls (on roads and ferries)	37,355
" water-rate	5,57,637
" conservancy (including scavenging and latrine rates).	4,69,981
" bazar tax	1,58,749
" tax on registration on the sale of cattle	37,881
" pilgrim tax	3,411
" tax on dogs	471
" terminal tax	14,70,295
Total income from Taxation	<u>40,74,094</u>

REALIZATIONS UNDER SPECIAL ACTS—

From pounds	1,53,303
" hackney carriages	19,025
" other sources	12,846
Total	<u>1,85,174</u>

REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—

Rents of lands, houses, serais, dak bungalows, etc.	2,09,528
Sale-proceeds of land and produce of land, etc.	1,49,671
Conservancy receipts (other than taxes and rates)	47,550
Fees and revenue from Educational Institutions	1,52,138
" Medical Institutions	27,669
Fees from markets and slaughter-houses	3,21,647
Fees and revenue from Tramways	Nil.
Fees from brokers and weighmen	39,557
Cotton weighing fees	8,589
Fees for registering places of dangerous trades	6,849
Fees for licensing vehicles, boats and animals plying on hire	6,650
Fisheries	1,754
Cattle registration fees	445
Miscellaneous fees	5,590
Fines under Municipal and other Acts	29,265

ABSTRACT OF STATEMENT NO. II.—(Concl'd.)
REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS
APART FROM TAXATION.—(Concl'd.)

		Rs.	
Interest on investments	{ For General purposes ... " Educational purposes ... " Medical purposes ... " Premium on loans ...	22,263	
		320	
		1,581	
		<i>Nil.</i>	
	Total	10,30,966	
GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)—			
From Government	{ For General purposes ... " Educational purposes ... " Medical purposes.	{ For plague ... " sanitary works ...	88,957
			5,07,777
		3,605	
		2,06,579	
" Local Fund	{ " General purposes ... " Educational purposes ... " Medical purposes ...		12,298
			4,340
			14,424
" other sources	{ " General purposes ... " Educational purposes ... " Medical purposes ...		6,857
			8,233
			2,511
	Total	8,55,581	
MISCELLANEOUS—			
Recoveries on account of services rendered to private individuals.		14,263	
Other items		5,34,932	
	Total	5,49,195	
		66,95,010	
	Total Income		
EXTRAORDINARY AND DEBT—			
Sale-proceeds of Government securities and withdrawals from Savings Bank.		23,766	
Loans	{ From Government ... " Raised in the market from private individuals ...		2,73,992
			16,800
Realization of sinking fund for repayment of loans		<i>Nil.</i>	
Advances	{ Permanent ... " Others ... " Deposits ...		4,281
			4,28,747
			2,49,332
	Total	9,96,918	
Total receipts excluding opening balance		76,91,6286	
" including opening balance		94,68,066	
		Rs. a. p.	
Incidence of taxation per head of population		2 14 11	
" " income per head of population		5 13 6	

STATEMENT No. III.

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	Serial No. of Municipality.	3	General Administration		
			4	5	
Name of district.		Name of Municipality.	General Administration (Office establishment, Inspection, Honorary Magistrates' establishments, etc.).	Collection of taxes, including bonded warehouses establishment, purchase of account books and paper, money boxes, repairs to out-posts, etc.	
r	2	3	4	5	
			Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	48,014	80,507	
	2	Ramtek ...	2,060	8,205	
	4	Khapa ...	1,738	3,649	
	4	Kalmeshwar ...	459	453	
	5	Umrer ...	2,811	4,841	
	6	Mowar ...	971	730	
	7	Saoner ...	843	1,042	
	8	Katol ...	3,151	1,659	
	9	Bhandara ...	3,812	6,743	
	Bhandara ...	10	Tumsar ...	4,315	643
		11	Pauni ...	813	504
	Chanda ...	12	Gondia ...	3,864	1,560
		13	Chanda ...	6,236	10,266
	Wardha ...	14	Warora ...	4,542	5,806
		15	Wardha ...	8,599	3,301
	Wardha ...	16	Arvi ...	5,193	6,026
		17	Deoli ...	1,545	359
	Balaghat ...	18	Hinganghat ...	9,424	4,937
		19	Pulgaon ...	3,808	1,923
		20	Balaghat ...	1,728	1,405
		Total ...	1,13,926	1,44,624	
Jubbulpore Division.	1	Jubbulpore ...	24,420	32,049	
	2	Sehora ...	1,817	199	
	3	Murwara ...	2,841	2,656	
	4	Saugor ...	7,452	10,959	
	Saugor ...	5	Deoni ...	790	133
		6	Etawah ...	1,280	32
	Damoh ...	7	Khurai ...	2,504	1,453
		8	Damoh ...	4,959	1,005
	Seoni ...	9	Seoni ...	5,424	6,433
	Mandla ...	10	Mandla ...	4,655	541
		Total ...	56,142	55,460	

(a) Includes Rs. 81,176 being the refunds on

No. III.

Provinces and Berar for the year ending the 31st March 1927.

4						
and Collection Charges.						
Collection of tolls on roads and ferries.	Survey of land.	Refunds other than octroi.	Pensions and gratuities.	Annuities.	Provident fund contributions.	Total.
6	7	8	9	10	10 (a)	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	(a) 84,417	22,918	...	...	2,35,856
...	...	...	244	...	...	10,509
...	...	...	17	...	326	5,730
...	...	...	664	...	...	1,576
...	201	...	2,054	...	...	9,007
...	...	...	108	...	...	1,815
...	...	...	167	...	2,243	4,295
...	...	52	164	...	...	5,026
...	...	43	3,254	...	...	13,852
...	72	7	264	...	...	5,301
...	24	...	135	...	...	1,476
...	...	2	...	...	...	5,446
17	...	25	742	...	...	17,286
...	...	...	...	...	...	10,348
...	236	211	3,848	...	...	16,197
...	...	38	52	...	...	11,308
...	...	...	514	...	...	2,418
...	4	1,352	...	...	...	15,717
...	...	73	...	...	...	5,804
...	...	125	101	...	...	3,419
17	537	86,347	35,246	...	2,569	3,83,266
...	...	111	7,129	...	...	63,709
...	...	...	191	...	...	2,207
...	...	3	...	...	...	5,500
...	...	...	3,685	...	...	22,096
...	...	...	...	...	...	923
...	...	...	...	...	...	1,312
...	...	7	470	...	...	4,434
...	...	18	...	...	1,641	7,623
...	...	...	3,661	...	...	15,518
931	105	...	499	...	...	6,731
931	105	139	15,635	...	1,641	1,30,053

account of the octroi made during the year.

STATEMENT

Showing the Expenditure of Municipalities in the Central

1	2	3	4	
			General Administration ^a	
Name of district.	Serial No. of Municipality.	Name of Municipality.	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 out-posts, etc.
1	2	3	4	5
Nerbudda Division.	1	Hoshangabad	Rs. 3,495	Rs. 6,282
	2	Harda	4,582	3,632
	3	Seoni-Malwa	1,218	2,378
	4	Pachmarhi	1,763	6,245
	5	Sohagpur	911	593
	6	Betul	3,907	401
	7	Chhindwara	3,870	5,393
	8	Pandhurna	842	53 ⁸
	9	Sausar	540	316
	10	Narsinghpur	1,405	1,374
	11	Gadarwara	2,011	1,341
	12	Chhindwara	86	981
	13	Khandwa	15,187	8,371
	14	Burhanpur	14,000	13,099
		Total	54,567	51,004
Chhattisgarh Division.	1	Raipur	10,813	17,018
	2	Dhamtari	3,795	2,480
	3	Drug	5,418	750
	4	Bilaspur	9,352	9,977
		Total	29,378	30,225
		Total Central Provinces	2,54,013	2,81,313
Berar Division.	1	Amraoti town	13,880	14,497
	2	" camp	5,432	1,317
	3	Ellichpur city	5,049	14,782
	4	" civil station	2,447	575
	5	Akola	11,647	3,954
	6	Akot	2,950	987
	7	Karanja	3,307	951
	8	Basim	4,552	595
	9	Murtizapur	3,708	683
	10	Buldana	2,630	339
	11	Khamgaon	9,991	3,350
	12	Shegaon	4,168	1,640
	13	Malkapur	5,371	2,974
	14	Jalgaon	...	...
	15	Yeotmal	7,333	1,759
	16	Wun	2,733	238
	17	Digras	4,083	...
		Total Berar	88,781	48,641
		GRAND TOTAL	3,42,794	3,29,954
		GRAND TOTAL FOR 1925-26	3,47,250	3,36,338

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

and Collection Charges.

Collection of tolls on roads and ferries.	Survey of land.	Refunds other than octroi.	Pensions and gratuities.	Annuities.	Provident fund contributions.	Total.
6	7	8	9	10	10 (a)	11
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	52	709	...	...	10,538
...	...	10	538	65	...	8,887
...	...	24	198	...	...	3,818
...	...	...	...	...	...	8,008
...	...	...	...	...	...	1,504
...	46	1	542	...	...	4,897
...	...	...	...	...	...	9,263
...	48	...	...	...	...	1,428
...	...	4	85	...	...	945
...	...	8	...	...	...	2,787
...	73	7	17	...	...	3,449
...	...	...	34	...	...	1,851
...	...	291	912	...	...	24,761
...	...	892	64	...	...	28,055
...	167	1,289	3,099	65	...	1,10,191
...	...	489	929	...	2,499	1,748
...	42	30	578	...	...	6,895
...	44	8	876	...	...	7,096
...	7	...	236	...	...	19,572
...	63	527	2,619	...	2,499	65,311
948	872	18,302	56,599	65	6,709	988,821
...	...	123	6,402	...	...	34,902
...	...	7	...	34	...	6,790
...	...	110	...	...	2,133	22,681
...	1	1	...	...	242	3,266
6,753	...	50	751	...	...	23,155
...	...	1,525	...	...	1,667	7,129
...	...	94	...	...	763	5,720
...	...	15	...	...	...	5,162
...	18	...	...	...	750	5,159
...	...	...	...	...	...	2,969
...	...	4	257	...	...	12,002
...	35	50	100	...	...	6,193
...	...	...	1,654	...	...	9,999
...
...	...	52	285	...	4,080	13,643
134	...	...	...	...	25	3,096
...	...	...	...	...	...	4,083
6,887	54	2,040	9,449	34	9,765	1,65,651
7,833	926	90,342	66,048	99	16,474	8,54,472
12,246	7,768	10,011	63,002	25	7,750	7,84,390

STATEMENT

Showing the Expenditure of Municipalities in the Central

1	2	3	5				
			Public Safety.				
Name of district	Serial No. of Municipality.	Name of Municipality.	Fire (establishment, purchase of fire-engines, buckets, repairs etc.).	Lighting establishment, purchase of lamps, oils, repairs, etc.).	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes and etc.	Total.
1	2	3	12	13	14	15	16
			Rs.	Rs.	Rs.	Rs.	Rs.
Nagpur Division.	1	Nagpur ...	24,657	69,043	...	16	93,726
	2	Ramtek ...	...	1,818	...	3	1,821
	3	Khapa ...	26	1,147	...	...	1,173
	4	Kalmeshwar ...	...	314	...	...	314
	5	Umrer ...	3	1,819	...	...	1,822
	6	Mowar ...	...	746	...	48	794
	7	Saoner ...	...	1,389	...	...	1,389
	8	Katol ...	...	2,158	...	...	2,158
	9	Bhandara ...	48	1,554	...	...	1,602
	10	Tumsar ...	...	1,520	...	...	1,520
	11	Pauni ...	...	28	...	...	28
	12	Gondia ...	398	3,761	...	...	4,159
	13	Chanda ...	...	9,832	...	...	9,832
	14	Warora ...	...	3,040	...	11	3,051
	15	Wardha ...	...	9,081	...	...	9,081
	16	Arvi ...	85	2,690	...	20	2,804
	17	Deoli ...	...	359	...	...	359
	18	Hinganghat ...	...	5,675	...	...	5,675
	19	Pulgaon ...	...	2,086	...	...	2,086
	20	Balaghat ...	...	1,620	...	33	1,653
		Total ...	25,227	1,19,689	...	131	1,45,047
Jubbulpore Division.	1	Jubbulpote ...	3,989	17,332	...	670	21,991
	2	Sehora ...	...	1,281	...	188	1,469
	3	Murwara ...	...	5,316	...	46	5,362
	4	Saugor ...	116	7,165	...	54	7,335
	5	Deori ...	...	...	...	9	9
	6	Etawah ...	...	940	...	...	940
	7	Khurai ...	...	1,771	...	67	1,838
	8	Damoh ...	...	6,271	...	30	6,301
	9	Seoni ...	206	2,949	...	7	3,162
	10	Mandla ...	...	2,404	...	8	2,412
		Total ...	4,311	45,429	...	1,079	50,819

(a) Includes a nominal item of Rs. 2,78,438 on account of purchase of

No. III.—(Contd.)

Provinces and Bevar for the year ending the 31st March 1927.—(Contd.)

6

Public Health and Convenience.

Water-supply.		Drainage.		Conservancy (including road clean- ing and watering and latrines).	Charges on account of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.
Capital outlay.	Establish- ment, repairs, etc.	Capital outlay.	Establish- ment, repairs, etc.				
17	18	19	20	21	21 (a)	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,89,428	(a)4,07,832	31,389	1,02,566	2,26,796	25,227	37,616	17,386
...	4	...	206	5,821	...	3,769	66
...	36	...	371	4,469	...	2,242	472
...	...	142	155	1,914	...	625	15
...	1,585	...	1,766	14,162	...	4,067	25
...	18	...	423	3,039	...	1,469	346
...	385	...	145	3,670	...	635	265
2,486	49	430	...	8,822	...	1,400	727
...	17,689	560	682	11,215	...	1,850	808
...	25	...	1,668	4,122	...	1,295	...
...	45	...	118	3,212	...	900	35
...	10	...	831	1,396	...	1,067	436
...	2,014	...	661	25,276	...	2,824	...
...	1,156	...	665	10,807	...	3,237	...
9,354	28,523	13	5,333	20,092	402	6,837	243
754	2,439	5,830	1,499	12,660	...	4,119	10
...	...	...	28	2,822	...	1,275	...
1,147	26,265	1,182	1,352	18,041	2,053	4,811	2,150
...	442	...	978	7,370	...	3,881	...
...	491	...	506	7,015	600	1,030	295
3,03,169	4,89,108	39,546	1,19,953	4,06,383	28,282	84,849	23,299
6,868	54,372	41,041	7,028	1,10,069	...	12,413	29,012
...	79	...	16	3,295	...	598	35
...	664	1,030	2,019	16,342	...	6,931	156
...	2,556	...	573	36,850	2,480	7,215	192
...	28	...	...	1,151	...	345	198
...	...	...	...	2,520	...	...	...
...	81	...	781	6,871	...	2,000	6
...	16,264	...	383	15,837	2,206	2,200	2,266
1,065	4,147	...	1,134	16,749	...	3,391	998
...	605	...	407	16,532	955	1,412	256
7,933	78,854	42,071	12,341	2,26,216	5,641	36,505	33,094

water-works stock which is included in Column 44 (a) of Statement II.

STATEMENT

Showing the Expenditure of Municipalities in the Central

1	2	3	5				Total.	
			Public Safety.					
Name of district.	Serial No. of Municipality.	Name of Municipality.	Fire (establishment, purchase of fire-engines, buckets, repairs, etc.)	Lighting (establishment, purchase of lamps, oil, repairs, etc.)	Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).	Rewards for destruction of wild animals and snakes, etc.		
1	2	3	12	13	14	15	16	
Nerbudda Division.	1	Hoshangabad	Rs. 57	Rs. 2,148	Rs. ...	Rs. 12	Rs. 2,217	
	2	Harda	314	2,837	...	30	3,181	
	3	Seoni-Malwa ...	...	330	...	...	330
	4	Pachmarhi ...	...	1,078	...	...	1,078
	5	Sohagpur ...	...	...	...	...	...
	6	Betul	...	26	1,323	264	3	1,616
	7	Chhindwara	...	154	1,930	...	53	2,177
	8	Pandurna	66	66
	9	Sausar	193	...	2	195
	10	Narsinghpur	1,294	1,294
	11	Gadarwara	...	10	1,356	1,366
	12	Chhindwara	355	355
	13	Khandwa	...	751	15,865	...	3	16,619
	14	Burhanpur	...	1,674	6,651	8,325
		Total ...	2,986	35,426	264	103	38,779	
Chattisgarh Division.	1	Raipur ...	822	9,561	...	103	10,486	
	2	Dhamtari ...	...	2,836	...	...	2,836
	3	Drug ...	...	2,354	...	5	2,359
	4	Bilaspur ...	...	5,434	...	255	5,689
		Total ...	822	20,185	...	363	21,370	
		Total Central Provinces.	33,346	2,20,729	264	1,676	2,56,015	
Berar Division.	1	Amraoti town ...	63	12,213	...	21	12,299	
	2	" camp.....	...	2,354	...	68	2,422	
	3	Ellichpur City ..	...	3,691	...	102	3,793
	4	" civil station	...	1,612	...	8	1,650	
	5	Akola	...	9,819	...	7	9,826	
	6	Akot	...	2,928	...	...	2,928
	7	Karanja	...	3,722	...	30	3,752	
	8	Basim	...	2,322	...	3	2,325	
	9	Murtizapur	...	1,915	...	3	1,918	
	10	Buldana	...	9	758	767
	11	Khamgaon	5,766	5,766
	12	Shegaon	2,782	...	14	2,796
	13	Malkapur	2,928	2,928
	14	Jaigaon
	15	Yeotmal	...	583	4,419	...	2	5,002
	16	Wun	585	585
	17	Digras	760	760
		Total Berar ..	655	58,624	...	260	59,539	
		GRAND TOTAL...	34,001	2,79,351	264	1,936	3,15,552	
		GRAND TOTAL FOR 1925-6.	28,486	2,67,971	...	1,906	2,70,363	

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

6

Public Health and Convenience.

Water-supply.		Drainage.		Conservancy (including road clean- ing and watering and latrines).	Charges on accounts of Health Officers and Sanitary Inspectors.	Hospitals and dispensaries.	Plague charges.
Capital outlay.	Establish- ment, repairs, etc.	Capital outlay.	Establish- ment, repairs, etc.				
17	18	19	20	21	21 (a)	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	159	...	...	13,558	...	2,270	132
2,395	16,793	...	946	17,383	2,473	20,560	...
...	114	...	75	5,903	60	86	721
...	...	...	...	4,101	...	1,063	45
...	51	...	36	4,657	...	300	...
...	315	...	357	6,591	...	1,000	348
...	943	...	1,195	14,532	1,529	5,856	3,048
...	...	...	...	3,178	...	3,807	41
...	...	...	149	2,292	...	150	23
...	197	...	150	8,374	...	600	826
...	99	...	454	7,011	...	3,665	44
...	32	...	14	2,453	...	2,894	260
8,386	21,811	1,378	80	48,453	1,685	2,840	1,763
3,121	39,142	...	1,488	37,583	4,203	14,196	538
13,902	79,676	1,378	5,744	1,76,379	9,950	60,457	7,789
898	23,792	14,926	3,537	48,238	5,109	11,887	156
...	484	...	896	10,839	...	656	300
...	2,161	...	1,570	9,257	220	7,877	124
...	375	...	...	29,326	788	6,301	...
898	26,814	14,926	6,003	97,660	6,117	26,721	520
3,25,902	6,74,452	97,921	1,44,041	9,06,638	49,950	2,08,532	64,762
11,215	47,002	1,766	6,815	75,315	6,027	7,148	...
19,583	2,095	...	...	9,112	...	910	450
...	2,997	...	1,920	22,041	...	3,568	...
...	1,400	...	1,812	10,903	...	543	...
...	18,992	704	3,085	41,144	6,020	4,191	73
...	280	...	1,195	12,614	514	2,115	...
...	423	...	...	10,160	1,736	5,239	258
...	15	20	744	10,209	...	6,381	453
...	1,135	...	1,673	10,544	...	3,566	207
...	11,569	446	526	5,848	...	640	...
...	6,958	...	2,874	20,303	718	1,556	641
2,91,172	1,679	...	64	13,083	2,122	5,500	129
...	1,838	...	1,777	14,678	...	2,856	2,035
...
...	2,397	...	515	23,586	...	2,600	1,409
...	68	...	693	5,142	...	5,346	...
...	...	...	...	5,034	...	6,565	...
3,17,970	98,838	2,036	23,623	2,90,025	17,127	58,724	5,654
6,43,872	7,73,290	1,00,857	1,67,734	11,96,663	67,117	2,67,256	70,116
...	6,09,261	90,570	2,65,763	11,54,629	60,301	2,66,583	47,784

STATEMENT

Showing the Expenditure of Municipalities in the Central

1	2	3	6.--		
			Public Health		
Name of district.	Serial No. of Municipality.	Name of Municipality.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.
1	2	3	24	24 (a)	25
			Rs.	Rs.	Rs.
Nagpur Division.	1	Nagpur	2,486	11,786	82,777
	2	Ramtek	161	...	68
	3	Khapa	156	...	971
	4	Kalmeshwar	111	...	263
	5	Umrer	261	...	307
	6	Mowar	104	...	95
	7	Saoner	145	...	821
	8	Katol	304	...	741
	9	Bhandara	332	985	2,115
	10	Tumsar	87	...	156
	11	Pauni	92	...	284
	12	Gondia	148	...	4,303
	13	Chanda	466	...	6,051
	14	Wardha	76	...	1,410
	15	Wardha	457	3,686	800
	16	Arvi	406	...	1,062
	17	Deoli	...	61	88
	18	Hinganghat	665	...	879
	19	Pulgaon	320	...	103
	20	Balaghat	287	...	456
		Total	7,073	16,520	1,03,752
Jubbulpore Division.	1	Jubbulpore	1,478	...	6,748
	2	Sehora	22	...	970
	3	Murwara	707	...	1,414
	4	Saugor	518	...	552
	5	Deori	31	...	...
	6	Etawah	52	...	90
	7	Khurai	30	...	341
	8	Damoh	586	...	979
	9	Seoni	585	...	693
	10	Mandla	406	...	142
		Total	4,415	...	11,929

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

(Contd.)

and Convenience.—(Contd.)

Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works.
					Establishment.
26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6,669	2,524	8,129	682	2,601	27,053
621	...	...	75	...	70
364	11	18	25	...	...
372	8	...	30	35	...
481	367	344	...	...	...
245	88	2	51	...	121
360	113	183	25	...	288
374	...	...	60	...	573
331	192	423	200	...	...
284	79	...	...	...	60
170	...	...	...	...	60
672	...	2,083	200	...	814
1,811	210	1,717	210	...	1,113
1,731	105	843	408	...	351
2,138	...	1,925	650	...	2,116
1,223	...	4,556	1,203	...	300
406	...	15	...	...	333
2,668	...	1,386	1,338	...	1,316
370	...	...	...	...	621
401	...	149	...	1	124
21,832	3,697	21,793	5,157	2,637	35,313
4,788	1,287	3,129	600	...	9,821
676	...	...	...	...	...
2,521	425	500	100	...	540
1,390	638	2,788	150	301	1,992
173	203	2	...	...	...
1,228	98	...	...	...	...
695	358	15	50	...	755
2,045	554	178	100	...	1,275
506	...	457	250	...	...
962	77	...	250	...	570
14,984	3,575	7,159	1,500	301	14,953

STATEMENT
Showing the Expenditure of Municipalities in the Central

1	2	3	6.—		
			Public Health		
Name of district.	Serial No. of Municipality.	Name of Municipality.	Vaccination.	Other sanitary requirements.	Markets and slaughter-houses.
1	2	3	24	24 (a)	25
			Rs.	Rs.	Rs.
Nerbudda Division.	Hoshangabad.	1 Hoshangabad ...	431	...	261
		2 Harda ...	300	...	1,017
	Betul ...	3 Seoni-Malwa ...	62	...	141
		4 Fachmarhi ...	...	...	...
	Chhindwara	5 Sobagpur ...	142	...	112
		6 Betul ...	721	...	236
	Narsinghpur	7 Chhindwara ...	635	...	734
		8 Pandhurna ...	75	...	38
	Nimar	9 Sausar ...	38	...	24
		10 Narsinghpur ...	135	...	147
		11 Gadawara ...	106	...	132
		12 Chhindwara ...	66	...	...
		13 Khandwa ...	668	...	2,614
		14 Burhanpur ...	732	37	2,834
		Total ...	4,111	37	8,290
Chhattis-gach Division.	Raipur	1 Raipur ...	547	...	6,219
		2 Dhamtari ...	345	...	3,890
	Bilaspur	3 Dug ...	373	227	11,403
		4 Bilaspur ...	603	594	6,181
		Total ...	1,868	821	27,713
		Total Central Provinces..	17,467	17,378	1,51,684
Berar Division.	Amraoti	1 Amraoti town ...	974	...	1,961
		2 " camp ...	146	...	143
		3 Ellichpur city ...	603	...	3,882
		4 " civil station ...	188	...	767
	Akola	5 Akola ...	623	...	2,262
		6 Akot ...	121	16	334
		7 Karanja ...	112	32	547
		8 Basim ...	116	...	1,079
	Buldana	9 Murtizapur ...	148	...	505
		10 Buldana ...	200	...	210
		11 Khamgaon ...	686	...	1,517
		12 Shegaon ...	169	18	507
	Yeotmal	13 Malkapur ...	766	...	1,504
		14 Jalgaon ...	...	...	...
		15 Yeotmal ...	387	123	1,296
		16 Wun ...	86	...	162
		17 Digras ...	50	...	199
		Total Berar ...	5,374	189	16,993
		GRAND TOTAL ...	22,841	17,567	1,68,677
		GRAND TOTAL FOR 1925-26	22,204	40,665	1,20,417

NO. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

(Contd.)

and Convenience.—(Contd.)

Pounds.	Dak bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public Works. Establishment.
26	27	28	29	30	31
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
562	..	136	180	29	..
643	.. 243	380	325	...	377
557	.. 115	88	75	...	...
...	...	285	100	...	...
605	...	...	...	...	120
375	.. 486	322	...	...	437
224	.. 713	552	400	...	684
162	...	32	...	...	140
110	.. 29	...	...	...	...
701	...	...	60	...	...
372	...	748	120	...	95
326	.. 1,140	3	...	...	...
1,204	...	1,133	370	...	2,071
1,202	.. 622	938	1,819	...	2,294
7,043	3,342	4,617	3,449	29	6,128
8,180	737	6,359	1,133	...	1,966
400	316	107	100	...	375
1,606	567	...	120	112	788
1,178	256	3,669	500	...	1,081
5,464	1,876	10,135	1,853	112	4,210
49,323	12,496	43,704	11,959	3,079	60,604
679	337	1,256	762	552	2,969
311	...	1,451	278	...	...
441	...	390	284	...	...
411	33	530	86	3	512
1,891	168	230	1,212	431	2,150
447	41	272	150	...	...
378	2	...	1,445	112	175
342	250	3,215	250	...	1,070
370	48	...	75	30	664
417	1,226	124	200	...	...
592	...	2,477	...	...	1,987
1,283	8	202	1,036	...	802
400	...	...	228	158	676
...
545	...	219	200	...	1,830
312	...	...	...	...	90
419	37	...	...	...	827
9,252	2,144	10,366	6,209	1,276	13,752
52,521	14,640	54,070	18,168	4,365	74,356
56,900	15,994	45,121	18,260	3,240	65,722

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	6—(Contd.)				
			Public Health and Conveni ence.—(Contd.)			Total.	
			Public Works.				
			Build- ings.	Roads.	Stores.		
1	2	3	3a	33	34	35	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	24,986	73,506	4,546	13,86,105	
	2	Ramtek ...	...	1,440	...	12,301
	3	Khapa ...	344	1,331	...	10,860	
	4	Kalmeshwar ...	...	247	...	3,917
	5	Umrer ...	120	2,135	39	25,859	
	6	Mowar ...	76	360	10	6,407	
	7	Saoner ...	161	96	...	7,303	
	8	Katol ...	127	3,587	402	20,084	
	9	Bhandara ...	759	5,667	93	43,903	
	Bhandara	10	Tumsar	66	6	7,848
		11	Pauni	636	6	5,558
	Chanda	12	Gondia	4,221	...	28,761
		13	Chanda ...	229	4,587	...	47,209
	Wardha	14	Warora ...	14	1,156	...	22,059
		15	Wardha ...	55	3,577	...	87,101
		16	Arvi ...	610	6,182	972	43,825
	Balaghat	17	Deoli	183	...	5,301
		18	Hinganghat ...	1,083	4,632	159	71,129
		19	Pulgaon ...	96	277	79	14,346
		20	Balaghat ...	44	2,748	...	14,147
		Total ...	28,664	1,16,684	6,312	18,64,023	
Jubbulpore Division.	1	Jubbulpore ...	25,654	48,831	7,340	3,64,479	
	2	Sehora ...	...	894	...	6,585
	3	Murwara ...	3,846	4,266	239	41,790	
	4	Saugor ...	371	9,758	869	69,193	
	Saugor	5	Deori ...	76	259	...	2,466
		6	Etawah	1,082	...	5,010
	Damoh	7	Kherai ...	1,186	2,947	777	16,893
		8	Damoh ...	366	18,849	338	64,426
	Seoni	9	Seoni ...	514	4,515	315	35,314
	Mandla	10	Mandla ...	1,859	2,679	...	26,345
		Total ...	33,072	94,080	3,878	6,32,501	

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

7				8	9		
Public Instruction.				Contribution.	Miscellaneous.		
Schools and Colleges.	Contribution.	Libraries, Museums, Menageries, etc.	Total.	For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.
36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85,138	19,621	1,193	1,05,952	2,157	13,934	51,577	...
8,172	...	...	8,172	25	...	...	...
5,659	...	...	5,659	15	...	...	...
5,352	...	...	5,352	10	...	...	...
14,455	...	125	14,580	50	...	...	...
5,311	...	...	5,311	...	...	...	...
15,252	...	345	15,597	10	...	...	...
14,337	480	...	15,417	...	...	966	...
15,069	410	100	15,579	...	...	...	...
7,214	...	...	7,214	...	...	...	...
8,576	...	...	8,576	...	...	...	...
12,017	321	3	12,345	...	...	...	...
17,685	10	...	17,695	655	...	...	...
17,267	191	150	17,610	...	...	...	...
19,918	1,806	720	22,444	1,670	...	1,729	...
23,958	105	60	24,123	100	...	3,928	...
9,316	...	...	9,316	...	...	...	...
37,404	200	504	38,108	30	...	...	...
12,883	100	...	12,983	30	...	...	...
7,495	...	58	7,553	10	...	...	...
3,43,098	23,250	3,258	3,69,606	4,742	13,934	58,200	...
52,131	5,930	3,971	61,332	43,005	...	7,571	...
8,939	...	278	9,217	30	...	...	...
30,754	1,300	300	32,354	50	...	...	...
34,628	489	195	35,312	20,787	...	...	...
3,684	...	...	3,684	25	...	...	...
4,852	...	...	4,852	...	...	...	...
13,148	...	...	13,148	65	...	...	...
16,920	...	...	16,920	100	...	5,068	...
9,336	...	25	9,361	100	...	...	...
7,446	...	...	7,446	75	...	...	...
1,84,138	7,719	4,069	1,93,926	64,237	...	12,639	...

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1		2		4		6.—(Concl'd.)			
Name of district.		Serial No. of Municipality.		Name of Municipality.		Public Health and Convenience.— (Concl'd.)			Total.
						Public Works.			
						Buildings.	Roads.	Stores.	
1	2	3		32	33	34	35		
Nerbudda Division.	Hoshangabad	1	Hoshangabad	Rs. 549	Rs. 2,321	Rs. ...	Rs. 20,588		
		2	Harda	290	2,685	...	66,810		
		3	Seoni-Malwa	13	239	...	9,029		
		4	Pachmarhi	1,950	5,657	...	13,201		
	Betul	5	Sohagpur	156	295	...	6,474		
		6	Betul	172	2,255	16	13,631		
	Chhindwara.	7	Chhindwara	30	2,049	...	33,424		
		8	Pandhurna	29	...	...	7,502		
	Narsinghpur.	9	Sausar	32	355	270	3,472		
		10	Narsinghpur	...	1,105	...	12,385		
		11	Gadarwara	198	1,677	55	15,077		
	Nimar	12	Chhindwara	33	1,758	...	8,989		
		13	Khandwa	307	22,597	...	1,18,180		
		14	Burhanpur.	516	7,801	754	1,19,730		
			Total	4,275	50,794	1,096	4,48,492		
Chhattisgarh Division.	Raipur	1	Raipur	1,296	9,816	22,132	1,60,948		
		2	Dhamtari	4,971	8,534	...	32,213		
	Bilaspur	3	Drug	16	3,388	210	40,081		
		4	Bilaspur	255	10,141	...	61,348		
			Total	6,538	31,879	22,342	2,94,530		
			Total Central Provinces	72,549	2,93,437	33,628	32,39,546		
Berar Division.	Amraoti	1	Amraoti town	149	31,910	356	1,97,193		
		2	" camp	...	1,461	...	31,932		
		3	Ellichpur city	142	5,908	50	42,225		
		4	" civil station	79	1,894	1	19,165		
	Akola	5	Akola	220	17,800	190	1,01,386		
		6	Akot	...	8,893	...	26,990		
		7	Karanja	37	3,315	...	23,977		
	Buldana	8	Basim	407	4,523	10,641	40,015		
		9	Murtizapur	...	4,567	30	23,616		
		10	Buldana	18,496	1,875	...	41,777		
		11	Khamgaon	77	3,901	...	44,287		
	Yeotmal	12	Shegaon	313	824	25	3,18,926		
		13	Malkapur	2	1,878	2	28,858		
				14	Jalgaon	...	...	...	...
				15	Yeotmal	2,009	9,598	593	47,307
				16	Wun	204	1,290	...	13,413
				17	Digras	30	3,905	...	17,066
			Total Berar	22,165	1,03,542	11,888	10,18,133		
			GRAND TOTAL	94,714	3,96,979	45,516	42,57,679		
			GRAND TOTAL FOR 1925-26	59,411	4,17,551	39,055	36,37,303		

No. III.—(Cont'd.)

Provinces and Berar for the year ending the 31st March 1927.—(Cont'd.)

7			8		9		
Public instruction.			Contributions.		Miscellaneous.		
Schools and Colleges.	Contributions.	Libraries, Museums, Menageries, etc.	Total.	For general purposes.	Interest on loans.		
					Interest due on account of previous year.	Interest due on account of current year.	Discount.
36	37	38	39	40	41	42	43
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,994	938	...	10,932	471	...	...	...
23,417	2,994	158	26,564	...	...	3,518	...
5,716	468	...	6,184	65	...	...	...
...	25	...	25	918	...	...	...
8,062	...	...	8,062	45	...	...	...
8,000	...	...	8,000	85	...	...	...
5,077	250	75	5,402	...	...	...	...
5,323	...	...	5,323	10	...	99	...
3,613	...	...	3,913	...	...	50	...
6,907	400	...	7,307	...	...	...	...
11,321	85	612	12,020	...	...	...	...
2,178	...	...	2,178	...	...	...	...
58,227	1,420	5,650	63,297	100	...	...	...
57,272	...	300	58,172	150	...	265	...
2,03,110	6,580	6,789	2,16,479	1,238	...	3,926	...
62,914	500	2,485	65,899	1,400	...	1,535	...
5,421	492	400	6,315	815	...	...	...
7,508	600	250	8,358	10	...	...	...
37,901	185	911	38,997	2,500	...	...	...
1,13,746	1,777	4,046	1,19,569	4,725	...	1,535	...
8,42,092	39,386	18,162	8,99,580	75,542	13,934	76,300	...
1,03,324	3,120	700	1,07,144	15,489	...	88	...
6,688	200	...	6,888	...	...	52	...
29,467	110	225	29,802	46	...	...	...
22,399	101	240	22,740	50	...	...	...
46,595	325	...	46,920	100	...	...	...
8,545	...	200	8,745	285	...	...	...
18,034	10	60	18,104	33	...	105	...
10,612	325	144	11,081	250	...	...	...
6,158	...	...	6,158	20	...	...	...
5,751	100	24	5,935	50	...	164	...
39,191	151	...	39,344	...	...	...	...
20,974	...	...	20,974	...	...	...	...
23,390	...	...	23,390	...	...	...	...
...
40,689	635	400	41,723	635	...	...	...
4,788	...	...	4,788	...	...	...	...
7,966	...	...	7,966	...	...	...	...
3,94,572	5,077	8,053	4,01,702	16,958	...	409	...
12,36,664	44,403	20,215	12,01,282	92,500	13,934	76,709	...
10,61,441	38,776	14,693	11,14,920	90,423	6,637	74,040	...

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1 Name of district.	2 Serial No. of Municipality.	3 Name of Municipality.	9—(Concl.)			
			Actual cost of work done for private individuals.	Miscellan-		
				Printing rewards, etc.	Other	
1	2	3	44	45	45 (a)	
			Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	2,032	17,912	...	
	2	Ramtek ...	..	457	...
	3	Khapa ...	881	166	...	
	4	Kalmeshwar ...	...	163	...
	5	Umrer ...	...	956	...
	6	Mowar ...	...	149	...
	7	Saoner ...	...	190	...
	8	Katol ...	...	750	...
	9	Bhandara ...	48	864	...	
	10	Tumsar ...	...	343	...
	Bhandara ...	11	Pauni	266	...
		12	Gondia	355	...
	Chanda ...	13	Chanda	6	170
		14	Warora	51	...
	Wardha ...	15	Wardha	478	...
		16	Arvi	995	...
		17	Deoli	253	...
	Balaghat ...	18	Hinganghat ...	5	192	...
		19	Pulgaon	345	...
		20	Balaghat	273	50
		Total ...	2,966	25,104	220	
Jubbulpore Division.	1	Jubbulpore ...	11	..	...
	2	Sehora ...	346	256	...	
	3	Muwra ...	...	295	...
	4	Saugor ...	922	1,433	...	
	5	Deori ...	...	19	...
	6	Eatawah ...	...	...	...
	7	Khurai ...	...	371	92
	8	Damoh ...	...	1,135	...
	9	Seoni ...	39	231	...	
	10	Mandla ...	...	518	...
		Total ...	1,318	4,261	92	

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—Contd.)

cont.—(Contd.)				10			
items.		Total.	Total Expenditure.	Extraordinary and debt.			
Other miscellaneous.	Total.			Investments.			
45(b)	46	47	48	In securities (other than for sinking funds).	In Savings Banks.	Payment to sinking fund.	Repayments of loans.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,082	34,944	1,02,487	19,26,283	746	...	5,541	92,462
247	704	704	33,532	19,375	...	...	...
...	166	1,047	24,484	...	...	...	...
3	166	166	11,115	...	...	...	...
733	1,689	1,689	53,887	...	...	...	...
...	149	149	11,496	...	...	...	...
75	205	265	28,859	...	...	...	...
2,132	2,852	3,848	46,533	...	...	...	2,379
328	1,192	1,240	70,176	...	...	...	...
524	167	867	22,750	2,860	...	...	...
627	891	891	16,531	...	...	...	...
1,703	2,058	2,058	52,749	...	...	...	...
672	818	848	93,525	...	...	...	...
552	603	603	53,671	...	...	...	...
578	1,056	2,785	1,39,278	...	...	...	8,213
919	1,914	5,842	88,002	...	...	...	7,770
99	352	152	17,746	...	...	...	2,000
738	870	875	1,31,534	...	...	...	...
69	414	414	35,661	...	...	...	...
353	676	676	27,458	...	...	...	...
27,384	52,708	1,27,808	28,94,492	22,981	...	5,541	1,12,844
7,695	7,695	15,277	5,69,793	...	...	...	39,054
424	680	1,026	20,534	...	...	...	...
4,138	4,413	4,433	89,489	...	...	...	...
422	1,855	2,777	1,57,500	...	...	...	...
91	40	40	7,447	...	...	...	...
68	68	68	12,182	...	...	...	...
123	586	586	30,964	...	...	...	...
2,154	4,289	9,357	1,04,727	...	...	...	9,405
607	841	880	64,335	...	...	...	...
938	1,156	1,456	44,465	...	...	...	...
17,590	21,943	35,900	11,07,436	...	...	...	48,459

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	9—(Concl'd.)			
			Actual cost of work done for private individuals.	Miscellaneous.—		
				Printing rewards, etc.	Other	
1	2	3	44	45	45 (a)	
			Rs.	Rs.	Rs.	
Nerbudda Division.	Hoshangabad...	1 Hoshangabad	...	739	...	
		2 Harda	...	521	...	
	Betul	3 Seoni-Malwa	...	21	410	...
		4 Pachmarhi	...	...	...	...
	Chhindwara ...	5 Sohagpur	...	...	312	...
		6 Betul	...	...	277	...
	Narsinghpur ...	7 Chhindwara	...	...	960	...
		8 Pandhurna	...	...	64	...
	Nimar	9 Sausar	...	...	167	...
		10 Narsinghpur	...	...	401	...
		11 Gadarpur	...	...	135	...
		12 Chhindwara	...	...	98	...
		13 Khandwa	...	...	843	...
		14 Burhanpur	...	...	817	...
		Total	21	5,734	...	
Chhattisgarh Division.	Raipur ...	1 Raipur	...	2,984	...	
	Drug ...	2 Dhamtari	...	388	...	
	Bilaspur ...	3 Drug	...	759	...	
		4 Bilaspur	...	...	1,162	...
		Total	219	5,993	...	
		Total Central Provinces	4,524	40,392	312	
Berar Division.	Amraoti ...	1 Amraoti town	...	1,411	...	
		2 " camp	...	595	...	
		3 Ellichpur city	...	342	...	
		4 " civil station	...	56	...	
	Akola ...	5 Akola	...	4	704	...
		6 Akot	...	...	695	50
		7 Karanja	...	...	251	...
		8 Basim	...	...	268	...
	Buldana ...	9 Murtizapur	...	...	262	...
		10 Buldana	...	...	241	...
		11 Khamgaon	...	...	653	...
		12 Sheogaon	...	...	222	...
	Yeotmal ...	13 Malkapur	...	...	335	...
		14 Jalgaon	...	...	...	...
		15 Yeotmal	...	...	382	...
		16 Wun	...	...	707	...
		17 Digras	...	...	381	...
		Total Berar	4	7,595	50	
		GRAND TOTAL	4,528	47,897	362	
		GRAND TOTAL FOR 1925-26 ...	11,054	55,573	572	

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

10

(Concld.)		Total.	Total Expenditure.	Extraordinary and debt.			
items.				Investment.	Pay-ments to sinking funds.	Repay-ments of loans.	
Other miscel-laneous.	Total.							In securi-ties (other than for sinking fund).	In Savings Bank.
45 (b)	46	47	48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
114	843	843	44,689	...	...	...	...
384	905	4,438	1,09,880	...	...	9,313	10,745
...	410	410	19,816	...	...	...	...
6,825	6,825	6,825	30,049	...	...	...	...
53	365	365	16,450	...	...	...	...
225	502	502	28,731	...	...	...	...
551	1,511	1,511	51,737	...	...	...	...
...	64	163	14,492	...	5,000	...	269
52	219	269	8,794	...	...	...	406
83	484	484	24,257	...	...	...	...
339	474	474	32,386	...	...	...	...
48	146	146	13,519	...	830	...	...
3,002	3,845	3,845	2,26,802	...	...	...	...
366	1,183	1,448	2,15,880	...	...	...	1928
12,042	17,776	21,723	8,37,502	...	5,830	9,313	13,342
3,909	6,893	8,647	2,79,128	...	...	...	19,209
80	468	468	49,542	...	...	...	...
404	1,163	1,163	59,007	...	...	...	...
5,276	6,438	6,438	1,34,544	...	...	...	...
9,669	14,962	16,716	5,22,221	...	...	...	19,209
66,685	1,07,389	2,02,147	53,61,651	22,981	5,830	14,854	1,93,854
1,605	3,016	3,104	3,70,131	...	...	...	18,992
247	842	894	48,926	...	...	...	1,359
125	467	467	98,416	...	...	...	...
194	250	250	47,121	...	...	...	...
8,359	9,063	9,063	1,90,450	...	...	...	4,360
329	1,074	1,078	47,155	...	...	...	...
195	446	551	51,537	...	...	...	4,000
1,019	1,287	1,287	60,120	...	...	...	...
734	996	996	37,867	...	...	...	...
51	292	456	51,954	...	2,511	...	735
863	1,516	1,516	1,03,815	...	1,420	...	...
374	396	366	349,295	...	...	...	...
383	718	718	65,893	...	...	...	...
...
2,114	2,496	2,496	1,10,828	...	4,375	...	...
1,039	1,746	1,746	23,628	...	...	...	4,000
24	405	405	30,280	...	...	...	...
17,455	25,010	25,423	16,87,406	...	8,306	...	33,446
84,140	1,32,399	2,27,570	70,49,057	22,981	14,136	14,854	2,27,300
1,07,589	1,63,734	2,55,465	61,80,844	1,33,000	1,09,171	40,274	1,68,354

STATEMENT

Showing the Expenditure of Municipalities in the Central

1		2		3		10—(Concl'd.)			
Name of district.		Serial No. of Municipality.		Name of Municipality.		Extraordinary and debt.—(Concl'd.)			
						Advances.		Deposits.	Total.
				Per- manent.	Others.				
1	2	3		53	54	55	56		
				Rs.	Rs.	Rs.	Rs.		
Nerbudda Division.	Hoshangabad.	1	Hoshangabad	..	..	775	167	942	
		2	Harda	..	..	3,146	1,894	25,098	
		3	Seoni-Malwa	..	..	85	416	501	
		4	Pachmarhi	..	..	4,313	..	4,313	
	Betul	5	Sohagpur	..	..	902	89	991	
		6	Betul	..	..	1,550	308	1,858	
	Chhindwara	7	Chhindwara	..	..	884	56	940	
		8	Pandhurna	..	..	50	99	5478	
	Narsinghpur	9	Sausar	..	..	1,603	337	2,340	
		10	Narsinghpur	..	..	4,701	318	5,019	
		11	Badarwara	..	..	2,845	19	2,865	
		12	Chhindwara	..	..	3,877	97	4,804	
	Nimar	13	Khandwa	..	..	19,045	24,491	43,536	
		14	Buthanpur	..	..	8,488	956	11,372	
			Total	..	1	52,264	29,247	1,09,997	
Chhattisgarh Division.	Raipur	1	Raipur	..	..	30	1,714	3,122	24,095
		2	Dhamtari	..	..	..	2,886	3,850	6,746
	Bilaspur	3	Drug	..	..	25	870	1,075	1,970
		4	Bilaspur	..	..	..	2,145	2,533	4,678
			Total	..	55	7,635	10,590	37,489	
			Total Central Provinces	..	868	3,24,891	1,44,940	7,08,218	
Berar Division.	Amraoti	1	Amraoti town	..	..	..	21,337	21,490	61,819
		2	„ camp	..	..	..	785	1,696	3,840
		3	Ellichpur city	..	..	..	952	223	1,175
		4	„ civil station	..	..	..	841	230	1,071
	Akola	5	Akola	..	..	..	16,236	11,056	31,652
		6	Akot	..	..	..	3,491	1,822	5,323
		7	Karanja	..	..	..	15	1,849	5,864
		8	Basim	..	..	..	3,037	6,329	9,366
		9	Murtiza pur	..	..	..	690	1,017	1,707
	Buldana	10	Buldana	..	..	..	7,570	1,249	12,065
		11	Khamgaon	..	..	..	11,216	2,560	15,196
		12	Shegaon	..	..	..	386	290	676
		13	Malkapur	..	..	..	1,908	777	2,685
	Yeotmal	14	Jalgaon	..	..	..	..	..	..
		15	Yeotmal	..	..	..	2,691	9,224	16,290
		16	Wun	..	..	..	..	184	4,184
		17	Digras	..	..	25	2,372	296	2,693
			Total Berar	..	25	73,527	60,302	1,75,606	
			GRAND TOTAL	..	893	3,98,418	2,05,242	8,83,824	
			GRAND TOTAL FOR 1925-26	..	853	4,02,165	1,84,154	10,37,971	

No. III.—(Concl'd.)

Provinces and Berar for the year ending the 31st March 1927.—(Concl'd.)

11		12				Grand Total.	Remarks.
Total disbursements.	Amount of cheques remained uncashed at the close of the year.	Balance.		Actual balance.	Total.		
		Investments, actual value.	Other deposits, if any.				
57	58	59 (a)	59 (b)	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
45,631	110	...	...	5,990	6,100	51,731	
1,34,978	195	1,000	...	11,250	12,445	1,47,423	
20,337	...	...	...	5,370	5,370	25,707	
34,362	...	...	...	8,407	8,407	42,769	
17,441	...	...	...	2,658	2,658	20,099	
30,589	...	...	...	9,965	9,965	40,554	
52,677	174	800	200	4,517	5,691	58,368	
19,910	...	...	...	2,130	2,130	22,040	
11,134	...	...	...	2,127	2,127	13,261	
29,276	...	7,000	...	3,861	10,861	40,137	
35,251	...	...	...	15,319	15,319	50,570	
18,321	...	5,850	...	2,038	7,888	26,211	
2,70,338	14,587	...	...	12,697	27,284	2,97,622	
2,27,252	1,141	...	11	23,387	24,539	2,51,791	
9,47,499	16,297	14,650	211	1,09,716	1,40,784	10,88,283	
3,03,221	9,719	70,450	3,425	32,650	1,16,244	4,19,467	
56,288	...	...	...	5,578	5,578	61,866	
60,977	...	...	...	16,090	16,090	77,067	
1,39,222	633	4,000	...	13,076	17,709	1,56,931	
5,59,710	10,352	74,450	3,425	67,394	1,55,621	7,15,331	
60,69,869	2,07,135	1,06,381	4,165	9,25,144	12,43,125	73,12,994	
4,31,950	15,356	...	...	59,517	74,873	5,06,823	
52,766	46	...	...	3,860	3,906	56,672	
99,591	...	...	...	13,881	13,881	1,13,472	
48,192	57	9,319	207	14,780	24,363	72,555	
2,22,102	4,765	...	...	8,224	12,989	2,35,091	
52,478	...	...	...	8,667	8,667	61,145	
57,401	303	...	...	7,632	(a) 7,935	65,336	
69,486	...	...	...	3,803	3,803	73,289	
39,574	158	...	...	6,724	6,882	46,456	
64,019	1,018	...	7,135	14,370	22,523	86,542	
1,19,011	1,474	...	...	14,902	16,376	1,35,387	
3,49,961	...	...	...	29,970	29,970	3,79,931	
68,578	2,124	...	...	26,060	30,184	98,762	
...	
1,27,118	787	...	...	6,224	7,011	1,34,129	
27,812	...	4,873	...	8,765	13,638	41,450	
32,973	...	...	...	15,059	15,059	48,032	
18,63,012	26,088	14,192	7,342	2,44,438	292,060	21,55,072	
79,32,881	2,33,223	1,20,573	11,807	11,69,582	15,35,185	94,68,066	
72,18,815	...	1,94,042	...	15,37,643	17,31,685	89,50,500	

(a) Excludes Investment Rs. 3,600.

ABSTRACT OF STATEMENT No. III.

GENERAL ADMINISTRATION AND COLLECTION		Rs.	Rs.
CHARGES.			
General Administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.).		3,42,794	
Collection of taxes, including Bonded Warehouses Establishment, purchases of account books and paper, money boxes, repairs to out-posts, etc.).		3,16,676	
Collection of Tolls on roads and ferries	...	21,113	
Survey of Land	...	926	
Refunds (other than octroi)	...	90,342	
Pensions and Gratuities	...	60,048	
Annuities	...	99	
Provident Fund contributions	...	16,474	
Total	...		<u>8,54,472</u>
PUBLIC SAFETY.			
Fire (establishment, purchase of fire-engines, buckets, etc., repairs).		34,001	
Lighting (establishment, purchase of lamps, oil, repairs).		2,79,353	
Police (establishment, purchase of clothing, lanterns, etc., repairs to out-posts).		264	
Rewards for destruction of Wild Animals and Snakes		1,936	
Total	...		<u>3,15,554</u>
PUBLIC HEALTH AND CONVENIENCE.			
Water-supply—			
Capital Outlay	...	6,43,872	
Establishment, repairs, etc.	...	7,73,290	
Drainage—			
Capital Outlay	...	1,00,857	
Establishment, repairs, etc.	...	1,67,734	
Conservancy (including road-cleaning and watering and latrines).		11,96,663	
Charges on account of Health Officers and Sanitary Inspectors.		67,117	
Hospitals and Dispensaries	...	2,67,256	
Plague charges	...	70,416	
Vaccination	...	22,841	
Other Sanitary requirements	...	17,567	
Markets and Slaughter-houses	...	1,68,677	
Pounds	...	58,581	
Dak Bungalows and Serais	...	14,640	
Arboriculture, Public Gardens and Experimental Cultivation.		54,070	
Veterinary charges	...	18,168	
Registration of births and deaths	...	4,365	
Public Works—			
Establishment	...	74,356	
Buildings	...	94,714	
Roads	...	3,96,979	
Stores	...	45,516	
Total	...		<u>42,57,679</u>

ABSTRACT OF STATEMENT NO. III.—(Concl'd.)

		Rs.	Rs.
PUBLIC INSTRUCTION.			
Schools and Colleges	...	12,36,664	
Contributions	...	44,403	
Libraries, Museums, Menageries, etc.	...	20,215	
	Total	...	13,01,282
CONTRIBUTIONS.			
For General purposes	...	92,500	
MISCELLANEOUS.			
Interest on Loans—			
Interest due on account of previous year	...	13,934	
Interest due on account of current year	...	76,509	
Discount	...	Nil.	
Actual cost of work done for private individuals	...	4,528	
Other Miscellaneous—			
Printing, Rewards, etc.	...	47,897	} 1,32,399
Public Exhibition, Fairs, etc.	...	362	
Miscellaneous	...	84,140	
	Total	...	2,27,570
TOTAL EXPENDITURE		...	70,49,057
EXTRAORDINARY AND DEBT.			
Investments—			
In Securities (other than for Sinking Funds)	...	22,981	
In Savings Bank	...	14,136	
Payments to Sinking Fund	...	14,854	
Repayments of Loans	...	2,27,300	
Advances—			
Permanent	...	893	
Others	...	3,98,418	
Deposits	...	2,05,242	
	Total	...	8,83,824
TOTAL DISBURSEMENTS		...	79,32,881
Balance	{	Amount of cheques outstanding at end of year.	2,33,223
		Investments, actual value	1,20,573
		Other deposits, if any	11,807
		Actual balance	11,69,582
	Total	...	15,35,185
GRAND TOTAL		...	94,68,066

STATEMENT No. IV.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per head

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Grain.		
					Gross imports.	Gross amount of tax collected.	Net imports.
1	2	3	4	5	6	7	8
					Mds.	Rs.	Mds.
Nagpur Division.	Nagpur ...	1	Ramtek ...	8,580	48,061	2,092	44,240
		2	Khapa ...	7,510	64,995	2,407	64,567
		3	Umrer ...	15,061	135,530	8,473	121,468
	Bhandara ...	4	Bhandara ...	13,399			Exempted.
		5	Chanda ...	22,981	297,698	14,471	271,785
	Wardha ...	6	Warora ...	8,808	145,081	4,739	9,519
		7	Hinganghat ...	17,200	65,549	2,458	40,509
		8	Arvi ...	13,248	152,160	5,072	14,4467
Jubbulpore Division.	Jubbulpore ...	1	Jubbulpore ...	108,793	1,111,016	52,079	687,617
	Saugor ...	2	Saugor ...	*39,318	261,373	20,233	231,698
	Seoni ...	3	Seoni ...	12,772	109,281	5,123	103,053
Nerbudda Division.	Hoshangabad ...	1	Hoshangabad ...	12,048	58,665	2,847	51,390
		2	Seoni-Malwa ...	6,004	25,580	1,217	19,524
		3	Pachmarhi ...	*4,289	32,911	2,183	32,911
	Chhindwara ...	4	Chhindwara ...	13,383	87,816	4,746	87,720
	Nimar ...	5	Burhanpur ...	35,916	308,267	28,900	256,132
Chhattisgarh Division.	Raipur ...	1	Raipur ...	38,341	378,496	18,925	332,748
	Bilaspur ...	2	Bilaspur ...	(a) 19,800	254,003	11,906	169,150
			Total ...	397,451	3,536,532	1,87,871	2,753,937
			TOTAL FOR 1925-26	542,644	5,439,522	2,36,746	4,348,237

* Represents population in the Municipal and Cantonment
(a) Represents population in the

No. IV.

taxed by the Municipalities in the Central Provinces during the year ending and the incidence of taxation per head of population.

		Refined sugar.					Unrefined sugar.
Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.
9	10	11	12	13	14	15	16
Rs.	Mds. s. ch.	Mds.	Rs.	Mds.	Rs.	Mds. s. ch.	Mds.
1,933	5 6 4	1,228	768	1,070	669	0 5 0	3,282
2,384	8 22 13	2,342	1,464	2,024	1,265	0 10 12	55
7,591	8 2 10	3,210	2,007	2,837	1,713	0 7 9	2,322
—	—	3,480	1,450	3,480	1,450	0 10 6	1,414
13,487	11 33 1	10,302	4,292	8,130	3,388	0 14 2	4,599
3,488	10 32 2	10,705	4,461	4,285	1,785	0 19 7	4,798
1,519	2 14 3	5,062	3,164	1,011	632	0 2 6	6,182
4,819	10 36 3	10,349	4,312	6,095	2,540	0 18 6	7,507
32,232	6 12 13	66,856	33,428	44,575	22,287	0 16 6	42,528
17,920	5 35 11	—	21,074	—	12,408	—	45,242
4,831	8 2 12	9,405	5,878	6,319	4,335	0 19 13	6,563
2,430	4 10 10	4,749	2,941	4,700	2,910	0 15 10	2,524
934	3 10 1	1,809	755	1,725	720	0 11 8	2,056
2,183	7 24 9	2,211	1,185	2,211	1,185	0 20 10	—
4,742	6 22 3	5,987	3,742	4,484	2,803	0 13 6	2,547
24,013	7 5 4	18,928	15,823	14,824	12,353	0 16 8	13,775
16,637	8 27 2	9,574	5,984	8,728	5,455	0 9 2	7,619
7,929	8 21 11	8,423	7,897	6,763	6,341	0 13 10	3,224
1,49,072	7 11 12	174,680	1,20,625	123,261	84,239	0 13 3	156,237
1,88,201	7 5 4	434,497	2,65,063	180,565	1,09,055	0 14 11	227,607

areas as the octroi tax is on goods used in both the areas.
Municipal area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per head

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Unrefined		
					Gross amount of tax collected.	Net imports.	Net amount of tax collected.
1	2	3	4	5	17	18	19
					Rs.	Mds.	Rs.
Nagpur Division.	Nagpur	1	Ramtek ...	8,580	2,051	2,016	1,260
		2	Khapa ...	7,510	34	54	34
		3	Umrer ...	15,061	1,451	1,988	1,253
	Bhandara	4	Bhandara ...	13,399	589	1,395	582
		5	Chanda ...	22,981	1,916	3,312	1,380
	Wardha	6	Warora ...	8,808	1,999	2,304	960
		7	Hinganghat ...	17,200	3,864	2,906	1,816
		8	Arvi ...	13,248	3,128	3,600	1,500
Jubbulpore Division.	Jubbulpore	1	Jubbulpore ...	108,793	13,290	21,470	6,709
	Saugor	2	Saugor ...	*39,318	1,885	12,879	5,365
	Seoni	3	Seoni ...	12,772	2,051	3,053	1,173
Nerbudda Division.	Hoshangabad	1	Hoshangabad ...	12,048	1,052	2,488	1,037
		2	Seoni-Malwa ...	6,004	423	1,945	400
		3	Pachmarhi ...	*4,289	...	...	...
	Chhindwara	4	Chhindwara ...	13,383	1,067	2,278	949
	Nimar	5	Burhanpur ...	35,916	11,479	7,353	6,128
Chhattisgarh Division.	Raipur	1	Raipur ...	38,341	2,381	6,785	2,120
	Bilaspur	2	Bilaspur ...	(a) 19,800	1,343	2,101	876
Total				397,451	50,003	77,927	33,542
TOTAL FOR 1925-26				542,644	90,446	83,470	35,166

*Represents population in the Municipal and Cantonment
(a) Represents population in the

NO. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending and the incidence of taxation per head of population.—(Contd.)

sugar.—(Concl'd).	Ghee.				
	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.
20	21	22	23	24	25
Mds. s. ch.	Mds.	Rs.	Mds.	Rs.	Md. s. ch.
0 9 6	422	351	401	334	0 1 14
0 0 5	129	186	127	184	0 0 13
0 5 4	276	366	269	346	0 0 11
0 4 3	642	535	624	520	0 1 14
0 5 12	2,266	1,055	981	817	0 1 11
0 10 7	710	443	573	358	0 2 10
0 6 12	226	212	203	191	0 0 7
0 10 14	1,429	446	1,362	426	0 4 2
0 7 14	12,675	9,903	9,295	7,262	0 3 5
0 13 2	...	...	...	...	...
0 9 9	1,211	1,009	1,159	966	0 3 10
0 8 4	1,387	2,650	1,384	2,639	0 4 9
0 12 15	497	310	474	296	0 3 3
...	500	714	500	714	0 4 10
0 6 13	995	622	953	595	0 2 14
0 8 3	2,419	6,048	2,183	5,457	0 2 7
0 7 1	5,224	6,530	4,566	5,632	0 4 12
0 4 5	2,037	1,697	1,969	1,641	0 3 13
0 7 8	32,045	31,077	26,961	28,378	0 2 13
0 8 7	59,212	52,983	43,480	39,997	0 2 14

areas as the octroi tax is on goods used in both the areas.
Municipal area only.

STATEMENT

Showing the quantity or value of the principle articles imported into and the 31st March 1927, the average consumption or expenditure per head

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Class I.—Including grain, sugar, ghee and as food and drink for men			
					Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.
1	2	3	4	5	26	27	28	29
					Mds.	Rs.	Mds.	Rs.
Nagpur Division.	Nagpur ...	1	Ramtek ...	8,580	90,244	6,640	84,984	5,568
		2	Khapa ...	7,510	83,914	6,068	83,165	5,658
		3	Umrer ...	15,061	207,054	14,947	189,370	13,477
	Bhandara ...	4	Bhandara ...	13,399	53,295	4,154	53,200	4,130
		5	Chanda ...	22,981	389,821	25,083	359,730	2,2318
	Wardha ...	6	Warora ...	8,808	164,318	13,660	104,242	7,922
		7	Hinganghat ...	17,200	78,682	10,528	39,430	708
		8	Arvi ...	13,248	...	14,223	...	10,332
Jubbulpore Division.	Jubbulpore ...	1	Jubbulpore ...	108,793	1,539,258	1,40,299	1,061,452	97,078
	Saugor ...	2	Saugor ...	*39,318	...	73,974	...	44,236
	Seoni ...	3	Seoni ...	12,772	226,784	18,648	208,445	15,410
Nerbudda Division.	Hoshangabad ...	1	Hoshangabad ...	12,048	133,277	13,130	125,888	12,628
		2	Seoni-Malwa ...	6,004	...	3,255	...	2,895
	Chhindwara ...	3	Pachmarhi ...	*4,289	37,285	5,149	37,285	5,149
		4	Chhindwara ...	13,383	...	12,950	...	11,775
Chhattisgarh Division.	Nimar ...	5	Burhanpur ...	35,916	...	70,509	...	56,065
	Raipur ...	1	Raipur ...	38,341	808,781	49,395	758,981	44,541
	Bilaspur ...	2	Bilaspur ...	(a)19,800	374,396	28,794	283,208	22,230
			Total ...	397,451	4,187,109	511,206	3,389,380	3,82,120
			TOTAL FOR 1925-26.	542,644	4,373,676	796,702	3,424,062	4,90,185

* Represents population in the Municipal and Cantonment
(a) Represents population in the

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending and the incidence of taxation per head of population. — (Contd.)

articles used and animals.	Class II.—Animals for slaughter.					Oil.		
	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.	Net imports.	Net amount of tax collected.	Net average consumption per head of population.	Gross imports.	Gross amount of tax collected.
30	31	32	33	34	35	36		37
Mds. s. ch.	No.	Rs.	No.	Rs.	No.	Mds.	Rs.	Rs.
9 36 3	1,348	108	1,348	108	'10	696	...	290
11 2 15	6,342	392	6,342	392	'80	...	21,104	577
12 22 15	9,197	335	9,197	335	'61	53,760	...	945
3 38 13	3,673	530	3,673	530	'27	1,065	...	223
15 26 2	11,714	502	11,714	502	'51	...	51,180	685
11 33 6	1,360	128	1,360	128	'15	5,648	...	1,177
2 11 11	1,468	49	1,003	42	'05	3,959	...	2,474
...	4,543	196	4,543	196	'34	...	...	...
9 30 5	115,131	13,228	106,713	11,460	'98	...	...	...
...	13,372	2,790	13,211	2,767	'34	...	...	...
16 12 13	2,842	462	2,829	461	'22	...	...	...
10 17 15	1,928	235	1,928	235	'16	1,076	...	448
...	422	40	422	40	'07	...	...	...
8 27 11	4,118	549	3,341	397	'78	...	...	...
...	3,938	547	3,938	547	'29	...	...	...
...	13,166	1,922	13,166	1,922	'36	999	...	416
19 31 13	30,878	2,456	29,298	2,258	'75	...	1,60,792	3,140
14 12 2	6,196	606	5,928	581	'30	...	1,07,625	897
11 11 2	231,636	25,055	219,954	22,903	'39	67,203	3,40,701	11,272
11 20 1	427,906	35,210	408,086	32,764	'36	111,691	2,72,530	26,294

areas as the octroi tax is on goods used in both the areas.
Municipal area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Oil.—(Concl.)		
					Net imports,	Net amount of tax collected.	
1	2	3	4	5	38		39
					Mds.	Rs.	Rs.
Nagpur Division.	Nagpur ...	1	Ramtek ...	8,580	687	...	286
		2	Khapa ...	7,510	...	20,536	562
	Bhandara ...	3	Umrer ...	15,061	46,912	...	825
		4	Bhandara ...	13,399	1,047	...	219
	Chanda ...	5	Chanda ...	22,981	...	48,646	642
		6	Warora ...	8,808	2,966	...	618
	Wardha ...	7	Hinganghat ...	17,200	763	...	477
		8	Arvi ...	13,248	...	...	...
Jubbulpore Division.	Jubbulpore ...	1	Jubbulpore ...	108,793	...	...	...
	Saugor ...	2	Saugor ...	*39,318	...	...	...
	Seoni ...	3	Seoni ...	12,772	...	...	...
Nerbudda Division.	Hoshangabad.	1	Hoshangabad ...	12,048	1,073	...	447
		2	Seoni-Malwa ...	6,004	...	...	...
	Chhindwara ...	3	Pachmarhi ...	*4,289	...	...	...
		4	Chhindwara ...	13,383	...	...	...
Chhattisgarh Division.	Nimar ...	5	Burhanpur ...	35,916	999	...	416
	Raipur ...	1	Raipur ...	38,341	...	1,45,034	2,833
	Bilaspur ...	2	Bilaspur ...	(a)19,800	...	93,025	775
Total				397,451	54,447	3,07,241	8,100
TOTAL FOR 1925-26				542,644	91,787	2,42,899	18,620

*Represents population in the Municipal and Cantonme

(a) Represents population in t

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population.—(Contd.)

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing

Net average consumption per head of population.			Gross imports.		Gross amount of tax collected.	Net imports.		Net amount of tax collected.	Net average consumption per head of population.					
40			41		42	43		44	45					
Mds.	Rs.	a. p.	Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds.	Rs.	a. p.			
0	3	3	...	37,990	...	1,116	37,284	...	1,001	4	13	13		
...	2	12	0	...	70,992	1,710	...	64,534	1,604	...	8	9	6	
3	1	10	...	193,430	...	3,827	184,389	...	3,605	12	4	0		
0	3	2	...	21,720	...	2,715	21,160	...	2,645	1	23	3		
...	2	1	10	...	1,34,105	2,822	...	1,26,656	2,702	...	5	8	2	
0	13	6	...	5,648	...	1,487	2,966	...	863	0	13	6		
0	1	12	...	8,251	...	4,042	4,834	...	1,850	0	11	4		
...	37,555	...	459	...	31,338	350	...	2	5	10	
...	...	...	...	1,229,876	...	24,204	1,201,203	...	21,379	11	1	10
...	3,31,538	9,667	...	3,68,565	8,167	...	6	13	3	
...	65,554	2,533	...	56,847	2,281	...	4	7	2	
0	3	9	...	29,880	...	1,555	29,781	...	1,533	2	18	14		
...	...	...	...	22,219	...	296	21,885	...	255	3	25	13
...		
...	...	...	...	125,855	...	1,493	125,636	...	1,478	9	15	8
0	1	2	...	...	...	48,155	...	...	39,274	...	...	...
...	3	12	6	...	4,12,313	10,524	...	3,12,376	8,461	...	8	2	4	
...	4	11	2	...	2,61,130	3,984	...	2,15,407	3,460	...	10	14	0	
0	21	2	3	5	4	1,674,869	13,13,177	1,20,889	1,628,938	10,75,723	1,00,908	5	1	3
0	21	6	2	10	1	1,523,195	11,34,782	1,79,632	1,433,522	9,51,885	1,46,550	5	1	5

areas as the petrol tax is on goods used in both the areas,
Municipal area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Class IV.—Articles used		
					Gross imports.		Gross amount of tax collected.
1	2	3	4	5	46		47
					Mds.	Rs.	Rs.
Nagpur Division.	Nagpur	1	Ramtek	8,580	...	16,728	767
		2	Khapa	7,510	...	18,230	456
		3	Umrer	15,061	23,953	...	1,200
	Bhandara	4	Bhandara	13,399	...	48,672	1,523
		5	Chanda	22,981	...	84,416	3,161
	Wardha	6	Warora	8,808	...	11,077	399
		7	Hinganghat	17,200	11,020	...	803
		8	Arvi	13,248	...	49,503	802
Jubbulpore Division.	Jubbulpore	1	Jubbulpore	108,793	1,024,096	...	14,855
	Saugor	2	Saugor	*39,318	...	1,08,216	5,073
	Seoni	3	Seoni	12,772	...	37,686	1,178
Nerbuda Division.	Hoshangabad	1	Hoshangabad	12,048	66,977	...	1,379
		2	Seoni-Malwa	6,004	19,284	...	434
		3	Pachmarhi	*4,289	...	...	286
	Chhindwara	4	Chhindwara	13,383	...	...	1,917
	Nimar	5	Burhanpur	35,916	...	...	3,262
Chhattisgarh Division.	Raipur	1	Raipur	38,341	...	1,66,067	7,873
	Bilaspur	2	Bilaspur	(a) 19,800	...	1,27,720	4,066
Total				397,431	1,145,330	6,61,315	49,434
TOTAL FOR 1925-26				542,644	4,741,518	6,15,310	93,226

* Represents population in the Municipal and Cantonment.
(a) Represents population in the

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population.—(Contd.)

the construction of buildings.					Class V.—Drugs, gum, spices and perfumes.				
Net imports.		Net amount of tax collected.	Net average consumption or expenditure per head of population.		Gross imports:		Gross amount of tax collected.	Net imports.	
48		49	50		51		52	53	
Mds.	Rs.	Rs.	Mds. s. ch.	Rs. a. p.	Mds.	Rs.	Rs.	Mds.	Rs.
...	16,584	762	...	1 14 11	...	40,430	1,860	...	33,272
...	18,150	454	...	2 6 8	...	64,872	2,705	...	60,622
23,367	...	1,173	1 8 10	...	59,943	...	2,865	53,680	...
...	48,525	1,518	..	3 9 11	...	64,422	3,036	...	63,675
...	81,833	3,155	...	3 10 4	...	2,51,188	7,535	...	2,06,609
...	11,037	398	...	1 4 0	...	2,01,920	6,484	...	1,02,627
5,100	...	368	0 11 13	...	...	73,503	2,551	...	13,414
...	42,503	802	...	3 3 4	...	1,49,632	4,676	...	1,07,200
441,328	...	14,106	4 2 4	...	40,475	...	26,126	30,003	...
...	1,06,958	5,001	...	2 11 6	...	3,26,799	14,476	...	2,14,907
...	37,182	1,171	...	2 14 11	...	2,52,590	8,217	...	2,03,917
66,935	...	1,376	5 22 4	...	3,272	...	3,287	3,138	...
19,284	...	434	3 8 8	...	...	15,520	763	...	14,120
...	...	263	...	...	...	...	...	...	...
...	...	1,905	...	...	...	...	4,484	...	...
...	...	3,146	...	...	...	...	10,609	...	...
...	1,64,733	7,826	...	4 4 9	...	2,40,021	12,219	...	1,94,274
...	1,22,446	3,885	...	6 2 11	...	1,11,071	3,798	...	97,572
556,014	6,52,251	47,743	2 34 11	3 3 6	103,690	17,91,968	1,15,691	86,821	23,12,209
4,395,428	5,93,505	86,277	6 6 1	3 3 8	1,058,238	24,16,231	2,56,308	1,306,173	17,01,432

areas as the octroi tax is on goods used in both the areas.

Municipal area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per

Division.	District.	Serial No of Municipality.	Name of Municipality.	Population.	Class V.—Drugs, gums, spices and perfumes.—(Concl'd.)		
					Net amount of tax collected.	Net average consumption or expenditure per head of population.	
1	2	3	4	5	54	55	
					Rs.	Mds. s. ch.	Rs. a p.
Nagpur Division.	Nagpur	1	Ramtek	8,580	1,525	..	3 14 1
		2	Khapa	7,510	2,519	..	8 1 2
		3	Umrer	15,061	2,611	3 9 0	..
	Bhandara	4	Bhandara	13,399	3,000	..	4 12 0
		5	Chanda	22,981	6,145	..	8 15 1
	Warora	6	Warora	8,808	3,384	..	11 10 5
		7	Hinganghat	17,200	314	..	0 12 5
		8	Arvi	13,248	3,350	..	8 1 6
Jubbulpore Division.	Jubbulpore	1	Jubbulpore	108,793	21,619	0 11 1	..
	Saugor	2	Saugor	* 39,318	9,478	..	5 7 5
	Seoni	3	Seoni	12,772	5,938	..	15 15 4
Nerbudda Division.	Hoshangabad	1	Hoshangabad	12,048	3,190	0 10 7	..
		2	Seoni-Malwa	6,004	708	..	2 5 8
	Chhindwara	3	Pachmarhi	* 4,289	..	..	..
		4	Chhindwara	13,383	4,091	..	..
		5	Burhanpur	35,916	9,434	..	..
Raipur	1	Raipur	38,341	10,074	..	5 1 1	
	Bilaspur	2	Bilaspur	(a) 19,800	3,373	..	4 14 10
Total				397,451	90,753	1 10 3	6 10 7
TOTAL FOR 1925-26				542,644	1,76,822	7 21 9	6 18 11

*Represents population in the Municipal and Cantonment
(a) Represents population in the

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population.—(Contd.)

Class VI.—Tobacco.								Cloth and piece-goods and articles of clothing.	
Gross imports.		Gross amount of tax collected.	Net imports.		Net amount of tax collected.	Net average consumption or expenditure per head of population.		Gross imports.	
56		57	58		59	60		61	
Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds. s. ch.	Rs. a. p.	Mds.	Rs.
...	12,248	383	..	9,917	310	..	1 2 6	..	81,068
...	12,668	346	...	10,830	298	...	1 7 1	...	49,228
...	22,408	598	...	21,448	568	...	1 6 9	...	2,00,180
...	52,415	1,462	...	45,140	1,240	...	3 5 10	..	1,22,592
...	1,14,067	3,667	...	89,022	2,601	...	3 14 0	...	5,27,180
1,224	...	2,642	740	...	1,173	0 3 6	...	...	1,85,403
...	20,670	646	...	2,728	85	...	0 2 6	...	83,815
...	9,550	120	...	9,550	120	...	0 11 6	...	3,65,468
37,523	...	23,469	22,040	...	14,141	0 8 2	...	...	40,31,157
...	2,34,703	7,334	...	1,05,200	4,047	...	2 10 9	...	...
...	1,46,969	5,128	...	82,256	3,692	...	6 7 0	...	3,72,327
711	...	676	704	...	661	0 2 5	...	1,700	...
589	...	368	398	...	249	0 2 10	...	...	1,47,160
...	...	...	...	...	...	...	...	628	...
...	...	1,796	...	...	1,137	...	...	...	...
...	...	1,479	...	...	892	...	...	...	6,49,562
...	97,609	3,811	...	77,379	3,175	...	2 0 3	...	25,37,086
..	51,685	1,673	...	35,399	1,152	...	1 12 6	...	11,25,594
40,047	7,74,992	55,598	23,882	4,78,869	35,341	0 4 2	2 4 5	2,328	1,04,77,88
42,072	7,47,181	75,165	18,732	5,61,063	46,188	0 3 8	2 14 0	2,73,268	1,66,01,145

areas as the octroi tax is on goods used in both the areas.
Municipal area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per

Division	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Cloth and piece-goods and articles			
					Gross amount of tax collected.	Net imports.		Net amount of tax collected.
1	2	3	4	5	62	63	64	
					Rs.	Mds.	Rs.	Rs.
Nagpur Division.	Nagpur	1	Ramtek ...	8,580	2,533	...	78,041	2,439
		2	Khapa ...	7,510	1,154	...	47,267	1,108
		3	Umrer ...	15,061	4,693	...	1,70,575	3,991
	Bhanda	4	Bhandara ...	13,399	3,831	...	1,19,136	3,723
		5	handa ...	22,981	10,983	...	4,77,134	9,940
	Wardha	6	Warora ...	8,808	2,897	...	1,38,387	2,162
		7	Hinganghat ...	17,200	2,183	...	60,668	1,578
		8	Arvi ...	13,248	5,710	...	3,27,304	5,114
Jubbulpore Division.	Jubbulpore ...	1	Jubbulpore ...	108,793	66,834	...	23,59,064	39,890
	Saugor ...	2	Saugor ...	* 39,318	...	...	...	...
	Seoni ...	3	Seoni ...	12,772	11,092	...	3,46,962	10,318
Nerbudda Division.	Hoshangabad.	1	Hoshangabad ...	12,048	3,413	1,612	...	3,008
		2	Seoni-Malwa ...	6,004	2,299	...	1,41,652	2,212
		3	Pachmarhi ...	* 4,289	1,001	614	...	962
	Chhindwara...	4	Chhindwara ...	13,383	...	...	...	...
Chhattisgarh Division.	Nimar ...	5	Burhanpur ...	35,916	10,149	...	5,18,373	8,099
	Raipur ...	1	Raipur ...	38,341	79,284	...	12,22,350	38,198
	Bilaspur	2	Bilaspur ...	(a) 19,800	26,381	...	6,52,773	15,299
Total				397,451	2,34,437	2,226	66,69,626	1,48,135
TOTAL FOR 1925-26				542,644	3,81,299	214,685	90,11,203	2,04,831

* Represents population in the Municipal and Cantonment
(a) Represents population in the

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population.—(Contd.)

of clothing.—(Contd.)			Class VII.—Including cloth, piece-goods and articles of clothing and manufactured articles of dress.					
Net average consumption or expenditure per head of population.			Gross imports.		Gross amount of tax collected.	Net imports.		Net amount of tax collected.
65			66		67	68		69
Mds. s. ch.	Rs. s. p.		Mds.	Rs.	Rs.	Mds.	Rs.	Rs.
...	9 1 6	...	...	86,920	2,703	...	83,893	2,609
...	6 4 8	...	...	50,064	1,194	...	49,003	3,149
...	11 5 3	...	...	2,02,612	4,749	...	1,73,007	4,086
...	8 14 3	...	...	1,28,694	3,926	...	1,25,238	3,819
...	20 12 2	...	...	5,37,619	11,200	...	4,87,573	10,158
...	15 11 6	...	...	1,95,722	3,058	...	1,48,472	2,390
...	3 8 4	...	...	93,312	2,479	...	56,852	1,461
...	24 11 3	...	...	3,65,468	5,710	...	3,27,104	5,114
...	21 10 11	...	...	40,31,156	66,834	...	23,59,064	39,800
...	...	...	...	18,60,077	58,159	...	7,41,266	22,915
...	27 2 8	...	...	3,78,611	11,289	...	3,52,957	10,505
0 5 6	...	...	1,890	...	3,563	1,801	...	3,243
...	23 9 6	...	...	1,47,511	2,305	...	1,42,003	3,218
0 5 11	...	...	628	...	1,001	614	...	962
...	...	...	245,081	...	7,294	227,437	...	0,840
...	14 6 11	...	...	6,01,843	10,869	...	5,55,233	8,675
...	31 14 1	...	...	26,28,229	82,132	...	15,09,510	40,024
...	32 15 6	...	...	12,97,296	29,773	...	8,12,115	18,433
0 5 8	18 0 0	...	248,490	1,27,04,434	3,08,338	229,852	77,23,490	1,82,467
8 3 2	19 8 5	...	285,248	2,01,77,985	4,70,460	226,692	1,15,46,780	2,63,966

areas as the octroi tax is on goods used in both the areas.
area only.

STATEMENT

Showing the quantity or value of the principal articles imported into and the 31st March 1927, the average consumption or expenditure per

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Class VII.—Including cloth, piece-goods and articles of clothing and manufactured articles of dress.—(Concl'd.)							
					Net average consumption or expenditure per head of population.							
1	2	3	4	5	70							
					Mds.	s.	ch.	Rs.	a.	p.		
Nagpur Division.	Nagpur	1	Ramtek	8,580	...	...	...	9	12	5
		2	Khapa	7,510	...	...	...	6	8	5
		3	Umrer	15,061	...	...	...	11	7	10
	Bhandara	4	Bhandara	13,399	...	...	...	9	5	6
		5	Chanda	22,981	...	...	...	21	3	6
	Chanda	6	Warora	8,808	...	...	...	16	13	8
		7	Hinganghat	17,200	...	...	...	3	4	10
Jubbulpore Division.	Wardha	8	Arvi	13,248	...	...	...	24	11	3
		1	Jubbulpore	108,793	...	...	...	21	10	11
		2	Saugor	*39,318	...	...	...	18	13	8
Nerbudda Division.	Seoni	3	Seoni	12,772	...	...	...	27	10	2
		1	Hoshangabad	12,048	...	0	5	15	...	...
	Hoshangabad	2	Seoni-Malwa	6,004	...	...	...	23	10	5
		3	Pachmarhi	*4,289	...	0	5	11	...	...
Chhattisgarh Division.	Chhindwara	4	Chhindwara	13,383	...	16	15	11	...	...
		5	Burhanpur	35,916	...	...	...	15	7	4
	Raipur	1	Raipur	38,341	...	...	...	34	2	6
Bilaspur	2	Bilaspur	(a) 19,800	...	...	...	41	0	3	
	Total	397,451	...	5	22	7	19	0	11	
TOTAL FOR 1925-26				...	542,644	...	12	27	1	21	4	1

*Represents population in the Municipal and Cantonment
(a) Represents population in the

No. IV.—(Contd.)

taxed by the Municipalities in the Central Provinces during the year ending head and the incidence of taxation per head of population.—(Contd.)

Class VIII.—Metals and articles of metal.

Gross imports.		Gross amount of tax collected.	Net imports.		Net amount of tax collected.	Net average consumption or expenditure per head of population.	
71		72	73		74	75	
Mds.	Rs.	Rs.	Mds.	Rs.	Rs.	Mds. s. ch.	Rs. a. p.
...	8,919	279	...	8,919	279	...	1 0 8
...	8,886	278	...	8,019	251	...	1 1 1
...	23,538	552	...	18,331	430	...	1 3 6
...	545,032	17,034	...	5,29,544	16,548	...	39 8 4
...	1,47,952	4,623	...	1,11,234	3,476	...	4 13 5
...	50,666	792	...	26,539	485	...	3 0 3
...	51,565	1,611	...	16,620	519	...	0 12 6
...	1,28,537	1,004	...	1,23,993	568	...	9 5 9
26,559	...	18,271	6,110	...	15,060	0 2 4	...
..	3,26,142	10,193	...	2,13,361	6,669	...	5 6 10
...	1,43,344	4,480	...	81,708	2,553	...	6 6 1
9,737	...	3,932	5,459	...	1,524	0 18 2	...
...	61,163	956	...	15,740	246	...	2 9 11
...
...	1,21,190	2,735	...	1,19,252	2,693	...	8 14 1
...	4,15,565	6,493	...	3,90,678	6,104	...	10 14 1
...	8,36,738	26,148	...	5,32,570	16,643	...	13 14 1
...	2,83,663	8,864	...	1,77,665	5,552	...	8 15 1
36,296	11,52,900	1,08,214	11,569	23,74,193	79,930	0 10 3	7 13 1
145,870	50,53,679	1,48,311	86,710	35,05,769	1,04,234	3 12 16	6 14

areas as the octroi tax is on goods used in both the areas.
Municipal area only.

STATEMENT NO. IV.—(Concl'd.)

Showing the quantity or value of the principal articles imported into and taxed by the Municipalities in the Central Provinces during the year ending the 31st March 1927, the average consumption or expenditure per head and the incidence of taxation per head of population.—(Concl'd.)

Division.	District.	Serial No. of Municipality.	Name of Municipality.	Population.	Composition for octroi.	Incidence of taxation.		
						Class I (net collection).	Total octroi (net collection).	
1	2	3	4	5	76	77	78	
Nagpur Division.	Nagpur	1	Ramtek ...	8,580	Rs. ...	Rs. a. p.	Rs. a. p.	
		2	Khapa ...	7,510	...	0 10 5	1 6 8	
		3	Umrer ...	15,061	...	0 14 4	1 11 11	
	Bhandara	4	Bhandara ...	13,399	...	0 4 11	2 7 10	
		Chanda	5	Chanda ...	22,981	26	0 15 6	2 3 7
	6		Warora ...	8,808	...	0 14 5	1 14 2	
	Wardha	7	Hinganghat ...	17,200	...	0 0 7	0 2 3	
		8	Arvi ...	13,248	...	0 12 6	1 9 8	
	Jubbulpore Division.	Jubbulpore	1	Jubbulpore ...	108,793	727	0 14 3	2 2 7
		Saugor	2	Saugor ...	*39,318	65	1 0 10	2 13 2
		Seoni	3	Seoni ...	12,772	36	1 3 4	3 4 8
	Nerbudda Division.	Hoshangabad	1	Hoshangabad ...	12,048	66	1 0 9	2 0 7
			2	Seoni-Malwa ...	6,004	...	0 7 9	1 2 9
		Chhindwara	3	Pachmarhi ...	*4,289	302	1 3 2	1 10 4
			4	Chhindwara ...	13,383	6	0 14 1	2 4 5
Nimar	5	Burhanpur ...	35,916	...	1 9 0	3 7 10		
Chhattisgarh Division.	Raipur	1	Raipur ...	38,341	192	1 2 7	3 8 0	
	Bilaspur	2	Bilaspur ...	(a) 19,800	...	1 2 0	2 15 5	
Total				397,451	1,420	0 15 5	2 6 0	
TOTAL FOR 1925-26				542,644	1,257	0 15 1	2 4 12	

*Represents population in the Municipal and Cantonment areas as the octroi tax is on goods used in both the areas.

(a) Represents population in the Municipal area only.

**STATEMENT SHOWING THE INCOME AND EXPENDI-
TURE OF THE NOTIFIED AREAS.**

Statement showing the Income and Expenditure of the Notified Areas

Name of district.	Serial No. of Notified Area.	Name of Notified Area.	Popula- tion.	Closing balance of last year.	In	
					From taxes.	From other sources.
1	2	3	4	5	6	7
Wardha ...	1	Sindi ...	5,444	Rs. 4,745	Rs. 2,168	Rs. 20,983
Saugor ...	2	Bamora ...	1,515	6,587	435	7,357
Hoshangabad ...	3	Itarsi ...	7,007	41,841	25,503	13,448
Do. ...	4	Posar Piparia ...	3,213	24,710	11,065	4,601
Betul ...	5	Betul Bazar ...	5,773	1,831	3,644	448
Do. ...	6	Multai ...	4,059	1,356	5,220	13,760
Narsinghpur ...	7	Kareli Ganj ...	2,170	3,408	10,574	3,556
Raipur ...	8	Bhatapara ...	5,348	15,633	17,742	5,648
Bilaspur ...	9	Champa ...	6,344	...	49	194
		Total ...	40,873	1,00,111	76,400	69,995
		GRAND TOTAL FOR 1925-26 ...	34,529	89,804	77,405	58,758

(a) Excludes investment

in the Central Provinces during the year ending the 31st March 1927.

come.						Expenditure.			
Total income excluding opening balance.	Extraordinary.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Ordinary.	Extraordinary.	Total disbursement.	Closing balance
8	9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.
23,151	582	23,733	28,478	0 6 3	4 4 0	22,050	1,825	23,875	4,603
7,792	1,787	9,579	16,166	0 4 7	5 2 3	6,233	2,223	8,456	7,708
38,951	...	38,951	80,792	3 10 3	5 8 11	27,293	...	27,298	53,494
15,666	2,166	17,832	42,542	3 7 1	4 14 0	20,594	3,173	22,767	19,775
4,093	343	4,435	6,266	0 10 1	0 11 4	5,203	323	5,525	741
18,980	877	19,857	21,213	1 4 7	4 10 10	11,892	772	12,664	8,549
14,130	1,154	15,284	18,692	4 13 11	6 8 2	7,247	1,352	8,599	10,093
23,390	2,307	25,697	41,330	3 5 1	4 5 11	25,004	11,699	36,703	(a)4,627
243	354	597	597			597	...	597	...
1,46,395	9,570	1,55,965	2,56,076	2 3 9	4 8 2	1,26,118	20,352	1,46,486	1,09,590
1,26,164	8,729	1,44,893	1,34,697	2 18 11	3 14 8	1,24,815	9,712	1,34,587	1,00,110

of Rs. 13,000.

Govt. Press, Nagpur:—No. 63, Fin. Secy.—24-4-25.—255.



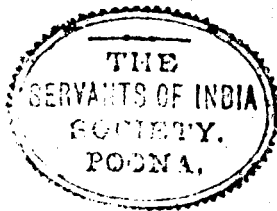
REPORT
on the Operations of the
OPIUM DEPARTMENT

for

The eleven months ending September 30, 1927

Y: 413: 5Z. 252

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No. T.-858-O. A.

FROM

W. GASKELL, Esq., C.I.E., I.C.S.,
OPIMUM AGENT AND COMMISSIONER OF INCOME-TAX,
UNITED PROVINCES,

TO

THE SECRETARY,
CENTRAL BOARD OF REVENUE,
NEW DELHI.

Dated Ghazipur, the 18th December 1927.

Opium Department—Annual Report—1926-27.

SIR,

I have the honour to submit, with the prescribed appendices, the above report for the eleven months ending September 30, 1927.

The forms of balance sheet and profit and loss accounts, for the same period, prepared in connection with the costing system are incorporated in the report.

The Agent is required to report to Local Governments and Administrations by November 25 in each year the cost of excise opium as disclosed in the cost accounts. As this left no time for scrutiny of the accounts by the Agent before the cost was communicated to Local Governments, it was decided to adopt the year from October 1st to September 30th as the opium year both for the commercial accounts and the Opium administration report. The present report, therefore, covers a period of eleven months only, but this has caused no inconvenience or difficulty as all the important transactions of the department were concluded before the close of the new year.

2. *Charge of the Agency.*—I was in charge of the Agency throughout the year.

Charge of the Factory.—Mr. J. H. Hill, who was on leave, resumed charge of the Factory on November 28, 1926, but proceeded on leave preparatory to retirement on January 3, 1927. Mr. M. A. Cartland was in charge for the remainder of the year.

3. The district reports were all received by October 17, 1927, while that for the Factory reached this office on November 23.

4. *Season and weather.*—The monsoon of 1926, though late, was on the whole favourable. Light rain fell in the third week of June and again in the beginning of July. But the monsoon was not fully established till July 19 when good rain fell throughout the province. After a short break the rainfall was again general from the 24th onwards. The rain in the first and last weeks of August was heavy but lighter in the middle of the month. September was, on the whole, a month of moderate rainfall. General rain fell in the first week of October in poppy-growing districts, except in the Rohilkhand

division. But for light local showers the remainder of the month was rainless. November was practically a dry month. Scattered showers were received in the second and third weeks of December but were too light to be of much benefit to the standing crop. The first and third weeks of January were rainless, and the showers received in the second and fourth weeks were mostly confined to the Benares and Gorakhpur divisions and a few other eastern districts. The need of rain was badly felt in almost every district. Rain, which was general and well distributed, was received in all districts in February and was beneficial to the standing crops, except that a spell of cloudy drizzly weather in the second half of the month ruined a large amount of poppy leaf in the Gorakhpur district, and interrupted its preparation in some other localities.

General, though light, showers fell in the second week of March, the rest of the month being rainless.

A few districts reported local damage to crops from hail and frost, but no appreciable injury was caused.

5. *Settlements and measurements.*—The maximum area of cultivation was further reduced, under the orders of the Government of India, from 118,000 bighas to 100,000 bighas. The settlements resulted in an area of 87,619 bighas or 12·3 per cent. less than the sanctioned area. A small part of the deficiency was due to the margin left to meet the eventuality of petty increases in measurements, but the greater part was due to the unwillingness of cultivators to engage—particularly in the eastern part of the Agency. The principal cause for this reluctance was the reduction in the price to be paid for crude opium from Rs. 13 to Rs. 10, following on a reduction from Rs. 15 to Rs. 13 a seer two years before. Another cause was the excellence of the sugar-cane crop on the ground particularly in the north-east part of the province. Again in south-east Oudh the abandonment of cultivation in certain areas together with the prospect of the abolition of more divisions unsettled the minds of the people, who, in their uncertainty, decided to take up other crops and were considerably influenced in their action by the excellence of the kharif which was on the ground at the time. A further cause in north Oudh was the deficiency in rainfall following on a late monsoon. The latter factors, however, were of much less importance than the reduction in price. This subject will be treated at length in a later paragraph of this report.

6. *Outturn.*—The area of produce was 83,645 bighas, while the number of failures due to all causes amounted to 1,459 bighas as compared with 3,237 bighas of the preceding year. Bahraich and Budaun record the heaviest failures owing to the insufficiency of moisture at the time of sowing and also, in the latter, to the difficulty of sinking earthen wells.

The gross produce amounted to 10,563 maunds equivalent to 10,708 maunds at a consistence of 70°. The amount was 1,000 maunds in excess of the estimates framed by district officers, but this is no matter for surprise as in my experience the crop is so fickle that it is impossible for even the shrewdest officer to frame an estimate with any pretence to close accuracy.

The average yield per bigha on the actual outturn was 5·12 seers at 70° as compared with 4·58 seers of the previous year and an average of 4·48 seers in the past seven years. Bara Banki with an average production of 6·61 seers heads the list followed by Rae Bareli with 6·37 seers. Bahraich, with an average of 3·86 seers, was again the lowest, although this yield is an improvement on the average of 3 seers produced in the previous year. The general consistence of the drug was much higher than in 1926.

For the opium delivered the average price paid by the department was Rs. 51·3·0 per bigha, while each cultivator received on an average Rs. 22·9·0

as compared with Rs. 59-10-0 and Rs. 24-1-0, respectively, in the year previous. The decrease is due to the reduction, from Rs. 13 to Rs. 10 per seer, in the price of opium.

7. *Final payments and chuktis.*—The preparation and adjustment of accounts were, as usual, taken in hand at the end of weighments and the final payments of the season 1926-27 were made at the same time as the settlements of 1927-28. The test check of these accounts (20 per cent. of the items) which was made by district officers was very satisfactory and no important discrepancies were brought to light in the check made in this office.

The advances and preliminary payments at weighments made on account of opium, leaf and trash for the season 1926-27 amounted to Rs. 40,25,322 and the final payments or chuktis to Rs. 3, 27,896 or 8·14 per cent. on the advances. The total payments amounted to Rs. 43,53,218 as compared with Rs. 68,74,936 in the preceding year, a decrease of Rs. 25,21,718 due to the reduction in the area and the decrease in the price paid for the produce.

8. *Outstanding balances.*—The balance outstanding after weighments amounted to Rs. 2,613, the whole of which was recovered. The balance of Rs. 289 outstanding in Bara Banki from previous years, referred to in the last report, has now been remitted.

9. *Well advances.*—The grant of advances for the construction and repair of wells was further restricted and only Rs. 312 was advanced as compared with Rs. 7,385 in the preceding year. Adding this to the balance of Rs. 10,348 of the previous year, the total outstanding amounted to Rs. 10,660 of which Rs. 7,824 was recovered, leaving Rs. 2,836 which is not yet due for recovery. Forty-three masonry wells were constructed and 11 repaired, while only three were under repair at the close of the year. No kachha wells were sunk during the year.

10. *Receipt and examination of opium—Factory operations.*—The receipt and examination of both Benares and Malwa opium commenced in the Factory on April 13, and concluded on June 13, 1927.

The district weighments were, as usual, carefully carried out and the packing was well done. The classification and examination of opium were again satisfactory. As the season was favourable very little pasewa was received from districts and the quantity of good opium fined for pasewa was again negligible. Of the 173 pots of opium sent in as suspected only 17 were released without a fine. The largest number of pots (68) came from Gonda, the remaining divisions contributing small numbers towards the total. The adulterants were without exception the same as in previous years.

No good opium was confiscated again this year.

Caking.—The stocks in the factory continued to be heavy and, in order to provide accommodation for the new opium, caking operations were commenced on March 21 and concluded on May 3, 1927. It was again necessary to employ a smaller number of men owing to the provisions of the Indian Factories Act. Caking was carried out at a consistence of 71° and 200,000 provision opium cakes, equivalent to 5,000 chests, were manufactured.

11. *Packing and despatch.*—The packing of provision opium began on November 12 and continued till December 15, 1926, when, owing to unsuitable weather conditions, it was discontinued. It was resumed on January 10 and continued till January 20, 1927. A small number of cakes that remained for repairs was packed on January 14, leaving a balance of 20 cakes for the next season. In all 2,800,005 cakes were packed.

Owing to the impending abolition of storage in the Presidency Opium Godowns no chests were despatched to Calcutta. In future all despatches to the countries supplied with provision opium under agreement with the Government of India will be made from the Factory where the chests will be stocked. In order to complete the last consignment of chests to be issued from the Presidency Godowns, 251 chests of season 1925-26 were sent to Calcutta in August 1927. It may be noted that in pursuance of the decision of the Government of India to discontinue the supply of provision opium after 1935 the number of chests fixed for export to countries outside India is being gradually reduced each year.

12. *Receipt of Malwa opium.*—Both hard and crude Malwa opium was received during the year. The former, amounting to 411 maunds, was received in the early part of the present year to make up the deficiency in the supply of the crude drug in the previous season: its consistence was 94.49°. Of the latter, 6,946 maunds at an average consistence of 72.98° was brought on stock. More than half of the hard Malwa opium received was supplied by the Indore State, the rest being sent by the Sailana, Partabgarh and Rutlam States. The Joint Malwa States contributed 3,249 maunds of the crude opium, while Gwalior sent 2,861 maunds, the balance being supplied by the Indore State. There was no difficulty in the examination and classification of the opium. 2,834 maunds, or 40 per cent. of the total quantity, were classified as free from oil. Of this amount the Joint Malwa States sent 1,440 maunds, Gwalior 1,286 maunds and Indore 108 maunds. Eight bags of crude opium were found unfit for excise purposes and were rejected, while one seer of hard opium, which was also unfit, was set aside.

13. *Manufacture of excise opium.*—The quantity of excise opium manufactured and issued during the year was as follows:—

	Mds.	Srs.
Balance on 1st November 1926	40	20
Manufactured during the year	8,025	30
Issued during the year	7,989	0
	<hr/>	<hr/>
Balance on 1st October 1927	77	10

The Burma indent, which was for 567 maunds of pure Benares opium, was supplied in full.

The indent for the financial year 1927-28 as corrected up to 1st October 1927 amounts to 7,992 maunds 30 seers at 90°, of which 6,730 maunds 35 seers were supplied up to October 1, 1927, leaving a balance of 1,261 maunds 35 seers to be supplied during the remainder of the year.

The cost price of excise opium, as exhibited in the cost accounts for the year ending September 30, 1927, works out to Rs. 25-4-0 per seer for supplies to Burma and Rs. 23-5-0 per seer for the blended opium supplied to other Governments and Administrations, as compared with Rs. 28-3-0 and Rs. 26 per seer, respectively, which is being charged at present. The decrease in price is due mainly to the reduction from Rs. 13 to Rs. 10 a seer paid for crude opium. The revised prices will take effect from April 1, 1928.

14. *Manufacture of alkaloids.*—Appendix X to this report contains details of the manufacture of alkaloids. Only 281 lbs. of crude morphine and 129 lbs. of morphia-hydrochloride were manufactured during the year. There were no sales of crude morphine, but shortly after the close of the year, 500 lbs. were sold through the High Commissioner for India, the necessary permit

having been obtained from the Home Office. The balance in hand, 640 lbs., will be utilised in meeting Indian indents. The usual waste products and confiscated opium continued to be used for the manufacture of alkaloids.

The question of the revision of prices of laboratory products sold in India on the basis of the results obtained by the costing system was examined, but was postponed as a detailed examination of the figures showed the desirability of awaiting the results of another year's experience of the system of cost accounts before taking definite action.

15. *Manufacture of special medical opium.*—The number of chests of special medical opium despatched during the year to the High Commissioner for India for sale in the United Kingdom was 443, comprising 70,880 lbs. and the accounts received up to date of 270 chests valued Rs. 6,52,235. The experiment of segregating the opium obtained from the lancements of the first and second visits to the fields in certain selected localities was continued during the year of report. The quantity of opium obtained was satisfactory and the bulk of it had a good morphine strength. This opium together with that obtained from subsequent lancements with a high percentage of morphine was set aside for the manufacture of medical opium.

Towards the end of the year there was a marked increase in the demand for special medical opium, which still continues, and slightly better prices are also being obtained.

16. *Supply of ready made chests and timber.*—Ply-wood opium chests were again obtained, through the Indian Stores Department, from Messrs. Williamson Magor and Company, Calcutta, the agents of Venesta Limited, and mango wood chests from local contractors. Contracts were satisfactorily met on the whole, but there was some delay in the supply of ply-wood abkari chests, which, however, did not cause any inconvenience.

Ply-wood chests have now been in use for four years for both provision and excise opium. No complaints have been received regarding the former, but in a few cases the latter have been reported to have been unsatisfactory. As sufficient experience has been gained of the use of these chests enquiries have been made from the provincial authorities regarding their suitability. But in order to obviate such complaints as have been received it has been decided to use wood of slightly greater thickness for the larger boards in each chest, and the introduction of an improved form of chest is also under consideration. Local Governments have also been asked whether they wish their chests to be wrapped in gunny covers in accordance with former practice.

17. *Expenditure.*—There was a further fall in the expenditure for the year as shown in Appendix XI from Rs. 84,70,463 to Rs. 55,26,924 or a net decrease of Rs. 29,43,539, due partly to the figures relating to a period of eleven months, partly to the abolition of charges in consequence of concentration of cultivation and the reduction in the price paid for raw opium and also in part to reduced charges due to reorganisation. The average cost of opium per maund shows a fall from Rs. 650-1-2 to Rs. 516-2-5.

18. *Financial results.*—The net profit of the manufacturing operations of the department for the period under review amounted to Rs. 1,69,67,833 as shown in Appendix II-A as compared with Rs. 1,96,30,442, for the preceding 12 months ending 31st October 1926. To this must be added interest charges amounting to Rs. 23,52,880, depreciation Rs. 42,418 and proceeds from the sale of buildings and land Rs. 25,885. Most of the profits were, as in the year previous, obtained from the sale of provision opium. Special medical opium despatched to the United Kingdom and Indian medical

opium cake yielded a profit, but medical opium powder resulted in a small loss, due to the valuation of the opening balance on the production rate of the year previous, which was excessive.

19. *Breaches of the Opium Laws.*—Information as to the fines inflicted and the rewards paid in opium cases is shown in Appendix XII. There were no important cases of opium smuggling. An opium cultivator in Basti was found in possession of 63 tolas of crude opium and was on conviction sentenced to four months' rigorous imprisonment and a fine of Rs. 20. The pargana in which the accused lived has been closed for poppy cultivation.

Every effort is being made to prevent mal practices in the areas in which poppy is grown and all the staff, from the district officers to the ziladars, are aware of the importance of this subject. Constant supervision is being exercised and propaganda is being conducted among the cultivators. In one division the latter have gone so far as to institute an informal kind of defence association through which any person detected in an offence has been threatened with severe social penalties.

20. *Buildings.*—No new works of any importance were undertaken in districts. The grant for minor works was utilised mainly in special repairs and improvements to existing buildings. Owing to the contraction of the activities of the department and the consequent abolition of divisions many buildings are no longer required, and steps have been taken to dispose of them. The matter is one of great difficulty as many of the buildings are in outlying places. Fortunately the local Government has been able to take over a large number, chiefly for the Agricultural Department, and a few have been sold to district boards. Private purchasers are generally hard to find.

The accommodation in the Factory Laboratory was found insufficient for present purposes and the stores building, which is larger, has been converted into a new laboratory. The closing of the Presidency godowns at Calcutta and the storage of provision opium chests in the Factory rendered it necessary to dismantle and convert two cake godowns to accommodate these chests.

A project for the construction of a new power house to accommodate the boiler referred to in the previous report, and for the installation of a smaller boiler as a reserve, and two steam driven dynamos was sanctioned during the year. These, when completed and installed, will provide much needed improvements in the supply of steam and electricity.

21. *Casualties.*—Messrs. C. F. Russell, District Opium Officer, J. H. Hill, Managing Director of the Factory, and B. Mawson, District Opium Officer, who were on long leave, retired from 24th January, 14th March and 12th September 1927, respectively. All these officers rendered meritorious service.

22. *General remarks*—(i) *The effect of the reduction in the price of opium.*—When the decision was reached that there should be a further reduction in the price to be paid to the cultivators for crude opium, it was thought proper to make a severe cut from Rs. 13 to Rs. 10 and to watch carefully the result of the lower price. The experiment was somewhat bold but could be undertaken without any serious risk because large stocks of opium had accumulated in the Factory and any immediate shortage was of comparatively small importance. The reduction to Rs. 10 came as a great shock to the cultivators and considerable discontent prevailed. The influence of the district officers and the attachment of the old cultivators to this crop, many instances of which I have seen personally, tided over the difficulty and in the circumstances the area secured may be considered satisfactory. It has been calculated that, if the outturn of opium is normal, the cultivator derives slightly more advantage from growing poppy at the present rate than from cultivating wheat. But apart from

the opium the cultivator is able to obtain good prices for his poppy seed, the value of which is rising owing to the smaller supply from the diminished area. Poppy is thus able to compete effectively at present with cereals although much more labour is required for its cultivation. The effect of the wider use of better kinds of wheat seed, now so marked a feature of the operations of the Agricultural Department, and also of improved varieties of sugar-cane has still to be seen. The subject is under close observation, but at present it is impossible to say whether or not stability of cultivation can be secured at the present price. The experience of the next two seasons, however, should enable a definite conclusion to be reached.

(ii) *Other matters.*—A limited scheme for obtaining special seed for issue to cultivators producing special medical opium was undertaken in Budaun during the year but will not be in full operation until next year.

The proposals for the abolition of Presidency Opium Godowns at Calcutta on October 31 and the storage of the chests in Ghazipur, were sanctioned and supplies are now being made from the Opium Factory.

The forms in use in the Factory were revised during the year and the number has been considerably reduced. Owing to the reduction in the amount of opium received and in the number of chests of provision opium manufactured the numbers required in many cases are not large and manuscript forms are being used. The indent for printing has been reduced to a minimum. The press formerly kept in the Factory has now been abolished.

The reprint of the Manual relating to procedure in districts, which was sanctioned in the previous year, was somewhat delayed as, owing to the abolition of the opium treasuries, the rules relating to accounts required entire revision and some experience of the working of the new procedure was necessary before the rules could be finally recast. This work has now been completed and the Manual will, it is expected, be issued shortly.

Proposals for the further concentration of cultivation, which were submitted during the year, were sanctioned and resulted in the abolition of the Partabgarh division and the sub-divisions of Zamania and Haraiya. Similar procedure to that of the previous year was followed in regard to the discharge of subordinate officials and the menial staff, and the usual concessions were granted. Lists of discharged officials have been freely circulated to heads of departments, but very few have obtained re-employment.

The abolition of opium treasuries and the establishment of the Central Pay and Accounts system, which came into effect from the 1st January 1927, have resulted in much diminution of work in the offices of the Opium Agent and the Factory Superintendent, and proposals for the revision of the staff of both these offices were submitted during the year.

23. *Acknowledgments and mention of officers.*—The work in the Department has again been strenuous and I desire to acknowledge gratefully the loyal assistance which I have received from all officers. In the circumstances it is almost invidious to select names for special mention.

The Factory was under the general control of Mr. Cartland who has performed his duties in an excellent manner. Mr. Harris was in immediate charge of the Factory and showed himself efficient. He was ably assisted by Mr. Gill, the Assistant Factory Superintendent, Rai Sahib Jitendra Nath Rakshit, the assistant chemist, whose reputation is not confined to India and for whose research work I have great respect, by Mr. Wilby, the engineer, and the assistants in the various sections of the Factory.

Among district officers may be mentioned Messrs. English, Jones, Bryan, McBrien, Paterson, Farnon and Rose of the old cadre, and Messrs. Mac-Cutchan and Webster and S. Bazlur Rahman of the Provincial Civil Service.

Mr. Clerke continued in charge of my office as Superintendent and was invaluable in the changing conditions which prevailed. The cost accounts were well prepared by the Superintendent of the section, B. Suresh Chandra Basu, who is on deputation from the office of the Director of Commercial Audit.

I have the honour to be,

SIR,

Your most obedient servant,

W. GASKELL,
Opium Agent.

APPENDIX I.

Balance Sheet of the Opium Department of the Government of India as it stood on 30th September 1927.

Liabilities.	—	—	Assets.	—	—
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Sundry Creditors—			Fixed Assets—		
Railway freight due	15,999 8 0	...	Lands	79,155 0 0	...
Payments due to contractors for chests	3,598 0 0	..	Less disposals	10,961 0 0	69,194 0 0
Amount refundable to auction purchasers of Provision Opium	12,505 0 0	..	Buildings (original value)	16,59,987 4 0	...
Amount refundable to Local Governments on account of the revision of the sale price of Blended Excise Opium	5,24,121 11 2	5,55,628 14 2	Add—Additions during the year	6,009 0 0	...
			Less disposals during the year	61,126 0 0	...
			Less depreciation to date	73,721 0 0	15,41,289 4 0
			Plant and Machinery	61,661 0 0	...
			Add—Additions during the year	1,100 0 0	...
			Less depreciation	12,477 0 0	50,284 0 0
			Furniture and fittings . . . . .	...	1,50,000 0 0
			Total fixed assets . . . . .	...	18,09,717 4 0
			Floating Assets—		
			Stock on hand—		
			Provision opium in		
			Factory 2,00,020 Cakes	69,91,511 15 0	...
			Do. 6,749 Chests	99,30,627 10 0	...
Carried over . . . . .	...	5,55,628 14 2	Carried over	1,69,22,049 9 0	18,09,717 4 0

Balance Sheet of the Opium Department of the Government of India as it stood on 30th September 1927—*contd.*

Liabilities.	—	—	Assets.	—	—
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Brought forward	...	5,55,628 14 2	Brought forward	1,63,22,039 9 0	18,09,717 4 0
			Provision opium at Presidency Go- downs 571 Chests	8,19,277 8 0	...
			Excise Opium, Benares (Un- finished) 5,45,660-11-0		
			Less difference as per Profit and Loss Account 69,185-10-0	4,77,475 1 0	...
			Excise opium Blended (Finished) .	71,818 9 0	...
			Do. (Unfinished) 11,81,402-3-0		
			Less difference as per Profit and Loss Account 7,68,725-13-0	3,97,676 6 0	...
			Special Medical Opium, British :—		
			Stock in England awaiting sale	3,32,636 10 0	...
			Stock on hand in Factory (Unfinished)	1,49,638 12 0	...
Government of India Capital Account—			Indian Medical Opium—		
Opening balance as per last year's Balance Sheet	2,58,42,202 4 5	...	Powder (Finished)	3,058 14 0	...
			Powder (Unfinished)	1,092 9 0	...

Reserve for interest, etc., as per last year's Balance Sheet	31,64,601 0 0	...	Cake (Finished)	1,411 14 0	
Profit as per last year's Balance Sheet	1,96,84,221 12 6	...	Cake (Unfinished)	5,934 12 6	...
Total	4,84,41,023 0 11	...	Alkaloids (Finished)	48,764 2 0	...
<i>Add—</i> For corrections since made	1,40,754 3 8	...	Alkaloids (Unfinished)	23,000 0 0	...
Revised opening balance	4,85,81,779 4 7	...	Sundry stores on hand	1,35,752 0 0	...
<i>Add—</i> Amount received from Government by cash drawn from Revenue Treasuries and adjustments	95,98,473 11 1	...	Raw opium, Benares	1,16,59,974 9 0	...
Total	5,81,80,252 15 8	...	Raw opium, Malwa	83,82,302 6 0	...
<i>Deduct—</i> Amounts paid to Government by remittances in cash into Revenue Treasuries and by adjustments	3,20,41,842 7 3	...	Contraband opium	14,386 14 0	...
Balance	2,61,38,910 8 5	...	District Dhoi	502 6 0	...
Due to Government on account of—			Factory Dhoi in Dhoi Khana	73,805 11 0	...
Interest for the costing year ended 30th September 1927	23,52,880 0 0	...	Lewa	1,27,495 9 0	...
Cost of audit and account for the costing year ended 30th September 1927	21,914 0 0	...	Leaf	44,182 14 0	...
Pensionary liabilities for the costing year ended 30th September 1927	96,239 12 0	...	Trash	41,748 6 0	...
			Cups	6,468 6 0	...
Carried over	2,86,09,944 4 5	5,55,623 14 2	Chests—Provision mango	30,947 1 0	...
			Chests—Provision 5 Ply. (Assembled)	22,480 5 0	...
			Chests—Provision 5 Ply. (Unassembled)	457 7 0	...
			Chests—Abkari mango	12,117 14 0	...
			Chests—Abkari 8 Ply. (Assembled)	2,331 8 0	...
			Chests—Abkari 8 Ply. (Unassembled)	6,765 1 0	...
			Chests and lids Special Medical opium Mango	1,854 6 0	...
			Carried over	3,92,13,393 11 0	18,09,717 4 0

Balance Sheet of the Opium Department of the Government of India as it stood on 30th September 1927—*concl'd.*

Liabilities.	—	—	Assets.	—	—
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Brought forward .	2,86,09,944 4 5	5,55,623 14 2	Brought forward .	3,92,13,396 11 0	18,09,717 4 0
			Old but serviceable Special Medical Opium Chests	2,610 0 0	...
			Compartments—Provision	8,860 14 0	...
			Compartments—Abkari	2,831 3 0	...
			Total floating assets . . . . .	...	8,92,27,698 12 0
			Advances outstanding—		
			Advances to cultivators—		
			For opium 1927-28	6,33,986 0 0	...
			For leaf 1927-28	6,100 0 0	...
			For trash 1927-28	717 0 0	...
			Advances for wells—	3,728 0 0	6,44,581 0 0
			Sundry Debtors—		
			For provision opium	29,04,000 0 0	...
			For excise opium Bleeded 15,62,100-0-0		
			Less amount re- fundable to Kapurthala State 7,806-8-0	15,54,293 10 0	...

			For Indian Medical Opium Powder	1,768 4 0	...
			For Indian Medical Opium Cake	2,956 8 0	...
			For Alkaloids	2,870 11 0	...
			Recoverable from Burma Government for Excise opium-- Benares	2,870 0 0	44,69,753 12 0
			Advances for payment of labour . . . . .	...	5,385 14 7
			Permanent advance . . . . .	...	2,200 0 0
Profit vide consolidated Profit and Loss Account	1,69,93,718 8 0	4,56,03,662 12 5			
Grand Total . . . . .	...	4,61,59,286 10 7	Grand total . . . . .	...	4,61,59,286 10 7

I have examined the above Balance Sheet, Profit and Loss Accounts and the Costing Sheets attached, with the books and accounts kept in the Opium Agent's Office, Ghazipur, and I have received all the information I required. In my opinion the Balance Sheet exhibits a true and correct view of the state of affairs of the Opium Department of the Government of India according to the best of my information and explanations given me and as shown by the books of the Opium Agent, subject to the remarks made in my report.

A. RENGASWAMI IYER,
Officer on Special Duty,
Commercial Audit Branch.

W. GASKELL,
Opium Agent

APPENDIX II.

A.—Abstract of Profit and Loss Account of the Opium Department for the year ended 30th September 1927.

Dr.

Cr.

Particulars.	Amount.			Particulars.	Amount.		
	Rs.	A.	P.		Rs.	A.	P.
To				By			
Loss on Indian Medical Opium— Powder.	722	13	0	Profit on Provision Opium	1,67,88,154	3	0
				Profit on Excise Opium—Blended	1,28,843	2	0
				Profit on Special Medical Opium — British	49,131	6	0
				Profit on Indian Medical Opium— Cake	1,212	12	0
				Profit on Alkaloids	761	12	0
				Other items :—			
				Sale proceeds of rack materials of cake godown Nos. 11 and 12	9,970	3	0
				Profit on sales of buildings	15,915	0	0
Net profit	1,69,93,718	8	0	Miscellaneous receipts	452	15	0
TOTAL	1,69,94,441	5	0		1,69,94,441	5	0

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Audited and found correct.
A. RENGASWAMI IYER,
Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,
Opium Agent.

B. - Production and Profit and Loss Account of Provision opium for the year ended 30th September 1927.

PRODUCTION ACCOUNT.

(A chest of Provision opium contains 40 cakes.)

Dr.				Cr.			
Particulars.	Quantity or number.	Amount.	Rate per cake.	Particulars.	Quantity or number.	Amount.	Rate per cake.
To		Rs. s. p.	Rs. s. p.	By—		Rs. s. p.	Rs. s. p.
Manufacturing charges— Raw opium Benares used	7,546 Mds.	44,43,257 12 0	22 8 5	Cost of cakes manufactured during the year.	2,00,000	69,90,890 12 0	34 15 8 per cake.
Lewa used	1,646 "	7,18,710 8 0	3 9 6	Cost of packing during the year.	7,000 chests.	1,41,484 8 0	20 8 5 per chest.
Leaf "	2,085 "	61,548 2 0	0 4 11				
Trash "	296 "	1,099 14 0	0 0 1				
Cups "	3,24,000	6,024 6 0	0 0 6				
Other manufacturing charges	...	1,66,631 2 0	0 13 4				
Interest charge for the year.	...	15,98,619 0 0	- 7 15 6				
Total production charge	2,00,000 cakes	69,90,890 12 0	34 15 8				
Packing etc., charge— Chests provision mango used	3,050	34,630 8 0	per chest. 4 15 2				
" " 5 Ply "	3,950	35,652 14 0	5 1 6				
Compartments	14,489	7,466 4 0	1 1 1				
Trash	4,000 Mds.	21,925 8 0	3 2 1				
Other packing charges	...	41,809 6 0	5 15 7				
Total packing charges	7,000 chests	1,41,484 8 0	20 8 5				
GRAND TOTAL	...	71,82,814 15 0	...	GRAND TOTAL	...	71,82,814 15 0	...

B.—(concl'd.)

PROFIT AND LOSS ACCOUNT.

Dr.

Cr.

Particulars.	Quantity.		Amount.	Particulars.	Quantity.		Amount.
	Cakes.	Chests.			Cakes.	Chests.	
			Rs. a. p.				Rs. a. p.
To				By			
Opening balance—				Sales during the year . . .	...	6,651	2,66,04,000 0 0
In Factory	2,80,020	...	95,36,777 2 0	Closing balance—			
At the Presidency Godown . . . . .	...	6,971	1,02,88,070 8 0	In Factory	2,00,020	...	69,91,511 15 0
Packed during the year	2,80,000	7,000	1,41,484 3 0	Ditto . . . . .	...	6,749	93,30,527 10 0
Manufactured during the year	2,00,000	...	69,90,830 12 0	At the Presidency Godown . . . . .	...	571	8,19,277 3 0
Profit	1,67,88,154 3 0				
Total	2,00,020	13,971	4,37,45,316 12 0		2,00,020	13,971	4,37,45,316 12 0

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Audited and found correct.
A. RENGASWAMI IYER,
 Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,
 Opium Agent.

C.

Production and Profit and Loss Account of Pure Benares Excise Opium for the year ended 30th September 1927.
Consistence 90°.

PRODUCTION ACCOUNT.

Dr.

Cr.

Dr.				Cr.			
Particulars.	Quantity.	Amount.	Rate.	Particulars.	Quantity.	Amount.	Rate.
To	Mds.	Rs. A. P.	Rs. A. P.	By	Mds.	Rs. A. P.	Rs. A. P.
Opening balance (unfinished) .	1,438	18,74,767 12 0	...	Transfers to Blended Excise .	320	8,06,996 11 0	...
Chests used (Abkari Mango)	378	2,683 7 0	...	Net quantity manufactured during the year	596	6,02,240 10 0	25 4 2 per seer.
" " " (S Ply)	19	61 10 0	...	Closing balance unfinished .	517	*5,46,660 11 0	...
Compartment used	837	174 6 0	...	TOTAL	1,438	14,55,898 0 0	...
Other manufacturing charges .	...	9,087 18 0	...				
Interest charge for the year . .	...	69,128 0 0	...				
TOTAL	1,438	14,55,898 0 0	...				

* NOTE.—Out of this, a sum of Rs. 54,710-15-0 being the difference in the value of the issues and the closing balance at the average rate of Rs. 869-13-3 per maund and Rs. 820-10-11 per maund will be written back to raw opium in the accounts of the next year.

PROFIT AND LOSS ACCOUNT.

To				By			
	Mds. Srs.				Mds. Srs.		
Quantity manufactured during the year	595 20	6,02,240 10 0	..	Sales during the year Adjusted by Central Pay and Accounts Office, Allahabad .	595 20	6,71,212 8 0	...
Difference to be taken in reduction of the value of the closing balance of unfinished stuff . . . . .	...	69,185 10 0	...	Recoverable from Burma Government . . . . .	...	213 12 0	...
TOTAL	Mds. Srs. 595 20	6,71,426 4 0	...	TOTAL	Mds. Srs. 595 20	6,71,426 4 0	...

Audited and found correct.

A. RENGASWAMI IYER,
Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,
Opium Agent.

D.

Production and Profit and Loss Accounts of Blended Excise Opium for the year ended 30th September 1927.
Consistence 90°.

PRODUCTION ACCOUNT.

Dr.

Cr.

Particulars.	Quantity.			Amount.			Rate.	Particulars.	Quantity.			Amount.			Rate.
	Mds.	Rs.	A. P.	Rs.	A.	P.			Mds.	Rs.	A. P.	Rs.	A.	P.	
To								By							
Opening Balance Unfinished .	3,488	32,12,879	15 0	...				Net quantity manufactured during the year	7,430	69,27,774	13 0	23 5 1*			
Raw opium Benares used .	782	5,92,355	14 0	...				Oil allowance	100	...	...	...
Transfers from Pure Benares Excise	320	3,06,996	11 0	...				Closing Balance Unfinished .	1,475	11,81,402	3 0	...			
Receipts from Kaparthala .	7	7,606	6 0	...											
Raw opium Malwa used..	4,408	31,17,908	9 0	...											
Mango Abkari chests used 553	...	3,925	12 0	...											
3 Ply Abkari ,, ,, 4,249	...	13,787	2 0	...											
Compartments used 12,297	...	2,561	14 0	...											
Other manufacturing charges .	...	2,14,160	13 0	...											
Interest charge for the year .	...	6,36,794	0 0	...											
TOTAL .	19,005	81,09,177	0 0	...					9,005	81,09,177	0 0	...			

Rs. A. P.

* Difference of 0-0-1 due to rounding off of pias in the individual items included therein.

PROFIT AND LOSS ACCOUNT.

To	Mds. Srs.		Rs. A. P.		By	Mds. Srs.		Rs. A. P.		Rs. A. P.	
Opening balance finished stock	40	20	42,154	13 0	...	Sales to Local Government @ Rs. 26 per seer	7,047	0	73,28,880	0 0	...
Quantity manufactured during the year	7,430	0	69,27,774	13 0	...	Sales to Local Government @ Rs. 28 per seer	277	20	8,10,800	0 0	...
Profit on sales to Indian States	...		1,28,648	2 0	...	Sales to Indian States in the Punjab @ Rs. 70 a seer	69	0	1,98,200	0 0	...
Difference to be taken in reduction of the value of the closing balance unfinished stuff	...		7,83,725	13 0	...	Deduct amount refundable to Local Governments	7,393	20	78,32,880	0 0	...
									22,200	0 0	...
							7,393	20	78,10,680	0 0	...
						Closing balance finished stock	77	0	71,818	9 0	...
TOTAL	7,470	20	75,82,498	9 0	...	TOTAL	7,470	20	78,82,498	9 0	...

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Audited and found correct.

A. RENGASWAMI IYER,

Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,

Opium Agent.

E.

Production and Profit and Loss Accounts of Special Medical Opium—British at 87°50' for the year ended 30th September 1927.

PRODUCTION ACCOUNT.

Dr.

Cr.

Particulars.	Quantity.	Amount.		Rate.	Particulars.	Quantity.	Amount.		Rate.	
	lbs.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
To					By					
Opening balance (Unfinished).	43,653	4,19,578	0	0	Transfers to :—					
Raw opium used	79,070	6,40,846	12	0	Indian Medical Opium Powder	1,104	9,271	7	0	...
Chests used	...	4,589	3	0	Ditto Cake	1,547	13,079	13	0	...
Manufacturing charges including bouns to cultivators for special lancings	...	63,880	6	0	Malkhana	20,575	1,99,790	3	0	...
Interest charges	...	44,867	0	0	Net quantity manufactured during the year	70,880 or 443 chests	8,51,781	2	0	1,922-12-1 per chest.
TOTAL	1,22,723	12,23,561	5	0	Wastage in manufacture	10,568	...	...	...	...
					Closing balance (Unfinished)	18,049	1,49,638	12	0	...
					TOTAL	1,22,723	12,23,561	5	0	...

PROFIT AND LOSS ACCOUNT.

To					By				
Opening balance :—					Sales	370 chests	8,48,379	2	0
Finished stock awaiting sale in England	100 chests	2,44,181	12	0	Closing balance :—				
Manufactured during the year	443 "	8,51,781	2	0	Finished stock awaiting sale in England	173 "	3,32,636	10	0
English selling charges	...	35,921	8	0	TOTAL	543 chests	11,81,015	12	0
Profit	...	49,131	6	0					
TOTAL	543 chests	11,81,015	12	0					

Audited and found correct.
A. RENGASWAMI IYER,
Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,
Opium Agent.

F.

Production and Profit and Loss Accounts of Indian Medical Opium Powder for the year ended 30th September 1927.
Consistence 100%.

Dr. PRODUCTION ACCOUNT. Cr.

Particulars.	Quantity.	Amount.		Rate.	Particulars.	Quantity.	Amount.		Rate per lb.
		Rs.	A. P.				Rs.	A. P.	
To	lbs.	Rs.	A. P.	Rs.	By	lbs.	Rs.	A. P.	Rs.
Opening balance unfinished.	50	640	0 0	...	Net quantity manufactured during the year	906	16,691	5 0	18 6 10*
Transfers from Special Medical Opium for manufacture	966	9,271	7 0	...	Wastage in manufacture	1	...	...	...
Manufacturing charges	...	7,374	7 0	...	Closing balance unfinished	109	1,092	9 0	...
Interest charges during the year	...	498	0 0	...					
TOTAL	1,016	17,783	14 0	...	TOTAL	1,016	17,783	14 0	...

Rs. A. P.
* Difference of 0 0 1 due to rounding off of pies in the individual items included therein.

PROFIT AND LOSS ACCOUNT.

To	Quantity.	Amount.		Rate.	Particulars.	Quantity.	Amount.		Rate per lb.
		Rs.	A. P.				Rs.	A. P.	
To		Rs.	A. P.	Rs.	By		Rs.	A. P.	Rs.
Opening balance (finished stock)	467	9,366	12 0	...	Sales during the year—				
Quantity manufactured during the year	906	16,691	5 0	...	To Medical Stores	278	3,524	6 0	...
					To Private Firms	925	18,752	0 0	...
							1,198	22,276	6 0
					Replacements	9	...	...	...
					Closing balance (finished stock)	166	3,058	14 0	...
					Loss	...	722	13 0	...
TOTAL	1,373	26,658	1 0	...	TOTAL	1,373	26,658	1 0	...

Audited and found correct.

A. RENGASWAMI IYER,*

Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,

Opium Agent.

G.

Production and Profit and Loss Accounts of Indian Medical Opium Cake for the year ended 30th September 1927.
Consistence 90°.

PRODUCTION ACCOUNT.

Dr.

Cr.

Particulars.	Quantity.	Amount.		Rate.	Particulars.	Quantity.	Amount.		Rate.	
	lbs.	Rs.	A. P.	Rs. A. P.		lbs.	Rs.	A. P.	Rs. A. P.	
To					By					
Transfers of semi manufac- tured stuff from Special Medical Opium for manu- facture	1,504	13,079	13 0	...	Transfers to Laboratory for alkaloids	6	49	5 0	...	
Manufacturing charges . . . . .	...	2,250	4 0	...	Net quantity manufactured during the year	786	9,443	0 0	11 18 10 per lb.
Interest charge for the year	97	0 0	...	Wastage in manufacture Closing balance unfinished	6 686	...	5,984	12 0	...
TOTAL	1,504	15,427	1 0	...	TOTAL	1,504	15,427	1 0	...	

PROFIT AND LOSS ACCOUNT.

To					By				
Opening balance (Finished stock)	123	1,943	0 0	...	Sales during the year-- To Medical Stores	542	6,413	4 0	...
Quantity manufactured during the year	786	9,443	0 0	...	To Private Firms	258	4,773	10 0	...
Profit . . . . .	...	1,212	12 0	...	Closing balance (Finished stock)	119	1,411	14 0	...
TOTAL	919	12,598	12 0	...	TOTAL	919	12,598	12 0	...

Audited and found correct.

A. RENGASWAMI IYER,
Officer on Special Dpty, Commercial Audit Branch.

W. GASKELL,
Opium Agent.

Profit and Loss Account for the year ended 30th September 1927.

ALKALOIDS.

Dr.

Cr.

Particulars.	Quantity of finished products.	Amount.		Particulars.	Quantity of finished products.	Amount.	
		Rs.	As. P.			Rs.	As. P.
To				By			
Opening balance (value at half selling rate).	...	1,21,551	2 0	Sales in India—			
Cost of contraband opium used	60,338	9 0	To Private Firms . . . . .	...	12,019	1 0
Cost of Factory Dhoi used	16,869	14 0	To Medical Stores Depots . . . . .	...	4,938	4 0
Cost of chests used	19	6 0	Sales in England . . . . .	...	1,40,425	11 0
Transferred from Indian Medical Opium Cakes.	...	49	5 0	<i>Closing Balance.</i>			
Manufacturing charges during the year	...	21,084	11 0	Finished stock (at half selling rate) . . . . .	...	48,764	2 0
General charges	5,595	7 0	Manufacture in progress	28,000	0 0
Interest charges	7,862	0 0				
Profit	761	12 0				
TOTAL	2,84,147	2 0	TOTAL	2,84,147	2 0

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Audited and found correct.

A. RENGASWAMI IYER,

Officer on Special Duty, Commercial Audit Branch.

W. GASKELL,

Opium Agent.

APPENDIX III.

Showing Cultivation, produce and Average produce for the Season 1926-27 and the preceding five years.

Opium Division.	Land engaged for	Number of licences.	Number of Cultivators.	Land actually measured and cultivated (excluding failures).	Failures.	Dameta produce at 70°.	Average per bighat at 70°.	Average per bighat of last seven years at 70°.
1	2	3	4	5	6	7	8	9
	Bighas.			Bighas.	Bighas.	Mds.	Seers.	Seers.
Ghazipur	7,239	834	15,009	6,930	10	935	5-39	4-99
Gorakhpur	3,972	630	11,640	3,961	47	585	5-90	4-80
Basti	9,023	906	24,830	8,519	83	856	4-01	3-64
Etawah	3,141	404	5,281	3,017	52	299	3-96	3-67
Fatehgarh	3,606	338	6,525	3,312	90	388	4-68	4-67
Bareilly	5,101	242	6,326	4,816	146	671	5-57	4-52
Shahjehanpur	5,085	386	9,424	4,618	136	522	4-51	4-59
Budaon	10,345	618	17,099	9,669	201	1,299	5-37	4-62
Moradabad	4,971	351	9,300	5,062	137	587	4-63	3-93
Bara Banki	4,626	265	8,748	4,974	61	723	6-61	5-08
Fyzabad	8,159	782	22,703	7,967	76	1,187	5-95	4-83
Gonda	9,317	836	26,395	9,070	128	1,047	4-61	4-08
Bahraich	4,318	266	9,803	3,912	233	378	3-86	2-78
Partabgarh	3,862	448	9,884	3,790	24	493	5-20	4-59
Rae Bareli	4,854	377	8,604	4,628	24	738	6-37	4-95
TOTAL	87,619	7,683	1,89,571	83,645	1,459	10,708	5-12	4-48
1921-22	2,16,187	19,089	4,35,189	1,88,691	7,671	18,458	3-91	
1922-23	2,28,839	18,192	4,92,190	2,25,220	4,802	22,715	4-63	
1923-24	1,97,769	16,652	4,39,765	2,13,592	2,344	25,614	4-79	
1924-25	1,79,125	15,081	3,97,571	1,82,716	3,295	23,254	6-18	
1925-26	1,15,488	11,305	2,81,694	1,13,691	3,237	13,030	4-58	

W. GASKELL,
Opium Agent.

APPENDIX IV.

Showing details of Damdeta produce for the year 1926-27.

	Produce paid for					Produce not paid for				
	Good Opium.	Suspected Burnt and Assamiwar Opium.	Inferior Opium.	Fasewa.	Total.	Confiscated Opium.	Govt. Scraping.	Dhoi.	Total.	Grand Total.
	2	3	4	5	6	7	8	9	10	11
	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.	Mds. S.
Total of 1926-27	10,630 12	16 23	40 6	20 25	10,707 26	0 26	45 34	16 6	62 26	10,770 12
Total of 1925-26	12,653 2	13 9	251 19	112 28	13,030 18	2 23	68 25	45 14	111 22	13,142 0

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W. GASKELL,
Opium Agent.

APPENDIX V.

Showing aggregate amounts disbursed for the provision of Opium, leaf and trash, amount refunded, balance due to and by Government on account of season 1926-27 and outstanding balance of previous seasons.

Opium Division.	Total amount disbursed to cultivators by way of advances, preliminary payments at weighments and final payments.	Value of Opium, leaf and trash delivered.	Amount refunded by cultivators.	Total of columns 3 and 4.	Amount due to Government comparing columns 2 and 5.	Amount due to cultivators comparing columns 2 and 3.	Outstanding balances of previous seasons.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ghazipur	3,85,873	3,84,871	1,002	3,85,873	...	...	...
Gorakhpur	2,42,020	2,41,523	497	2,42,020	...	...	...
Basti	3,54,023	3,51,623	2,400	3,54,023	...	...	...
Etawah	1,21,292	1,19,711	1,581	1,21,292	...	...	...
Fatehgarh	1,57,335	1,55,335	2,000	1,57,335	...	...	...
Barcilly	2,69,281	2,68,134	1,147	2,69,281	...	...	...
Shahjhanpur	2,10,957	2,08,689	2,268	2,10,957	...	...	...
Budaun	5,24,464	5,19,662	4,802	5,24,464	...	...	...
Moradabad	2,37,786	2,34,828	2,958	2,37,786	...	...	...
Bara Banki	2,90,111	2,89,345	766	2,90,111	...	...	...
Fyzabad	4,82,238	4,80,578	1,660	4,82,238	...	...	...
Gonda	4,26,719	4,22,761	3,958	4,26,719	...	...	...
Bahraich	1,55,844	1,51,311	4,533	1,55,844	...	...	...
Parbhagarh	1,99,257	1,98,421	836	1,99,257	...	...	...
Rae Bareilly	2,96,018	2,95,148	870	2,96,018	...	...	...
Total	43,53,218	43,21,940	31,278	43,53,218	...	...	...

W. GASKELL,
Opium Agent.

APPENDIX VI.

Showing advances made for the construction of wells, 1926-27.

Opium Divisions.	Balance on November 1, 1926.	Amount advanced from November 1, 1926, to September 30, 1927.		Amount recovered from November 1, 1926, to September 30, 1927.	Balance on September 30, 1927.	Number of wells constructed.		Number of wells repaired.		Number of wells under construction.		Number of wells under repair.	
	Rs.	Rs.	Rs.			Rs.	Masonry.	Earthen.	Masonry.	Earthen.	Masonry.	Earthen.	Masonry.	Earthen.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Ghazipur	328	...	328	228	100	...	...	...	...	...	...	...	...
Gorakhpur	125	...	125	126	...	...	...	...	...	...	...	...	...
Basti	30	...	30	30	...	...	...	...	...	...	...	...	...
Etawah	(a) 988	...	988	790	198	7	...	1	...	...	...	3	...
Fatehgarh	(b) 33	...	33	33	...	...	...	...	...	...	...	...	...
Bareilly	520	...	520	414	106	...	...	...	...	...	...	...	...
Shahjehanpur	(c) 4,067	...	4,067	3,183	884	10	...	2	...	...	...	...	...
Budann	1,279	297	1,576	916	660	9	...	1	...	...	...	...	...
Moradabad	2,459	15	2,474	1,616	858	17	...	7	...	3	...	...	...
Bara Banki	...	...	...	...	...	...	...	...	...	...	...	...	...
Fyzabad	50	...	50	50	...	...	...	...	...	...	...	...	...
Gonda	154	...	154	124	30	...	...	...	...	...	...	...	...
Bahraich	...	...	...	...	...	...	...	...	...	...	...	...	...
Paritabgarh	252	...	252	252	...	...	...	...	...	...	...	...	...
Rae Bareilly	63	...	63	63	...	...	...	...	...	...	...	...	...
Total	10,348	312	10,660	7,624	2,936	49	...	11	...	3	...	3	...
Total of 1926-26	23,018	7,365	30,403	20,065	10,348	72	151	27	...	60	...	15	...

(a) Including Rs. 132 of Etah Division.

(b) Including Rs. 38 of Etah Division.

(c) Including Rs. 1,466 of Hardoi Division.

* Out of Rs. 3,183, Rs. 1,193-8 of Hardoi Division were remitted.

W. GASKELL,
Opium Agent.

APPENDIX VII.

Showing receipt and expenditure of Opium at 70° consistence of season 1926-27.

Balance of Opium of previous season.	Receipt.				Expenditure.								
	Produce of the season.	Received from Central India.	Miscellaneous receipt including contraband Opium.	Total of columns 1 to 4.	Manufactured into Provision cakes.	Manufactured into Excise cakes.	Manufactured for medical Opium in India.	Manufactured into Alkaloids.	Manufactured for special medical Opium in the United Kingdom.	Miscellaneous expenditure.	Loss on manufacture.	Total of columns 6 to 12.	Balance (column 5 less column 13).
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
40,163	10,755	7,797	105	58,820	8,684	10,448	51	147	1,076	4	314	20,724	38,096

W. GASKELL,
Opium Agent.

APPENDIX VIII.

Stock Account of Raw Opium 1926-27 at 70°.

	Raw Opium, Benares.	Raw Opium, Malwa.
	Mds.	Mds.
Opening Balance	19,148	13,059
Purchases	10,708	7,797
Issues	10,297	5,776
Closing Balance	19,559	15,080

W. GASKELL,
Opium Agent.

APPENDIX IX.

Showing quantity manufactured and in stock of Provision Opium, Excise Opium and Medical Opium.

Quantity.	Provision opium.	Excise opium.	Medical opium for U. K.	Medical opium for India.	
				Cakes.	Powder.
1	2	3	4	Lbs. oz. dr.	Lbs. oz. dr.
In stock on 1st November 1926.	7,000 $\frac{1}{8}$	27	159	122 13 5 $\frac{1}{2}$	467 1 2
Manufactured during the year.	(a) 5,001	5,350 $\frac{1}{2}$	443	2,275 9 5 $\frac{3}{4}$	905 13 5
Issued during the year	(b) 252	5,326	(c) 602	2,278 5 6	1,207 3 2
Balance on 30th September 1927.	(d) 11,749 $\frac{3}{8}$	51 $\frac{1}{2}$	Nil.	120 1 5 $\frac{1}{2}$	165 11 5

(a) 5,000 chests manufactured and 1 chest received from Calcutta on 15th December 1926.

(b) 1 chest supplied on 15th December 1926 in place of one chest received and 251 chests supplied on 23rd August 1927.

(c) 443 chests to London and 159 chests to Malkhana.

(d) Balance as per stock book of Provision opium cakes 5,000 $\frac{1}{8}$
 Balance as per stock book of Provision opium chests 6,749

Cakes kept in Laboratory as per Managing Director's order No. 112, dated 10th December 1923 (Behar cakes of 1910-11) of 73·00. $\frac{3}{8}$

11,749 $\frac{3}{8}$

W. GASKELL,
Opium Agent.

APPENDIX X.

Showing the Opium Alkaloids manufactured at and issued from the Ghazipur Opium Factory for season 1926-27.

Receipts and Issues.	Cotarnine Hydrochlorate.	Morphine pure.	Morphine Hydrochlorate.	Morphine Acetate.	Morphine Sulphate.	Morphine Tartrate.	Morphia Crude.	Codeia.	Narootine.
1	2	3	4	5	6	7	8	9	10
	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.	Lbs. oz.
Balance on 1st November 1926	0 7	7 6	51 3	7 3	26 12	14 6	859 0	0 2	28 1
Manufactured from 1st November 1926 to 30th September 1927.	...	...	129 2	4 4	...	8 11	281 0	0 5	...
Issued during the year	1 5	127 2	7 5	2 1	11 15	...	0 4	..
Balance on 30th September 1927	0 7	6 1	53 3	4 2	24 11	11 2	1,140 0	0 3	28 1

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W. GASKELL,
Opium Agent.

**Introductory Note, Minute of the Hon'ble Finance Member
and Explanatory Memoranda of the Departments of
Government accompanying the Burma Provincial Budget
and Estimates for 1928-29 (First Edition) as presented
to the Burma Legislative Council on the 9th February
1928.**

INTRODUCTORY NOTE.

N.B.—“Rule(s)” means “Burma Legislative Council Rule(s).”
 “Order(s)” means “Burma Legislative Council Standing Order(s).”

The references cited in the margin contain the provisions of law which regulate—

Reference.	Legislative Council Manual, Pt. II, page
Government of India Act, Section 72D (2) and (3).	57 and 58.
Rules 25 to 30 ...	179 to 181.
Orders 78 and 79 ...	199.

(i) the presentation to the Legislative Council of the annual estimates of the Revenue and Expenditure of the Province,

(ii) the discussion of these estimates by the Council, and

(iii) the submission to the vote of the Council in the form of demands for grants of the proposals of the Local Govern-

ment for the appropriation to votable heads of expenditure of Provincial revenues and other monies.

2. Advance copies of the estimates were distributed to members of the Legislative Council on January 27th. The following dates have been fixed in respect of the Provincial Estimates for 1928-29 for the three stages of the proceedings in Council :—

Stage 1.—Presentation of the estimates by the Finance Member (*Rule 25*)— **February 9th.**

Stage 2.—General discussion (*Rule 28*)—
 For unofficial members— **February 10th.**

For replies by Members of the Government— **February 11th.**

Stage 3.—Presentation, discussion of and voting on the Local Government's Demands for Grants (*Rule 29*)—Six days— **February 20th to 25th.**

The *first stage* is devoted to the speech of the Finance Member presenting the estimates and no discussion of the estimates is permitted (*Order 78*).

In the *second stage* the Council is at liberty to discuss the estimates as a whole or any question of principle involved therein ;

Heads on the disbursements side are numbered in Arabic numerals ; they also are divided into three groups :—

- (a) Expenditure charged to Revenue.
- (b) Expenditure not charged to Revenue.
- (c) Debt Heads.

All expenditure which is not met from borrowed money is debited to one or other of the Major Heads in Group (a), whether it be the ordinary recurring expenditure required for the administration of the Province or capital outlay on the construction of new buildings, bridges, roads, irrigation works and so on. The table on the reverse of the Expenditure side of the account (*Burma Provincial Budget, 1928-29, page 4*) shows the distribution of "Expenditure charged to Revenue" between "Ordinary Expenditure" (O) and "Other Expenditure" and distinguishes in the case of the latter between Expenditure "for which loans are admissible" (L) and Expenditure "for which loans are not admissible" (N).

Group (b)—*Expenditure not charged to Revenue*—is intended for the exhibition of capital expenditure met from loans.

Under Group (c)—*Debt Heads*—are shown any expenditure which it is proposed to debit to the Famine Insurance Fund, the proposed expenditure from the Depreciation Fund for the Government Presses, the amount which the Local Government proposes to advance on loan to agriculturists, local bodies and others and any provision for the repayment of the principal of loans taken by Government from the Provincial Loans Fund or raised in the open market.

4. *The Burma Provincial Budget, 1928-29*, is accompanied by the following statements :—

Statement showing the distribution of disbursements over the different parts of the estimates ;

Statement showing the classification of expenditure between England and Burma, Votable and Non-Votable and Reserved and Transferred ;

Account of loans and advances by the Provincial Government for 1927-28 and 1928-29 ;

Account of Provincial Famine Insurance Fund ;

Account of the Depreciation Fund for Government Presses ; and the

Burma Provincial Estimates, 1928-29, divided into four

Parts :—

Part A.—Finance Member's Department.

Part B.—Home Member's Department.

Part C.—Forest Minister's Department.

Part D.—Education Minister's Department.

Each Part shows the estimated receipts and disbursements of the various departments and offices under the control of the Member or Minister in charge. Each Part is prefaced by a summary exhibiting the figures by Major Heads. For each Major Head there is a summary giving totals by Minor Heads and this summary is supplemented in the great majority of cases by one or more Detailed Accounts recording particulars by Sub-heads (where there are Sub-heads) and by Detailed Heads (Receipts side) and by Primary Units of Appropriation (Expenditure side). The Receipts form contains four columns. The first shows the sums actually credited in the year 1926-27. The second shows the revenue for 1927-28 as anticipated in February 1927 and the fourth the Finance Department's expectations for the coming year.

The Disbursements form contains 12 columns, seven to the right and four to the left of the column in which the "*Heads of Account*" are shown. With the seven columns to the right the Council is not directly concerned; the first four of these show *Non-Votable* disbursements and the last three the *Total* disbursements, *Votable* and *Non-Votable*. The figures of *Votable* Disbursements appear in the four columns to the left of the "*Heads of Account*" column. The first of these columns, headed "Accounts, 1926-27," shows the expenditure actually debited to the various heads of account in the year 1926-27. The second column shows the expenditure sanctioned by the Council in February 1927 for the year 1927-28. The third column details the proposals of the Government for expenditure in the coming year 1928-29. The Grand Total of this column in the Part Abstract is the Grant which the Council will be asked to vote. The fourth column shows the amount of the expenditure in column 3 which represents "*New*" Expenditure. The balance (*i.e.*, column 3 *minus* column 4) is the "*Carry-on* expenditure." "*Carry On*" expenditure includes "all expenditure estimated as necessary to meet the ordinary expenses of administration on the existing lines, less any expenditure which it has been decided to discontinue," and "all expenditure which is in pursuance of a sanctioned scheme of non-recurring expenditure which is already in process of execution before the end of the current year." Details of new expenditure are entered in the body of the estimates in the case of works and in a statement appended to each Part in other cases. Most Major Heads appear only in one of the four Parts; Major Heads "22—General Administration," "41—Civil Works," "47—Miscellaneous" and "Loans and Advances" appear in all four.

A. E. GILLIAT,—28-1-28.

Minute of the Hon'ble Finance Member on the Burma Provincial Estimates for 1928-29.

(N.B.—The figures throughout this Minute represent thousands of rupees save where otherwise indicated.)

Form of the Estimates.—The following changes have been made in the form of the *Burma Provincial Budget* for the year 1928-29 and its subsidiary statements :—

(1) The distribution of (a) *Expenditure charged to Revenue* between 1. *Ordinary* and 2. *Other*—(i) *for which loans are admissible* and (ii) *for which loans are not admissible* which was embodied in the expenditure side of the budget statement for 1927-28 is now shown in a separate statement. The advantage of this change is that the total expenditure under each major head, whether *Ordinary* or *Capital*, appears as a lump sum in the budget. The change also makes it possible to print the budget in a single opening, Receipts on the left-hand side and Disbursements on the right. The object of distinguishing between *Ordinary Expenditure charged to Revenue* and *Other Expenditure charged to Revenue* is to enable the Council to obtain a clear view of the financial position of the Province. *Ordinary Expenditure charged to Revenue* represents the amount of expenditure required for the everyday administration of the Province. *Other Expenditure charged to Revenue* includes expenditure on the construction of new roads, new buildings, new irrigation works and the like—in short, capital non-recurring expenditure which can be omitted from the budget without bringing the administration to a standstill or forcing Government to curtail its existing activities. The importance of the distinction is shown by the fact that whereas the expenditure which it is proposed to charge to Revenue during the year 1928-29, 11,97,09, exceeds the *Ordinary Revenue*, viz., 10,73,00 by 1,24,09, the *Ordinary Expenditure* amounts to only 9,72,44, or 1,00,56 less than the *Ordinary Revenue*, thereby leaving a substantial margin for expenditure on capital works and for the repayment of loans.

(2) The form for showing disbursements in the *Provincial Estimates* has been re-cast. The changes were necessitated by the decision to show the total disbursements and their distribution

between *Votable* and *Non-votable* on the same page. In the estimates for the previous two years the non-votable disbursements were shown in a separate portion of the budget. The Legislative Council has no jurisdiction over non-votable items and their exclusion from the "proposals of the Local Government for the appropriation of Provincial Revenues" is justified by the provisions of section 72D (2) and (3) of the Government of India Act. From the point of view of the administration the separation was inconvenient. The placing of the two sets of figures in juxtaposition frequently serves without any explanation to indicate the reason of variations from previous years' figures in the votable items. The exhibition of the figures in the same statement has been adopted in the new form of Appropriation Accounts. The inclusion of columns to show the total disbursements, votable and non-votable, has necessitated the omission of the columns showing "*Carry on*" Expenditure, but the amount can be obtained without difficulty by subtracting the figures shown in the column headed *New Expenditure* from the figures showing the estimates for 1928-29. A column has been added to indicate whether expenditure is *Ordinary Revenue Expenditure* (O) or *Other Revenue Expenditure for which loans are admissible* (L) or *Other Revenue Expenditure for which loans are not admissible* (N). The expansion of the size of the statement has made it necessary to print it lengthwise instead of crosswise.

(3) Irrigation expenditure is accounted for under five major heads—XIII, 14, 15, 16 and 55, and this division is adhered to in the Estimates. In order to show clearly the total expenditure which is incurred on irrigation a *Combined statement of Irrigation Expenditure*, excluding interest on works for which Capital Accounts are kept, has been inserted for the first time in Part A of the Estimates. This statement contains particulars of the Irrigation Establishment by Primary Units as in the case of the Roads and Buildings Establishment.

(4) Details of all new expenditure, whether votable or non-votable, other than works are entered in a statement attached to each part of the Estimates. The form of this statement has been changed so as to indicate clearly the extent to which the new expenditure will involve recurring or non-recurring expenditure in future years. The most important point about new expenditure is the extent to which it swells the recurring charges of the administration. A column has been added referring to the item of the proceedings of the Finance or other Standing Committee of the Legislative Council before which the proposal to incur the expenditure was placed.

(5) The *pro forma* accounts of the receipts and expenditure of the Rice Control Profits have been omitted in pursuance of the advice of the Public Accounts Committee as endorsed by the Council during the last session.

(6) All expenditure in the Backward Tracts is outside the jurisdiction of the Council. It has hitherto been included in the non-votable part of the estimates with the non-votable expenditure in the areas subject to the jurisdiction of the Council. The expenditure for the coming year is now detailed in a separate Schedule. The total Backward Tracts Expenditure under each major head has been entered as a lump sum at the foot of the major head abstract in the main body of the estimates.

(7) Two new statements have been added to Part D in order to bring together the contributions from Provincial Funds to Local Funds in aid of Educational, Medical, Public Health, Public Works and other expenditure. Statement I shows the figures in the case of Municipal and Town Funds. Statement II gives the same information in respect of District Funds and Deputy Commissioners' Local Funds. These figures were previously exhibited in foot-notes.

2. *Revised Estimates, 1927-28.*—The budget sanctioned by the Legislative Council in February 1927 assumed an opening balance of one crore, Receipts of 11,50,23, Expenditure of 12,38,64 and a Closing Balance of 11,59. The estimated receipts included a proposed loan of 85 lakhs from the Provincial Loans Fund. The opening balance was actually 1,07,21 or 7,21 in excess of the sanctioned estimate, and the latest actuals indicate that the receipts will exceed the estimates by 43,50 and the expenditure by 21,50. In view of these figures it has been decided to reduce the proposed loan by 10 lakhs to 75 lakhs and to assume a closing balance of 30,00 instead of 11,59. The increase in the receipts is mainly due to two items; the *Forest Revenue* is expected to yield 14,25 more than the estimate and the liquidation of the loan of 15 lakhs to the Burma Spinning and Weaving Company, Myingyan, is responsible for a nett increase of 12,50 in the expected receipts from the repayment of loans and advances. The balance is made up of increases of varying amounts under different heads, *Land Revenue* with 4,00, *Taxes on Income* with 3,25 and *Stamps* with 2,75 being the chief contributors after the *Forest* head. From the agricultural standpoint the year has been favourable. The increase in the *Forest Revenue* is due to a marked improvement in the prices obtained for teak at the Government auctions in Rangoon and to a favourable floating season in Lower Burma which have

more than set-off a serious drop in the outturn from the forests in the Chindwin river drainage. Many of the minor heads of receipts show a very satisfactory increase and the only head under which the revenue appears likely to fall below the estimate is *Excise*. On the expenditure side it is anticipated that there will be an increase of at least 13 lakhs over the sanctioned estimate in the expenditure under *Civil Works*; work on new roads and buildings has progressed much more rapidly than was expected when the estimates were framed. Under *Miscellaneous* also there will be a large increase, contributed mainly by the write-off of 8 lakhs of the loan to the Burma Spinning and Weaving Company, Myingyan. It will be remembered that when the loan of 15 lakhs was originally made to the Company personal security to the extent of $7\frac{1}{2}$ lakhs was taken from seven of the Directors. Their security bonds were cancelled in consequence of a Resolution passed unanimously by the Legislative Council and the mill premises remained the sole security for the loan. These premises when sold fetched only Rs. 7 lakhs. Expenditure on the construction of the Mingaladon Cantonment during the year is expected to exceed by 5 lakhs the provision made in the budget; this amount does not represent excess expenditure over the estimate but expenditure which according to expectations should have been debited in the accounts of the previous year.

3. *Budget for 1928-29—General Summary.*—The estimates for 1928-29 contemplate an opening balance of 30,00, Ordinary Revenue Receipts of 10,73,00, and 24,93 under the Debt Heads, making a total of 11,27,93. On the Expenditure side provision is made for 9,72,44 Ordinary Revenue Expenditure, 2,58,90 Capital Expenditure and 29,59 under the Debt Heads, or 12,60,93 in all. It is proposed to meet the capital expenditure to the extent of 13,00 from the Opening Balance, 95,90 from the excess of Ordinary Revenue Receipts over Ordinary Revenue Expenditure and the balance from a loan of 1,50,00 from the Provincial Loan Fund and to close the year with a credit balance of 17,00. The excess of the Ordinary Revenue Receipts over the Ordinary Revenue Expenditure is 1,00,56 or 6,41 more than the amount of Capital Expenditure for which a loan is not admissible under the provisions of the Local Government (Borrowing) Rules. The total *New Expenditure* for which provision is made in the estimates is 84,43; of this 18,51 is Ordinary Revenue Expenditure and 65,92 Capital Expenditure, for 31,11 of which loans are admissible. The total proposed expenditure is 22,29 more than the sanctioned estimate for the current year but less than a lakh in excess of the revised estimate. It exceeds by

39,38 the total expenditure incurred in 1926-27, but the Ordinary Revenue Expenditure proposed is only 12,73 more than the corresponding figure for that year. The following statement compares the Ordinary Revenue Receipts and the Ordinary Revenue Expenditure anticipated for 1928-29 with the corresponding figures in the accounts for 1925-26 and 1926-27 :—

Year.	Receipts.	Expenditure.	Surplus	Remarks.
1925-26 ...	10,55,78	9,29,91	1,25,87	} Actuals.
1926-27 ...	10,53,07	9,59,72	93,35	
1928-29 ...	10,73,00	9,72,44	1,00,56	} Estimates.

4. *Budget for 1928-29—Receipts.*—In framing the budget for the coming year it has been assumed that the existing taxes will be supplemented to the extent of 5 lakhs by the Betting-tax which it is hoped the Council will pass into law during the budget session. If the receipts from this new tax be excluded, the estimate of the Ordinary Revenue Receipts of 1928-29 is 14,93 lakhs more than the corresponding figure of 1926-27 and 12,22 more than the actuals of 1925-26. The estimated receipts under the head *Land Revenue* total 5,42,00 or 92 less than the average receipts for the three years 1924-25, 1925-26 and 1926-27. The receipts in the first of these three years were swollen by heavy outstandings from the previous year and the estimate for 1928-29 shows an increase of 13,30 over the average of the two years 1925-27 and of 19,07 lakhs over the actuals for the last year of the triennium. An allowance of 3,74 has been made as compared with the accounts figures for 1926-27 for a probable decline in the *Petroleum Revenue* consequent on the decreasing outturn of the oil-fields and the fact that, so long as the kerosene rate war continues, the efforts of the oil companies will be confined to the maintenance of their production from the existing wells and the search for new fields will be abandoned. Receipts from the *Capitation* and *Thathameda Taxes* are placed at 1,08,90. The amounts collected were 1,02,48 in 1925-26 and 1,05,22 in 1926-27. The difference, 3,68, between the latter figure and the estimate for 1928-29 assumes a considerably lower rate of increase than the difference between the two previous years. The boom in tin mining and the formation of several new companies to work that metal have been held to justify an increase to 5,00—nearly a lakh over the actuals of 1926-27—in the receipts from tin mining concessions, but the total receipts from mineral royalties including the revenue from petroleum are

expected to yield only 33,79 as compared with 36,14 in the earlier year. The receipts from *Government Estates (agricultural)* are now separated from *Fluctuating Collections* and are expected to yield 8,11 as compared with an estimate of 5,28 for the current year. The estimate against *Fluctuating Collections*, 3,88,00, which is the head to which the ordinary land revenue levied throughout the province is credited, represents an increase of 12,84 over the average of the actual collections in the two years 1925-26 and 1926-27 (excluding 30,00 cess which was wrongly included in the collections of the former year). The increase is justified by consideration of past actuals, corrected so as to allow for the variations in carry-over at the end of the year. The *Excise* revenue is expected to yield 1,24,00—only 32 more than the actual receipts of 1925-26 and 8,89 less than the actuals of 1926-27. The latter figures are abnormal as they include license fees for 14 instead of 12 months. The *Stamp* revenue continues to increase satisfactorily. Collections up to date during the current year justify a revised estimate of 72,00 and 73,50 has been taken as the budget figure. The receipts under this head rose from 50,56 in 1922-23 to 66,59 in 1925-26—an average of 5,34 a year. In 1926-27 there was a slight set back to 65,84 but the increase has been resumed in the current year. *Forest* revenue is expected to reach 2,06,00—4 lakhs more than the revised estimate for the current year which is 14,27 more than the sanctioned estimate. It seems obvious that there has been persistent underestimating during the last three years under the *Forest* Head. For the triennium 1922-25 the annual receipts averaged 1,80,75. In 1925-26, 2,09,62 was collected against an estimate of 1,95,10. In 1926-27 the collections were 2,17,36 against an estimate of 1,90,00 and in the current year, for which an estimate of 1,87,73 was adopted by the Finance Department, the receipts are now expected to reach 2,02,00, a figure which would have been exceeded largely but for an unusually bad floating season in the Chindwin drainage area. In paragraph 5 of my minute on the estimates for 1927-28 I wrote :—

“ The Forest Receipts might possibly have been fixed higher, but the figure adopted exceeds that proposed by the Chief Conservator of Forests and accepted by the Ministry. There are reasons to expect a heavy fall in the receipts from royalty on teak after the next three years and it appears to be sound policy to frame the estimates for the intervening years on conservative lines and to regard any excess of the actual receipts over the estimates during those years as a windfall to be reserved for capital expenditure and left out of consideration when calculating the amount available for recurring charges.”

The marked increase for three successive years in the actuals or probable actuals over the estimates seems to indicate that the

Chief Conservator of Forests has been unduly pessimistic and that the revenue during the past two years and the probable receipts during the current year are normal rather than abnormal; on this assumption the estimate for 1928-29 has been framed. With a normal floating season in the Chindwin and the continuation of the satisfactory prices which have marked the greater part of the current year, it is not improbable than an even higher total may be achieved. A marked drop from 17,52 to 11,00 in the anticipated receipts under *Civil Works* is explained by the inclusion in the estimates for 1927-28 of a payment of 7,47 from the Central Government on account of Public Works expenditure in the old Putao District which is still a Central charge and by the provision in the 1928-29 estimates of 1,50 on account of refunds of house rent under the Lee Commission proposals. Under *Jails and Convict Settlements* an increase of 1,56 is justified by the opening of Jail quarries and the increased receipts from hire of convicts expected therefrom. A substantial increase in the receipts from *Registration* during the current year supports the increase of 1,11 in the estimate under this head over the actuals of 1926-27. The excess of 1,77 over the actuals of 1926-27 under *Administration of Justice* is due to the increase anticipated in the fees realised by the Administrator-General and in fines in criminal cases.

5. *Budget for 1928-29.—Ordinary Expenditure.*—If we exclude the contribution from Provincial Funds to the Central Government, the estimate of the ordinary expenditure required to carry on the administration during the coming year is 9,35,30. This is 15,62 less than the corresponding provision for the current year but 25,82 more than the actuals of 1926-27. The chief contributors to the increase are the major heads *Civil Works* (16,00), *Medical* (6,90), *Education* (5,33), *Police* (4,02) and *Administration of Justice* (3,89). There is a large decrease (5,18) under *Miscellaneous*, consequent on the fact that the amount payable by the Local Government towards the loss on two years' working of the Moulmein-Ye Railway was debited in the accounts of 1926-27. The increase under *Civil Works* is largely due to a more liberal provision for the maintenance and repairs of buildings and roads. "New" expenditure is proposed to the extent of 18,51. Full details of this expenditure appear in the statement attached to each part of the estimates headed "*Details of New Expenditure other than Works.*" These statements contain for the first time a reference

to the proceedings of the Standing Committee of the Legislative

5. Land Revenue ...	49
6. Excise ...	11
8. Forest ...	1
9. Registration ...	^a
22. General Administration	1,59
24. Administration of Justice	21
25. Jails and Convict Settlements	2,28
26. Police ...	13
27. Ports and Pilotage	92
30. Scientific Departments	^a
31. Education ...	3,68
32. Medical ...	81
33. Public Health ...	5,10
34. Agriculture ...	1,00
41. Civil Works ...	1,92
47. Miscellaneous ...	25
Total ...	18,51

^a = below 500

Council before which each proposal was laid, and show the extent to which the new expenditure represents a recurring addition to the provincial charges. The distribution of the new expenditure over the different major heads is shown in the margin. *Public Health* and *Education* absorb nearly half the total. The chief projects provided for under these two heads are the further investigation of the Rangoon Water Supply Scheme: (2,84); Contributions

to the Mawlamyainggyun Water Supply and Insein Drainage Schemes (1,49) and the opening of 250 new Vernacular Schools (2,07). A provision of 33 is made under *Education* for an increase in the rates of reward granted to successful candidates in the Pali examination. Under *General Administration* a lakh is provided for compensation to village headmen who, by reason of the smallness of their commission or of the distance of their villages from headquarters or of both require extra emoluments. Provision of 39 is made under the same head for expenditure in connection with the next elections for the Legislative Council. The addition of 2,28 under *Jails* represents expenditure on the opening of a new camp jail at the Mokpalin Stone quarry, on the extension of the camp jail at the Alon Quarry and on the employment of juvenile prisoners on the U Po Tun Tank in the Meiktila District. The new provision of 1,92 under *Civil Works* is made up of 1,25 for *Tools and Plant* and 67 for the pay of the officers whom it is hoped to recruit during the year for the new Provincial Service which is to replace the Indian Service of Engineers in the Buildings and Roads branch of the Public Works Department.

6. *Budget for 1928-29—Capital Expenditure.*—Capital expenditure which is met from loans is shown in the estimates under (b) *Expenditure not charged to Revenue*. Other Capital Expenditure is combined with Ordinary Expenditure under (a) *Expenditure charged to Revenue*. Hitherto no entries have appeared in the Burma Provincial Estimates under the former head. The total provision for Capital Expenditure is 2,58,90. Of this it is proposed to debit 34,25 to the projected loan of

1,50,00 from the Provincial Loans Fund and the balance of 2,24,65 to Revenue. Of the latter total 1,30,50 represents expenditure for which a loan is admissible under the Local Government (Borrowing) Rules; for the balance a loan is not admissible. The former total comprises two items: 16,80 for the *Construction of Irrigation Works* for which capital accounts will be kept and 17,45 to pay the *Commuted value of pensions*. The experience of the last two years has shown that applications to commute pensions up to the permissible limit of a half are on the increase. It has been decided to discontinue the strict scrutiny to which these applications have hitherto been subjected and to make a larger provision in the budget than has been possible under the present practice of debiting the cost to Revenue. Expenditure under these two heads is eligible for a loan at the lower rate of interest which is charged for loans required for productive purposes. Of the total of 34,25, 16,27 has been shown as *New Expenditure*; 14,00 of this represents the estimated excess of the provision for payment of commuted pensions over the annual value of those pensions the commutation of which cannot be claimed as of right and 2,27 the provision for *New Irrigation Works* for which capital accounts are kept. The

5. Land Revenue	13,79
16. Construction of Irrigation, etc., Works.	12,09
33. Public Health	11,22
41. Civil Works	92,70
52. Extraordinary Charges	70
Total	1,30,50

statement in the margin shows by major heads the amount of *Capital Expenditure charged to Revenue for which Loans are admissible*. Out of this total only 14,84 represents *New Expenditure*; under *Land Revenue* 11,00

is provided for acquiring a strip of land along the left bank of the Hlaing River between the Rangoon Municipal boundary and the road running from the Insein Station to the River (the object of this acquisition is to provide for an extension of Strand Road, Rangoon, and the proper lay-out after reclamation where necessary of the land on either side of the extended road); and 2,06 is entered for expenditure on roads and tanks and houses for Government Agricultural Estates; 1,30 under *Civil Works* represents the provision for furnishing the quarters of Government officers and 48 is provided for minor works under *Construction of Irrigation, etc., Works*. The rest of the money is required for carrying on the construction of various works in progress, details of which will be found in the body of the estimates. The reason why it is proposed to debit the provision for these works to *Expenditure charged to Revenue* instead of direct to loan funds and showing them under *Expenditure not charged to Revenue* is

because it would be necessary to pay interest on the loan if taken from the Provincial Loans Fund at the higher rate applicable to works which are classed as unproductive. The statement in the

5. Land Revenue	...	1,00
8A. Forest Capital Outlay	...	10,95
15. Other Revenue Expenditure	...	6,32
27. Ports and Pilotage	...	4,17
31. Education	...	21,15
32. Medical	...	1,47
33. Public Health	...	2,05
41. Civil Works	...	47,04
		<hr/>
		94,15

margin shows by major heads the amounts of *Capital Expenditure charged to Revenue for which loans are not admissible.*

Out of this total *New Expenditure* accounts for 34,81. The greater part of this *New Expenditure* occurs under *Civil Works* which provides 16,25 for minor

works (*i.e.* Works costing 10 and under); 6,02 for grants to local bodies for Capital Expenditure on roads and 4,47 for new major works; 6,10 is entered under *Forest Capital Outlay* for forest buildings and roads; 1,00 under the *Irrigation* head, mainly for minor works, and 80 under *Medical* for grants-in-aid of new hospital buildings. A provision of 17 for the construction of new motor boats under *Ports and Pilotage* is for additions to the existing fleet and not for the replacement of condemned vessels. The balance of the expenditure represents the amount required during the coming year to complete or to carry on the construction of unproductive works, such as buildings and roads of which the individual cost is less than the prescribed minimum borrowing limit of 5,00 and includes a contribution of 21,00 to the Rangoon University Building Trust for carrying out the University Building Scheme. For this purpose 12,00 was contributed in 1926-27; 25,00 is provided in the current year's budget and in addition there was previous expenditure through the University authorities aggregating 8,36. The total amount of *New Capital Expenditure*, 49,65, *under (a) Expenditure charged to revenue* represents 22 per cent. of the total amount of Capital Expenditure, 2,24,65, for which provision is made under that head.

7. Public Works—Roads and Buildings.—Provision for the Roads and Buildings Branch of the Public Works Department is shown against the head *Civil Works*. There are entries under this head in all four parts of the Provincial Estimates. The department is under the charge of the Hon'ble Forest Minister and details of the Public Works establishment appear in Part C. The entries in the other parts of the estimates are confined to provision for new buildings required for departments under the control of the Member or Minister in charge and for

the maintenance for existing buildings, together with a share of			the cost of establishment based
on the expenditure to be incurred			for these departments. In the
case of Part D there is also			provision for grants-in-aid to
local bodies. The total provision			for the department is shown in
the statement in the margin. Of			this amount 6,66 represents
expenditure in the Backward			Tracts. Excluding Original
Works and grants-in-aid the cost			of the department is 1,02,36.

A. Buildings	...	65,42	
B. Communications	...	66,50	
C. Miscellaneous	...	1,50	
Total Original works			133,42
D. Buildings	...	15,31	
D. Communications	...	41,80	
D. Miscellaneous	...	3,44	
Total repairs			60,55
E. Establishment	...	34,48	
F. Tools and Plant	...	2,94	
G. Grants-in-Aid	...	23,07	
Other items	...	4,39	
Total			2,58,85

Out of the total provision 92,70 is classed as expenditure for which loans are admissible and 47,04 as expenditure for which loans are not admissible. The table in the margin shows the distribution over the various heads of the provision for new expenditure, 29,96. This includes 16,25 for minor works, (i.e. works costing 10 and under). Provision for new major works is made in the following cases only :—

NEW EXPENDITURE.			
A.—Buildings—			
Major works	...	3,62	
Minor works	...	10,00	
Furniture	...	1,30	
B.—Communications—			
Minor works	...	5,65	
C.—Miscellaneous—			
Major works	...	85	
Minor works	...	60	
E.—Establishment	...	67	
F.—Tools and Plant	...	1,25	
G.—Grants-in-Aid	...	6,02	
Total			29,96

- (i) 3,00 for the buildings of the Mokpalin Jail camp ;
- (ii) 62 to construct buildings required for seed farms at Pyu, Toungoo District, and Kanbald, Shwebo District ; and
- ((3) for the reclamation of the area covered by Government buildings at Bogale and the construction of an approach road to Mokpalin Jail Camp.

The whole provision for new communications (major works), 60,85, and 50,50 of the provision for new buildings are earmarked for expenditure on the construction of works in progress. The provision for new grants-in-aid, 6,02, is for capital expenditure on the construction or improvement of district roads and of main roads within Municipal limits ; the corresponding item in the 1927-28 Estimates is only 48. Large though the provision under *Civil Works* is, it does not include the whole of the provision for

expenditure from Provincial Funds on public works. The following items are provided under other Major heads :—

Rangoon University Building scheme	...	21,00
Completion of Mingaladon-Cantonment scheme	... ..	70
Provision for sanitary works at the disposal of the Public Health Board	...	5,93
Reclamation schemes—Mergui, Bogale, Labutta	... ..	13,21
Reconditioning the Kyaikto lock	...	6
Contribution to local bodies for Hospital buildings	... ..	91
Roads, tanks and buildings on Government estates	... ..	2,81
		<hr/>
Total	...	44,62
		<hr/>

The total of these items added to the total under *Civil Works* gives a grand total of 3,03,47 or just less than a quarter of the total provincial expenditure, excluding the debt heads, proposed for 1928-29. It would be possible to reduce expenditure by slowing down the progress of works under construction, but this course would not conduce to economy. Six lakhs—a lakh more than in previous years—has been provided for carrying on the scheme for the construction of Police cottages on which 13,51 was spent by the end of December 1927 out of the original estimate of 48,48. Expenditure up to the same date on works included in the five years' road programme amounted to 47,86 out of a total sanctioned estimate of 59,65.

The province has embarked on a programme of New Works of which the estimated cost is 5,88,57 made up of 2,23,00 for buildings and miscellaneous works and 3,65,57 for roads. At the end of December 1927 the expenditure which had been incurred against these totals was 81,26 on buildings and miscellaneous works and 1,24,27 on roads, leaving more than 65 per cent. of the total programme still to be carried out.

8. *Public Works—Irrigation.*—A new feature in the Provincial Estimates for 1927-28 is a *Combined Statement of Irrigation Expenditure* which brings together all the expenditure which has

hitherto appeared only under the major heads, shown in the margin, to which it is debited in the accounts. The Combined

XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept:—
Deduct Working Expenses.

- 15.—Other Revenue Expenditure financed from Ordinary Revenue.
16.—Construction of Irrigation, Navigation, Embankment and Drainage Works (financed from Ordinary Revenue).
55.—Construction of Irrigation, Navigation, Embankment and Drainage works (financed from loan).

Statement does not include the entries under Major Head 14—*Interest on Works for which capital accounts are kept.* Provision has been made for a total expenditure

amounting to 75,00. The provision for the current year is 80,86 but the expenditure in 1926-27 was only 73,03. The Irrigation Department has never during recent years succeeded in spending the whole of the allotment placed at its disposal. The provision under the various minor heads amounts to 84,07 as shown in the marginal table but a lump sum deduction of 9,07, which has not been distributed over the minor heads, has reduced this total to 75,00. Establishment Charges includes 3,26 on account of

Original Works and Surveys	...	34,47
Maintenance and Repairs	...	19,78
Establishment Charges	...	26,66
Other Items	...	3,16
Total	...	84,07

pensionary charges; the actual provision for Establishment is 23,40 or 43 per cent. of the gross provision for works and maintenance. Details of the Irrigation Establishment are now given for

the first time in the Estimates. The establishment of the Irrigation Branch includes, in addition to the Executive establishment required for carrying out works and repairs, a special Revenue establishment. The provision for this establishment in 1928-29 is 4,91 but this sum includes 2,15 for the cost of collecting the share of land revenue which is credited to the Irrigation heads. Only a small proportion of the provision for works is for works not already in progress and this is all for *Minor Works* (i.e. works costing 10 and under) with the exception of 2,45. The last figure includes 1,15 for raising parts of the Henzada and Maubin embankments and for extending the Tamatakaw embankment, 65 for the purchase of an additional Ruston excavator, 55 for constructing a landing stage at Twante and for buildings at Ngathainggyaung and 10 for constructing minor distributaries on the Ye-u canal. The rest of the provision for Original Works represents the amount expected to be spent during the coming year on works already under construction. Up to the end of December 1927, a total outlay of 44,04 had been incurred on original works and improvements against sanctioned estimates aggregating 1,65,61, leaving a balance of 1,21,57 to be spent.

9. *Educative Departments.*—The statement in the margin compares the expenditure incurred in 1923-24 with the expenditure proposed for 1928-29 under the five major heads which record the expenditure on those Departments which may appropriately be described as "*Educative Departments.*" Elsewhere they have been described as "Nation-building" or "Beneficent" Departments.

Major Head.	1923-24	1928-29	In-crease.	
			Per cent	
31. Education ...	73,52	1,31,81	} 82	
35. Industries ...	1,05	4,23		
32. Medical ...	34,41	51,31		49
33. Public Health ...	8,73	31,02		2,55
34. Agriculture ...	18,57	22,35		20
Total	Educative ...	1,36,28	2,40,72	77
	Other ...	8,57,46	9,71,29	13
	All ...	9,93,74	12,12,01	22

The percentages shown in the fourth column denote the increase in the provision for 1928-29 over the actual expenditure in 1923-24. This increase is no less than 77 per cent. in the case of the total of the five major heads. In 1923-24 the expenditure amounted only to 1,36,28. The provision for 1928-29 is 2,40,72. In the case of all other major heads the increase is from 8,57,46 to 9,71,29 or 13 per cent. Taking the provincial expenditure as a whole the provision for the coming year is 22 per cent. larger than the actual expenditure in 1923-24. In making these calculations I have excluded expenditure under the Debt Heads and the Provincial contribution to the Central Government in both years; expenditure in connection with railways from the figures for 1923-24, and expenditure on Mingaladon from the figures for 1928-29. Expenditure in the Public Works Department on the construction and maintenance of buildings belonging to the Educative Departments is included in the total for other departments and excluded from the total for the Educative Departments, thereby minimising the true effect of the comparison. Despite this, the percentages show clearly the very rapid rate of increase of expenditure in the Transferred Departments during the first quinquennium of the Reforms. The comparative slowness in the rate of increase of Agricultural Expenditure is due to causes other than lack of funds. The expenditure of the Department during the same period has always fallen short of the sanctioned provision. The comparatively small rate of increase in the case of heads other than the Educative Heads is the more remarkable when account is taken of the urgent demands for increased expenditure under the Law and Order heads consequent on the increased prevalence of violent crime which has marked the first five years of the Reformed Constitution:

10. *Contributions.*—The provision for contributions for various purposes amounts to 1,58,12 (excluding 18,63 on account of the provincial contribution to the Government of India) out of the *Expenditure charged to revenue* proposed for 1928-29. The corresponding total for 1927-28 was 1,62,11.

The following statement shows :—

- (1) the head of account to which each contribution is debited ;
- (2) their destination and purpose ;
- (3) the corresponding provision in the estimates for the current year ; and
- (4) the amount proposed for the coming year.

The figures includes Backward Tracts Expenditure.

(1)	(2)	(3)	(4)
	(1) Government of India.		
Pt. A-47L ...	(a) Guarantee for Moulmein-Ye Rly. ...	3,00	4,00
Pt. B-47L (1) ...	(b) Guarantee for Post and Telegraph Offices. ...	66	87
	Total ...	3,66	4,87
B'd Tracts 47L ...	(2) <i>Shan States Federation</i> ...	6,50	6,50
	(3) University, Colleges and Aided Schools—Grants-in-aid.		
Pt. D-31 A ...	(a) Recurring grants to University ...	1,20	1,20
Pt. D-31 B ...	(b) Grant to University Building Trust ...	25,01	21,00
Pt. D-31 D and I ...	(c) Recurring grant to Affiliated Colleges ...	11,23	9,93
	(d) Non-Government Secondary Schools and Special Schools. ...	32,70	29,04
	Total ...	70,13	61,17
	(4) Grants to Local Bodies.		
Pt. D-31 G and B'd Tracts 31 F and G.	(a) Education ...	31,07	31,67
Pt. D-32 B, d, h and i	(b) Medical ...	7,32	7,41
Pt. D-33 B, b and e	(c) Public Health ...	12,49	9,16
Pt. D-41 G ...	(d) Public Works—Communications ...	17,91	23,07
Pt. B and D, B'd Tracts 47L.	(e) Miscellaneous ...	70	91
	Total ...	69,49	72,22
	(5) Other Subsidies and Contributions for Public Services.		
Pt. B-27F ...	(a) Subsidies to Steam Boat Companies ...	2,60	1,33
Pt. B-47N ...	(b) Subsidies for Land Communications ...	1	1
	Total ...	2,61	1,34

(1)	(2)	(3)	(4)
	(6) <i>Contributions to Private Societies, Institutions, Associations, etc.</i>		
Pt. D.-31M, b & c	(a) Education	2,95	3,52
Pt. B. 32 & Pt. D-32Bd. and 32C.	(b) Medical	5,04	6,58
Pt. D. 33Bd. ...	(c) Public Health	36	48.
Pt. C. 34Ac. ...	(d) Agriculture	5	28
Pt. C. 34A. i and j ...	(e) Botanical and other public gardens and public exhibitions and fairs.	65	78.
Pt. C. 35Ad. ...	(f) Industries	5	...
Pts. A, B, & C.-47D.	(g) Charitable donations	56	32
Pt. B-47L(3) ...	(h) <i>Thathanabaing for Mahadan Wun</i> ...	6	6
		9,72	12,02

Detailed information regarding grants to local bodies is contained in Statements I and II which are appended to Part D of the estimates. Statement I shows the grants made to Municipal and Town Funds and Statement II those made to District Councils and Deputy Commissioners' Local Funds. Details of the remaining grants will be found in the body of the Budget under the heads of account entered in column 1 of the Statement.

11. *Commercial Concerns.*—The accounts of four Government undertakings—the Dredgers, the Rangoon Dockyard, the Mingaladon and Kambé Brickfields and the Mōkpalin Quarries—are kept on a commercial system and the only transactions concerning them which are shown in the Provincial Estimates are transactions involving payments by or to Provincial Funds. Additions to the capital invested in the undertakings are shown on the disbursement side under *Investments in Government Commercial Undertakings*. Losses, if any, on the year's working appear under *Losses on Government Commercial Undertakings*. Interest is payable on all capital invested by Government in these undertakings and is shown under major head 19.—*Interest on Ordinary Debt*. Repayments of capital are credited to *Recoveries of Investments in Government Commercial Undertakings*; profits go to *Profits from Government Commercial Undertakings*, while the cost of management, supervision, etc., and the cost of audit are credited to *Recoveries of Indirect Charges from Government Commercial Undertakings*; provision for depreciation is credited to a Deposit head in the Debt section of the accounts. Detailed information regarding the four undertakings is contained in the Appendices.

to Parts A and C of the Estimates. The following statement summarises some of the salient facts regarding the undertakings:—

Name of Concern.	Dredgers.	Dockyard.	Brickfields.	Quarries.	Total.
1. Capital at charge on 31-3-28.	35,12	14,96	16,82	8,53	75,43
{ Fixed Working	3,50	4,50	2,00	1,00	11,00
{ " " "					
2. Changes in Capital 1927-28	-8,66	+1,60	...	+13	-4,93
{ 1928-29	...	...	-1,95	-25	-2,20
3. Recoveries of indirect charges in 1928-29.	26	11	34	3	68
4. Interest on Capital payable in 1928-29.	1,88	88	54	38	4,08
5. Profit or Loss for 1927-28 shown in 1928-29.	-1,95	+35	...	...	-1,60

The capital at charge on the 1st April 1928 in all four concerns will be 84,43, of which 11,00 will be working capital. This total is less by 4,93 than the amount at charge on the 1st April 1927 and it is proposed to reduce it still further by a nett amount of 2,20 during 1928-29. This latter sum does not however include the reduction which will follow the closing down of the Kambè brickfield. Provision is made in the Estimates for the payment of 4,08 on account of interest on the capital invested and of 68 for management and supervision. The profit or loss on the working of the concerns during any year is entered in the Provincial Estimates of the following year. The statement shows that the result of the working of the Brickfields and the Quarries during 1927-28 is expected to be neither loss nor gain; that the Dockyard will show a profit of 35 and the Dredgers a loss of 1,95. The actual working of the Dredgers during 1927-28 would have shown a profit of 83, but for the fact that the undertaking has to repay to Government 2,78 on account of the loss of the water-hyacinth destroyer "H. R. Edwards" which was written off the accounts. Provision for a profit of 67 from this undertaking is made in the forecast of the profit and loss account for the coming year. This, if realised, will appear in the accounts for 1929-30. The nett return to Government from the investment of the capital at charge in the four concerns which is shown in the Estimates for 1928-29 is 3.74 per cent.

12. *Accounts of the Provincial Famine Insurance Fund and of Loans and Advances by the Local Government.*—The *Provincial Famine Insurance Fund* opened on the 1st April with a balance of 2,83. At the close of the current year the amount standing at the credit of the Fund will be 3,61, the difference representing the annual contribution of 67 prescribed by Schedule IV to the Devolution Rules and the interest (11) payable thereunder. Provision is made in the Estimates for 1928-29 for the annual contribution of 67 and for 13 as interest, and the closing balance of the Fund on the 31st March 1929 is estimated at 4,41. It is probable that the Rules in Schedule IV of the Devolution Rules will shortly be amended and that the Famine Insurance Fund will be abolished so far as Burma is concerned. The effect of this will be to merge the balance of the Fund in the ordinary balance of the Province and the disappearance of the Account. The *Account of Loans and Advances by the Local Government* shows an estimated balance on the 1st April 1928 of 1,53,97, or 19,87 less than the opening balance on the 1st April 1927. Provision is made in the Estimates for the issue of loans aggregating 26,87, of which 22,42 represents the estimated requirements for loans to agriculturists and 3,00 is the balance of the loan of 60,00 granted to the Rangoon Development Trust. Provision for this loan was made in the estimates for 1927-28, but the Trust now desires to postpone taking it till next year. It is estimated that during the year 23,48 will be recovered and that the balance due to Government at its close will be 1,57,36, or 3,39 larger than the opening balance.

13. *Financial Position of the Province on the 31st March 1929.*—If the Budget Estimates are realised the financial position of the Province on the 31st March 1929 will be as follows. The provincial balance will stand at 17,00, of which 4,41 will represent the closing balance of the Famine Insurance Fund. The balance at the credit of the Province in the account of *Loans and Advances by the Local Government* will be 1,57,36 and the Province will owe 2,22,82 to the Provincial Loans Fund. In the Appropriation Reports on the Accounts of Burma for the years 1923-24, 1924-25 and 1925-26 the Accountant-General, Burma, has drawn attention to the very rapid growth of Provincial expenditure as compared with the growth of Provincial revenue. In the last report he has expressed the view that the state of the Provincial finances "does not encourage any expectations that the Province will be able to meet its expenditure including interest and sinking fund charges on loans from its current revenues." The Auditor-General has endorsed this conclusion in a note

dated the 20th July 1927 which has been laid before the Public Accounts Committee. The revised figures for the current year of the estimates for 1928-29 confirm me in the view that both the Accountant-General and the Auditor-General have over-estimated the amount required to meet the ordinary revenue expenditure of the Province and have under-rated the recuperative character of the receipts under the Land Revenue and the Forest heads. At the same time I adhere to the remarks which I made in paragraph 4 of my minute on the Budget for the current year, which, for convenience of reference, I repeat below :—

“The margin between ordinary receipts and ordinary expenditure as indicated in the estimates for 1927-28, if maintained in subsequent years and supplemented by the entire remission of the Provincial contribution to the Government of India, will suffice to meet the charges on the loans necessary to carry the programme (of capital works) through to completion. But it will be necessary to avoid further heavy commitments on non-productive schemes and to curb severely the present tendency to increase recurring liabilities. New up-to-date buildings for schools, hospitals, dispensaries, court-houses and offices are a desideratum, but Provincial finances require to be nursed for the next two or three years and they cannot provide for additional unproductive expenditure whether recurring or non-recurring.”

I then estimated that an annual borrowing of 2½ crores would be necessary to complete the present programme of Public Works. I am now of opinion that this was an over-estimate and that it should ordinarily suffice to borrow from 1½ to 2 crores a year.

DATED, SECRETARIAT,
RANGOON, the 7th February 1928.

W. J. KEITH,
Finance Member.

Memorandum on Part A of the Estimates.

RECEIPTS.

N.B.—The numbers in the margin refer to the pages of the Provincial Estimates.
Figures represent thousands of rupees, i.e., 000's omitted.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27. ¹	Sanctioned, 1927-28.	Proposed, 1928-29.

(a) REVENUE RECEIPTS—ORDINARY.

II.—TAXES ON INCOME.

P 27

59	5,90	8,92	14,32	10,20	13,66
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The estimate is based on figures furnished by the Commissioner of Income-tax. It represents the share of the Income-tax realised which is payable to the Provincial Government under Rule 15 of the Devolution Rules. The high actuals in 1926-27 include 52 arrears due for the previous year adjusted in that year. A fall in Income-tax collections is also anticipated by the Commissioner mainly on account of reduced profits of oil companies.

V.—LAND REVENUE.

P 27.

4,26,16	5,23,36	4,87,75	4,74,13	4,86,99	4,93,00
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As the actuals indicate, receipts under this head are liable to considerable fluctuation, partly because the realizations vary with the character of the agricultural seasons but still more because the demand under the main heads only falls due for collection towards the end of the financial year. Causes, both administrative and economic, may operate to affect the normal flow of collections; and delay in one year which is not repeated in the next means that the receipts of the intervening financial year are swelled out of all proportion to the year's demand.

PART A.

V.—LAND REVENUE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 27

VA.—ORDINARY REVENUE.

2,99,53	3,95,89	4,10,79	3,83,03	3,96,14	4,05,00
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These receipts are discussed by sub-heads below.

P 27

a. Fluctuating Collections.

2,96,88	3,93,49	4,04,59	3,72,22	3,82,00	3,88,00
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To this sub-head is credited all revenue assessed on land and fruit trees, other than rents from lands in towns. The actuals for 1925-26 are vitiated by the inclusion of 30,00 being cess erroneously credited to Government and subsequently refunded to Local Funds, and should be taken as 3,74,59. Those for 1924-25 are exceptional both because the year was abnormally good and because the carry-over from the previous year was abnormally high. The current year's sanctioned estimates assumed a normal season and normal carry-over; and there being no reason to vary these assumptions for the ensuing year, a figure of 3,88,00 is proposed making what should be a safe allowance of 6,00 for normal expansion.

P 27

b. Collections from the Shan States.

2,65	2,27	2,50	2,42	2,36	2,39
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The receipts under this head represent the 5 per cent. contribution payable by the Shan States Federation, the revenue from which is estimated at 47,70.

P 27

c. Collections from Government Estates.

4,03	4,59	5,60	8,01	11,28	14,11
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The increase of 2,83 proposed in the estimates for 1928-29 under "(1) Agricultural" is due to:—

(a) all the seven Government Estates having been brought under settlement;

(b) the increase in the areas brought under cultivation;

V.—LAND REVENUE.

PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(c) the increase in the assessed areas consequent on the expiry of periods of exemption from assessment ; and

(d) the increase in the rates of assessment which have been sanctioned on a sliding scale for a period of years so as to allow of an increase each year.

The provision of 6,00 proposed under "(2) Non-Agricultural" is the same as the sanctioned figure for the current year under the head "V. D. Miscellaneous—e. Rent of Leased Land" which has now been transferred to this head.

d. Royalty on Rubber.

P 27

...	39	50	50
-----	-----	-----	----	----	----

The current year's estimate is not likely to be realized, but it has been repeated for next year, as there is reason to hope that the anticipated improvement in rubber prices will be realized in the near future ; and this royalty varies directly with the nett value of the rubber exported.

C.—RECOVERIES OF SERVICE PAYMENTS.

P 27

...	1	1	2	1	2
-----	---	---	---	---	---

No remarks.

V. D.—MISCELLANEOUS.

P 28

1,43,52	1,50,89	1,47,80	1,42,62	1,44,18	1,43,70
---------	---------	---------	---------	---------	---------

The variations proposed under this head are as follows

a. Capitation tax.

P 28

55,69	57,28	57,23	58,03	58,40	00
-------	-------	-------	-------	-------	----

The low figure for 1925-26 is due to the postponement in that year of the date of collection from 1st August to 1st January which has naturally increased the uncollected carry-over at the end of the financial year. The sanctioned estimate for the current year was admittedly cautious in view of the tendency

PART A.

V.—LAND REVENUE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

of the normal expansion under this head to slow down in alternate years. It is therefore permissible to anticipate an appreciable increase next year.

P 28

b. Land Rate in lieu of Capitation tax.

1,46	1,35	1,41	1,86	1,42	1,90
------	------	------	------	------	------

Land rate in lieu of Capitation-tax is levied in eight towns in Burma. The increase proposed, namely 48, for 1928-29 is due to the fact that, whereas prior to the year 1925, persons who were assessed to income-tax were not included in the assessment rolls for land rate in lieu of Capitation tax, they have since that year been so included, a rebate being allowed to those who prove their claim to such rebates. The current year's estimate did not take account of this circumstance.

P 28

c. Thathameda tax.

42,41	43,38	43,85	45,33	44,50	47,00
-------	-------	-------	-------	-------	-------

The current year's estimate merely repeated that of the previous year which actuals have since exceeded by 83. The last six years have exhibited a steady increase for the continuance of which the proposed estimate allows.

P 28

d. Petroleum Revenue.

34,68	38,25	31,82	30,74	33,00	27,00
-------	-------	-------	-------	-------	-------

Receipts under this head represent the rents and royalties received by Government from prospecting licenses and mining leases for winning mineral oil. A decrease of 6,00 is anticipated owing to the importation of foreign oil in increasing quantity and to the fact that the Singu Oil field has so far failed to make good the progressive decline in the output of the Yenangyaung Oil field. The current year's estimate of 33,00 is not likely to be realized.

V.—LAND REVENUE.

PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

f. Fees, Rents and Royalties.

(1) *Jade and Amber.*

1,31	1,30	93	48	82	82
------	------	----	----	----	----

The license to collect royalty on Jade and Amber was auctioned in 1926 at Rs. 82,000 per annum for a period of three years. This figure has been taken for 1928-29.

f. Fees, Rents and Royalties.

(2) *Rubies.*

1,54	91	97	77	75	82
------	----	----	----	----	----

An increase of 7 is anticipated under this head owing to the fact that the Burma Ruby Mines, Limited, though they have gone into voluntary liquidation, are still working and expect to do well out of sapphires.

f. Fees, Rents and Royalties.

(3) *Wolfram.*

15	19	24	14	15	15
----	----	----	----	----	----

The market for wolfram is weak and there is no sign of an early recovery. The current year's estimate has been repeated for 1928-29.

f. Fees, Rents and Royalties.

(4) *Other Minerals.*

1,47	2,93	3,00	4,01	4,25	5,00
------	------	------	------	------	------

Under this head is included the royalty on tin. The tin market is strong and it is anticipated that favourable conditions will continue. An increase of 75 is therefore considered reasonable, particularly as the current year's estimate is likely to be more than realized.

PART A.

V.—LAND REVENUE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 28.

MISCELLANEOUS.

(Sub-heads g, h, i, j, k, l, m and o).

80	85	1,80	1,26	89	1,01
----	----	------	------	----	------

This estimate covers the receipts from a variety of sub-heads yielding inconstant amounts which are individually too small to require separate comment.

P 27

V E.—DEDUCT—REFUNDS.

2,63	9,59	33,89	2,31	3,00	2,26
------	------	-------	------	------	------

The figures for 1924-25 and 1925-26 are no guide as they include a portion of cess which was credited under the head "V A (a) Fluctuating Collections" and was subsequently refunded. The estimate is based on what are regarded as normal probabilities.

P 28 V F. *Deduct.*—PORTION OF LAND REVENUE DUE TO IRRIGATION WORKS.

16,90	15,32	36,94	49,23	50,34	53,46
-------	-------	-------	-------	-------	-------

The estimate under this head represents (i) the share of revenue derived from consolidated water and land revenue rates on areas irrigated from the Capital Irrigation projects to be transferred to the head "XIII A Irrigation" and (ii) 50 per cent. of the gross land revenue derived from the areas protected by Embankments to be transferred to "XIII B. Navigation, Embankment and Drainage Works" and "XIV Irrigation, etc.," for which capital accounts are and are not kept respectively.

P 29

VII.—STAMPS.

(A) 26,45	30,09	33,87	33,04	35,63	37,35
(B) 31,44	32,36	32,72	32,80	33,70	36,15
Total 57,89	62,45	66,59	65,84	69,33	73,50

There is a general tendency to increase in the receipts under this head for the continuance of which the proposed estimate

VII.—STAMPS.

PART A

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

provides. Progress in collections during the current year indicate a probable realization of as much as 72 lakhs. In the light of this figure and the actuals of previous years, the figure proposed for next year appears reasonably safe. Details are discussed under individual minor and sub-heads below.

(A) NON-JUDICIAL.

VII A.—SALE OF STAMPS.

P 29

28,21	31,91	33,86	34,25	35,85	39,67
-------	-------	-------	-------	-------	-------

a. Civil Department's share of sale proceeds of Unified Stamps.

P 29

2,00	4,14	4,14	4,41	4,14	4,23
------	------	------	------	------	------

The annual contribution made by the Government of India, on account of Unified Stamps, is now fixed at 4,23. The large amount shown in the accounts of 1926-27 is due to the recovery of arrears on account of the increased assignment having retrospective effect from 1924-25.

b. Bills of Exchange or Hoondies.

P 29

55	77	37	46	45	50
----	----	----	----	----	----

The small increase of 5 proposed is based on recent actuals.

c. Impressed Stamps.

P 29

14,88	16,23	18,50	18,08	20,75	24,00
-------	-------	-------	-------	-------	-------

The progressive increase apparent under this head is likely to be stimulated by the removal of the Rangoon Rent Act for which the current year's estimate made no provision. Actuals are likely to exceed that estimate by more than 1,00.

d. Impressed Labels.

P 29

9,03	8,93	8,58	9,40	7,80	9,00
------	------	------	------	------	------

Impressed stamps and impressed labels are interchangeable at the option of the purchaser, but the former appear to be the

PART A.

VII.—STAMPS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

more popular. While, therefore, the actuals for 1926-27 indicate that the current year's figure is an under estimate, it is considered unsafe to budget for any real increase under this head in addition to that allowed for already under "c—Impressed Stamps."

P 29

e. Foreign Bill Stamps.

68	94	1,13	1,08	1,21	1,00
----	----	------	------	------	------

The estimate proposed for 1928-29 is based on a consideration of the figures for 1926-27, and of the actuals up to date of the current year, both of which indicate a decline in revenue.

P 29

f. Other Special Adhesive Stamps.

1,07	89	1,14	81	1,50	94
------	----	------	----	------	----

This item is composed chiefly of share transfer stamps, and the receipts fluctuate considerably. The improvement anticipated when the current year's estimate was framed is not likely to be realised; and a more cautious estimate has now been framed.

P 29

VIIB.—DUTY ON IMPRESSING DOCUMENTS.

68	67	1,56	82	1,38	41
----	----	------	----	------	----

P 29

a. Duty from Two-annas Coloured Impressions.

1	2	2	2	2	2
---	---	---	---	---	---

No remarks.

P 29

b. Duty from One-anna Coloured Impressions (Receipts, Cheques, etc.).

59	59	65	63	65	25
----	----	----	----	----	----

Under the Indian Finance Act the duty on cheques has been abolished. This accounts for the low estimate now proposed.

VII.—STAMPS.

PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

c. Duty on Documents voluntarily brought for Adjudication.

P 29

...	2	1	5	2	1
-----	---	---	---	---	---

No remarks.

d. Duty on Unstamped or Insufficiently Stamped Documents.

P 29

7	4	13	11	8	12
---	---	----	----	---	----

An increase of 4 over the estimate sanctioned for the current year is anticipated in view of the enquiry to be held in connection with the leakage of stamp revenue.

e. Other Items.

P 29

...	1	75	1	61	1
-----	---	----	---	----	---

The receipts under this head comprise duty on debentures issued by local bodies. So far as is known, no local bodies are likely to issue debentures during the ensuing year.

VII C.—FINES AND PENALTIES.

P 29

20	18	18	19	20	22
----	----	----	----	----	----

The enquiry into the leakage of Stamp Revenue should tend to increase the receipts under this head; and therefore an increase of 2 is proposed.

VII E.—DEDUCT—REFUNDS.

P 29

2,66	2,68	1,72	2,77	1,80	2,95
------	------	------	------	------	------

PART A.

VII.—STAMPS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed. 1928-29.

P 29

a Refunds to Rangoon Development Trust.

2,27	2,38	1,46	2,77 *	1,55	2,65
------	------	------	--------	------	------

*Includes also " Other Refunds."

These refunds consist of the enhanced stamp duty on transfers of property in Rangoon levied under section 68 of the Rangoon Development Trust Act, 1920. Now that the Rent Act has expired, it is expected that there will be speculation in land and that the receipts under impressed stamps and impressed labels will increase. An increase of 1,10 is therefore proposed on a consideration of the actuals for 1926-27 and for the first half of the current year which indicate that the sanctioned estimate will be considerably exceeded.

P 29

b Other Refunds.

39	30	26 "	2,77 *	25	30
----	----	------	--------	----	----

* Includes " Refunds to Rangoon Development Trust."

No remarks.

(B)—JUDICIAL.

P 29

VII A.—SALE OF STAMPS.

31,90	32,76	33,06	32,96	34,00	36,50
-------	-------	-------	-------	-------	-------

The estimate proposed is due to the recent enhancement of process fees. It is already evident that the receipts of the current year will considerably exceed the estimates.

P 29

VII D.—DEDUCT—REFUNDS (*Non-voted*).

46	40 "	34	35	30	35
----	------	----	----	----	----

No remarks.

XIII.—IRRIGATION.

PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

P 30

16,60	19,70	27,68	22,31	29,16	28,70
-------	-------	-------	-------	-------	-------

The récépts under this head are subject to great variations. About five-sixths of the gross receipts consist of a credit out of the land revenue collections from the area irrigated or protected, as the case may be ; and these collections fluctuate as the agricultural season is good or bad. On the other hand the total figures recorded under this group head are nett receipts, that is to say, gross receipts less the working expenses incurred on the works concerned. Exceptional floods necessitate abnormal expenses on upkeep and repairs and so reduce still further the nett earnings in a bad year. Another important factor which vitiates comparison with earlier years is the general scheme introduced in the year 1926-27, whereby the classification of all irrigation, navigation, embankment and drainage works was revised, all the important and large revenue producing works now having their accounts maintained on a capital and revenue basis ; in other words, the revenue receipts and working expenses of many of the old indigenous works, hitherto accounted for under the major heads "XIV—Irrigation, etc., Works for which no Capital accounts are kept" and "15—Other Revenue Expenditure financed from Ordinary Revenues" respectively are now exhibited under this major head.

Details of the gross revenue receipts are dealt with under the minor heads below :—

XIII A.—IRRIGATION WORKS—(1) PRODUCTIVE—DIRECT RECEIPTS.

P 30

51	51	1,61	78	68	68
----	----	------	----	----	----

This estimate represents all the revenue derived from the following minor heads :—

- D—Sales of water (for other than irrigation purposes) ;
- E—Plantations ;
- F—Navigation ;
- G—Rents of buildings ;
- H—Miscellaneous.

PART A.

XIII.—IRRIGATION.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

The small changes in detail do not affect the total and call for no remarks.

P 30

XIII. J.—PORTION OF LAND REVENUE DUE TO WORKS.

22,66	19,63	23,40	22,29	22,50	23,30
-------	-------	-------	-------	-------	-------

These receipts represent the revenue derived from consolidated water and land revenue rates on areas irrigated from the Capital Irrigation projects. The consolidated rates are assessed and collected by the Civil Revenue Authorities along with the land revenue; the collections are credited to the major head "V—Land Revenue" in the first instance, and the share due to irrigation, which is calculated either at fixed percentages or at a reduction of so much per acre, is adjusted in the accounts to the credit of the works concerned.

In addition to the reasons given for fluctuation in the foregoing general remarks on the group head XIII, the receipts under this head are liable to further fluctuation owing to the transfer from time to time of individual works from the Productive to the Unproductive class and *vice versa* according to the financial return on the capital outlay expended on them. The current year's estimate would have been higher but for the relegation of the Ye-u Canal project to the Unproductive class.

The estimate proposed for the coming year is based on the expectation that there will be a normal recovery of a normal demand.

P 30

XIII A. (2) UNPRODUCTIVE—DIRECT RECEIPTS.

...	39	42	46
-----	-----	-----	----	----	----

These receipts are derived from the same five sources as the corresponding receipts from Productive Works.

There were no works under this category formerly; the amounts now shown are the result of the reclassification scheme which was brought into force on the 1st April 1926.

The small increase proposed is due to the transfer of the Ye-u Canal to this head.

XIII.—IRRIGATION.**PART A.**

Accounts.				Estimates, 1928-29.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XIII A (2). I.—DEDUCT REFUNDS.

P 30

...	1	...	1
-----	-----	-----	---	-----	---

No remarks.

XIII A (2). J.—PORTION OF LAND REVENUE DUE TO WORKS.

P 30

...	...	67	6,46	8,70	9,20
-----	-----	----	------	------	------

This item represents the irrigation share of the consolidated water and land revenue rates. Prior to the year 1925-26 there were no works in this class. Here again the proposed estimate is due to the Ye-u Canal having been classed as an Unproductive work.

XIII. (B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS

P 31

(1) PRODUCTIVE DIRECT RECEIPTS.

4,59	4,65	5,84	5,68	4,97	5,71
------	------	------	------	------	------

The receipts under this head represent the revenue derived from tolls levied on navigation canals and from other sources, such as plantations, rents of buildings and miscellaneous.

The increase contemplated in the proposed estimate is entirely due to anticipated improvements in the realization of tolls from the Twantè Canal, as the sanctioned estimate of the current year was framed on conservative lines.

XIII B (1). F.—DEDUCT—REFUNDS.

P 31

...	2	...	2
-----	-----	-----	---	-----	---

No remarks.

XIII B (1). G.—PORTION OF LAND REVENUE DUE TO WORKS.

P 31

10,41	12,49	12,44	15,88	14,30	15,03
-------	-------	-------	-------	-------	-------

The increase in the year 1926-27 was due to the reclassification scheme which was brought into force in that year and under

PART A.

XIII.—IRRIGATION.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

which the receipts from the Ma-ubin Embankment previously shown under the Major Head XIV are now exhibited under this major head.

The comparatively low receipts anticipated in the sanctioned estimate of the current year and proposed estimate of the coming year are due to the transfer of the Yandoon Island Embankment to the Unproductive class ; on the other hand, better credits are expected from the Henzada Embankment and from the Ma-ubin Embankment, owing to improvements in the drainage of the Ma-ubin Island.

P 31 XIII B (1). H.—RECOVERIES OF INVESTMENTS FROM GOVERNMENT
COMMERCIAL UNDERTAKINGS.

...	1	...	2,78
-----	-----	-----	---	-----	------

The estimate provides for a refund to Government of the value of the H.R. "Edwards" which is being written off the books of the dredging concern. The repayment will be adjusted in the Provincial accounts in the coming year by debit to the head "Loss on Government Commercial Undertakings."

P 31 XIII B (1). —RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT
COMMERCIAL UNDERTAKINGS.

...	5	42	20
-----	-----	-----	---	----	----

The estimate provides for recoveries of leave and pensionary charges debitable to the dredging concern. The sanctioned estimate of the current year allowed for recovery of the proportionate share of the salaries and allowances of the executive staff employed in the concern, but such recoveries are treated in the Provincial Accounts as a reduction of the cost of the Irrigation Establishment.

P 31 XIII B. (2) UNPRODUCTIVE—DIRECT RECEIPTS.

2	...	1	2,27	2,26	2,30
---	-----	---	------	------	------

The receipts under this head are derived from sources similar to those detailed under "Direct Receipts" of Productive

XIII.—IRRIGATION.**PART A.**

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

Navigation, Embankment and Drainage Works. The rise in the year 1926-27 is due to the reclassification scheme, whereby the important navigation and embankment works have been brought into the capital class and the receipts from them hitherto recorded under the major head XIV are now accounted for under this major head. The proposed estimate calls for no remarks.

XIII B (2) G.—PORTION OF LAND REVENUE DUE TO WORKS.**P 31**

16	13	46	3,11	3,40	4,50
----	----	----	------	------	------

This estimate provides for fifty per cent. of the gross land revenue derived from areas protected by embankment works, the credit being afforded only from the year 1923-24.

The proposed estimate is 1,10 more than the sanctioned estimate, as it provides for the enhanced credit due to the resurvey of the areas protected by the Pagaing Embankment as well as for larger credits from the Sittang Embankment and from new areas that will be benefited by the river training works of the Pyuntaza Plain.

XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS, FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.**P 32**

19,33	19,39	15,76	1,56	1,51	1,50
-------	-------	-------	------	------	------

The receipts under this Major Head are subject to great variations, the collections fluctuating according as the agricultural seasons, particularly the rainfall, are good or bad.

As in the case of the head XIII, the year 1923-24 was the first year in which the embankment works under this head were also given a credit of fifty per cent. of the gross land revenue derived from the protected areas which is credited to the head "B—Owners Rates." The fall in the receipts in 1925-26 was due to the transfer to the Capital class of the Man, Zidaw, Kinda and Salin Canals, which were being remodelled. The transfer was effected in advance of the general scheme of reclassification which was brought into force in the year 1926-27; hence the low receipts for that year and onwards, the bulk of the revenue now being exhibited under the head XIII.

PART A.

XIV.—IRRIGATION.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 32 (A) Irrigation Works (2) Works for which neither Capital nor Revenue Accounts are kept.

...	1,56	1,44	1,44
-----	-----	-----	------	------	------

Previously there were no works under this category ; but the unimportant works were brought into this section under the reclassification scheme in the year 1926-27.

P 32 (B) Navigation, Embankment and Drainage Works (2) Works for which neither Capital nor Revenue Accounts are kept.

31	-10	7	6
----	-----	-----	-----	---	---

Under this head is shown the revenue obtained from embankment works which were not constructed with the sole object of benefiting agriculture, as well as revenue of a miscellaneous nature from the non-capital works.

P 32 XVI.—INTEREST.

8,49	12,61	13,28	10,68	10,86	10,15
------	-------	-------	-------	-------	-------

A. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

8,49	12,61	12,54	9,55	10,86	10,16
------	-------	-------	------	-------	-------

The proposed estimate is based on the amount of loans outstanding and expected to be granted during the current and ensuing years. As this amount is expected to be smaller than in the present year, there is a corresponding reduction in receipts anticipated under this head.

P 32 XV IB.—INTEREST ON PROVINCIAL BALANCES.

...	...	75	1,14
-----	-----	----	------	-----	-----

The actuals of 1926-27 represent the interest paid by the Government of India on the fixed deposits placed with them out of the provincial balance. No deposit will be possible in the ensuing year.

XVI.—INTEREST.**PART A.**

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XVI C.—Deduct—REFUNDS.

P 32

...	1	...	1
-----	-----	-----	---	-----	---

No remarks.

P 33

XX.—PORTS AND PILOTAGE.

63	1,00	1,68	1,30	80	2,00
----	------	------	------	----	------

The anticipated increase occurs under various heads the more important of which are explained below :—

XX A.—SALE-PROCEEDS OF VESSELS AND STORES.

P 33

11	36	1,07	50	7	35
----	----	------	----	---	----

The proposed estimate represents the anticipated sale proceeds of condemned vessels and empty kerosene oil and petrol tins during the ensuing year. Fluctuation under this head is inevitable.

XX B.—FREIGHT, PASSAGE AND TONNAGE.

P 33

9	8	9	18	12	12
---	---	---	----	----	----

No remarks.

XX C.—REGISTRATION AND OTHER FEES.

P 33

11	16	9	12	12	13
----	----	---	----	----	----

A slight increase is anticipated in the number of candidates appearing for the examination for certificates of competency under the Inland Steam Vessels Act.

XX D.—RECOVERIES OF INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

P 33

...	50
-----	-----	-----	-----	-----	----

It is anticipated that 50 will be paid towards the Depreciation Reserve Fund of the Government Dockyard during the ensuing year.

PART A.

XX.—PORTS AND PILOTAGE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 33 XX E.—PROFITS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.

...	35
-----	-----	-----	-----	-----	----

The estimate of 35 is based on a consideration of the large provision made for the construction of vessels to replace condemned vessels and also of the fact that the Government Dockyard will be entrusted with the construction of a tug and buoy vessel for the Port of Bassein.

P 33 XX F.—RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.

..	17	...	12	12	11
----	----	-----	----	----	----

The estimate represents 10 per cent. of the Principal Port Officer's pay and 40 per cent. of the Principal Engineer's pay which are recovered from the Government Dockyard on account of management, supervision, etc.

P 33 XX G.—MISCELLANEOUS.

38	36	50	45	48	51
----	----	----	----	----	----

The increase of 3 is due to the contemplated extension of the rules for the survey of launches to flats and barges carrying passengers and towed by steam or motor vessels.

XX H.—*Deduct*—REFUNDS.

...	7	12	7
-----	-----	-----	---	----	---

The provision for 1928-29 is based on the actuals for 1926-27.

P 33 XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.

1,50	1,77	1,51	1,51	1,36	1,50
------	------	------	------	------	------

Details are discussed under the minor heads below—

XXXIII.—RECEIPTS IN AID OF SUPERANNUATION. PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XXXIII A.—CONTRIBUTIONS FOR PENSIONS AND GRATUITIES. P 33

1,48	1,75	1,42	1,49	1,29	1,49
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The proposed estimate under "a. Contributions for pensions transferred from the General Police Fund" represents recoveries from Local Bodies and Oil Companies on account of the pensionary charges of police supplied to them or maintained in their interests. These are first credited to the General Police Fund and subsequently transferred to this head at the end of the year.

The proposed estimate of 1,28 under "b. Other Items" is made up of contributions, (a) from the Ports of Akyab, Bassein and Moulmein, (b) from the Yenangyaung Oil Committee and, (c) from other "Foreign" employers for leave, passage and pensions of Government servants lent to them. The increase of 20 is mainly due to the inclusion of provision for contributions on account of passages of officers who are entitled to passages under the Superior Civil Services Rules.

XXXIII B.—MISCELLANEOUS. P 33

5	3	9	2	9	1
---	---	---	---	---	---

The proposed estimate is based on a consideration of the probable actuals for the current year as well as on those for 1926-27.

XXXIII C.—DEDUCT—REFUNDS. P 33

2	1	1	..
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No remarks.

XXXIV.—STATIONERY AND PRINTING. P 34

1,05	1,23	1,08	1,21	1,08	1,20
------	------	------	------	------	------

PART A. XXXIV.—STATIONERY AND PRINTING.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

The proposed estimate is 12 more than the sanctioned estimate for the current year but is 1 less than the actuals for 1926-27. The principal variations are explained below :—

P 34 XXXIV A.—STATIONERY RECEIPTS.

...	2	6	8
-----	-----	-----	---	---	---

The estimate under this head represents receipts on account of the purchase of stationery by local bodies from the Government Stationery Depot at Rangoon. Allowance has been made for the tendency of these receipts to increase.

P 34 XXXIV B.—SALE OF GAZETTES AND OTHER PUBLICATIONS.

65	82	72	81	69	73
----	----	----	----	----	----

No remarks are called for.

P 34 XXXIV C.—OTHER PRESS RECEIPTS.

35	31	27	38	34	40
----	----	----	----	----	----

The increase is based on a consideration of the actuals for 1926-27.

P 35 XXXV.—MISCELLANEOUS.

4,90	4,31	2,89	4,21	3,38	3,99
------	------	------	------	------	------

It is difficult to estimate the receipts under this head with any degree of accuracy, as it is composed of a number of items, the receipts from which are always uncertain. Generally speaking it may be said that a reasonable increase has been budgeted for, past actuals having indicated that the current year's estimate will probably prove too low.

P 35 XXXV A.—UNCLAIMED DEPOSITS.

2,52	2,94	1,99	3,05	2,00	3,03
------	------	------	------	------	------

The receipts under this head represent the amounts of revenue deposits and Criminal and Civil Courts deposits which after

XXXV.—MISCELLANEOUS

PART A.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

remaining unclaimed for certain periods lapse to the Provincial Government, and are consequently liable to considerable fluctuation. The estimate for the ensuing year has been fixed mainly on a consideration of the balance of deposits now outstanding.

XXXV D.—SALE OF OLD STORES AND MATERIALS.

P 35

8	8	2	5	7	2
---	---	---	---	---	---

A low figure has been taken, as there is no present reason to anticipate any considerable sale of old stores, etc., in the ensuing year.

XXXV E.—FEES FOR GOVERNMENT AUDIT.

P 35

1	1
---	-----	-----	-----	-----	---

No remarks.

XXXV F.—CONTRIBUTIONS.

P 35

...	...	3	2
-----	-----	---	---	-----	-----

No remarks.

XXXV G.—RENTS.

P 35

6	1	5	6	4	5
---	---	---	---	---	---

No remarks.

XXXV H.—OTHER FEES, FINES AND FORFEITURES.

P 35

4	3	5	15	4	3
---	---	---	----	---	---

No remarks.

PART A.

XXXV.—MISCELLANEOUS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 35

XXXV I.—RECOVERIES OF SERVICE PAYMENTS.

2,07	1,73	2,07	1,59	1,75	1,50
------	------	------	------	------	------

Under this head are recorded recoveries of excess payments made during previous years in departments, such as General Administration, etc., which have no corresponding receipt heads of account, and the amount payable by the Government of India on account of work done by the Revenue and process-serving staff in connection with Income-tax work in this Province. The proposed estimate, which is 25 less than the estimate for 1927-28, is based on the actuals for 1926-27 with a small reduction to allow for the gradual taking over of its own work by the Income-tax Department's own staff.

P 35

XXXV J.—MISCELLANEOUS.

19	12	23	16	15	15
----	----	----	----	----	----

No remarks.

P 35

XXXV K.—*Deduct*—REFUNDS.

48	59	1,56	87	68	81
----	----	------	----	----	----

The estimate provides mainly for the refund of unclaimed deposits and is based on past actuals and probable requirements. The actuals for 1925-26 were abnormal.

P 35

XL.—EXTRAORDINARY RECEIPTS.

...	2	8,79	3,20
-----	---	------	------	-----	-----

No receipts are anticipated during 1928-29. The actuals for 1925-26 and 1926-27, include payments made by the Government of India towards the cost of the new Mingaladon Cantonment.

FAMINE INSURANCE FUND.

PART A.

Accounts				Estimate.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(c) DEBT HEADS.

FAMINE INSURANCE FUND.

P 35

4	56	68	75	78	80
---	----	----	----	----	----

The proposed estimate of 80 for 1928-29 comprises 67 which is the amount fixed by Statute for transfer to the Fund and 13 which represents the interest payable by the Central Government on the estimated balance at the credit of the Fund in 1928-29. It is probable that this fund will, so far as Burma is concerned, be abolished in the near future and in that event the balance of the Fund will be merged in the ordinary revenues of the Province.

DEPRECIATION FUND—GOVERNMENT PRESSES. P 36

...	...	69	74	68	65
-----	-----	----	----	----	----

This fund is intended to provide a reserve sufficient to meet as required the cost of the renewals and replacements of plant, machinery and furniture, in order that the Government Presses may be kept in an efficient working condition. The estimate of 65 proposed for the ensuing year represents the amount to be transferred to the fund calculated on the value of plant, machinery and furniture in use in the Presses during 1927-28 and includes the book value of the same disposed of during the year.

LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

A.—LOANS TO PORTS (EXCEPT RANGOON).

P 36

10	92	4	4	8	8
----	----	---	---	---	---

The proposed estimate represents repayments due during the ensuing year on account of loans granted to the Mergui and Akyab Port Funds.

PART A.

R.—LOANS AND ADVANCES.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

(i) Pilot Funds.

P 36

4	5	5	11	4	4
---	---	---	----	---	---

The proposed estimate represents repayment during the ensuing year in respect of the loan granted to the Moulmein Pilot Fund. The comparatively large receipts during 1926-27 include 7 on account of the repayment by the Akyab Pilot Fund of the outstanding balance of its loan.

P 36

(ii) Rangoon Development Trust.

...	2,00	...
-----	-----	-----	-----	------	-----

The repayment provided for in the current year's estimates will not be realised, as the Trust now proposes to postpone repayment of the principal of the loan taken from Provincial Revenues for a period of five years. The estimate for 1928-29 is therefore blank.

P 36

E.—ADVANCES TO CULTIVATORS.

23,89	30,84	29,78	22,77	23,72	20,09
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The proposed estimate represents the anticipated recoveries during 1928-29 of the loans to Agriculturists. The decrease is due to the fact that the outstanding balance of loans as compared with previous years is unusually low.

P 36

G.—LOANS TO PRESIDENCY CORPORATIONS.

(i) Rangoon Port Trust.

1,28	1,37	1,46	1,56	1,67	1,78
------	------	------	------	------	------

The proposed estimate represents the repayment due in the ensuing year in respect of the loan of 50 lakhs granted to the Rangoon Port Trust in 1922.

R—LOANS AND ADVANCES.**PART A.**

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

**ADVANCES FROM THE PROVINCIAL LOANS
FUND.**

...	85,00	1,50,00
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P 36

The figures under this head exhibit the Local Government's proposals for the taking of loans from the Government of India to finance the capital programme of development to which the Province is committed. It is now anticipated that the amount to be borrowed at the end of the current year will be only 75,00 instead of the 85,00 budgeted for.

DISBURSEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

(a) EXPENDITURE CHARGED TO REVENUE.

P 38

5.—LAND REVENUE.

Voted.	48,10	54,59	65,11	64,57	62,52	62,90	13,31	76,21
Non-Voted.	2,55	2,04	2,70	2,87	3,20	3,58	23	3,81
Total.	50,65	56,63	67,81	67,44	65,72	66,48	13,54	80,02

The large increase in the proposed estimate is mainly due to provision made for acquisition of land for the extension of the Kemmendine Strand Road and for improvements to Government Estates. The variations under each minor head are explained below :—

P 38

5A.—CHARGES OF ADMINISTRATION.

Voted.	20	21	24	22	25	35	...	35
Non-Voted.	14	12	13	14	37	49	...	49
Total.	34	33	37	36	62	84	...	84

a. Oil-well Establishment.

The chief cause of the increase proposed is the provision made for the pay and allowances, including travelling allowances, of the (Senior) Warden at Yenangyaung, an appointment which has been sanctioned for two years, the existing appointment being meanwhile relegated to that of Junior Warden with headquarters at Chauk. An increase of 8 under "Contingencies" is allowed for in order to enable the Senior Warden to exercise effectively the power conferred by Rule 20 of the rules under the Burma Oil Fields Act, 1918.

5.—LAND REVENUE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

5B.—MANAGEMENT OF GOVERNMENT ESTATES.

P 39

26	29	7,77	8,26	3,87	3,55	13,08	16,63	Voted.
27	23	36	39	44	83	...	83	Non-Voted.
53	52	8,13	8,65	4,31	4,38	13,08	17,46	Total

5B. a. Government Estate Department (Rural).

P 39

26	29	48	1,07	1,44	2,11	2,06	4,17	Voted.
27	23	36	38	44	47	...	47	Non-Voted.
53	52	84	1,45	1,88	2,58	2,06	4,64	Total

Voted.

The decrease under “(1b) Pay of Officers—Temporary (Non-Contract)” is due to the transfer of the provision for the pay and special pay of the temporary Extra Assistant Superintendents of Land Records on Colonisation duty to “(2b) Pay of Establishment—Temporary (Non-Contract).”

The increase under “(2a) Pay of Establishment—Permanent” is due to the raising of the pay of the Superintendent and the entertainment of one additional Upper Division clerk and one Lower Division clerk in the office of the Administrator of Government Estates and also to the creation of two appointments of Inspectors of Land Records.

The increase under “(2b) Pay of Establishment—Temporary (Non-Contract)” is due to the appointment of additional clerical, menial, Survey and Settlement staff for the demarcation, settlement and administration of certain Government Estates and other areas under the control of the Department.

The drop under “(3b) Allowances, Honoraria, etc.—Fluctuating” is due to the introduction of the new Travelling Allowance Rules.

PART A.

5.—LAND REVENUE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The increase under “(10) Collection of Rents” is due to an increase in the number of Government Estates and other areas from which the Government Estates Department will collect rent or land revenue. The estimate is approximately 3 per cent. of the total anticipated collections during 1928-29.

The provision for new expenditure under “(11) Outlay on Improvements” is due to the improvement and opening up of the Estates by the digging of tanks, and the construction of bungalows and roads as detailed in the statement attached to the estimate under this head.

Non-Voted.

The increase under the unit “(1a) Pay of Officers—Permanent” is due to the fact that the post of Administrator of Government Estates will be held by an officer on a higher rate of pay.

P 41.

5B. b. Government Estates Department (Urban).

Voted	...	...	...	...	...	9	11.00	11.09
Non-Voted	...	...	...	...	...	36	...	36
Total	...	...	...	...	...	45	11.00	11.45

*Actuals of 1926-27 and sanctioned allotments for 1927-28 are included under sub-head a. Government Estates Department (Rural).

Voted.

The provision made in the carry on estimate is for the staff required for the Commissioner of Town Lands, Burma, a new appointment which was created at the end of February 1927 for a period of two years. The provision of 11.00 under New is to meet the cost of acquisition of land in connection with the Kemmendine Strand Road Extension Scheme.

Non-Voted.

The proposed estimate is for the pay and allowances of the Commissioner of Town Lands, Burma.

5.—LAND REVENUE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

5B. *c.* Government Estates Department (Rangoon Suburban Development). P 41

...	...	13	33	1,43	34	3	37	Voted
-----	-----	----	----	------	----	---	----	-------

A reorganisation of the Rangoon Suburban Development Department has been approved and is to be given effect to from the 1st April 1928.

The intention of the above scheme is to combine the duties of the present Suburban Development Officer and that of the President of the four Town Committees of Kanbe, Thingangyun, Kamayut and Thamaing and to split up the appointment of Suburban Development Officer into two, namely, Rangoon Suburban Development Officer (East) and Rangoon Suburban Development Officer (West), for whom an additional staff will be required. For this reason an increase has been proposed under the various units. The provision of 3 under "New" represents the pay of 2 additional clerks and 2 additional peons to be entertained during 1928-29. No provision is proposed under "(10) Outlay on Improvements" as the amount required for improvements has been provided for under the unit "(10) Outlay on Improvements" under the head "*b.* Government Estates Department (Urban)."

5B. *d.* Kokine Government Estate. P 41

...	1,06	1	Voted
-----	-----	-----	------	---	-----	-----	-----	-------

The estimates column is blank because the Agency fee payable to the Rangoon Development Trust for management of the Estate has now fallen below Rs. 500. The large expenditure in 1926-27 was on account of capital expenditure incurred in connection with the development of the property.

5B. *e.* Cost of Acquisition of Land. P 41

...	...	7,29	5,82	1,00	1,00	...	1,00	Voted
-----	-----	------	------	------	------	-----	------	-------

The estimate represents the contract allotment for minor acquisition schemes which are likely to cost Rs. 10,000 or less each, chiefly in connection with the extension of towns and villages.

PART A.

5.—LAND REVENUE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 42

5C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.

Voted	21,56	25,33	27,87	25,78	25,62	27,34	...	27,34
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The estimate under this head is based on the anticipated revenue on which commission is payable. It is liable to considerable fluctuation according to the progress made in effecting collections before the end of the financial year.

P 42

5E.—SURVEY AND SETTLEMENT.

Voted	3,71	5,09	5,32	5,99	7,00	6,55	23	6,78
Non-Voted	1,12	87	1,01	1,00	93	87	23	1,10
Total	4,83	5,96	6,33	6,99	7,93	7,42	46	7,88

P 42

5E. a. Revenue Survey—Provincial Survey Party.

Voted	1,23	1,33	1,19	1,32	1,36	1,44	...	1,44
-------	------	------	------	------	------	------	-----	------

The provision under this head represents the cost of operations of the Special Survey Party covering portions of two survey seasons.

The decrease under "(1a) Pay of Officers—Permanent" is due to the transfer of the provision for one of the two Assistants to the Officer-in-Charge of the Party to "(2a) Pay of Establishment—Permanent," which mainly accounts for the increase under the latter unit. The increase under "(2b) Pay of Establishment Temporary" is due to (a) the pay of the Land Records Subordinates selected for training being greater than that of those trained during the current year; (b) the large area to be resurveyed owing chiefly to Government Estate work and districts where resurveys are required for settlement purposes; and (c) the increase in the amount of mapping work to be carried out.

5.—LAND REVENUE.

PART A.

Accounts.				Sanctioned allotments 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

5E. b. Revenue Survey—Mining and other Special Surveys.

P 43

7	3	13	22	45	32	...	32	Voted.
---	---	----	----	----	----	-----	----	--------

Expenditure under this sub-head fluctuates from year to year with the actual requirements of prospective lessees, and it is therefore difficult to forecast with any degree of accuracy what proposals for mining and other special surveys will be received during the following year. The decrease in the proposed provision as compared with the current year's sanctioned estimate is due mainly to provision being made for a part of the year only on account of the Suburban Development Surveys Staff which was sanctioned for a period of 25 months with effect from the 1st October 1926.

This decrease would have been larger by 3 but for an increase of 3 on account of Mining Surveys.

5E. c. Survey Schools.

P 45

27	12	12	13	16	16	...	16
----	----	----	----	----	----	-----	----

This estimate calls for no remarks.

5E. d. Settlement Operations.

P 43

2,07	2,07	2,48	2,84	3,38	3,28	23	3,51	Voted.
1,12	87	1,01	99	93	87	23	1,10	Non-Voted.
3,19	2,94	3,49	3,83	4,31	4,15	46	4,61	Total.

Voted.

The decrease under "(1a) Pay of Officers—Permanent" is due to the transfer of provision for non-gazetted Assistant Settlement Officers to "(2a) Pay of Establishment—Permanent," which mainly accounts for the increase under the latter unit. The drop under "(3a) Allowances, Honoraria, etc.—Fixed" is due to provision for compensatory allowances being made for 1928-29 for 2 parties for 4 months each and for 1 party

PART A.

5.—LAND REVENUE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

for 8 months as against provision for 2 parties for 12 and 8 months each in the current year. The provision under "New" is to meet expenditure to be incurred on regular settlement operations in the Lower Chindwin and Thatôn Districts.

Non-Voted.

The provision proposed under "New" is intended for the pay and allowances of 2 officers from the Burma Commission on the regular settlement operations in the Lower Chindwin and Thatôn Districts.

P 44

5E. *c.* Professional Survey Parties.

Voted	...	1,53	1,41	1,49	1,66	1,37	...	1,37
-------	-----	------	------	------	------	------	-----	------

The estimate represents the amount payable to the Central Government on account of the two Topographical Survey parties in Burma and is based on information furnished by the Surveyor-General, India.

P 44

5F.—LAND RECORDS.

Voted	22,26	23,51	23,63	24,25	25,66	24,90	...	24,90
Non-Voted.	45	55	50	58	54	37	...	37
Total	22,71	24,06	24,13	24,83	26,20	25,27	...	25,27

The decrease in the proposed estimate is explained below :—

P 45

5F. *a.* Superintendence.

Voted	96	.81	82	1,00	1,12	1,23	...	1,23
Non-Voted.	42	41	50	58	54	37	...	37
Total	1,38	1,22	1,32	1,58	1,66	1,60	...	1,60

Voted.

The decrease under "(1a) Pay of Officers—Permanent" is due to a senior officer of the Department proceeding on long leave to England.

5.—LAND REVENUE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-25	1926-27.		Carry on.	New.	Total.

The increase under the units “(1b) Pay of Officers—Temporary” and “(3a) Allowances—Honoraria, etc.—Fixed” is due to the appointment of an officer of the Land Records Department as Assistant to the Commissioner of Settlements and Land Records, which post was previously held by an officer of the Commission, whose pay and allowances were “Non-Voted,” and under the unit “(2a) Pay of Establishment—Permanent” to increments of pay and provision for leave arrangements.

The decrease under the unit “(3b) Allowances, Honoraria, etc.—Fluctuating” is due to the reduction in travelling allowance under the new Travelling Allowance Rules.

Non-Voted.

The decrease is due to the appointment of Assistant to the Commissioner of Settlements and Land Records being held by an officer of the Land Records Department instead of by an officer of the Commission (see under *Voted* above.)

5F. b. District Charges.

P 45

21,30	22,70	22,81	23,24	24,54	23,67	...	23,67	<i>Voted.</i>
-------	-------	-------	-------	-------	-------	-----	-------	---------------

The large decrease under “(1a) Pay of Officers—Permanent” is due to the transfer of the provision for the pay and special pay of Extra Assistant Superintendents of Land Records partly to “(2a) Pay of Establishment—Permanent” and partly to the Irrigation Department estimates, consequent on the amalgamation of the Land Records and Canal Revenue staffs in the Mandalay, Minbu and Kyaukse Districts, and also to the deduction made on account of probable savings on the basis of the actuals for the current year so far known. The provision under “(1b) Pay of Officers—Temporary (Non-Contract)” represents the pay of a Superintendent of Land Records for Irrigation duty. The increase under “(2a) Pay of Establishment—Permanent” is due to the transfer to this head of provision for the pay and special pay of Extra Assistant Superintendents of Land Records as explained above.

The drop under “(3a) Allowances, Honoraria, etc.—Fixed” is due to the amalgamation of the Land Records and Canal Revenue staffs in the Districts mentioned above and that under “(3b) Allowances, Honoraria, etc.—Fluctuating” to the

PART A.

5.—LAND REVENUE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

introduction of the new Travelling Allowance Rules. The decrease under “(5) Contingencies” is based on a consideration of the progress of expenditure during the current year and probable requirements for the ensuing year.

P 46

7.—STAMPS.

1,50	1,57	1,42	1,50	1,73	1,74	...	1,74
------	------	------	------	------	------	-----	------

The small increase in the estimate is the nett result of decreases and increases under the minor heads which are explained below :—

P 47

7A.—SUPERINTENDENCE.

Voted	29	31	24	18	18	23	...	23
-------	----	----	----	----	----	----	-----	----

An increase of 4 is on account of the entertainment of temporary establishment in connection with the inquiry into the leakage of stamp revenue. A reduction by 6 of the deduct entry on account of establishment charges recoverable from other Governments, Departments, etc., has been made, as the Local Government has not now to pay the freight charges of postal stamps from Nasik to Rangoon. A reduction of 5 has been made under “Contingencies” for the same reason.

P 47

7B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

Voted	85	92	1,05	1,04	1,12	1,12	...	1,12
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No remarks.

P 48

7C.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

	20	20	21	21	22	25	...	25
--	----	----	----	----	----	----	-----	----

The increase occurs under the sub-head “b. Discount” and is based on the anticipated increase in the revenue to be realized from the sale of Judicial stamps on which discount is payable.

7.—STAMPS.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

7D. & E.—COST OF STAMPS MANUFACTURED IN INDIA RECEIVED FROM THE GOVERNMENT OF INDIA SECURITY PRINTING PRESS (JUDICIAL AND NON-JUDICIAL).

P 48

...	...	2	7	21	14	...	14	Voted.
-----	-----	---	---	----	----	-----	----	--------

The decrease is due to the fact that the estimate for the year 1927-28 was framed on the assumption that supplies during the current year would be confined to the restricted denominations of Judicial and Non-Judicial stamp papers, while the estimate for 1928-29 is based on the forecast of requirements of stamps of the unrestricted denominations, the aggregate cost of the former being much in excess of the latter.

10.—STATE RAILWAYS.

A.—INTEREST ON DEBT.

P 48

...	28.7	27.5	25	Voted.
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No provision is required in the estimate for 1928-29, as the Mandalay-Madaya Light Railway has been dismantled and the capital outlay written back in the accounts for 1926-27.

COMBINED STATEMENT OF IRRIGATION EXPENDITURE.

61.95	55.09	68.12	68.45	75.94	62.53	6.47	69.00	Voted.
2.63	2.76	3.76	4.57	4.92	6.00	...	6.00	Non-Voted
64.58	57.85	71.88	73.02	80.86	68.53	6.47	75.00	Total.

It has always been a matter of difficulty to present the Irrigation expenditure of the Province to the Legislative Council in an intelligible form owing to the fact that such expenditure is distributed in the accounts over five heads, namely, Receipts—Head "XIII. Irrigation, Navigation, Embankment and Drainage—

PART A.

IRRIGATION EXPENDITURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

works for which capital accounts are kept" under which working expenses are recorded as a deduct entry and Expenditure Heads "14. Interest on Works for which capital accounts are kept," "15. Other Revenue Expenditure financed from Ordinary Revenues" and the complementary heads 16 and 55 "Construction of Irrigation, Navigation, Embankment and Drainage Works" of which the former is the revenue and the latter the capital head. The total departmental expenditure on establishment and tools and plant is distributed *pro rata* between the various heads; and budgets of previous years have therefore failed to place before the Council Irrigation expenditure as a single whole. The fact that such expenditure is all included in the same Grant renders it possible to exhibit it in a Combined Statement of all Irrigation expenditure except "Interest on Works for which capital accounts are kept." Such a statement has now been included in Part A of the Estimates for the first time and will be found at pages 49—58. The distribution of this expenditure between the various Major heads concerned is then presented in the succeeding detailed accounts at pages 59 to 61, 62 to 64 and 88 and 89. The explanatory memorandum below follows the arrangement in the Combined Statement.

Up till the current year all capital expenditure on irrigation, etc., works has been charged to ordinary revenues; but in the coming year it is proposed to charge 16,80 outside the Revenue Account, that is, to the capital head 55. This sum represents the proposed capital expenditure on productive schemes as shown in the abstract on pages 88 and 89 of Part A of the estimates.

Details of the expenditure by minor heads are dealt with below:—

P 50

WORKS.

11,72	16,24	19,53	25,08	37,48	25,59	3,47	29,06
-------	-------	-------	-------	-------	-------	------	-------

This head represents the expenditure upon capital schemes of new construction falling under the major head 55, and non-capital schemes falling under the major head 15. The works on which it is proposed to spend this allotment are enumerated in the detailed account A—Works on pages 50 to 55 of the Estimates. The decrease when compared with the sanctioned allotments is

IRRIGATION EXPENDITURE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

due to the completion of the Mon Canals Remodelling Scheme and to the suspension of construction work on the Panlaung River Improvement Scheme owing to the necessity for a revision of the project estimate. The increase of 3,98 over the actuals of 1926-27 is due to the better progress anticipated on the Salin Canals Remodelling Scheme and the North Mon Branch Canal under the head 55 and to the construction of the U Po Tun Tank under the head 15.

EXTENSIONS AND IMPROVEMENTS.

P 53

3,02	1,83	6,61	2,92	2,06	1,03	2,79	3,82
------	------	------	------	------	------	------	------

This minor head represents expenditure on extensions and improvements to existing works of the capital and non-capital class, the former being exhibited under the major head XIII (working expenses) and the latter under the major head 15. The works on which it is proposed to spend this allotment are enumerated in the Detailed account B "Extensions and Improvements, on pages 53 and 54 of the Estimates. The increase proposed over the sanctioned allotments of the current year and the actuals of the year 1926-27 is due to large provision for numerous small improvements to the existing irrigation, etc., works, which are necessary for their efficient working.

OTHER CHARGES.

P 55

1,40	36	55	78	1,25	1,37	22	1,59
------	----	----	----	------	------	----	------

This minor head represents the expenditure upon the preliminary investigation and survey of new schemes and falls wholly under the major head 15. The amount proposed for the coming year is required for the works shown in Detailed Account C—Other charges on page 55 of the Estimates: out of this sum, 22 which is for new expenditure is required for petty surveys costing less than 10 in each case. The increase over the sanctioned allotments of the current year and actuals of the year 1926-27 is due to better progress anticipated on the surveys in hand.

PART A.

IRRIGATION EXPENDITURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

A 49

MAINTENANCE AND REPAIRS.

17,97	18,29	16,40	19,15	18,22	19,78	..	19,78
-------	-------	-------	-------	-------	-------	----	-------

This head represents the expenditure on maintaining the capital schemes under the head XIII (Working Expenses) and the non-capital schemes under the head 15. The whole of the expenditure is regarded as carry-on expenditure and varies from year to year according as the flood season is good or bad. The amount proposed for the coming year is larger than the sanctioned allotments of the current year and the actuals of the year 1926-27, as it is necessary to provide for repairing the damage caused to the Nwadet and Ngapyang Weirs and to the Kinda Canal by the floods of the last rains. It has also been necessary to make larger provision in recent years for maintaining the embankments in the Irrawaddy Delta so as to protect them as far as possible from the unusual rises of the river, which have been experienced of late.

P 56

ESTABLISHMENT.

	20,43	6,11	13,43	13,05	14,82	16,31	...	16,31
Voted.								
	5,36	1,94	3,53	4,16	4,92	7,09	...	7,09
Non-Voted.								
Total.	25,79	8,05	16,96	17,21	19,74	23,40	...	23,40

The increase of 3,66 in the estimate for 1928-29, over the sanctioned allotment for 1927-28 is due to minor variations as explained in the notes by sub-heads below. The figures exclude Pensionary Charges.

P 56

a. Chief Engineer.

Voted.	...	99	82	92	85	90	...	90
Non-Voted.	...	37	74	59	77	65	...	65
Total.	...	1,36	1,56	1,51	1,62	1,55	...	1,55

IRRIGATION EXPENDITURE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimate, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The increase of 5 is mainly due to a decrease in the proportionate cost debitable to the head "41 Civil Works."

Non-voted.

The decrease of 12 is due to provision being made for a Junior Officer to officiate as Chief Engineer in place of the permanent incumbent proceeding on leave.

c. Superintending Engineers.

P 57

...	1.21	1.00	1.03	1.10	1.08	...	1.08	Voted.
...	54	90	88	90	1.49	...	1.49	Non-Voted.
...	1.75	1.90	1.91	2.00	2.57	...	2.57	Total.

Voted.

The decrease of 2 is under the head allowances fixed owing to some members of the office staff coming under the new and more restrictive Rangoon Allowance Rules.

Non-voted.

The increase of 59 is due to provision being made for the pay and allowances of two additional officers sanctioned by the Secretary of State.

d. Executive Establishment.

P 57

...	8.12	7.89	8.84	9.38	9.61	...	9.61	Voted.
...	1.03	1.52	1.63	2.14	3.17	...	3.17	Non-Voted.
...	9.15	9.41	10.47	11.52	12.78	...	12.78	Total.

Voted.

The increase of 23 is mainly due to provision being made for the full sanctioned cadre of the Burma Engineering Service.

PART A.

IRRIGATION EXPENDITURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Non-Voted.

The increase of 103 is due to provision being made for additional officers in the I. S. E. sanctioned by the Secretary of State.

P 57*e. Medical Revenue.*

Voted.	...	5	7	1	4	4	...	4
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No remarks.

P 58*g. Special Revenue.*

Voted.	...	4,35	3,60	3,26	3,50	4,91	...	4,91
--------	-----	------	------	------	------	------	-----	------

The increase of 1,41 is due to the extension of the scheme of amalgamation of the Land Records and Irrigation Revenue Staffs in certain Districts in Upper Burma.

P 49

TOOLS AND PLANT.

12,61	3,24	1,74	62	1,06	98	...	98
-------	------	------	----	------	----	-----	----

The charges for Tools and Plant are distributed over all the Irrigation major heads. No particular remarks are called for.

P 49

GRANTS-IN-AID.

...	2	...	5	...	33	...	33
-----	---	-----	---	-----	----	-----	----

This minor head represents amounts contributed by Government towards the maintenance and repair of village irrigation schemes and appears wholly under the major head 15. The amount proposed for the coming year provides for a payment of 25 for the proposed village irrigation scheme from the Sidaing Chaung in the Prome District and 8 for other small village irrigation schemes in Upper Burma.

IRRIGATION EXPENDITURE.

PART A.

Accounts.				* Sanctioned allotments 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

SUSPENSE.

P 49

1,21	18	46	8	18	26	...	26	Voted.
------	----	----	---	----	----	-----	----	--------

This head represents the nett results of the year's transactions relating to the purchase and issue of stores. Stores are kept in stock and charged to this head until they are issued to the works when the suspense account is relieved. The figures vary from year to year according to requirements.

INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

P 49

..	...	10,40	2,17	Voted
----	-----	-------	------	-----	-----	-----	-----	-------

No estimate is proposed for the coming year under this head, which represents the capital invested in the dredgers whose accounts were commercialised in 1925-26.

LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS.

P 49

...	3,41	1,10	1,95	...	1,95	Voted.
-----	-----	-----	------	------	------	-----	------	--------

The estimate proposed for the coming year exhibits the nett loss to be adjusted on account of the current year's transactions. It provides for the write-off of the weed destroyer "Edwards." This head appears in the revenue section of the accounts *viz.*, under the head XIII (Working Expenses).

DEDUCT RECOVERIES ON REVENUE ACCOUNT.

P 49

6	5	10	7	8	6	...	6	Vote
---	---	----	---	---	---	-----	---	------

The estimate proposed for the coming year represents anticipated recoveries of the value of stores previously charged to the Revenue Account of Capital schemes. Those receipts are shown in the expenditure side of the accounts and are taken in reduction of the charges.

PART A.

IRRIGATION EXPENDITURE.

Accounts.				Sanctioned Allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P. 49

DEDUCT RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.

Voted	8	20	25	31	16	30	...	30
-------	---	----	----	----	----	----	-----	----

This minor head represents, as in the case above, the receipts on account of works or stores which have been charged to capital, the receipts being shown in reduction of charges on the expenditure side of the accounts. The estimate, proposed for the coming year represents the recoveries on account of watercourses built for the cultivators in the Ye-a Canal area and other miscellaneous receipts from the Panhlaing Improvement Scheme.

P 49

DEDUCT ENGLISH COST OF STORES AND ESTABLISHMENT.

Voted.	3,85	28	46	12	2,02	88	...	88
Non-Voted.	26	63	68	1,06	1,10	1,78	...	1,78
Total	4,11	1,11	1,14	1,18	3,12	2,66	...	2,66

This head represents the amounts included in the previous minor heads for expenditure in England on account of stores and establishment. The deduction is made to show the amount set apart as appropriation to cover the High Commissioner's transactions which are provided for in a separate minor heads *viz.*, "Add—Expenditure in England." The sum provided under this head is made up of 53 for the purchase of stores and 2,13 for charges on account of establishment as shown in the Detailed Account E on page 58 of the Estimates.

The estimates under the various heads having been framed on generous lines, it has been decided to make a lump sum deduction for probable savings in the light of actuals which the Department has found itself able to work up to in the past. The gross estimate being 84,07, this deduction has been fixed at 9,07 in order to round the total provision to 75 lakhs.

14.—INTEREST ON WORKS ETC.

PART A.

Accounts.				Sanctioned allotments. 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

14.—INTEREST ON WORKS, ETC.

12.80	13.25	13.58	20.45	15.90	22.57	...	22.57
-------	-------	-------	-------	-------	-------	-----	-------

Under the orders of the Government of India the interest on the capital expenditure incurred on Irrigation works is required to be shown as a debit charge in the Provincial Accounts and when no loan has been taken and no interest is actually payable, the debit charge is written back by a deduct entry of a corresponding amount under the head "19 Interest on Ordinary Debt."

The estimate proposed for 1928-29 represents interest at 3.3252 per cent. on the capital expenditure of 4,29,43 incurred up to the end of 1916-17 and at 5 per cent. on the capital outlay of 1,23,38 incurred from 1917-18 to 1926-27 and on the estimated expenditure during the current year plus half the proposed estimate for the ensuing year on account of Irrigation works. These rates of interest have been prescribed under Rule 24 of the Devolution Rules.

19.—INTEREST ON ORDINARY DEBT.

P 65

-13.09	-13.54	-13.89	-23.37	-19.26	-21.27	...	-21.27	Non-Voted
--------	--------	--------	--------	--------	--------	-----	--------	-----------

The provision of 406 under "a. Other advances" represents the amount of interest for the whole year on the loan of 75,00 which it is proposed to take from the Provincial Loans Fund on the 16th March 1928 and for 16 days on the loan of 1,50,00 which it is proposed to take from the same fund on the 16th March 1929.

The deduct entries under this head require explanation. Under the orders of the Government of India, interest on capital expenditure on account of Forest and Irrigation works and Railways, whether incurred from loans or not, has to be shown as a specific charge against Revenue under the respective heads "8. Forest," "14. Interest on works for which capital accounts are kept" and "10. State Railways;" while capital expenditure incurred on commutation of pensions has to be similarly shown as a specific charge against the Revenue head, "45. Superannuation allowances and pensions" only if such expenditure is in fact financed from loans. In so far as expenditure under these heads is financed from loans, interest thereon is again included in the

PART A.

19.—INTEREST ON ORDINARY DEBT.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

figure exhibited under the present head against "A. Other items.—Interest payable to Provincial Loans Fund." It therefore becomes necessary to avoid a double debit in the accounts by deducting the whole of the amount charged against the other Revenue heads concerned by means of a minus entry under the present head. There is no longer any capital expenditure on railways in this province and commutation of pensions has hitherto been financed from Revenue, although provision was made in the current year's estimates on the contrary assumption. Capital expenditure on Forests is dealt with in Part C of these memoranda. So far as the ensuing year is concerned, therefore, it is only necessary to make in Part A a deduction against the head "a. Irrigation." A debit of precisely the same amount will be found under the head 14 on page 61 of the estimates.

The entries of 1,88 & 88 under "a. Government Dredgers" and "c. Government Dockyard, Rangoon" respectively represent the amounts of interest recoverable by Government on the capital invested in those commercial undertakings. This interest used to be exhibited as a plus entry on the receipts side under the appropriate major heads of account, but is now, under the instructions of the Auditor-General, included as a "deduct" entry on the expenditure side under this head.

No provision is made in the proposed estimates for 1928-29 on account of the interest portion of equated payments out of revenue for commuted value of pensions, as the expenditure on account of commutation of pensions during the current year is being financed from ordinary revenues.

The proposal to finance it from loans next year will only effect the entries under this head in the estimates of the year following, namely, 1929-30.

P 66

22.—GENERAL ADMINISTRATION.

Voted	...	...	...	10,59	12,07	12,44	13	12,57
Non-Voted	...	...	...	3,86	3,15	3,15	...	3,15
Total	(a)	(a)	(a)	14,45	15,22	15,59	13	15,72

(a) Figures not recorded separately.

22.—GENERAL ADMINISTRATION.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The small increase in the proposed estimate is the nett result of increases and decreases under the several minor heads which are explained below :—

22J.—CIVIL SECRETARIAT.

P 67

b. Finance Department and Revenue Department.

...	...	2,39	2,64	2,87	2,86	...	2,86	Voted
...	...	83	1,04	1,00	1,05	...	1,05	Non-voted.
...	...	3,22	3,68	3,87	3,91	...	3,91	Total

Voted.

No provision has been proposed under “(1b) Pay of Officers—Temporary—(Non-Contract)” and “(3a) Allowances, Honoraria, etc.—Fixed”, as the appointment of an officer of the Audit Department attached temporarily to the Finance Department has been terminated. Less provision has been made under “(3b) Allowances, Honoraria—Fluctuating” in view of the smaller staff accompanying the Local Government’s move to Maymyo and of the introduction of the new travelling allowance rules.

Non-Voted. ●

The provision under “(1b) Pay of Officers.—Temporary—(Non-Contract)” represents the pay of a Deputy Secretary in the Finance Department for a period of four months during the Budget season.

22K.—FINANCIAL COMMISSIONERS.

P 67

1,78	1,69	1,55	1,49	1,85	1,93	...	1,93	Voted
1,27	1,54	1,75	2,05	1,30	98	...	98	Non-Voted
3,65	3,23	3,30	3,54	3,15	2,91	...	2,91	Total

Voted.

The increase under “(1a) Pay of Officers—Permanent” and “(3a) Allowances, Honoraria, etc.—Fixed” is due (i) to the

PART A.

22.—GENERAL ADMINISTRATION.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

appointments of Secretaries to the Financial Commissioners being held by Burma Civil Service Officers instead of by officers of the Commission whose pay and allowances are provided for in the Non-Voted section of the estimates, and (ii) to the conversion of the two non-gazetted appointments of Superintendents of the old Financial and Development Commissioners' offices into one of an Assistant Secretary to the Financial Commissioners, a gazetted appointment, which also explains the decrease under "(2a) Pay of Establishment—Permanent."

The decrease under "(3b) Allowances, Honoraria, etc.,—Fluctuating" is due to the fact that the period of the Financial Commissioners' stay at Maymyo has been reduced from five to three months in a year and the strength of their clerical and menial tour establishment has been reduced.

Non-Voted.

The decrease is due to the appointments of Secretaries to the Financial Commissioners being held by Burma Civil Service officers instead of by Officers of the Commission.

P 68

22L.—LOCAL FUND AUDIT ESTABLISHMENT.

Voted	1,32	1,86	2,32	2,68	3,11	3,18	13	3,31
Non-Voted.	14	16	25	16	24	25	...	25
Total	1,46	2,02	2,57	2,84	3,35	3,43	13	3,56

Voted.

The decrease under the unit "(1a) Pay of officers—Permanent" is due to the difficulty experienced in filling up the vacant appointments of Divisional Auditors. The increases under the units "(2a) Pay of Establishment—Permanent," "(3b) Allowances, Honoraria, etc.,—Fluctuating" and "(5) Contingencies" respectively have been allowed for the gradual expansion of the Department.

The provision of 13 under "New" is intended to meet the cost of the additional establishment to be entertained next year.

Non-Voted.

No remarks.

22.—GENERAL ADMINISTRATION.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total

22N.—GENERAL ESTABLISHMENT.

b. Treasury Establishment.

...	3,79	4,24	4,47	...	4,47
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The increase under "(1a) Pay of Establishment—Permanent," is for increments of pay accruing next year and for leave arrangements and that of 9 under "(5) Contingencies" is based on a consideration of the progress of expenditure during the current year so far known.

27.—PORTS AND PILOTAGE.

P 69

28,42	24,60	14,10	4,58	11,38	9,53	1,10	10,63	Voted
1,28	1,42	1,53	1,45	1,33	1,13	...	1,13	Non-Voted
29,70	26,02	15,63	6,03	12,71	10,66	1,10	11,76	Total

The variations under the minor heads are explained below:—

27A.—PAY AND ALLOWANCES OF OFFICERS AND MEN

AFLOAT.

P 70

4,10	4,16	5,44	5,69	5,62	6,44	29	6,73
19	32	32	32	34	...	...	...
4,29	4,48	5,76	6,01	5,96	6,44	29	6,73

The increased estimate proposed on account of the B.G.S. "Irrawaddy" is due to the Royal Indian Marine personnel being replaced by Officers taken on loan from the Irrawaddy Flotilla Co., Ltd., payments on account of whom are debitable to the primary unit "Supplies and Services." The increase on account of the B.G.S. "Arakan" is principally due to provision for a temporary European Mate. The increase on account of the B.G.S. "Lady Craddock" is due partly to the same cause but mainly to provision being made for the whole year, instead of for six

PART A.

27.—PORTS AND PILOTAGE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

months only as in the estimates for 1927-28 when the vessel was hired to the Director, Royal Indian Marine, Bombay, for light-house work.

The provision under “(2b) Pay of Establishment—Temporary (Non-contract)” in the Detailed Account of B.G.S. “Canmoresk” for six apprentices is in pursuance of the policy of training Burmans for employment in the Provincial Marine. The increased estimate proposed on account of “Steam and Motor Launches, etc.” is due to provision being made to meet the pay of crews of certain new vessels which are likely to be put in commission in 1928-29 and to meet leave allowances.

The provision now made for the first time under “(4) Supplies and Services” is for the payment of toll dues on vessels using the Twante and Pegu Sittang Canals.

27B.—PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF VESSELS.

P 73

Voted	7,58	12,60	13,69	13,50	13,87	14,42	63	15,05
-------	------	-------	-------	-------	-------	-------	----	-------

The anticipated increase occurs under various heads, the more important of which are explained below :—

The increase in the provision for the B.G.S. “Irrawaddy” represents expenditure on annual overhaul and minor running repairs. She is the largest vessel in the provincial fleet and the current year’s provision under item (3) has proved inadequate. The provision under “New” for the B.G.S. “Arakan” is due to renewal of fresh water tanks and the fitting of new davits, as the present davits are unsuitable for boat work while tending lighthouses. The increase under B.G.S. “Lady Craddock” is due partly to provision being made for the whole year instead of for six months only as in the estimates for 1927-28 when the vessel was lent to the Government of India and partly to the provision of 6 under “New” for renewal of the vessel’s deck. The provision for the B.G.S. “Canmoresk” is based on the modified allotment for 1927-28, and includes 4 under “New” on account of the installation of accumulators.

The increased provision of 40 shown as “New” under “f. Steam and Motor Launches, Flats, House-Boats and Barges (1) Fuel” is intended to meet (i) the increase in the rate charged for woodfuel in certain Upper Burma Depôts, (ii) the levy of forest

27.—PORTS AND PILOTAGE.

PART A

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

royalty on wood fuel supplied to Government launches and (iii) provision for new launches likely to be brought into commission during the year. The provision of 10 shown as "New" under "Stores" is to meet the cost of stores for new vessels. The provision for "Overhaul and Repairs" has now been fixed at a contract rate to be calculated separately for each year on the basis of the value and age of the vessels still in commission.

27C.—PURCHASE AND HIRE OF VESSELS.

P 75

7,59	1	...	88	3,11	4,01	17	4,18	Voted.
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The proposed estimate includes 4,00 for the replacement of certain old vessels in pursuance of a comprehensive scheme which has been approved by the Finance Committee for the expenditure of 20,00 on the renewal of condemned launches during the next five years. Several of the Local Government's vessels are now about 40 years old, and, unless efficiency is to be seriously impaired, a policy of systematic replacement can no longer be deferred.

The proposed estimate also includes new expenditure of 17 on account of the construction of a motor boat for the Tharrawaddy District Police and a motor boat for the Delta Forest Division.

27D.—PORTS ESTABLISHMENT.

P 76

1,14	1,31	1,31	1,27	1,25	1,18	...	1,18	Voted.
78	78	83	82	78	78	..	78	Non-Voted.
1,92	2,09	2,14	2,09	2,03	1,96	...	1,96	Total.

Voted.

The increase under "(5) Contingencies" is chiefly due to provision of 73 made on account of freight on consignments passing through the Agent for Government Consignments, Rangoon. This amount is to be recovered from other Departments and accounts for the large increase under "(8) Deduct—Establishment charges from other Government Departments, etc." The decrease of 11 under (7) Establishment charges payable to

PART A.

27.—PORTS AND PILOTAGE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

33 other Government Departments, etc., is based on the provision made in the central estimates on account of the Local Government's share of the cost of the joint establishment at Rangoon and Akyab.

P 77

27E.—MISCELLANEOUS SHORE ESTABLISHMENT.

Voted	...	...	56	65	56	58	...	58
Non-Voted.	29	29	32	28	16	17	...	17
Total	29	29	88	93	72	75	...	75

Non-Voted.

The increase under "Pay of Officers—Permanent" is due to the increased rate of staff allowance to the Superintending Engineer, for carrying out the combined duties of the Marine Transport Officer and Superintending Engineer.

P 77

27G.—MISCELLANEOUS.

77	11	12	14	11	18	...	18
----	----	----	----	----	----	-----	----

The increase under "Fees to Examiners" is based on a consideration of the probable requirements for the ensuing year. The provision under "Payment to Irrawaddy Flotilla Company for use of their Pilots" which was formerly made under "F. Subsidies to Steam Boat Companies" is now correctly made under this head. The provision under "Grants-in-aid" represents payments to Port Funds for the use of Port Fund Jetties by Provincial Marine vessels and for the services of Port Fund employees in connection with Provincial Marine work.

P 69

27H.—INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

Voted	...	2.50	8	1.00	1.00
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It is not proposed to invest any further capital in the Government Dockyard Commercial concern during 1928-29.

27.—PORTS AND PILOTAGE.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry over.	New.	Total.

271.—LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS.

P 69

...	29	...	68	12	Voted.
-----	----	-----	----	----	-----	-----	-----	--------

No provision is required, as a profit is expected during 1928-29 (*vide* Receipts head XX E).

30.—SCIENTIFIC DEPARTMENTS.

P 78

50	54	45	259	166	59	...	59	Voted
...	...	...	12	31	8	...	8	Non-Voted.
50	54	45	271	197	67	...	67	Total.

The decrease in the proposed estimate is explained below:—

30A.—HYDRO-ELECTRIC SURVEY.

a. Yunzalin Scheme.

b. Other Surveys.

P 79

18	15	29	147	88	23	...	23	Voted.
...	...	...	11	17	...	...	...	Non-Voted.
18	15	15	158	105	23	...	23	Total.

The decrease of 82 proposed in the estimate of the coming year is due to the elimination of provision for the examination of the Yunzalin area as a source of water and electric supply.

The party of experts who came out from England in October 1926 have advised the Local Government to investigate other areas nearer Rangoon for a cheaper scheme; hence the surveys around Yunzalin have been closed down in the current year and no provision is proposed under this head in the coming year, as the examination of other areas is in connection with a purely water supply scheme provision for which has been made under the head "33.—Public Health" in Part D of the Provincial Estimates.

PART A.

27.—PORTS AND PILOTAGE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The provision proposed for the coming year under "b. Other Surveys" is required to meet the pay, travelling allowance and contingent charges of the Survey Establishment employed in recording the rainfall and taking the discharge of streams in the vicinity of promising sites for hydro-electric purposes. The information is necessary for the design and lay-out of power schemes; and it is essential to collect it for a period of years continuously. The increase of 8 over the sanctioned allotment of the current year under this head is due to the entertainment of seven additional river and rain gauge readers and to larger office expenses and transport charges.

P 78 30 B.—EXPLORATION FOR PETROLEUM, COAL AND MINERALS.

Voted	...	...	30	32	32	36	...	36
Non-Voted	...	...	...	...	15	6	...	6
Total	...	...	30	32	47	42	...	42

According to the arrangement with the Government of India the cost of the superior establishment of the Geological Survey of India (Burma Party), except their travelling and other allowances is met from Central Revenues, while the cost of the subordinate clerical and menial establishments as well as travelling allowances and other contingent charges is borne by the Local Government.

41.—CIVIL WORKS.

18,07	12,52	42,34	1,19	2,41	1,89	32	2,21
(a)	(a)	(a)	7	...	14	...	14
18,10	12,52	42,34	1,26	2,41	2,03	32	2,35

(a) Separate figures are not available.

41.—CIVIL WORKS.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

41A.—ORIGINAL WORKS—BUILDINGS.

P 80

16,01	12,03	36,19	72	25	1,15	32	1,47	Voted.
-------	-------	-------	----	----	------	----	------	--------

Voted.

The estimate under Carry on is for the amount required, *viz.*, 1,15 for completing the Major Works detailed in the body of the estimates and of that under New 20 is for Minor Works and 12 for furniture for Officers' quarters, in Departments under the control of the Hon'ble Finance Member. No New Major Works are proposed.

41D.—REPAIRS.

P 80

2,06	49	31	30	45	45	...	45	Voted.
------	----	----	----	----	----	-----	----	--------

The estimate provides for the cost of maintenance of all buildings assigned to Departments under the control of the Hon'ble Finance Member.

43.—FAMINE RELIEF AND INSURANCE.

P 81

...	...	62	67	67	67	...	67	Non-Voted.
-----	-----	----	----	----	----	-----	----	------------

This allotment is made annually as prescribed in Schedule IV appended to the Devolution Rules. It is probable that, so far as Burma is concerned, the Famine Insurance Fund will shortly be abolished, when the necessity for making this provision will cease.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

P 82

24,60	33,63	34,44	32,25	34,93	33,24	...	33,24	Voted.
3,53	6,13	8,84	7,81	8,36	8,05	...	8,05	Non-Voted.
28,13	39,76	43,28	40,06	43,29	41,29	...	41,29	Total.

The proposed estimate shows a decrease of 2,00 which is explained below :—

PART A. 45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New	Total.

P 82

45 A.—SUPERANNUATION AND RETIRED ALLOWANCES.

Voted	21,54	28,52	28,63	29,12	31,00	29,50	...	29,50
Non-Voted.	...	β	21	26	25	73	...	73
Total	21,54	28,55	28,84	28,86	31,25	28,77	...	28,77

The estimate under this minor head comprises both pensions paid in Burma and pensions paid in other provinces on behalf of this Government. The decrease of 1,50 in the proposed estimates (voted and non-voted) is due chiefly to the transfer to the Irrigation heads of the pensionary charges of the Irrigation Department.

45 B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL.

P 82

Voted	...	...	...	...	60	...	...	...
Non-Voted.	...	...	...	...	35	...	...	...
Total	...	...	...	...	75	...	...	...

No provision is proposed for 1928-29, as the expenditure on account of commuted value of pensions is met out of current revenues during this financial year.

P 82

45 C.—COMPASSIONATE ALLOWANCES.

Voted	8	5	20	...	20
-------	-----	-----	-----	---	---	----	-----	----

The estimate provides for the maximum annual expenditure from the Compassionate Fund fixed by the Government of India.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

45 D.—GRATUITIES.

P 82

34	41	60	50	60	55	...	55	Voted
28	12	...	1	2	2	...	2	Non-Voted.
62	53	60	51	62	57	...	57	Total

No remarks.

45 F.—DONATIONS TO PROVIDENT FUNDS.

P 82

17*	18*	30*	35	32	50	...	50	Voted
-----	-----	-----	----	----	----	-----	----	-------

The estimate provides for the payment of bonus contributions to be made by the Local Government to Special Provident Funds. The increase is due to the enhancement of the Government's rate of contributions from 75 to 100 per cent.

45 H.—COVENANTED CIVIL SERVICE PENSIONS.

P 82

...	...	24	113	113	7	...	7	Voted
-----	-----	----	-----	-----	---	-----	---	-------

The proposed estimate represents the balance of an annuity payable to an I.C.S. Officer in Burma after Commutation of a portion thereof.

45 I.—CHARGES IN ENGLAND.

P 82

45	117	116	164	236	250	...	250	Voted
223	312	573	591	781	869	...	869	Non-Voted.
268	429	689	755	1017	1119	...	1119	Total

The proposed estimates are based on information supplied by the High Commissioner for India.

PART A. 46.—STATIONERY AND PRINTING.

Accounts.				Sanctioned allotments, 1928-29.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 83 46.—STATIONERY AND PRINTING.

Voted	9,73	10,15	10,75	10,47	11,89	10,39	...	10,39
Non-Voted	10	10	16	34	34	37	...	37
Total	9,83	10,25	10,91	10,81	12,23	10,76	...	10,76

The decrease in the proposed estimates is explained below :—

P 83 46A.—STATIONERY OFFICES.

Voted	9	10	12	15	15	16	...	16
-------	---	----	----	----	----	----	-----	----

The provision under this head represents the cost of establishment and other incidental charges in connection with the Provincial Stationery Depot. The increase of 1 under "Supplies and Services" is based on past actuals.

P 84 46B.—PURCHASE OF STATIONERY STORES.

Voted	15	3,60	3,51	3,47	4,00	2,47	...	2,47
-------	----	------	------	------	------	------	-----	------

The large drop of 1,53 is due :—(i) to a reduction of 35 under unit " (1) Cost price of stores ", the estimate having been fixed on a consideration of probable requirements and (ii) to an increase of 21 under unit " (iii) Deduct cost of stationery supplied to Transferred Departments ". This is almost entirely due to the fact that the sanctioned allotment of 47 for the current year is only for the cost of stationery supplied to Transferred Departments ; whereas the proposed estimate for 1928-29 is for the cost of blank paper and printed forms also.

46D.—GOVERNMENT PRESSES.
P 85 a. Central Press (including Maymyo Branch Press).

Voted	4,03 *	3,99 †	4,50 †	3,30	3,99	4,00	...	4,00
Non-Voted	10	10	7	30	25	25	...	25
Total	413 *	4,09 †	4,57 †	3,60	4,24	4,25	...	425

* Includes expenditure on account of Jail Press, Publishing Branch and Form Store.
 † Includes expenditure on account of Jail Press.

46.—STATIONERY AND PRINTING. PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

Under “(1a) Pay of Officers—Permanent,” the increase of 3 is due to provision being made for the pay for 10 months of an officiating Deputy Superintendent in place of the permanent incumbent who is proceeding on leave. The increase of 5 under “(5a) Supplies and Services” is due to the inadequacy of the current year's provision as indicated by the actuals of 1926-27 and of the earlier months of the current year.

Non-Voted.

The provision of 3 under “(1b) Pay of Officers—Temporary (Non-Contract)” is for the pay for 2 months of the Deputy Superintendent who has been placed on special duty in connection with the revision of the manuals in the Government Press. The estimate does not call for any other remarks.

48 D. b. Jail Press.

P 85

...	...	1,04	1,27	1,17	1,22	...	1,22	Voted
-----	-----	------	------	------	------	-----	------	-------

The increase is due to only 2 being deducted on account of cost of printing work done for Central Departments as against 9 in the current year. On the other hand the amount provided for transfer to the Depreciation Fund is less by 3 than the amount provided in the current year. This amount has been calculated in accordance with rules on the subject.

46 D. c. Publishing Branch (Book Dépôt).

P 86

...	29	28	29	38	31	...	31	Voted
-----	----	----	----	----	----	-----	----	-------

The decrease is accounted for by a reduction of 8 under the primary unit “Advertisements of Government Publications.”

The current year's figure of 9 was based on misleading information.

d. Form Store.

P 86

...	20	20	20	21	20	...	20	Voted
-----	----	----	----	----	----	-----	----	-------

The decrease of 1 is on account of “(1) Establishment” the amount for which is based on actuals.

PART A.

47.—MISCELLANEOUS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 87

47.—MISCELLANEOUS.

Voted	4,40	57	1,22	9,25	4,19	4,99	...	4,99
Non-Voted.	...	...	...	19	...	...	...	...
Total	4,40	57	1,22	9,44	4,19	4,99	...	4,99

The increase in the proposed estimate is on account of the amount payable by this Government to the Government of India for the loss likely to be incurred during the current year in respect of the Moulmein-Ye Railway.

P 87

47D.—DONATIONS FOR CHARITABLE PURPOSES.

Voted	35	...	35	46	25	22	...	22
-------	----	-----	----	----	----	----	-----	----

The proposed estimate of 22 includes 20 for a contribution to the Rangoon Charitable Society and 2 for a contribution to the Maymyo Charitable Society. The decrease of 3 in the ensuing year's estimate is due to the omission of provision for unforeseen requirements.

P 87

47I.—SPECIAL COMMISSIONS OF ENQUIRY.

Voted	63	39	9	31	...	...	...	...
Non-Voted.	...	2	13	19	...	...	...	...
Total	63	41	22	50	...	...	...	...

No expenditure is anticipated under this head during 1928-29.

P 87

47J.—IRRECOVERABLE LOANS WRITTEN OFF.

Voted	69	18	66	17	80	58	...	58
-------	----	----	----	----	----	----	-----	----

The estimate provides 8 for the writing off by Deputy Commissioners of long outstanding Agricultural loans owing to insufficient security, outbreak of rinderpest and failure of crops and

47.—MISCELLANEOUS.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

50 for the write off of loans to certain Co-operative Societies now in liquidation in the Myitkyina and Pegu Districts.

47K.—RENTS, RATES AND TAXES.

P 87

...	...	15	17	14	19	...	19	Voted
-----	-----	----	----	----	----	-----	----	-------

The estimate represents the proportionate share of the rents, rates and taxes payable by the Local Government under section 92 of the Rangoon Municipal Act, on account of buildings in Rangoon occupied by Departments with which the Finance Member's Department is concerned.

47L.— CONTRIBUTIONS.

P 87

...	8,06	3,00	4,00	...	4,00	Voted
-----	-----	-----	------	------	------	-----	------	-------

The proposed provision of 4,00 is intended to meet the amount of guarantee payable by this Government to the Government of India for the loss likely to be incurred during the current year in respect of the Moulmein-Ye Railway. The loss last year was 3,98 and the current year's provision has proved inadequate.

47O.—MISCELLANEOUS AND UNFORESEEN CHARGES.

P 87

...	7	Voted
-----	-----	-----	---	-----	-----	-----	-----	-------

No remarks.

51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENT.

P 87

64,00	64,00	44,35	50,23	...	18,63	...	18,63	Non-Voted
-------	-------	-------	-------	-----	-------	-----	-------	-----------

The provision under this head represents the contribution payable to the Central Government under the terms of Rule 18 of the Devolution Rules.

PART A.

60(B).—PAYMENT OF COMMUTED VALUE OF PENSIONS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

52.—EXTRAORDINARY CHARGES.

A.—WORKS.

P 87

Mingaladon Project.

Voted	2,43	10,54	35,40	31,61	7,50	70	...	70
-------	------	-------	-------	-------	------	----	-----	----

The proposed provision is intended to meet expenditure by the Military Engineering Services in equipping the Cantonments with additional works found to be necessary to complete the Project which cannot be carried out before the end of the current year.

(b) EXPENDITURE NOT CHARGED TO REVENUE.

P 90

60(B).—PAYMENTS OF COMMUTED VALUE OF PENSIONS.

Voted	1,90*	2,92*	3,37*	...	12,48	1,85	11,65	13,50
	...	1,71*	79*	...	1,43	1,60	2,35	3,95
Non-Voted.	1,90*	4,63*	4,16*	...	13,91	3,45	14,00	17,45
Total								

* Included under "45.—Superannuation Allowances and Pensions."

The proposed estimate is made up of 16,00 to be paid to pensioners and 1,45 to be paid to other Governments. The latter amount represents the amount payable to the Central Government on account of the commuted value of pensions hitherto shown under "45B.—Commutated Value of Pensions." The former amount is made up of 11,00 for commuted value of pensions in ordinary cases; 3,00 for commuted value of pensions of Head Constables discharged as a result of the Police Enquiry Committee's recommendations and who are permitted to commute the whole of their pensions instead of only half as in ordinary cases and 2,00 for expenditure by the High Commissioner for India in England. The figure under 'carry on' is intended to meet the commuted value of pensions of officers who can commute one-half of their pensions as of right and includes a portion of the

DEPRECIATION FUND, GOVERNMENT PRESSES.

PART A.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

commutation allotment representing approximately the pensionary equivalent in one year of all other anticipated commutations. The current year's sanctioned allotment for commutation has been found insufficient to meet the demands of pensioners for commutation of their pensions ; and as it has been decided to meet such expenditure from loans in future, a provision is proposed which will, it is hoped, meet normal demands in full. Expenditure on commutation is productive in view of the consequential saving in recurring pensionary charges.

(c) *DEBT HEADS.*

DEPRECIATION FUND, GOVERNMENT PRESSES.

...	...	46	31	48	54	...	54	Voted
-----	-----	----	----	----	----	-----	----	-------

Under the rules for the accounting of the Depreciation Fund, the expenditure on renewals and replacement of plant, machinery and furniture is in the first instance charged to the head "46, Stationery and Printing" and to cover this expenditure a corresponding amount is transferred from the fund to the head "46, Stationery and Printing" under which the amount thus transferred is shown as a deduct entry. The estimate of 54 represents the anticipated expenditure to be met from the fund on renewals and replacement of plant, machinery and furniture during 1928-29.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

62,85	61,11	20,06	26,55	24,00	25,42	...	25,42
-------	-------	-------	-------	-------	-------	-----	-------

A.—LOANS TO PORTS (EXCEPT RANGOON).

P 91

...	1,50	Voted
-----	-----	-----	------	-----	-----	-----	-----	-------

The actuals of 1926-27 represent the balance of the 3 lakhs loan sanctioned in 1922 to the Akyab Port Fund. No fresh loans are contemplated in 1928-29.

PART A. LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 91 C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

'i) Rangoon Development Trust.

Voted	20,00	20,00	6,00	1,00	3,00	3,00	...	3,00
--------------	-------	-------	------	------	------	------	-----	------

The proposed estimate represents the final instalment of the loan of 10,00 sanctioned to the Rangoon Development Trust in 1925. At the time of framing the estimates for the current year, it was anticipated that the final instalment of the loan would be drawn by the Development Trust during 1927-28 and provision was accordingly included in the estimates for that year. The Trust has now decided to postpone taking this loan till 1928-29.

E.—ADVANCES TO CULTIVATORS.

Voted	29,28	25,51	13,46	24,05	21,00	22,42	...	22,42
--------------	-------	-------	-------	-------	-------	-------	-----	-------

The increase is due to anticipated demands for loans from a larger number of the tenants of the Government Estates in the Hanthawaddy, Pegu, Ma-ubin, Thatôn and Shwebo Districts.

ADVANCES FROM PROVINCIAL LOANS FUND.

Non-Voted.	2,18	..	2,18
-------------------	-----	-----	-----	-----	-----	------	----	------

The estimate represents the first instalment of the repayment of the loan of 75 lakhs which it has been decided to take from the Provincial Loans Fund during the current year.

Memorandum on Part B of the Estimates.

RECEIPTS.

N.B.—The numbers in the margin refer to the pages of the Provincial Estimates. Figures represent thousands of rupees, *i.e.*, 000's omitted.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(a) REVENUE RECEIPTS—ORDINARY.

XVII.—ADMINISTRATION OF JUSTICE.

P 109

8,87	10,83	11,00	13,23	12,88	15,00
------	-------	-------	-------	-------	-------

Actuals of the past four years exhibit a steady and considerable increase for which the current year's estimate has not made sufficient allowance. An attempt has been made to rectify this in the estimate for 1928-29 which assumes a continued expansion.

XVIIA.—SALE PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.

P 109

45	34	34	37	30	31
----	----	----	----	----	----

No remarks.

XVIIB.—COURT FEES REALISED IN CASH.

P 109

6	12	8	10	8	9
---	----	---	----	---	---

No remarks.

XVIIC.—GENERAL FEES, FINES AND FORFEITURES.

P 109

8,36	9,24	9,02	9,99	9,91	11,20
------	------	------	------	------	-------

The increase occurs mainly under "*f.* Fines in other Criminal Cases" receipts from which are steadily increasing and the current year's estimate for which is likely to prove inadequate.

PART B. XVII.—ADMINISTRATION OF JUSTICE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 109 XVIIID.—MISCELLANEOUS FEES AND FINES.

64	1,94	2,18	3,46	3,35	4,20
----	------	------	------	------	------

The increase of 80 under "a. Fees of the Administrator-General" is on account of fees for the liquidation of the E. A. Moolla estate.

P 109 XVIIIE.—MISCELLANEOUS.

2	1	3	16	1	3
---	---	---	----	---	---

No remarks.

P 109 XVIIIF.—RECOVERIES OF SERVICE PAYMENTS.

...	...	13	2	3	2
-----	-----	----	---	---	---

No remarks.

P 109 XVIIG.—*Deduct*—REFUNDS.

66	82	74	87	80	85
----	----	----	----	----	----

No remarks.

P 110 XVIII.—JAILS AND CONVICT SETTLEMENTS.

4,32	4,53	5,05	5,10	5,44	7,00
------	------	------	------	------	------

The increase is chiefly due to the receipts anticipated from the hire of convicts as explained below.

P 110 XVIIIA.—JAILS.

60	68	1,40	1,61	1,49	2,88
----	----	------	------	------	------

The increase of 139 is due mainly to the receipts anticipated from the hire of convicts for employment in the two new Quarry Jails at Alon and Mokpalin.

XVIII.—JAILS AND CONVICT SETTLEMENTS. PART B.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XVIII B.—JAIL MANUFACTURES.**P 110**

3,72	3,86	3,64	3,48	3,95	4,11
------	------	------	------	------	------

The increase of 16 is mainly due to an anticipated increase in the sale proceeds of Jail manufactures owing to the fact that more suitable forms of employment are being found for prisoners sentenced to hard labour and to the reorganisation of the weaving and boot-making sections of the Insein Central Jail. There is a decrease in the estimate under "a. Sale Proceeds of Quinine" which is based on the probable requirements of the Public Health Department.

XVIII C.—RECOVERIES OF SERVICE PAYMENTS.**P 110**

...	...	2	2	1	2
-----	-----	---	---	---	---

No remarks.

XVIII D.—Deduct—REFUNDS.**P 110**

...	...	1	...	1	1
-----	-----	---	-----	---	---

No remarks.

XIX—POLICE.**P 110**

5,56	8,84	5,45	5,20	5,63	6,24
------	------	------	------	------	------

The high figure for 1924-25 is abnormal and should be disregarded for purposes of comparison. The variations under the various minor heads are explained below.

XIX A.—CONTRIBUTIONS FOR RAILWAY POLICE.**P 110**

1,28	1,28	1,28	1,33	1,40	1,36
------	------	------	------	------	------

This figure represents the Burma Railways Company's payment towards the cost of the Railway Police. The amount has been determined according to the prescribed formula based on the total mileage of the system.

PART B.

XIX.—POLICE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P 110

XIXB.—PRESIDENCY POLICE.

...	5,90
-----	-----	-----	-----	-----	------

This is a new minor head opened for the first time to record separately receipts realised by the Commissioner of Police, Rangoon, which have not hitherto been distinguished in the estimates or accounts from the receipts collected by the District Executive Force. Hitherto, moreover, the receipts from only one of the three taxes collected by the Commissioner of Police in the first instance and then paid over (less the cost of collection) to the Corporation and Cantonment authorities have figured in the Government accounts. It has now been decided to include the receipts from all three here and to show the subsequent payments to the local authorities under "Deduct Refunds."

The three taxes referred to are the Rangoon Corporation Wheel tax, the tax on Hired Motor Vehicles and the tax on Hackney Carriages, the gross receipts from which are estimated at approximately 4,50.

The other items consist of cash receipts in Rangoon under the Arms Act and receipts under the Motor Vehicles Rules which are Provincial assets. Actuals for them are included under their respective heads together with the receipts from the mofussil.

P 110

XIXC.—CASH RECEIPTS UNDER THE ARMS ACT.

79	67	82	79	76	62
----	----	----	----	----	----

The decrease of 14 is more than accounted for by the transfer of the receipts in Rangoon to the new head "B. Presidency Police." Actually a moderate increase has been estimated for under this head.

P 111

XIXD.—FEES, FINES AND FORFEITURES.

1,88	2,05	2,57	2,48	2,71	2,25
------	------	------	------	------	------

Here again the decrease is only apparent and is more than accounted for by the transfer of receipts in Rangoon under the

XIX.—POLICE.**PART B**

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

subhead "a. Motor Vehicles License Fees" to the new minor head "B. Presidency Police." Actually a small increase has been budgeted for under this head which is justified by the general trend of past actuals.

XIX E.—RECOVERIES OF SERVICE PAYMENTS.**P 110**

12	4,80	1,31	16	50	16
----	------	------	----	----	----

Past experience is not a safe guide for making a forecast under this head which consists of recoveries of excess payments made in the course of ordinary departmental expenditure. Such recoveries are taken in abatement of the expenditure, if credited in the year in which the expenditure is incurred. If effected in a subsequent year, the amounts are treated as receipts under this Minor head. It is advisable to be conservative in dealing with so speculative a head.

XIX F.—MISCELLANEOUS.**P 110**

35	98	54	40	42	35
----	----	----	----	----	----

No remarks.

XIX G.—Deduct—REFUNDS.**P 110**

11	1,00	1,11	13	16	4,40
----	------	------	----	----	------

The increase under this head has been explained in the Memorandum on Minor Head "B. Presidency Police" above.

XXVI.—MISCELLANEOUS DEPARTMENTS.**P 111**

...	1,66	1,91	1,81	1,96	2,00
-----	------	------	------	------	------

The increase is due mainly to the anticipated increase under "Examination Fees" as explained below.

XXVI-A.—EXAMINATION FEES.**P 111**

...	3	5	7	5	8
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PART B. XXVI.—MISCELLANEOUS DEPARTMENTS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

The estimate is based on a consideration of the number of candidates likely to appear for the Burma Civil Service and Subordinate Civil Service examinations to be held in 1928-29. The increased provision is due to the raising of the examination fees from Rs. 30 to 75 in the case of the Burma Civil Service and from Rs. 15 to Rs. 40 in the case of the Subordinate Civil Service examinations.

P 111 XXVIB.—FEES FOR THE INSPECTION OF STEAM BOILERS.

1,00	1,64	1,88	1,74	1,95	1,95
------	------	------	------	------	------

No remarks.

P 111 XXVI D.—Deduct—REFUNDS.

...	...	2	...	4	3
-----	-----	---	-----	---	---

No remarks.

P 111 XXX.—CIVIL WORKS.

...	7,47	...
-----	-----	-----	-----	------	-----

The current year's estimate represents the amount to be recovered from the Central Government on account of the Public Works Department expenditure in the Putao area. As the expenditure is now being charged direct to the Central Government, no estimate for the ensuing year is proposed.

XXXV.—MISCELLANEOUS.**P 111 F. CONTRIBUTIONS.**

...	...	2	2
-----	-----	---	-----	-----	---

The proposed estimate represents the amount recoverable from the Government of India on account of the guarantees paid in the first instance by this Government for the wireless station at Diamond Island (provision for which is made under "47—Miscellaneous—L.—Contributions)."

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT. PART B.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

P 111

..	15	15	14
----	----	----	----	-----	-----

Past actuals represent the recoveries of loans and advances made to members of the *ex*-Royal Family of Burma which are now credited to Central Funds. No recoveries are anticipated during the ensuing year on account of the loans and advances made during the current year to the restrictees in the Reformatory Settlement at Paukkäung, as the crops have been more or less a failure.

DISBURSEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

*(a) EXPENDITURE CHARGED TO REVENUE.***P 112** 22.—GENERAL ADMINISTRATION.

Voted	63,97	74,98	62,97	63,82	63,57	62,43	1,43	63,86
Non-Voted.	...	...	...	22,30	23,38	24,52	3	24,55
Total	86,12	86,95	86,95	1,46	88,41

P 112 22A.—SALARY OF THE GOVERNOR.

Non-Voted.	1,00	1,00	1,00	1,00	1,00	1,00	...	**1,00
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The salary of the Governor is fixed by Statute and calls for no remarks.

P 112 22B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR.

Non-Voted.	11	12	12	12	12	12	...	12
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The estimate represents the fixed sumptuary allowance of the Governor.

P 113 22C.—STAFF AND HOUSEHOLD OF THE GOVERNOR.

Voted	88	1,21	1,09	90	1,18	80	...	80
Non-Voted.	43	...	7	38	41	52	...	52
Total	1,31	1,21	1,16	1,28	1,59	1,32	...	1,32

22.—GENERAL ADMINISTRATION.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The decrease in the Voted estimate is due to the omission of provision (1) for the furniture inauguration grant on a change of Governors and (2) for expenditure from accumulated balances of the annual maintenance grant on account of furniture and curtains for which provision of 19 and 18 respectively was made in the current year's estimates.

The increase of 11 in the Non-Voted estimate is due mainly to provision for a second A.D.C. having been made for the whole year in lieu of six months for the current year.

22D.—EXPENDITURE FROM CONTRACT ALLOWANCE.

P 112

20	24	22	21	22	...	...	...	Voted
...	...	...	...	...	22	...	22	Non-Voted.
20	24	22	21	22	22	...	22	Total

The expenditure has on the advice of Government of India been reclassified as 'Non-Voted' with effect from 1928-29.

22E.—TOUR EXPENSES.

P 113

1,02	1,06	1,02	95	95	...	...	...	Voted
...	...	...	...	...	96	...	96	Non-Voted.
1,02	1,06	1,02	95	95	96	...	96	Total

The proposed estimate provides for expenditure on the Governor's tours throughout the Province. The expenditure has on the advice of the Government of India been reclassified as 'Non-Voted' with effect from 1928-29.

PART B.

22.—GENERAL ADMINISTRATION.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 112

22F.—EXECUTIVE COUNCIL.

Non-Voted.	60	57	60	57	60	60	...	60
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No remarks.

P 114

22H.—PROVINCIAL LEGISLATIVE COUNCIL.

Voted	1,01	54	59	1,00	83	87	...	87
Non-Voted.	...	54	51	48	53	53	...	53
Total	1,01	1,08	1,10	1,48	1,36	1,40	...	1,40

The small increase in the Voted estimate is due mainly to the substitution of a post of Assistant Secretary debitable to the Head "Pay of Officers" for the old post of Superintendent debitable to the Head "Pay of Establishment." The estimate under "Non-Voted" represents the pay of the Hon'ble President and the Deputy President of the Burma Legislative Council.

P 112

22I.—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.

Voted	...	1	3	20	1	1	39	40
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Provision has been made for a considerable increase owing to the general elections for the Burma Legislative Council to be held in November 1928.

P 115

22J.—CIVIL SECRETARIAT.

Voted	...	...	2,93	3,25	3,39	3,50	...	3,50
Non-Voted.	...	...	1,11	96	1,11	1,03	...	1,03
Total	...	...	4,04	4,21	4,50	4,53	...	4,53

22.—GENERAL ADMINISTRATION.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

a. Home and Political and Judicial Departments.

P 115

...	...	2,32	2,60	2,70	2,78	...	2,78	Voted
...	...	1,11	96	1,11	1,03	...	1,03	Non-Voted.
...	...	3,43	3,56	3,81	3,81	...	3,81	Total

Voted.

The increase under "Pay of Officers—Permanent" and under "Allowances, Honoraria, etc., Fixed" is due to the inclusion of provision for the pay of Under Secretary in the Judicial Department who is a member of the Burma Civil Service and for the leave salary of the Assistant Secretary who intends to proceed on leave during the ensuing year.

Non-Voted.

The decrease under "Pay of Officers—Permanent" is due to the transfer of provision for the Under Secretary, Judicial Department, to the "Voted" head. The provision proposed under (1b) "Pay of Officers—Temporary (Non-Contract)" represents the pay of an officer on special duty in the Home and Political Department in connection with the General Administration Report.

c.—Translators Department.

P 115

41	53	60	65	70	72	...	72	Voted
----	----	----	----	----	----	-----	----	-------

No remarks.

22M.—COMMISSIONERS.

P 116

3,33	3,58	3,72	3,78	3,79	3,81	...	3,81	Voted
3,40	3,81	3,31	3,34	3,41	3,33	...	3,33	Non-Voted.
6,73	7,39	7,03	7,12	7,20	7,14	...	7,14	Total

PART B.

22.—GENERAL ADMINISTRATION,

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The decrease under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due in the Voted estimates to the introduction of the revised travelling allowance rules and in the Non-Voted estimates to fewer free passages being claimed in 1928-29.

P 117 (a) Revenue, General and Judicial Establishment.

22N.—GENERAL ESTABLISHMENTS.

Voted	42,83	52,86	39,67	43,21	43,28	42,70	1,02	43,72
Non-Voted.	10,81	9,01	9,30	8,87	9,49	8,51	...	8,51
Total	53,64	61,87	48,97	52,08	52,77	51,21	1,02	52,23

Voted.

The extraordinary variations between the actuals for 1926-27 on the one hand and the sanctioned and proposed estimates on the other under Heads (1a) and (2a) which approximately balance one another are due to the transfer from the former to the latter head of provision for the pay of Myoòks and Deputy Myoòks.

The "New" provision under "(2a) Pay of Establishment—Permanent" is for the pay of the two temporary clerks in the office of the Deputy Commissioner, Pegu, who are being retained permanently.

The provision of 8 under "(2c) Pay of Establishment—Temporary (Contract)" represents the contract grant placed at the disposal of the Administrative Department to meet expenditure on account of temporary establishments. The contract figure has been arrived at on a consideration of the last five years' actual expenditure.

The decrease of 49 under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due to the introduction of the new Travelling Allowance Rules. The reduction would have been greater had not the current year's estimate been too low.

The "New" provision under "Supplies and Services" is for grants in aid of travelling expenses to be paid to headmen whose remuneration from all sources, including *thugyisa* land, is otherwise insufficient.

—The increases of 29 under "(5) Contingencies—Contract" and of 125 under "(6) Charge for Launches" is due to the estimates based on past actuals, the current year's sanctioned,

22.—GENERAL ADMINISTRATION.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

allotments being found to be insufficient. The "New" provision is for the rent of office accommodation for the additional township at Nyaunglebin.

The deduct item represents one-third share of the pay and allowance of the establishment of the Deputy Commissioner, Myitkyina, and a share of the pay and allowances of the Collector, Rangoon Town, which will be recovered from the Government of India for doing work in connection with the Putao Subdivision and Joint Stock Companies respectively.

Non-Voted.

The decrease of 1,85 under "(1a) Pay of Officers—Permanent" and of 18 under "(3a) Allowances, Honoraria, etc.—Fixed" is based on a consideration of past actuals, as also on the exclusion of the expenditure on account of Putao which was wrongly included in the sanctioned allotments for 1927-28.

The increase of 64 under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due to a consideration of probable requirements. The allotment for 1927-28 has been found to be insufficient.

The deduct item represents one-third share of the pay and allowances of the Deputy Commissioner, Myitkyina, which is to be recovered from the Government of India for doing work in connection with the Putao Subdivision.

22O.—SUBDIVISIONAL ESTABLISHMENTS.

P 117

4,27	4,77	7,99	7,66	7,65	7,98	3	8,01	Voted.
------	------	------	------	------	------	---	------	--------

The provision under "(2a) Pay of Establishment—Permanent" is based on past actuals. The new expenditure of 3 is on account of establishments for the two new townships at Waw and Nyaunglebin in the Pegu District.

22P—OTHER ESTABLISHMENTS.

PP 118 & 119

1	1	1	97	1,16	1,70	...	1,70	Voted.
...	...	...	11	...	15	...	15	Non-Voted.
1	1	1	1,08	1,16	1,85	...	1,85	Total.

PART B.

22.—GENERAL ADMINISTRATION.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 118

a.—Civil Officers' Training School.

Voted	...	...	...	60	73	129	...	129
Non-Voted.	...	...	...	11	...	15	...	15
Total	...	...	...	71	73	144	...	144

The provision under “(1b) Pay of Officers—Temporary (Non-Contract)” represents the pay of Mr. W. F. Grahame, I.C.S. (retired), Provincial Training Officer, who has been re-employed by this Government and of three Assistant Provincial Training Officers for the whole year instead of only four months, as provided in the current year's estimates. The courses at the school are now practically continuous throughout the year.

The increase under “(2b) Pay of Establishment—Temporary (Non-Contract)” is due to the entertainment of further temporary establishment for the Provincial Training Officer necessitated by the expansion of the school.

The provision under “(3b) Allowances, Honoraria, etc.—Fluctuating” both Voted and Non-Voted represents Travelling Allowance of probationers proceeding to and from the school and Travelling Allowance and Honoraria paid to Government officers for attending the school to give courses of lectures. The increased provision here also is due to the expansion of the school.

P 11g

b.—Boat Establishment.

Voted	1	1	1	2	3	3	...	3
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The provision is intended to meet charges on account of the boat establishment employed for the Township Officers, Mergui, Palaw and Bôkpyin.

P 119

c.—Other Establishments.

Voted	135	182	47	35	40	39	...	39
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This expenditure represents the pay and allowances of Bailiffs and process-servers in those districts in which such establishment is not directly subordinate to the District and Sessions Judge.

22.—GENERAL ADMINISTRATION.

PART B.

Accounts.				Sanctioned allotments 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

22Q.—DISCRETIONARY GRANTS.

P 119

22	23	22	26	31	29	...	29	Voted
----	----	----	----	----	----	-----	----	-------

The decrease is explained below under "(2) Commissioners."

22Q.—DISCRETIONARY GRANTS.

P 112

(1) Governor's.

...	15	15	15	15	15	...	15	Voted
-----	----	----	----	----	----	-----	----	-------

The estimate calls for no remarks.

(2) Commissioners.

P 119

...	8	7	11	16	14	...	14	Voted
-----	---	---	----	----	----	-----	----	-------

The proposed estimate is for seven Commissioners of Divisions at 2 each. The reduction of 2 is due to the Local Government's reserve being omitted.

22R.—MISCELLANEOUS.

P 112

...	3	3	Non-Voted
-----	-----	-----	-----	-----	-----	---	---	-----------

The proposed provision is for the passages of selected I.C.S. candidates from Burma to the United Kingdom. No provision was made for the expenditure in the estimates of previous years.

24.—ADMINISTRATION OF JUSTICE.

P 120

44,90	48,59	50,77	54,06	55,93	57,91	7	57,98	Voted
10,15	10,58	11,10	10,94	11,80	10,98	14	11,12	Non-Voted
55,05	59,17	61,87	65,00	67,73	68,89	21	69,10	Total

PART B.

24.—ADMINISTRATION OF JUSTICE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 120

24A.—HIGH COURT.

Voted	4,79	4,99	4,97	5,16	5,30	5,45	...	5,45
Non-Voted.	5,05	5,06	5,72	5,53	5,87	5,92	14	6,06
Total	9,84	10,05	10,69	10,69	11,17	11,37	14	11,51

Voted.

The decrease under “(1a) Pay of Officers—Permanent—(ii) Registrars and other Officers” is mainly due to the conversion of the Assistant Registrarship into a Deputy Registrarship which is to be held by an I.C.S. Officer whose pay is non-voted. The increase under “(2a) Pay of Establishment—Permanent” is due to the introduction of a time scale of pay and to the creation of six additional appointments towards the end of the current year.

The increase under “(2b) Pay of Establishment—Temporary (Non-Contract)” is due to the provision made for an appointment of temporary interpreter and translator which was created during the current year and is now to be continued for the year 1928-29.

The increased provision under “(6) Charge for Launches” is based on the actuals for 1926-27.

Non-Voted.

The “New” expenditure provided for under “(1a) Pay of Officers—Permanent—(ii) Registrars and other officers,” and “(3a) Allowances, Honoraria, etc.—Fixed” is on account of the appointment of an I.C.S. officer to hold the post of Deputy Registrar.

The increase under “(3b) Allowances, Honoraria, etc.—Fluctuating” is due chiefly to the cost of passages for an unusually large number of the Hon'ble Judges who propose to take leave to Europe during 1928-29.

PP 121 & 122

24B.—LAW OFFICERS.

Voted	3,67	3,87	4,12	4,26	4,27	4,52	...	4,52
-------	------	------	------	------	------	------	-----	------

The increase is due mainly to an increase in the number of cases and in the fees paid to Government Prosecutors as explained below.

24.—ADMINISTRATION OF JUSTICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimate, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

a.—English Law Officer.

P 121

...	1,33	1,47	...	1,42 Voted
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The increase of 7 under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due to a large increase in the number of cases for which fees have to be paid to Government Pleaders.

b.—Mofussil Establishment.

P 122

*3,07	*3,87	*4,12	*4,26	2,94	3,11	...	3,11 Voted
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* Actuals are for the minor head "24B—Law Officers."

The increase under "(3b)—Allowances, Honoraria, etc.—Fluctuating is due to provision made for daily fees and travelling allowance of Government Prosecutors who have to appear in committal and important cases.

24C.—ADMINISTRATOR-GENERAL AND OFFICIAL ASSIGNEE.

P 122

45	46	75	72	55	94	...	94
----	----	----	----	----	----	-----	----

The provision for the current year has already proved inadequate owing to expansion of work which has necessitated the continuance of the temporary appointment of Assistant Administrator-General and Assistant Official Assignee which has been extended for three years; the creation of a temporary appointment of Second Assistant Administrator-General up to May 1928 and corresponding increases in the temporary establishment. The estimate for 1928-29 has been based on sanction and the progress of expenditure during the current year.

24D.—DISTRICT AND SESSIONS COURTS.

a. District and Sessions Judges.

P 123

13,65	14,95	20,29	26,32	28,40	30,59	7	30,66
3,72	3,84	2,67	2,97	3,44	3,39	...	3,39
17,37	18,79	22,96	29,29	31,84	33,98	7	34,05

PART B.

24.—ADMINISTRATION OF JUSTICE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The provision under "1 (b) Pay of Officers Temporary 'non-contract'" is for two temporary appointments of Additional District and Sessions Judges sanctioned up to July 1928 in the Magwe and Arakan Divisions.

Of the large increase of 173 under "(2a) Pay of Establishment Permanent" 116 is due to the revision of the pay of process serving establishments recently sanctioned, and 50 to provision having been made in full for the entire sanctioned establishment. The entertainment of new permanent establishments in several courts explains the provision of 7 under "New."

The increase of 150 under "(4) Supplies and Services" is based mainly on the actuals of the current year so far known. Here again full provision has been made and is set off by deduction of 1,07 for probable savings under the whole head.

Experience of past years has shown that the full sanction is not worked up to.

Non-Voted.

The increase of 11 under "(1a) Pay of Officers—Permanent" is due to a larger number of Assistant Commissioners being posted to the Judicial Department for training.

The increase of 12 under "(3b) Allowances—Honoraria, etc. (Fluctuating)" is due to enhanced provision for cost of passages due to a larger number of officers proceeding on leave.

A probable saving of 28 is likely to accrue.

P 123

24E.—COURTS OF SMALL CAUSES.

99	1,13	1,18	1,21	1,19	1,23	...	1,23
----	------	------	------	------	------	-----	------

The increase of 3 in the estimate proposed is due to increments of pay falling due in 1928-29 to both officers and establishment.

24F.—CRIMINAL COURTS.

P 124

a.—Other Judicial Establishments.

21,18	22,91	19,21	16,28	16,13	15,04	...	15,04
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The increase of 24 under "(1a) Pay of Officers—Permanent" is due partly to provision being made on account of leave

24.—ADMINISTRATION OF JUSTICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on	New.	Total.

arrangements, but mainly to the pay of two Burma Judicial Service Officers who are Additional Magistrates in Rangoon being transferred to this head from "24D. Civil and Sessions Courts."

The decrease of 12 under "(2a) Pay of Establishment—Permanent—(1) Clerical and Menial Establishment" is due to the estimate being based on actual requirements. Progress of expenditure shows that the current year's estimates has been pitched too high.

The increase of 3 under "(3b) Allowances, Honoraria, etc.—(Fluctuating)" is due chiefly to the classification of expenditure on account of Remuneration to Copyists who are Government Servants under this Primary Unit.

There is a large reduction of 98 under "(4) Supplies and Services." The estimate under this head has been based on a consideration of the actuals for 1926-27 and the progress of expenditure during the current financial year which indicate that the sanctioned estimate has been pitched too high.

The decrease of 27 under "(5) Contingencies" is due to the estimate being based on the current year's actuals.

25.—JAILS AND CONVICT SETTLEMENTS.

P 125

25,83	25,00	27,85	28,65	28,47	30,74	2,27	33,01
1,53	1,55	1,38	1,88	1,72	1,81	1	1,82
27,36	26,55	29,23	30,53	30,19	32,55	2,28	34,83

25A.—JAILS.

P 126

25,83	22,69	24,28	26,17	25,30	27,13	2,16	29,29
1,21	1,16	1,15	1,02	1,04	1,04	...	1,04
27,04	23,85	26,43	27,19	26,34	28,17	2,16	30,33

PART B. 25.—JAILS AND CONVICT SETTLEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The increase is due mainly to additional expenditure in connection with the scheme for the employment of ticket-of-leave prisoners and the increase in the jail population.

Non-Voted.

No remarks.

25A.—JAILS.

P 126

JAILS.

67	65	67	90	94	1,16	...	1,16
33	33	50	36	38	37	...	37
1,00	98	1,17	1,26	1,32	1,53	...	1,53

Voted.

The increase is due mainly to the entertainment of temporary establishment for the Inspector-General of Prisons' Office, as explained below.

Non-Voted.

No remarks.

P 127

a.—Superintendence.

67	65	67	87	89	1,11	...	1,11
33	33	50	36	38	37	..	37
1,00	98	1,17	1,23	1,27	1,48	...	1,48

Voted.

The provision of 15 under "(2b) Pay of Establishment—Temporary" is on account of the temporary additional establishment sanctioned for the Inspector-General of Prisons' Office, particularly in connection with the scheme for the employment of ticket-of-leave prisoners on various public works.

25.— JAILS AND CONVICT SETTLEMENTS. PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Non-Voted.

The decrease under "(3a) Allowances, etc.," is due to reduced rates admissible under the revised Rangoon Allowance Rules.

b.—Training School.

P 127

...	2	6	6	...	6	Voted.
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No remarks.

25A.—JAILS (CENTRAL JAILS).

PP 128 & 129

14,91	12,52	13,83	14,91	13,54	14,93	...	14,93	Voted.
81	76	58	61	64	64	...	64	Non-voted.
15,72	13,28	14,41	15,52	14,18	15,57	...	15,57	Total.

Voted.

The estimate is based on a consideration of the actuals for 1926-27 and the probable requirements of the ensuing year. It also takes into account an increase in the jail population.

The important variations are explained below :—

The increase under "II Jailors, Deputy and Assistant Jailors—(1) Pay" is due to the introduction of a time scale of pay in place of the graded scale for the Jailors with effect from the 1st March 1928.

The increase under "(e) Dietary Charges—(1) Rations" is based on a four per cent increase in jail population and that under "(2) Miscellaneous Dietary charges" is based on a consideration of past actuals and the progress of expenditure during the current year; the sanctioned allotment under the latter unit is likely to be exceeded.

The increase under "(g) Clothing and Bedding of Prisoners" is based on the probable requirements of the Jail Department.

The increase under "(i) charges for moving prisoners" is due to the travelling allowances and subsistence allowance of ticket-of-leave prisoners proceeding to convict camps for work.

PART B. 25.—JAILS AND CONVICT SETTLEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The increase under "(j) Miscellaneous Services and Supplies." is due to additional provision made to meet the cost of lighting The Rangoon and Insein Central Jails by electricity; and that under "k Contingent Charges" is based on actuals and probable requirements.

P 130

25A.—JAILS (DISTRICT JAILS).

Voted	7,70	6,71	6,78	6,77	6,91	7,14	...	7,14
Non-voted.	6	7	5	5	4	4	...	4
Total	7,76	6,78	6,83	6,82	6,95	7,18	...	7,18

Voted.

The increase is based on a consideration of the progress of expenditure during the current year and the probable requirements for the ensuing year.

Non-Voted.

No remarks.

P 131

25A.—JAILS (SUB-JAILS).

Voted	14	...	14
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The provision is for expenditure on account of (a) the Taung-dwingyi subsidiary jail which has hitherto been provided for under "District Jails" and (b) the lock-ups at Pyapôn and Kyaikto which have been transferred from the control of the police to the Jail Department.

P 132

25A.—JAILS (CONVICT CAMPS).

Voted	11	51	15	2,00	2,15
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The proposed provision includes 2,00 for new expenditure and is intended for the pay and allowances of the staff and other

25.—JAILS AND CONVICT SETTLEMENTS. PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

incidental expenses in connection with the ticket-of-leave prisoners employed at the Alon and Mokpalin Quarries, and on the construction of the Mon Canal Extension and the Salin Canal in the Minbu District, the Sathwa-Nyaungbintha road in the Magwe District and the Htilaing tank in the Meiktila District.

25A.—JAILS (LOCK-UPS).

P 132

2,55	2,81	2,85	3,20	3,25	3,45	17	3,62	Voted
------	------	------	------	------	------	----	------	-------

The increase is due chiefly to additional expenditure under "Charges for Police Custody" as explained below.

25A.—JAILS (LOCK-UPS).

P 132

n. Charges for police custody (Diet, conveyance and custody of undertrial prisoners).

2,44	2,71	2,68	3,01	3,07	3,25	17	3,42	Voted
------	------	------	------	------	------	----	------	-------

The new expenditure of 17 under item "(1) Payment of expenses to headmen, etc.," is due to the reduction from 15 miles to 4 miles of the minimum distance to be covered by headmen and villagers when escorting prisoners before charges are to be paid.

The increase under item (2) "Diet and other charges" is for the purpose of improving the conditions in lock-ups by providing blankets and better diet for under-trials.

o.—Allowances to Sub-Assistant Surgeons.

P 132

12	11	17	19	19	20	...	20	Voted
----	----	----	----	----	----	-----	----	-------

No remarks.

25A.—JAILS (REFORMATORY SETTLEMENTS).

P 134

...	...	2	21	14	15	...	15	Voted
-----	-----	---	----	----	----	-----	----	-------

The provision under this head is to meet the pay and allowances, including travelling allowances of the Manager, Sub-Assistant Surgeon, Sub-Inspector of Police and other establishment employed at the Reformatory Settlement at Paukkaung in

PART B. 25.—JAILS AND CONVICT SETTLEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

the Prome District. It also covers charges for maintenance and repairs to the existing buildings and other incidental charges. The settlement, which was opened on the 1st October 1926, is now in full swing. The object of the scheme is to restrict the movements of and give an opportunity of reformation to offenders dealt with under the Habitual Offenders' Restriction Act and the Criminal Tribes Act.

PP 134 & 135**25B.—JAIL MANUFACTURES.**

Voted	2,45	2,14	2,88	2,42	3,04	3,50	11	3,61
-------	------	------	------	------	------	------	----	------

The increase is due chiefly to the appointment of a textile expert, the expansion of existing industries and the introduction of new industries.

25B.—JAIL MANUFACTURES.**P 134****a.—Manufacture of Quinine.**

Voted	39	4	41	32	...	32
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The decrease is due (i) to the reduction of the establishment of the quinine section of the Rangoon Jail to one junior Jailor and (ii) to reduced requirements of raw material for the manufacture of tablets.

P 135**b.—Other Manufactures.**

Voted	2,45	2,14	3,02	2,38	2,63	3,17	11	3,28
-------	------	------	------	------	------	------	----	------

The provision of 5 under "(1b) Pay of Officers—Temporary (Non-contract)" represents the pay of the textile expert appointed to run the weaving industry attached to the Insein Jail. The increase under "Supplies and Services" and contingencies provides for an expansion of existing industries and the introduction of new industries. The provision under "New" is to meet the cost of tools and plant required for the Camp Jail at Mòkpalin and Alon.

26.—POLICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

26.—POLICE.

P 136

1,21,11	1,08,50	1,16,23	1,28,02	1,27,71	1,32,41	13	1,32,54	Voted
20,50	23,24	18,67	20,74	22,48	20,37	...	20,37	Non-Voted.
1,41,61	1,31,74	1,34,90	1,48,76	1,50,19	1,52,78	13	1,52,91	Total

The increase proposed under this Major Head, though large in itself, is not large in proportion to the total sanctioned allotment of the current year. Detailed explanations are given under the various Minor Heads below.

26A.—PRESIDENCY POLICE.

a.—Rangoon City Police.

P 137

10,21	10,36	10,74	11,82	11,84	12,21	...	12,21	Voted
89	88	94	88	95	95	...	95	Non-Voted.
11,10	11,24	11,68	12,70	12,79	13,16	...	13,16	Total

Voted.

The increase under this head is almost entirely due to the enhanced provision proposed for launch charges which is based on actual requirements (*cf.* the actuals for 1926-27). The only other head requiring comment is "(3b) Allowances, Honoraria, etc.—Fluctuating" the decrease under which is due to the withdrawal of passage concessions granted to Head Constables and Constables whose homes are in India when proceeding on and returning from leave, and to the introduction of the new Travelling Allowance Rules.

Non-Voted.

No remarks.

↳ Other Police. Rangoon Hackney and Rickshaw Establishments. P 137

7 The entire cost of these establishments is recovered from the Rangoon Corporation.

PART B.

26.—POLICE

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The increase under "(3a) Allowances, Honoraria, etc.—Fixed" is due to the increase of the conveyance allowance of the Deputy Superintendent of Police, Hackney Carriage Department, shown under "New."

P 138

26B.—SUPERINTENDENCE.

Voted	1,76	1,90	1,32	1,48	1,64	1,61	...	1,61
Non-Voted.	1,94	1,95	1,41	1,87	2,02	1,47	...	1,47
Total	3,70	3,85	2,73	3,35	3,66	3,08	...	3,08

The abolition of the temporary appointment of Deputy Inspector-General of Police, Western Range, explains the decrease under both Voted and Non-Voted parts of the estimates for the ensuing year.

26C.—DISTRICT EXECUTIVE FORCE.

P 139

a.—District Police.

Voted	8,091	76,03	86,22	93,25	93,42	95,85	...	95,85
Non-Voted.	6,46	6,65	6,55	5,55	7,17	5,98	...	5,98
Total	87,37	82,68	92,77	98,80	1,00,59	1,01,83	...	1,01,83

Voted.

The increase under (1a) Pay of officers Permanent "is due to the additional cost of Deputy Superintendents appointed to officiate as District Superintendents; also to the cost of leave arrangements on a consideration of the actuals of 1926-27 and the probable actuals of the current year. On the other hand all provision for temporary appointments has been omitted under (1b).

26.—POLICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The increase under unit “(2a) Pay of Establishment Permanent (i) Police force” is due to provision having been made for the filling of a number of vacant sanctioned appointments of Court Prosecuting Sub-Inspectors of Police and the drawal of annual increments.

The increase under “Pay of Establishment Permanent—(ii) Office Establishment” is based on sanction and a consideration of past actuals including the actuals up to date of the current year.

The provision under “Pay of Establishment—Temporary—Non-Contract—Police Force” is for the pay of the temporary police force in the Myaungmya District.

The increase under “Allowances, honoraria, etc.—Fixed” is complementary to the increases under heads (1a) and (2a).

The estimate for “Allowances, honoraria, etc. Fluctuating” is the nett result of two opposite considerations. Actuals of the last and current years indicate that the sanctioned figure is quite inadequate to meet the needs of the force which must be mobile, if crime is to be kept in check. But for the introduction of the new Travelling Allowance rules, provision of approximately 14 lakhs would have been necessary. The economies effected by those rules render it possible to reduce this figure to 1,120.

The decrease under “Supplies and Services,” which is due to transfer of provision for “Petty construction and repairs” to the new subhead “Works”, would have been much larger but for the necessity of making increased provision for liberal rewards to villagers who assist the police in resisting dacoits and suppressing crime.

A deduction of 1,25 has been made for probable savings from the total “voted” provision in this detailed account on the reasonable anticipation that the full provision made will not in fact be worked up to.

Non-Voted.

The decrease is based on the trend of past actuals which fall considerably short of full sanction, the cadre being below strength. Here also a small deduction for probable savings has been taken.

PART B.

26.—POLICE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1927-28.		Carry on.	New.	Total.

PP 140 & 143

26E.—SPECIAL POLICE (MILITARY POLICE).

Voted	19,99	12,28	8,31	11,15	9,34	11,20	8	11,28
Non-Voted.	9,19	10,01	4,83	6,57	6,58	6,16	...	6,16
Total	29,18	22,29	13,14	17,72	15,92	17,36	8	17,44

Voted.

The increase is chiefly under the head "b. Police Force" due to the introduction of the new leave rules for the members of the force.

Non-Voted.

No remarks.

P 141

26E.—SPECIAL POLICE (MILITARY POLICE).

a. Superintendence.

Voted	...	...	51*	65	53	53	...	53
Non-Voted.	...	...	55*	70	58	58	...	58
Total	...	...	1,06*	1,35	1,11	1,11	...	1,11

* Expenditure for previous years included under Minor Head "26B."

No remarks are called for.

P 141

b.—Police Force.

Voted.	53,63	47,77	29,93	32,10	31,11	33,31	8	33,39
Non-Voted.	8,81	9,47	18,27	9,84	4,92	4,25	...	4,25
Total	62,44	57,24	48,20	41,94	36,03	37,56	8	37,64

26.—POLICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The increase of 7 under "(1a) Pay of Officers—Permanent" is due to the inclusion of provision for the pay of two Naib-Commandants whose services have been retained for another year.

The increase of 1,00 under "(2a) Pay of Establishment—Permanent (1) Police Force" provides for normal increments and the filling of vacant posts; but is also due to the introduction of the new leave rules extending to the force the same leave concessions as have already been granted to the rank and file of the Indian Army.

The increase of 8 shown as "New" under Supplies and Services is due to the purchase of reserve mobilization stores for the use of moveable Columns. Owing to the transfer of provision for petty construction and repairs from this unit to the new unit "(9) Works" below there is essentially a considerable increase in the "Carry on" provision here. This is due to expenditure in the past having largely exceeded the allotment and to the necessity of providing better fodder for ponies as an insurance against disease.

Non-Voted.

The decreased of 42 under "(1a) Pay of Officers—Permanent and 17" under "(3a) Allowances, Honoraria, etc.—fixed" are based on a consideration of the probable actuals of the current year. Past actuals are no guide as they include Backward Tracts expenditure.

c.—Hospital Charges.

P 142

2,37	2,02	1,04	81	89	86	...	86	Voted
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The small reduction is under the head "(1a) Pay of Officers—Permanent" and is due to the omission of provision for the vacant appointment of a Military Assistant Surgeon at Bhamo.

d.—Police Food Supply.

P 143

9,73	8,23	5,81	4,85	5,63	5,17	...	5,17	Voted
23	33	1,73	12	...	...	...	...	Non-Voted
9,96	8,56	7,54	4,97	5,63	5,17	...	5,17	Total

PART B.

26.—POLICE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

There is a big drop of 75 under “(4) Supplies and Services” due to cheaper rates for rations and a reduction in the number of Military Police men in places other than Backward Tracts, which latter cause operates to cause a corresponding reduction under unit “11 Deduct Recoveries from men in the Police Force.”

P 143

c.—Pyawbwe Stud Farm.

Voted	15	...	15
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The provision is for the feed, insurance and other charges on account of the Stallions and Brood Mares at the Government Stud Farm at Pyawbwe, the expenditure for which was formerly included under “b. Police Force.”

PP 144 & 145

26F.—RAILWAY POLICE.

Voted	3,18	3,19	3,44	3,65	3,79	3,99	...	3,99
Non-Voted	19	20	22	27	28	21	...	21
Total	3,37	3,39	3,66	3,92	4,07	4,20	...	4,20

The increase under “(1a) Pay of Officers—Permanent” on the Voted side and the decrease under the same head on the Non-Voted side are both due to the posting of a Senior Provincial Police Officer as District Assistant in place of a Junior Imperial Officer. Other changes are of minor importance and call for no remarks.

P 144

26G.—CRIMINAL INVESTIGATION DEPARTMENT.

Voted	2,88	3,85	4,83	4,72	4,94	4,80	...	4,80
Non-Voted	63	56	57	61	64	59	...	59
Total	3,51	4,41	5,40	5,33	5,58	5,39	...	5,39

26.—POLICE.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The increase of 6 under “(1a) Pay of Officers—Permanent” is due mainly to the provision of leave salary for officers who are likely to proceed on leave in the ensuing year. This is counterbalanced by a decrease of 5 under “(1b) Pay of Officers—Temporary (Non-Contract)” due to the termination of the temporary appointment of Deputy Superintendent of Police for the Detective Training School, Insein, in May 1928. The increase of 7 under “(2a) Pay of Establishment—Permanent—(i) Police Force” is due to the entertainment of the full sanctioned strength of the Police Force and the provision for the pay of the appointment of Inspector of Police, which has been left vacant while the incumbent has been acting as Deputy Superintendent of Police of the Detective Training School, Insein. The decrease of 18 under “(3b) Allowances, Honoraria, etc.—Fluctuating” is due to the introduction of the new Travelling Allowance Rules. The decrease of 5 under “(4) Supplies and Services” is due to provision having been made in the current year for special outlay on Arms and Accoutrements to complete the equipment of the Police Force.

Non-Voted.

The decreases of 3 under “(1a) Pay of Officers—Permanent” and 2 under “(3a) Allowances, Honoraria, etc., Fixed” are due to a change of incumbents of the post of Deputy Inspector-General.

26H.—POLICE TRAINING SCHOOL.

P 145

1,00	92	1,25	1,80	2,41	2,49	5	2,54	Voted
15	34	19	21	21	14	...	14	Non-Voted.
1,15	1,26	1,44	2,01	2,62	2,63	5	2,68	Total

Voted.

The “New” provision under “(1a) Pay of Officers—Permanent” is for the pay of two probationary Deputy Superintendents

PART B.

26.—POLICE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

of Police. The increase under the units “(2a) Pay of Establishment—Permanent” and “(2b) Pay of Establishment—Temporary (Non-Contract)” is due to provision being made for the entertainment of the full sanctioned strength of Cadet Sub-Inspectors of Police in 1928-29. The decrease under “(3b) Allowances, Honoraria, etc.—Fluctuating” is due to the introduction of the new Travelling Allowance Rules.

Non-Voted.

The estimate provides for the pay and allowances of the Principal of the Police Training School. The decrease is due to a change of incumbents.

P 136

26J.—MISCELLANEOUS.

Voted	2	2	2	2	2	2	...	2
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This represents the monthly contribution of Rs. 200 to the Rangoon Town Police Band.

P 136

26K.—INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

Voted	...	13	17
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The current year's allotment was intended to provide working capital for the Pyawbwe Stud Farm which it was then intended to commercialize. This proposal has since been abandoned on the advice of the Auditor-General. No provision is therefore necessary under this head.

27.—PORTS AND PILOTAGE.

P 146

27F.—SUBSIDIES TO STEAM BOAT COMPANIES.

Voted	3,13	3,91	3,50	2,42	2,60	1,33	...	1,33
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The provision for 1928-29 consists of 128 payable as subsidy to the Arakan Flotilla Company, Limited, under the terms of their contract for the maintenance of certain minimum services for administrative and public convenience, and of 5 payable to the Postal Department being the Local Government's share of the cost of maintenance of the Akyab-Chittagong mail service.

The decrease under this head is due to the decision to terminate the existing contract with the Irrawaddy Flotilla Company

31.—EDUCATION.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

and to discontinue the payment of subsidy with effect from the 1st March 1928.

31.—EDUCATION.

P 146

40	41	40	41	43	42	...	42	Voted
----	----	----	----	----	----	-----	----	-------

31H.—GOVERNMENT SPECIAL SCHOOLS.

a. Reformatory Schools.

P 147

40	44	40	40	43	41	...	41	Voted
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No remarks.

31M.—MISCELLANEOUS.

P 146

1	1	1	2	...	2	Voted
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The provision under this head represents the fees payable for review of books and publications received by the Local Government for registration under the Press and Registration of Books Act, 1867.

The increase over the sanctioned estimate of the current year is due to provision being made for a large number of publications, such as novelettes, magazines, etc., which are coming up for review as the result of a stricter enforcement of the provisions of the Act.

32.—MEDICAL.

32C.—GRANTS FOR MEDICAL PURPOSES.

P 147

...	11	12	...	12	Voted
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Voted.

The proposed provision is for contributions to the Burma Medical Council and Midwives and Nurses Council to meet the cost of printing at the Government Press of the annual lists of Registered Medical Practitioners and Midwives and Nurses in

PART B

37.—MISCELLANEOUS DEPARTMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1922-23.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 147

37.—MISCELLANEOUS DEPARTMENTS.

Voted	48	1,74	2,16	2,30	2,51	2,85	...	2,85
Non-Voted	25	90	67	68	80	64	...	64
Total	73	2,64	2,83	2,98	3,31	3,49	...	3,49

Voted.

The increase is due mainly to the expansion of the activities of the Boiler Inspection Department.

Non-Voted.

The decrease is due chiefly to less provision under "A.—Inspector of Factories" and "G.—Miscellaneous" as explained below—

P 148

A.—INSPECTOR OF FACTORIES.

Voted	33	28	31	20	37	37	...	37
Non-Voted.	23	36	30	40	46	31	...	31
Total	56	64	61	60	83	68	...	68

Voted.

No remarks.

Non-Voted.

The decrease of 15 is due to there being no necessity to provide for the Chief Inspector of Factories proceeding on leave and drawing his leave salary in England.

P 148

37B.—INSPECTOR OF STEAM BOILERS.

Voted	...	1,21	1,23	1,23	1,25	1,65	...	1,65
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The increases of 11 under "(1a) Pay of Officers—Permanent" 9 under "(2a) Pay of Establishment—Permanent" and 5 under

37.—MISCELLANEOUS DEPARTMENTS.

PART B.

Accounts				Sanctioned allocments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

units "(3a) and (3b) Allowances, Honoraria, etc., (Fixed and Fluctuating)" are due to the creation of three new appointments of Inspectors, and the appointment of eight additional clerks and four additional peons. The increase of 6 under "(6) Contingencies" is due to provision made for office rent, peons, clothing, telephone charges and menial staff, etc., for the offices of the three new officers and that of 10 under "(8) Charge for Launches" to increased touring by launches in the Delta Division by the enlarged staff.

37F.—EXAMINATIONS.

P 149

15	16	25	33	32	32	...	32	Voted
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No remarks.

a. Chinese Examiner.

P 149

10	11	10	11	12	12	...	12	Voted
----	----	----	----	----	----	-----	----	-------

No remarks.

b. Other Examination Charges.

P 149

5	6	15	23	20	20	...	20	Voted
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No remarks. Under this head is debited expenditure incurred in connection with departmental examinations held elsewhere than at the Provincial Training School and with the competitive examinations for admission to the Burma Civil Service and Subordinate Civil Service.

37G.—MISCELLANEOUS.

a. Labour Statistics.

P 149

...	2	19	32	40	38	...	38	Voted
...	...	19	23	25	21	...	21	Non-Voted
...	2	38	55	65	59	...	59	Total

PART B. 37.—MISCELLANEOUS DEPARTMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

No remarks.

Non-Voted.

The provision represents the pay and allowances of the Officer-in-Charge, Labour Statistics Bureau, who is a member of the Burma Commission. The Deduct-entry of 4 under unit (8) represents, recovery from the Government of India of a share of the Labour officer's pay and allowances (including leave and pension charges) for doing work in connection with the Protection of Imigrants and Emigrants in Rangoon in addition to his regular duties.

P 150

41.—CIVIL WORKS.

Voted	30,47	21,69	22,49	39,16	49,69	46,71	7,30	54,01
Non-Voted.	3	25	23	...	...	3,16	...	3,16
Total	30,50	21,94	29,72	39,16	49,69	49,87	7,30	57,17

P 150

41A.—ORIGINAL WORKS—BUILDINGS.

Voted	23,62	16,11	19,25	27,65	35,42	32,95	7,30	40,25
--------------	-------	-------	-------	-------	-------	-------	------	-------

The Carry on estimate provides for completing the Major Works in progress detailed in the body of the estimates including new sub-works of the general scheme in progress for the construction of Police Cottages. It is desired to push on with this scheme as rapidly as funds will permit hence the provision of 6,00 in next year's estimate. The provision under New is (a) for the following New Major Works :—

- (1) Kyidaunggan Jail Camp.
 - (2) Extensions of Mokpalin Jail Camp and
 - (3) Military Police Outpost for Mokpalin Jail Camp and
- (b) for Minor Works (4,00) and for furnishing Officers' Quarters (30) in Departments under the Hon'ble Home Member.

47.—MISCELLANEOUS.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

41D.—REPAIRS.

P 150

6.85	5.58	6.23	5.75	6.45	6.73	...	6.73	Voted
------	------	------	------	------	------	-----	------	-------

The estimate provides for the cost of the maintenance of buildings assigned to Departments under the control of the Hon'ble Home Member. The increase of 28 is due to provision being made for several new buildings coming for the first time under maintenance in this year.

47.—MISCELLANEOUS.

P 157

14.67	10.73	10.06	3.03	3.06	3.28	...	3.28	Voted
26	29	23	6.83	6.50	6.54	...	6.54	Non-Voted.
14.93	11.02	10.29	9.86	9.56	9.82	...	9.82	Total

47A.—DURBAR PRESENTS.

P 157

16	17	20	29	38	33	...	33	Voted
----	----	----	----	----	----	-----	----	-------

The sanctioned allotment for the current year includes special provision for demands in connection with the campaign against crime. It is not considered necessary to make so large a provision for next year.

47B.—TRAVELLING ALLOWANCES OF OFFICIALS AND NON-OFFICIALS
ATTENDING DURBARS.

P 157

1	3	2	10	2	2	...	2	Voted
---	---	---	----	---	---	-----	---	-------

The proposed estimate calls for no remarks.
The expenditure during 1926-27 was abnormal.

47D.—DONATIONS FOR CHARITABLE PURPOSES.

P 157

...	1	21	4	...	4	Voted
-----	-----	-----	---	----	---	-----	---	-------

The estimate under this head provides for (1) a grant of 3 to the Rangoon Vigilance Society for the employment of a trained worker and (2) an annual contribution of 1 to the Salvation Army

PART B.

47.—MISCELLANEOUS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Rescue Home for Women and Children in Rangoon. The estimate for the current year includes a non-recurring contribution of 20 to the Salvation Army for the construction of the Home.

P 157 47E.—CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS, ETC.

Voted	...	2	9	2	2	2	...	2
-------	-----	---	---	---	---	---	-----	---

No remarks.

P 158 47F.—PUBLICTY BOARD.

Voted	31	17	15	18	19	29	...	29
-------	----	----	----	----	----	----	-----	----

The excess is due mainly to an increase of 4 under "Pay of Establishment—Permanent" owing to the entertainment of extra staff on the inauguration of the Headman's Gazette and of 7 under "Supplies and Services" for the payment of a subsidy to the Burma Radio Syndicate of Rs. 750 a month for the first year of its existence in return for the transmitter being placed at the disposal of Government for one hour daily.

P 157 47H.—PETTY ESTABLISHMENTS.

Voted	7	7	4	4	4	5	...	5
-------	---	---	---	---	---	---	-----	---

No remarks.

P 157 47I.—SPECIAL COMMISSIONS OF ENQUIRY.

Voted	1	1
-------	-----	-----	---	---	-----	-----	-----	-----

No provision is necessary during 1928-29.

P 157 47K.—RENTS, RATES AND TAXES.

Voted	1,27	1,27	1,44	1,36	...	1,36
-------	-----	-----	------	------	------	------	-----	------

The provision under this head represents the proportionate share of rents, rates and taxes payable during 1928-29 by the Local Government on account of buildings in Rangoon occupied by Departments with which the Home and Political Department is concerned.

47.—MISCELLANEOUS.

PART B.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

4L.—CONTRIBUTIONS.

(1) Guarantees in connection with the working of combined Post and Telegraph Offices and Wireless Stations. P 158

24	87	1,41	1,02	66	87	...	87 Voted
----	----	------	------	----	----	-----	----------

The estimate represents the provision made for payments to the Post and Telegraph Department in pursuance of the guarantees furnished by the Local Government against loss on combined Post and Telegraph Offices which have been opened at its request for administrative reasons. The guarantee only operates if an actual loss in working has been ascertained in any year ; and is dispensed with if the particularly Post and Telegraph Office has paid its way for a certain time. The expenditure provided for in the estimates for 1928-29 represents the amounts estimated as likely to be paid on account of the guarantees required for the existing combined offices and new combined offices to be opened during this year. It also includes 2 on account of the Government of India's share of the guarantee for the Diamond Island Wireless Station which is paid by the Provincial Government in the first instance and recovered subsequently from the Government of India, *vide* memorandum under "XXXV—Miscellaneous."

(2) and (3)—Other Contributions.

P 158

...	21	...	21 Voted
-----	-----	-----	-----	-----	----	-----	----------

The proposed provision is made up of contributions of (i) 15 to the Rangoon Cantonment Fund and (ii) 6 to the *Thathanabaing* on account of the *Mahadanwun* and staff. The expenditure is shown as "Carry on", since its omission from the current year's budget was due to an oversight.

47N.—SUBSIDIES FOR LAND COMMUNICATIONS.

P 157

22	21	14	1	1	1	...	1 Voted
----	----	----	---	---	---	-----	---------

No remarks.

PART B.

47.—MISCELLANEOUS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 157

47O.—MISCELLANEOUS AND UNFORESEEN CHARGES.

Voted	1,70	7	1	4	3	2	...	2
-------	------	---	---	---	---	---	-----	---

Miscellaneous charges not falling under any of the regular heads are debited to this head.

P 157

47P.—MISCELLANEOUS DURBAR CHARGES.

...	15	9	6	6	6	...	6
-----	----	---	---	---	---	-----	---

The provision represents the cost of rice supplied monthly to the *Thathanabaing* at Mandalay.

(c) DEBT HEADS.

P 158 LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

12	17	14	12	50	30	...	30
----	----	----	----	----	----	-----	----

The proposed provision for 1928-29 is to meet monthly advances to restrictees in the Reformatory Settlement at Paukkaung in the Prome District. It is 20 less than the sanctioned allotment for the current year, as it is anticipated that a smaller provision will be required for the purchase of bullocks for the restrictees most of whom have already been given bullocks.

Memorandum on Part C of the Estimates.

RECEIPTS.

N.B.—The numbers in the margin refer to the pages of the Provincial Estimates.
Figures represent thousands of rupees, *i.e.*, 000's omitted.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(a) REVENUE RECEIPTS—ORDINARY.

V.—LAND REVENUE.

B.—RENTS, ETC., OF FISHERIES.

P 165

45.44	48.10	46.68	48.80	48.20	49.00
-------	-------	-------	-------	-------	-------

The increase of 80 under "c. License fees for Fishery implements and fixed obstructions" is based on the recent actuals, and on the fact that the license fees for certain fishing implements were increased in 1926-27, a fact of which no account was taken when the current year's estimate was fixed.

VI.—EXCISE.

P 165

1,19,36	1,16,10	1,23,68	1,32,89	1,21,91	1,24,00
---------	---------	---------	---------	---------	---------

The actual receipts under this head for 1926-27 are abnormal owing to the fact that the date with effect from which annual license fees are auctioned was altered in 1926 from the 1st May to the 1st July; the change being effected by auctioning the licenses for that year for a period of 14 months instead of 12. If that year is disregarded, the proposed estimate under this head corresponds fairly closely with previous years' actuals. Details are discussed in the heads below.

VI-A.—COUNTRY SPIRITS.

P 165

27,15*	24,42*	22,77*	24,90*	24,00*	14,40
--------	--------	--------	--------	--------	-------

* Includes figures for VI C also.

PART C.

VI.—EXCISE.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1,27-28.	Proposed, 1928-29.

The sub-heads under the major head "VI—Excise" have been revised and primary units have been introduced for the first time. The estimates which in previous years appeared under "A—Country Spirits" are now shown partly under "C—Foreign Liquors (including liquors made in India after European method)."

P 166

VI-B.—COUNTRY FERMENTED LIQUOR.

51,35	53,09	52,03	64,97	53,50	56,00
-------	-------	-------	-------	-------	-------

The increase of 1,50 under "a—Toddy" is due to the steady increase of revenue under this head. The increase of 1,00 under "b—Other Country fermented liquor" is due to the increased receipts anticipated from *Hlawzaye*, which is increasing in popularity.

P 166

VI-C.—FOREIGN LIQUORS (INCLUDING LIQUORS MADE IN INDIA AFTER EUROPEAN METHOD).

...	11,21
-----	-----	-----	-----	-----	-------

As already explained under "A—Country Spirits," the estimates now shown under this minor head, hitherto appeared under the former head: hence the absence of separate actuals here.

P 166

VI-D.—OPIUM.

39,24	36,86	43,37	39,92	41,01	39,01
-------	-------	-------	-------	-------	-------

Sale proceeds of confiscated opium sold in frontier districts are no longer credited to this head; and the current year's estimate has not made sufficient allowance for the reduction on this account as well as on account of the closing of the register of opium consumers. It is consequently considered safer to base next year's estimate rather on last year's actuals than on the sanctioned estimates.

VI.—EXCISE.

PART C.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

VI. F.—FINES, CONFISCATIONS AND MISCELLANEOUS.

P166

1,84	1,75	5,56	3,27	3,50	3,57
------	------	------	------	------	------

No remarks.

VI. H.—DEDUCT—REFUNDS.

P165

22	3	7	18	11	19
----	---	---	----	----	----

This is an uncertain head. The proposed estimate is based on the actuals of 1926-27.

VIII.—FOREST.

P167

1,77,58	1,81,85	2,09,62	2,17,36	1,87,73	2,06,00
---------	---------	---------	---------	---------	---------

The receipts in 1925-26 and 1926-27 were swelled by sales of surplus stock accumulated in previous years when extraction of timber from the Myitmaka Forest Division was heavy and sales were bad owing to the depressed condition of the timber market. In 1925-26 and 1926-27 it proved possible to sell a large proportion of this surplus stock, as prices were favourable and there was a steady demand for timber at Rangoon. By 1927-28 most of the surplus stock had been worked off; and at the time of framing the estimates for 1927-28 a considerable drop in sales was apprehended. However, owing to a further improvement in prices realized from the sale of teak at Rangoon and sale depôts in the Myitmaka Extraction Division during the current year, these apprehensions are not likely to be fulfilled; and the revised estimate for the current year, despite a bad floating season on the Chindwin River and a recent set-back in local prices, is as high as 2,02,00. The prospect of a continuance of favourable conditions in the timber market is bright; and in ordinary circumstances next year's revenues should benefit from the failure to float out this year a large proportion of the timber felled in the Chindwin drainage area. Even allowing, therefore, for a tendency to fall in total extractions, the estimate of 2,06,00 for next year does not appear unduly optimistic.

PART C.

VIII.—FOREST.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P167 VIII-A.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

41,64	55,94	70,83	67,51	50,20	57,56
-------	-------	-------	-------	-------	-------

The principal item under this head of account is teak timber extracted by the Forest Department. This item shows an increase of 7,48 due to an expectation of better prices being realized from the sale of teak at Rangoon and the Sale Depôts in the Myitma Extraction Division. The current year's figure is an underestimate. The increase of 3 under "d. Grass and other Minor Produce" is due to a revival of the departmental collection of lac in the Maymyo Division. Against these increases there is a decrease of 15 under "b. Firewood and Charcoal" due to a drop in the consumption of fuel by Government launches on the Chindwin and by the Burma Railways on the Mandalay-Lashio line.

P167 VIII-B.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS.

1,34,39	1,18,77	1,31,19	1,40,96	1,28,57	1,39,59
---------	---------	---------	---------	---------	---------

Here again the current year's sanctioned estimate is likely to be appreciably exceeded and the proposed figure is not so optimistic as it looks. Conditions favourable to the maintenance of the improvement of the last two years under (a) Timber are the accumulations of logs in the Chindwin drainage area owing to the current year's bad floating season, increased revenue expected from short term contractors and licensees and higher rates of royalty payable under the new leases. There is also an increase of 77 under "e. Other Minor Produce" due mainly to the revival of the market for lac and the consequent increase in the quantity exported. Against these increases there are decreases of 22 under "b. Firewood and Charcoal" and 15 under "c. Bamboos," the former due to the closing down of unclassed forests in the North Toungoo Division for the extraction of fuel for trade purposes and to the stoppage of extraction of fuel by the Burma Railways in the Katha Division from November 1927, and the latter due to the estimate being based on the probable actuals for 1927-28 which are not likely to work up to the sanctioned figure.

VIII.—FOREST.

PART C.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

VIII-C.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE. P167

3,35	3,73	4,31	4,07	4,50	3,75
------	------	------	------	------	------

The decrease under this head is due to the introduction of the new Drift Rules which, it is expected, will tend to reduce the quantity of drift timber.

VIII-D.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT. P167

1,59	1,42	1,40	1,44	1,30	1,50
------	------	------	------	------	------

Under this head is credited the revenue collected *ad valorem* by the Kado and Agency Forest Division on timber floated down the Salween from Karenni, the Shan States and Siam; also the duty on timber from Manipur *via* the Chindwin and from the unadministered tracts bordering on the Arakan Yomahs. The increase of 20 over the sanctioned estimate is based on recent actuals. There is a steady increase in the imports of timber from Siam and the Federated Shan States.

VIII-E.—MISCELLANEOUS. P167

...	...	3,75	4,09	3,70	4,30
-----	-----	------	------	------	------

Under this head are credited all fines, forfeitures for non-fulfilment of agreements and all revenue which does not fall under any other head, such as rents of land, wells, water-courses, fees on registration of property marks, rafting timber, pass and removal permit fees, etc. The increase proposed is based on the actuals anticipated for the current year.

VIII-I.—DEDUCT REFUNDS. P167

6,98	1,54	1,86	71	54	70
------	------	------	----	----	----

This is an uncertain head. The proposed estimate is based on the actuals of 1926-27.

PART C.

IXA—SCHEDULED TAXES.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

P168

IX-A.—SCHEDULED TAXES.

...	5,00
-----	-----	-----	-----	-----	------

The proposed estimate represents anticipated receipts from the Betting Tax, a Bill for the legalization of which is being placed before the Legislative Council at the present session.

P168

XVI.—INTEREST.

A.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

(b) Miscellaneous Loans and Advances.

...	2	2	21	18	5
-----	---	---	----	----	---

The estimate proposed for 1928-29 which is based on the amount of loans and advances outstanding and expected to be granted during the current year consists of 4 on account of interest on loans under the Burma Fisheries Act, 1905, and 4.6 on account of loans to Weavers and Artisan Societies.

P168

XXIV.—AGRICULTURE.

60	62	57	71	75	75
----	----	----	----	----	----

A.—AGRICULTURAL RECEIPTS.

60	62	57	63	75	74
----	----	----	----	----	----

Receipts under this head represent mainly the sale proceeds of the produce of the Agricultural Farms. The estimate proposed is slightly less than that sanctioned for the current year which appears in the light of past actuals to have been pitched too high.

P168

XXIV-B.—VETERINARY RECEIPTS.

...	...	1	6	...	2
-----	-----	---	---	-----	---

These Receipts represent the proceeds realised by the disposal of empty serum bottles and by the sale of serum to local bodies. The estimate for 1928-29 is based on probable requirements by

XXIV.—AGRICULTURE.**PART C.**

Accounts				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

local bodies for the consumption of serum occasioned by frequent outbreaks of cattle disease. No estimate was proposed for the current year, as past year's actuals were negligible. The actuals recorded for 1926-27 appear to include receipts from the Federated Shan States which ought not to have been credited to this head.

XXV.—INDUSTRIES.

2	4	2	5	4	5
---	---	---	---	---	---

A.—INDUSTRIES.**(1) Fees and Other Receipts—Government Technical Institute.****P168**

...	1	2
-----	-----	-----	-----	---	---

These receipts represent admission fees from students of the Evening Technical classes attached to the Government Technical Institute, Insein. The increase of 1 is due to an anticipated increase in the number of students seeking admittance to the classes during the ensuing year.

(2) Other Items.**P168**

...	3	3
-----	-----	-----	-----	---	---

The proposed estimate is the same as the sanctioned estimate for the current year and represents mainly the contributions expected from District Councils and Municipal Committees, towards the stipends of students to be sent from their Districts to attend the Saunders Weaving Institute at Amarapura.

XXX.—CIVIL WORKS.**P169**

10,38	13,10	7,77	13,12	1,05	11,00
-------	-------	------	-------	------	-------

The proposed estimate for the coming year is 95 more than the sanctioned estimate for 1927-28. The important variations

PART C.

XXX.—CIVIL WORKS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

between the estimates for 1927-28 and 1928-29 under the several minor heads are explained below :—

A.—RENTS OF RESIDENTIAL BUILDINGS.

B.—RENTS OF ELECTRIC INSTALLATIONS IN RESIDENTIAL BUILDINGS.

C.—RENTS OF WATER SUPPLY AND SANITARY INSTALLATIONS IN RESIDENTIAL BUILDINGS.

A.	5,85	6,62	6,94	7,55	}	6,10	7,62
B.	2	3	4	25			
C.	...	2	15	19			

Under these minor heads are recorded the rents recovered from occupants of residential Government buildings. The proposed estimate has been framed with regard to the new rent rules under preparation for all residential buildings which the Local Government is required to make owing to the amendments by the Secretary of State in Council of Fundamental Rule 45. The general effect of the changes will probably be a reduction of rents ; but this will be partially set off by the growth of revenue arising from the occupation of new residential buildings which have recently been constructed. The current year's estimate has proved too low and is not a valid basis of comparison.

P169

XXX-D.—FERRY RECEIPTS.

...	...	1	1	...	1
-----	-----	---	---	-----	---

No remarks.

P169

XXX-F.—RECOVERIES OF INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

...	2,00	1,50	2,50
-----	-----	-----	------	------	------

This source of revenue represents repayments to Government of capital advanced to Commercial undertakings. The estimate represents the amount anticipated as available for return to Government from the Brickfields on account of Development and Depreciation during 1928-29.

XXX.—CIVIL WORKS.

PART C.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

XXX-G.—PROFITS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS. P169

...	15	...
-----	-----	-----	-----	----	-----

No adjustment of profit is anticipated in 1928-29, as it is unlikely that the current year's working will return a profit.

XXX-H.—RECOVERIES OF INDIRECT CHARGES FROM THE GOVERNMENT COMMERCIAL UNDERTAKINGS. P169

...	14	41	37
-----	-----	-----	----	----	----

The receipts under this Minor Head comprise recoveries due to Government on account of—

- (a) royalty and
- (b) cost of management, supervision, etc.

Under (a) 16 is anticipated from the Brickfields and under (b) 21 of which 18 is likely to be paid by the Brickfields and 3 by the Quarries.

XXX-I.—RECOVERIES OF EXPENDITURE. P169

3,79	5,27	2,49	2,08	1,00	1,00
------	------	------	------	------	------

The receipts under this head are of a fluctuating nature and are not susceptible of comparison between the proposed estimate and the previous actuals.

XXX-J.—MISCELLANEOUS. P169

80	1,28	1,36	98	1,00	1,00
----	------	------	----	------	------

Revenue received from sources of a miscellaneous nature, e.g. rents of leased lands, sales of produce from trees and departmental charges on the sale of stock to non-Government purchasers, is included under this Minor Head.

XXX-K.—Deduct—REFUNDS. P169

8	12	3,21	10	10	1,50
---	----	------	----	----	------

PART C.

XXX.—CIVIL WORKS.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28	Proposed, 1928-29.

The increase is due to provision made for special refunds which will have to be made in 1928-29 on the introduction of the new rent rules of which those to be framed under Fundamental Rule 45A will have retrospective effect from the 1st April 1924, thus entailing refunds for the four years 1924-28.

(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL
GOVERNMENT.

P169.

F.—MISCELLANEOUS LOANS AND ADVANCES.

18	2,55	11,37	77	35	30
----	------	-------	----	----	----

The estimate proposed for 1928-29 represents the anticipated recoveries of 9·5 on account of advances granted under the Burma Fisheries Act, 1905, and of 20·5 on account of loans made to Artisan Co-operative Societies.

DISBURSEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE.

D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS.

P170

76	78	81	89	92	1.02	...	1.02	Voted.
----	----	----	----	----	------	-----	------	--------

The increase is mainly due to increased commission payable to Headmen on collection of Fishery Revenue.

a. Fishery Establishment.

P170

...	53	50	57	60	62	...	62	Voted
-----	----	----	----	----	----	-----	----	-------

No remarks.

b. Commission on Fishery Revenue Collections.

P170

...	25	30	32	32	40	...	40	Voted
-----	----	----	----	----	----	-----	----	-------

The proposed estimate for 1928-29 represents commission at 10 per cent. to Headmen on collection of license fees for fishing implements and fixed obstructions. The increase is consequential upon an anticipated improvement under the corresponding receipts head.

6.—EXCISE.

P171

17,15	17,93	30,57	21,83	22,90	21,19	11	21,30	Voted.
46	14	29	47	56	39	...	39	Non-Voted.
17,61	18,07	30,86	22,30	23,46	21,58	11	21,69	Total

The decrease is mainly due to a fall in the consumption of opium consequent on the closing of the register of opium smoker.

PART C.

6.—EXCISE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

and to a reduction in the cost price of excise opium. The variations under the Minor Heads are explained below :—

P171

6A.—SUPERINTENDENCE.

Voted	75	1,09	66	42	50	53	...	53
Non-Voted.	29	2	25	37	39	35	...	35
Total	1,04	1,11	91	79	89	88	...	88

No remarks.

P171

6B.—EXCISE BUREAU.

Voted	48	55	56	54	...	54
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The provision under this head represents the cost of the central organization constituted in 1925-26 for controlling and co-ordinating excise detective work throughout the province.

P172

6a-C.—DISTRICT EXECUTIVE ESTABLISHMENT.

Voted	16,38	17,33	17,14	17,56	17,43	17,86	11	17,97
Non-Voted	2	2	3	...	...	...	...	...
Total	16,40	17,35	17,17	17,56	17,43	17,86	11	17,97

The increase of 3 under "(2b) Pay of Establishment—Temporary (Non-Contract)" is due to the entertainment of temporary establishments in the Bassein and Meiktila Districts, for the suppression of illicit trade in opium and liquor. The provision of 11 under "New Expenditure" is for the entertainment of three Assistant Superintendents of Excise, in pursuance of a scheme for appointing such officers to the Excise charge of unimportant districts, hitherto held by officers of other Departments or Superintendents of adjoining districts as an additional charge.

6.—EXCISE.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

6D.—COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT.

P171

...	...	13,63	4,72	6,40	3,75	...	3,75
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The sanctioned allotment for 1927-28 was fixed too high and 2,00 was surrendered during the year. The decrease in comparison with this year's modified allotment of 4,40 is due both to a fall in consumption consequent on the closing of the register of opium smokers and to a reduction in the cost price of excise opium from Rs. 28-3-0 to Rs. 25-4-0 per seer.

Deduct—Establishments charges recoverable from other Government Departments, etc.

62	64	1,47	1,49	1,99	1,52	...	1,52	Voted
...	...	3	3	4	3	...	3	Non-Voted.
62	64	1,50	1,52	2,03	1,55	...	1,55	Total

These figures represent the amounts recoverable from the Government of India on accounts of the employment of the Excise staff on salt duty. These duties will shortly be taken over by the Government of India, but pending the issue of formal orders the usual provisions has been made.

8.—FOREST.

P173

91,17	82,47	64,25	65,93	65,98	64,98	1	64,99	Voted.
10,64	14,62	17,07	18,00	18,32	17,98	...	17,98	Non-Voted.
1,01,81	97,09	81,32	83,93	84,30	82,96	1	82,97	Total

The decrease in the proposed estimate is explained below :—

A.—GENERAL DIRECTION.

P173

63	66	53	47	60	58	...	58	Voted
68	61	67	1,44	61	55	...	55	Non-Voted
1,31	1,27	1,20	1,91	1,21	1,13	...	1,13	Total

PART C.

VIII.—FORESTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

No remarks.

Non-Voted.

The decrease of 3 under “(3b) Allowances, Honoraria, etc., fluctuating” is due to the exclusion of provision for passages.

The expenditure of 81 during 1926-27 under “(7) Establishment charges payable to other Governments, Departments, etc.,” represents the cost of training Forest Probationers in England, the provision for which was made under “51A.—Miscellaneous Adjustments between the Central and Provincial Governments” in the sanctioned estimate for two years. No provision has been made in the current and ensuing year’s estimates for this expenditure.

P174

8B.—CONSERVANCY AND WORKS.

Voted	51,55	43,17	30,98	29,58	26,94	26,65	1	26,66
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There is a decrease of 1,39 under “a. Timber and other produce removed from the forests by Government Agency” due to the completion of departmental extraction of teak logs left in the forest by Messrs A. V. Joseph and Company in the Thayetmyo Division, to the curtailment of the purchase of hardwoods in the Depot and Agency Division and to a drop in the number of P.P.S. logs from teak lessees in the Sittang and Tenasserim Circles.

Under “b. Timber and other produce removed from the forests by consumers and purchasers” there is an increase of 18 due to the remunerative thinnings in the Prome Division, to the clearing of the Winyaw River in the Ataran Division to facilitate extraction and to the increased expenditure on girdling and marking trees especially in the Chindwin Circle as prescribed in Working Plans and Girdling schemes.

Under “c. Drift and waifwood and confiscated produce” there is a decrease of 12 due to a reduction in the number of drift logs on account of the introduction of the new drift rules of which account has been taken under the corresponding receipts head VIII C.

Under “d. Live stock, stores, tools and plant” there is an increase of 13 due to purchase of live stock and of mathematical instruments and tents for replacement. The provision of 1 in

VIII.—FORESTS.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

the new "column under this sub-head is on account of 2 Mahouts and 7 coolies for the new Mergui Division.

Under "e. Communications and Buildings" there is an increase of 12 due to repairs to newly constructed cart roads, the construction of temporary extraction roads, replacement of buildings destroyed by fire and to heavy repairs of buildings in some circles.

Under "f. Organization, improvement and extension of forests" there is an increase of 86 due to the necessity for carrying out regeneration work over larger areas according to prescriptions of working plans, and for extending silvicultural and utilization research.

Under "h. Suspense (1) Work Advances" there is a decrease of 5 due to a decrease in the number of departmental contractors owing to the curtailment of departmental operations.

8C.—ESTABLISHMENT.

P175

34,13	33,73	32,34	35,35	38,03	37,41	...	37,41	Voted
8,25	9,94	11,63	11,44	11,64	10,51	...	10,51	Non-Voted.
42,38	43,67	43,97	46,79	49,67	47,92	...	47,92	Total

Voted.

Only the following heads appear to require comment:—

Under "(1b) Pay of Officers—Temporary (Non-Contract) the decrease of 9 is due to the fact that two posts of Timber Assistants in the Myitmaka Extraction Division are expected to remain unfilled during 1928-29.

"(2a) Pay of Establishment—Permanent" the high figure provided under this head for the current year included 3,00 for the reorganization of the Forest Subordinate Establishment, and the introduction of time scales. The progress of actuals indicates that this was an overestimate which will not be worked up to. The proposed figure provides for a normal increase over the probable expenditure of the current year.

Under "(2b) Pay of Establishment—Temporary (Non-Contract)" there is an increase of 34 due to the fact that out of the 176

PART C.

8.—FOREST.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

supernumerary Foresters who were doing the work of Range, Revenue and Depôt Peons last year and whose pay was debited to (2a), 145 Foresters have been absorbed in the regular cadre on the occurrence of vacancies, thus necessitating the appointment of 145 Range, Revenue and Depôt Peons to take their place on the temporary establishment.

The decrease of 5 under “(3a) Allowances, Honoraria, etc., Fixed” is due to the abolition of compensatory local allowance for the office establishment at Rangoon and Maymyo consequent on the introduction of revised scales of pay.

Under “(3b) Allowances, Honoraria, etc., Fluctuating” the decrease of 75 is due to the new Travelling Allowance Rules.

Past actuals justify the enhanced provision proposed under “(6) Charge for Launches.” The current year’s estimate is likely to be exceeded.

Under “(7) Establishment charges payable to other Governments, Departments, etc.” there is a decrease of 10. The provision under this head is to meet the leave charges of establishments in the Federated Shan States debitable to the Burma Government. The estimate represents actual requirements.

Non-Voted.

The decreases under “(1a) Pay of officers—Permanent,” and “(3a) Allowances, Honoraria, etc.—Fixed” are due to the stoppage of recruitment to the Indian Forest Service in Burma.

The small increase under “(3a) Allowances, Honoraria, etc., Fluctuating” would have been a decrease but for the necessity of providing for passages of more officers than in the current year’s sanctioned estimate.

P173

8D.—INTEREST ON CAPITAL.

Non-Voted.	22	61	1,09	1,54	...	1,54
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The estimate proposed for 1928-29 represents interest at 5 per cent. on the capital outlay of the Forest Department for the years 1925-26 to 1927-28 and on half the outlay contemplated next year.

19.—INTEREST ON ORDINARY DEBT.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

8E.—FOREST SURVEYS.

P173

4,46	4,37	10	11	12	10	...	10	Voted.
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The proposed provision represents the share of the Government of Burma towards the upkeep of the Map Publication Office at Dehra Dun, and the cost of reprinting certain maps for replacement."

8A.—FOREST CAPITAL OUTLAY.

P176

...	...	7,93	8,42	9,46	4,85	6,10	10,95	Voted
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Please see the remarks under "52A.—Capital Outlay on Forests."

19.—INTEREST ON ORDINARY DEBT.

P177

...	...	-22	-1,74	-2,51	-2,86	...	-2,86	Non-Voted.
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A reference is invited to the remarks under this head in part A of the estimates. The proposed estimate is made up of 1,54 on account of interest on Forest capital outlay and 94 and 38 respectively on account of interest on capital invested in the Government Brickfields and Quarries Commercial concerns.

22.—GENERAL ADMINISTRATION.

P177

...	...	1,79	178	189	166	...	166	Voted
...	...	41	70	54	42	...	42	Non-Voted.
...	...	2,20	2,48	2,43	2,08	...	2,08	Total

The decrease in the proposed estimate is explained below :—

22G.—MINISTERS.

P177

60	60	60	60	60	60	...	60	Voted
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No remarks.

PART C.

22.—GENERAL ADMINISTRATION.

Accounts.				Sanctioned allocments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P177

22J.—CIVIL SECRETARIAT.

Voted	...	...	1,19	1,18	1,24	1,06	...	1,06
Non-Voted.	...	...	41	42	36	36	...	36
Total	...	...	1,60	1,60	1,60	1,42	...	1,42

Voted.

The decrease under "(1a) Pay of Officers—Permanent" is due to the fact that the present incumbent of the post of Under Secretary draws less pay than his predecessor.

The transfer of one Superintendent, one Upper Division Clerk and one Record Supplier to the Education Secretary's Office and of a Lower Division Clerk to the Revenue Secretary's Office, in consequence of the re-distribution of work in the Secretariat accounts for the decrease under "(2a) Pay of Establishment—Permanent."

Non-Voted.

The increase of 3 under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due to the inclusion of provision for return passage of the Secretary to Government, Forest Department, who, it is anticipated, will take leave during 1928-29.

P178

34.—AGRICULTURE.

Voted	15,38	16,12	16,37	15,96	16,66	17,35	99	18,34
Non-Voted.	3,19	3,41	3,73	3,88	4,25	4,00	1	4,01
Total	18,57	19,53	20,10	19,84	20,91	21,35	100	22,35

Agriculture is a head under which a steady increase in expenditure is reasonably to be expected; and the comparatively moderate expansion contemplated in the proposed estimate need no defence. It is explained in detail under the Minor Heads.

34.—AGRICULTURE.

PART C.

Accounts. •				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

A.—AGRICULTURE.

P178

6,48	6,52	7,53	7,21	7,20	7,61	64	8,25	Voted
1,36	1,66	1,46	1,51	1,49	1,64	...	1,64	Non-Voted.
7,84	8,18	8,99	8,72	8,69	9,25	64	9,89	Total

The increase is mainly due to the general development and expansion of the Agricultural Department. The variation under the sub-heads are explained below :—

a. Superintendence.

P179

59	37	35	32	33	35	...	35	Voted
28	30	34	32	35	35	...	35	Non-Voted.
87	67	69	64	68	70	...	70	Total

... No remarks.

b. Expert Staff.

P179

1,24	1,37	1,35	1,34	1,57	1,63	25	1,88	Voted
25	36	76	65	76	87	...	87	Non-Voted.
1,49	1,73	2,11	1,99	2,33	2,50	25	2,75	Total

Voted.

The increase in the "carry on" estimate is due to provision made for the pay of one Burma Agricultural Service officer, whose pay was included in the current year's estimate under "d. Agricultural Education" and to increased provision for launches. The provision of 25 under "New" is made for the pay and travelling allowance of nine students who are expected to pass out of the Agricultural College, Mandalay, in March 1928 and to be appointed as senior Agricultural assistants and of the nine peons required for them.

Non-Voted.

The increase of 11 over the allotment for 1927-28 is mainly due to the fact that only two officers are likely to be on leave and draw their leave salary from the Home Treasury against three during the current year.

PART C.

34.—AGRICULTURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P179

c. Experimental Farms.

Voted	2,72	2,98	2,63	2,07	1,94	2,05	25	2,30
-------	------	------	------	------	------	------	----	------

The increase in the "carry on" estimate is due to provision made for increments of pay to the staff, to increased provision under "(5) Contingencies" for development and general expansion of the Central Farms and to the fact that the pay of the Cotton Technologist is being provided for under this sub-head for the first time. The provision of 25 under "new" is for additional clerks, fieldmen and carpenters to be entertained for the Central Farms and Seed Farms, for the purchase of cattle and equipment for the stock-breeding farm at Tatkon, for experiments in mulberry growing and silkworm rearing and for clearing jungles in the Central Farm at Kanbalu.

P180

d. Agricultural Education.

Voted	...	75	1,99	2,15	2,19	2,28	...	2,28
Non-Voted.	...	...	36	45	37	41	...	41
Total	...	75	2,35	2,60	2,56	2,69	...	2,69

Voted.

The increase of 4 under "(2b) Pay of Establishment—Permanent" is due to increments of pay to the staff of the College. The increased provision under "(4) Supplies and Services" and "(5) Contingencies" is intended for the purchase of books and furniture for the College and for the payment of Municipal and conservancy taxes.

Non-Voted.

The increases under "(1a) Pay of Officers—Permanent" and "(3a) Allowances, Honoraria, etc., Fixed" are due to annual increments and to provision being made for the full complement of lecturers for the whole year. The decrease under "(3b) Allowances, Honoraria, etc.—Fluctuating" is due to the exclusion of provision for cost of passages.

34.—AGRICULTURE.

PART C

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

e. Agricultural Education—Grants-in-aid.

P180

50	25	42	20	5	28	...	28	Voted
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The increase is due to the provision of 22 made for the annual contribution to the American Baptist Mission Agricultural School at Pynmana sanctioned for a period of five years from the 1st April 1927.

f. Agricultural Experiments and Demonstrations.

P180

...	...	1	11	18	20	...	20	Voted
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The increase of 2 is due to the proposed purchase of bullocks and carts to facilitate peripatetic demonstration work.

h. Sericulture.

P180

...	...	9	16	20	18	...	18	Voted
-----	-----	---	----	----	----	-----	----	-------

The estimate calls for no remarks except that the decrease of 2 under the primary unit "(4) Supplies and Services" is because there is no need to repeat the current year's provision of 2 for the purchase of sericultural machinery during 1928-29.

i. Public Exhibitions and Fairs.

P180

1	5	4	5	5	8	...	8	Voted
---	---	---	---	---	---	-----	---	-------

The increase of 3 is for the promotion of Agricultural shows, exhibitions and demonstrations of seed and implements in the Myingyan, Meiktila, Sagaing and Lower Chindwin Districts.

j. Botanical and other Public Gardens.

P180

1,42	75	64	61	60	55	15	70	Voted
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The provision under this head consists of :—

(1) An annual contribution of Rs. 200 towards the maintenance of the garden in Shwebo Town.

(2) An annual contribution of 50 to the Victoria Memorial Park and the Zoological Gardens, Rangoon.

(3) A contribution to the Victoria Memorial Park and the Zoological Gardens of 5, being the equivalent of royalty expected to be realised on the export of wild birds and animals

PART C.

34.—AGRICULTURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

from Burma during the year 1927-28. The proceeds of this royalty are paid to the Trustees of the Park on condition that they are not utilised to meet maintenance charges but are earmarked for capital expenditure on buildings, etc., and for the acquisition of new animals and birds otherwise than by way of replacement, and

(4) An annual contribution of 15 to the Agri-Horticultural Society, Rangoon, which is shown under "New."

The decrease of 5 in the 'carry on' estimate allotment is due to less provision being made under item 3 above as the collection of royalty in 1927-28 was less than in 1926-27.

P178

B.—VETERINARY CHARGES.

Voted	4,51	4,98	5,09	4,98	5,76	6,04	34	6,38
Non-Voted	31	29	34	22	34	34	...	34
Total	4,82	5,27	5,43	5,20	6,10	6,38	34	6,72

The increase is mainly due to provision made for two Research officers. The variations under sub-heads are explained below :—

P181

34B a. Superintendence.

Voted	56	76	49	36	85	14	...	14
Non-Voted	13	13	24	22	33	4	...	4
Total	69	89	73	58	118	18	...	18

The decrease in the proposed estimate for 1928-29 is due to the transfer to the new sub-heads "b. Circle Officers" and "j. Veterinary Research" of the provision for Circle officers and their establishment and for Veterinary research which was included in the current year's estimate under this head.

P182

34B b. Circle Officers.

Voted	...	...	...	...	...	24	...	24
Non-Voted	...	...	...	...	...	30	...	30
Total	...	...	...	...	...	54	...	54

34.—AGRICULTURE.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29 .		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The proposed estimate for 1928-29 under this head represents the pay and allowances including contingencies of the Circle Officers of the C.V.D. and their establishment. Provision for these has hitherto been included under the sub-head "a Superintendence."

34B c. Subordinate Establishment.

P182

3,03	3,27	3,49	3,58	3,79	383	23	4,06	Voted
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The increase of 27 over the allotment for 1927-28 is mainly due to provision made for three additional Veterinary Inspectors and 13 additional Veterinary Assistants and for increased provision for T. A. for these officers. The decrease of 8 under "(1a) Pay of Officers—Permanent" is due to the fact that full provision was made in the current estimates for three new posts of Deputy Superintendents none of which has yet been filled; provision for only one of which is considered necessary.

34B d. Hospitals and Dispensaries.

P182

21	21	2	3	3	3	...	3	Voted
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The proposed estimate provides for the cost of drugs, instruments, etc., supplied to the Flying Column and to Frontier Veterinary Assistants for the treatment of infected cattle.

34B e. Veterinary Instruction.

P185

59	66	98	101	110	133	11	144	Voted
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The increase in the "Carry-on" estimate is due to provision being made for the whole year for the Assistant Principal appointed during the current year and to increased provision for the purchase of serum due to the extended activities of the Department in the field.

The provision of 11 under "New" is for two Additional lecturers, two Veterinary Inspectors, one Veterinary Assistant and one clerk required under the re-organization scheme.

PART C.

34.—AGRICULTURE.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.
P183 34B. <i>f.</i> Veterinary Research.							
...	49	...	...	49

The proposed estimate represents provision for two Research Officers on Rs. 2,000 each per mensem and their Contingencies.

	P178 34C. CO-OPERATIVE CREDIT.							
Voted	3,81	3,86	3,36	3,41	3,48	3,45	...	3,45
Non-Voted.	98	92	98	1,01	1,12	83	...	83
Total	4,79	4,78	4,34	4,42	4,60	4,28	...	4,28

The decrease is due to the fact that no provision has been made for the special officer in connection with the Land Mortgage Banks and his establishment.

	P183 <i>a.</i> Land Mortgage Credit.							
Voted	14	2	2	...	...	...
Non-Voted.	34	33	21	...	...	...
Total	48	35	23	...	...	...

No provision is made, as it is not yet settled when the services of a special officer in connection with the Land Mortgage Banks and his establishment will be required during 1928-29. It is proposed to meet any expenditure during 1928-29 on this account by reappropriation or supplementary grant.

	P184 <i>b.</i> Other Forms of Credit.							
Voted	3,81	3,86	3,22	3,39	3,46	3,45	...	3,45
Non-Voted.	98	92	63	68	91	83	...	83
Total	4,79	4,78	3,85	4,07	4,37	4,28	...	4,28

34.—AGRICULTURE.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The only variations requiring comment are the increase of 19 under the unit "(1a) Pay of Officers—Permanent" which is mainly due to provision made for the three additional appointments of Deputy Registrars sanctioned during the current year and the drop of 17 under "(3b) Allowances, Honoraria etc., Fluctuating" which is due to the new Travelling Allowance Rules.

Non-Voted.

The estimate under this sub-head represents provision for the pay and allowances of the three officers of the Burma Commission, who will be on duty in the Department. The decrease of 8 is due to the provision made being for three comparatively junior officers.

35.—INDUSTRIES.

P185

71	3,34	3,58	4,46	4,49	3,99	...	3,99	Voted
20	19	11	6	2	24	...	24	Non-Voted
91	3,53	3,69	4,52	4,51	4,23	...	4,23	Total

The small decrease is explained under the sub-heads below :—

A.—INDUSTRIES (*Industrial Education.*)

2,37	3,10	3,40	4,23	4,29	3,66	...	3,66
25	9	2	...	...	17	...	17
2,62	3,19	3,42	4,23	4,29	3,83	...	3,83

b.—Government Technical Institute,

1,92	2,49	2,83	3,59	3,58	3,01	...	3,01	Voted
24	9	...	...	...	17	...	17	Non-Voted
2,16	2,58	2,83	3,59	3,58	3,18	...	3,18	Total

PART C.

35.—INDUSTRIES.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The decrease under (1a) Pay of Officers, Permanent" is due to the transfer of Mr. Shaw's pay to the Non-Voted head according to the decision of the Government of India; and that under "(3b) Allowances, Honoraria, etc., Fluctuating" to contemplated reduction in expenditure under Travelling Allowance on the introduction of the new Travelling Allowance Rules. The provisions under "(4) Supplies and Services" and "(5) Contingencies" are based on probable requirements.

The decrease as compared with the actuals for 1926-27 and the sanctioned allotment for 1927-28 is due to the omission of non-recurring provision for the equipment of the Technical Institute.

Non-Voted.

The provision represents the pay of Mr. Shaw, Principal Government Technical Institute, as explained above.

P185

c. Saunders Weaving Institute.

29	30	32	32	23	36	...	36
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No remarks.

P186

d. Grants-in-aid to District Weaving Schools.

Voted	...	1	...	2	5
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No scheme for a District Weaving School has been sanctioned yet; so no provision can be made.

P186

e. Pottery Industry.

Voted	13	16	15	18	19	16	...	16
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The decrease of 3 is due to the fact that the current year's sanction includes non-recurring provision for equipment under the head "(4) Supplies and Services" which there is no need to repeat in the ensuing year.

P186

f. Lacquer Industry.

...	10	7	9	9	11	...	11
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The increase of 2 is due to provision being made for stipends for the maximum number of students admissible under the existing sanction.

35.—INDUSTRIES.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

g. Carpentry and Blacksmith's Class.

P187

3	4	3	4	4	4	...	4	Voted
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No remarks.

35A.—INDUSTRIES (MISCELLANEOUS).

i. Art Officer.

P187

13	10	17	18	18	18	...	18	Voted
----	----	----	----	----	----	-----	----	-------

The proposed estimate for 1928-29 is practically the same as the sanctioned allotment for 1927-28.

The increase of 1 under "Supplies and Services," which is due to the necessity for increased accommodation required for exhibitors, is counterbalanced by minor variations under the other primary units which do not call for special remarks.

41.—CIVIL WORKS.

P188

...	...	...	1,29,36	1,24,74	1,25,99	13,22	1,39,21	Voted
...	...	...	18,05	22,13	12,13	15	12,28	Non-Voted
...	...	...	1,47,41	1,46,87	1,38,12	13,37	1,51,49	Total

A.—ORIGINAL WORKS—BUILDINGS.

P188

20,51	13,36	10,18	15,56	11,76	3,18	4,35	7,53
-------	-------	-------	-------	-------	------	------	------

Voted.

P189

The Carry on estimate provides (3,18) for completing the Major Works in progress detailed in the body of the estimates. The provision under New is (a) for commencing the following New Major Works :—

(1) Construction of buildings for the Seed Farm at Pyu, Toungoo District.

(2) Construction of buildings for the Central Farm at Kambalu, Shwebo District.

PART C.

1.—CIVIL WORKS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

and (b) for Minor Works (3,00) and for furnishing Officers' quarters (73) in Departments under the control of the Hon'ble Forest Minister.

P193

B.—ORIGINAL WORKS—COMMUNICATIONS.

Voted	27.03	41.12	48.39	59.43	50.55	59.00	5.50	64.50
-------	-------	-------	-------	-------	-------	-------	------	-------

The Carry-on estimate provides for continuing the works in progress detailed in the body of the estimate—35,00 for works in connection with the Five-year Programme of Road Construction and 24,00 for other projects. The provision of 5,50 in the "New" column is for Minor Works.

The enhanced provision takes account of the accelerated progress in road construction indicated during the current year, the sanctioned allotment being likely to be exceeded by about 17,00. It is considered desirable in the true interests of economy to provide for the completion of works already started as expeditiously as the department is in a position to carry them out.

P199

C.—ORIGINAL WORKS—MISCELLANEOUS.

Voted	21	5.20	6.10	1.78	90	5	1.45	1.50
-------	----	------	------	------	----	---	------	------

The Carry-on estimate provide for completing the Major Work in progress described in the body of the estimates. The provision under "New" is for the following new Major Works :—

(1) Reclamation of the sites of Government buildings at Bogalè.

(2) Constructing an approach road to the Jail Camp at Mokpalin.

P200

41D.—REPAIRS.

Voted	36.22	35.56	43.02	41.95	44.27	47.30	...	47.30
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41.—CIVIL WORKS.

PART C.

Accounts,				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The provision under this head represents cost of maintenance of buildings (3,73), roads (40,14) and other miscellaneous works (3,43) pertaining to Departments under the control of the Hon'ble Forest Minister. The estimates shows an increase of 3,03 due mainly (i) to provision having been made for maintenance of new buildings (15), and (ii) for the additional mileage of metalled and unmetalled roads completed since 1925-26 (2,85).

41E.—ESTABLISHMENT.

P200

31,35	29,27	27,06	24,23	25,95	23,80	67	24,47	Voted
9,21	5,26	8,63	13,03	9,40	9,38	...	9,38	Non-Voted.
40,56	34,53	35,69	37,26	35,35	33,18	67	33,85	Total

The decrease of 1,50 proposed is the nett result of minor variations explained in the notes by sub-heads below.

(a) Chief Engineer.

P200

1,38	1,49	1,25	2,76	2,93	2,70	...	2,70	Voted
1,00	56	1,12	1,77	1,17	1,01	...	1,01	Non-Voted.
2,38	2,05	2,37	4,53	4,10	3,71	...	3,71	Total

Voted.

The reduction of 23 is due partly to the current year's estimate having proved excessive and partly to the separation of the appointments of Secretary, Public Works Department, and Chief Engineer, which renders it no longer necessary to provide for the annual move of a Camp Office to Maymyo.

PART C.

41.—CIVIL WORKS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Non-Voted.

The decrease under "1 (a) Pay of Officers—Permanent" is the nett effect of provision (a) being made for a new appointment of Deputy Chief Engineer and (b) being omitted for officers of the Irrigation Branch which is now debited direct to the Irrigation head, a fact which also explains the omission of any provision against the item "(8) Deduct Establishment charges recoverable, etc." No provision is required under "A 1 (b) Pay of Officers—Temporary," the appointments of Chief Engineer, Communications and Financial Adviser, Public Works Department, having ceased to exist. The above reasons account for the similar decrease under "3 (a) and (b) Allowances, Honoraria, etc., Fixed and Fluctuating."

P201

b. Special Officers.

Voted	3,16	4,06	3,33	3,22	3,83	2,92	...	2,92
Non-Voted.	1,70	32	76	87	1,18	1,73	...	1,73
Total	4,86	4,38	4,09	4,09	5,01	4,65	...	4,65

Voted.

Of the large decrease of 84 estimated for under heads 1 (a) and (b) and 3 (a) and (b) no less than 55 is due to the transfer of the pay and allowances of certain officers from the Voted to the Non-voted side of the estimates. Further contributory causes are the revisions of the Rangoon Allowance and Travelling Allowance Rules.

Non-Voted.

The explanation of the increase has been given under "Voted" above.

41.—CIVIL WORKS.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	- Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

c. Superintending Engineers.

P201

2,85	3,00	2,01	9	3	9	...	9	Voted
2,36	1,46	2,26	2,15	2,10	2,15	...	2,15	Non-Voted
5,21	4,46	4,27	2,24	2,13	2,24	...	2,24	Total

No remarks.

d. Executive.

P202

27,46	23,53	23,22	21,88	22,29	22,01	67	22,68	Voted
3,60	2,93	4,27	4,09	4,96	4,49	...	4,49	Non-Voted
31,06	26,46	27,49	25,97	27,25	26,50	67	27,17	Total

Voted.

The increase is due to provision being made for recruitment to the New Superior Engineering Service (67 shown in the "New" column).

Non-Voted.

The decrease of 47 is due to casualties in the moribund I. S. E.

e. Medical.

P202

...	...	5	...	2	2	...	2	Voted
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No remarks.

f. River Conservancy.

...	19	17	...	17	Voted
-----	-----	-----	-----	----	----	-----	----	-------

The drop in the proposed estimates is due to curtailment of temporary staff and revised rates of Travelling Allowance.

PART C.

41.—CIVIL WORKS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P203

41F.—TOOLS AND PLANT.

Voted	4,92	2,35	4,01	2,62	2,82	1,63	1,25	2,88
-------	------	------	------	------	------	------	------	------

The proposed estimate provides (i) 1,50 for maintenance of existing Tools and Plant, (ii) 25 for replacement of unserviceable articles of existing Plant, (iii) 13 for plant required for the Dredger "Martindell" to fit it for its present duties in connection with river conservancy, (iv) 1,12 for steam rollers required in connection with the programme of road construction and (v) 12 for nett recovery from other Government Departments. The provision for (iii) and (iv) represents new expenditure.

P188

41L.—INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.

Voted	30,53	60	30	...	30
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The estimate allows for additional capital (5) for the Government Brickfields Concern for the purchase of a Tile Press and (25) for new plant considered essential for the efficient working of the Quarries Undertaking. The large expenditure of 30,53 in 1926-27 represents the adjustment of the balances outstanding on the 31st March 1927, in respect of the Government Brickfields and Quarries by credit to the head "Suspense."

46.—STATIONERY AND PRINTING.

P204

C.—STATIONERY SUPPLIED TO TRANSFERRED DEPARTMENTS.

Voted	36	34	91	...	91
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The increase is due to the fact that it has been decided to charge the Transferred Departments not only for stationery proper but also for blank paper and printed forms supplied to them from the Provincial Stores. The sanctioned allotment for the current year includes provision for cost of stationery only.

47.—MISCELLANEOUS.

PART C.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

47.—MISCELLANEOUS.

P205

94	1	1,23	1,34	95	96	15	1,11	Voted
----	---	------	------	----	----	----	------	-------

47D.—DONATIONS FOR CHARITABLE PURPOSES.

P205

...	...	1	1	Voted
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No remarks.

47G.—REWARDS FOR DESTRUCTION OF WILD ANIMALS.

P205

94	79	59	44	40	40	...	40	Voted
----	----	----	----	----	----	-----	----	-------

No remarks.

47I.—SPECIAL COMMISSIONS OF ENQUIRY.

P205

...	...	10	15	15	Voted
-----	-----	----	-----	-----	-----	----	----	-------

This provision is made for expenditure likely to be incurred on the Committee on Co-operation that is expected to be appointed during 1928-29.

47K.—RENTS, RATES AND TAXES.

P205

...	...	52	52	55	56	...	56	Voted
-----	-----	----	----	----	----	-----	----	-------

The provision under this head represents the proportionate share of the rents, rates and taxes payable on account of Government Buildings occupied by the Departments with which the Ministry of Forests is concerned and is based on information supplied by the Municipal Corporation of Rangoon.

PART C. 52A.—CAPITAL OUTLAY ON FORESTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

(b) EXPENDITURE NOT CHARGED TO REVENUE**P205 52(A).—CAPITAL OUTLAY ON FORESTS.**

Voted	7,93	8,35	9,46	4,85	6,10	10,95
--------------	----	-----	------	------	------	------	------	-------

The provision under this head is for expenditure of a capital nature, such as purchase of live-stock over and above the annual outlay spent on replacing casualties, construction of roads, bridges, buildings and other works, cost of demarcation, settlement and working plans, and forest surveys. The expenditure on the last named head depends on the programme of the Survey of India.

Under "A.—Live-stock, Stores, Tools and Plant," there is an increase of 10 shown under "New" for the purchase of 2 elephants required for the new Mergui Division and of 6 under "Carry-on" for providing furniture in residential buildings of gazetted officers constructed and maintained by the Forest Department.

Under "B. Communications and Buildings (including Forest, Railways and Tramways)" the provision of 5,91 shown under "New" is for the construction of permanent roads, buildings and other works as detailed in the body of the estimates. The decrease in the "Carry-on" estimate under "C.—Organization—Improvement and Extension of Forests" is based on actual requirements. The provision of 9 under "New" is for expenditure in connection with the demarcation of boundaries of certain reserves.

The estimate under "D.—Forest Surveys" is based on figures furnished by the Surveyors-General.

(c) DEBT HEADS.**R.—LOANS AND ADVANCES.****P209 F.—MISCELLANEOUS LOANS AND ADVANCES.**

Voted	--	---	...	1,10	52	29	...	29
--------------	----	-----	-----	------	----	----	-----	----

The decrease is due to the omission of provision for loans to Co-operative Housing Societies, as no such societies are expected to be registered during 1928-29. The proposed estimate provides for loans to Artisan Societies only.

Memorandum on Part D of the Estimates.

RECEIPTS.

N.B.—The numbers in the margin refer to the pages of the Provincial Estimates. Figures represent thousands of rupees, *i.e.*, 000's omitted.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

(a) REVENUE RECEIPTS—ORDINARY.

IX.—REGISTRATION.

P 223

5,50	5,80	6,37	6,39	6,92	7,50
------	------	------	------	------	------

The estimate provides for a continued expansion of receipts which is justified by the steady increase of the figures from year to year. The receipts for the current year are likely to exceed the sanctioned estimate.

XVI.—INTEREST.

P 223

a. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

51	1,36	85	80	93	86
----	------	----	----	----	----

The proposed estimate is based on the amount of the loans outstanding and expected to be granted during the current year. It includes 82 on account of interest due on the balance of loans to Municipalities outstanding at the beginning of the year and on the loan of 1,00 to be granted to the Myingyan Municipality during the current year; 1 on account of interest on the loan granted to the Pakôkku District Council and 3 on account of interest on the temporary advance granted to the Bassein District Council in the year 1923-24.

XXI.—EDUCATION.

P 223

4,48	4,61	5,04	6,37	5,60	6,00
------	------	------	------	------	------

The increase of 40 is made up of (i) 28 under the head “(B)—Secondary :—A Fees, Government Secondary Schools.”

PART D.

XXII.—MEDICAL.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

on account of increased attendance in Government Schools and the raising of certain schools to the High School status and (ii) 12 from "Examination Fees." Actuals for 1926-27 are high because they include fees for the 3rd grade Pledership examination since abolished.

P 224

XXII.—MEDICAL.

1,60	1,50	2,01	2,57	2,76	3,00
------	------	------	------	------	------

The increase of 16 under the minor head "B. Hospital Receipts" provides for larger receipts from paying patients and X-Ray fees; that of 7 under "C. Mental Hospitals" is due to the fact that local bodies are now liable for payment of maintenance of pauper lunatics from rural areas. The decision to continue the medical school accounts for the increase of 3 under "A. Medical School and College fees." The increase of 5 under "G. Miscellaneous" is due, not to an expansion of receipts, but to a change in accounting whereby the gross fees realised for private work at the Chemical Examiner's Laboratory are credited to Government and exhibited under this head, refunds on account of the Medical Officer's share being shown under "32F. Chemical Examiner—(3b) Allowances, Honoraria, etc." on the expenditure side. The increase of 2, which has the effect of reducing the nett total by that figure, under "H. Refunds" is due to provision made for refunding fees received in excess from paying patients, such fees being credited in full to Government and not utilised for repayment of excess fees received. The decrease of 4 under "F. Recoveries of service payments" is based on past actuals.

P 225

XXIII.—PUBLIC HEALTH.

26	60	52	1,34	62	1,00
----	----	----	------	----	------

The proposed estimate for 1928-29 is 38 in excess of the sanctioned estimate for the current year. The increased provision of 20 under sub-head "A. Sale proceeds of sera and vaccines," represents the cost of vaccine lymph required by local bodies during the ensuing year which has hitherto been supplied to them free of charge. It is now proposed to charge the local bodies with effect from 1928-29, contributions from Provincial

XXIII.—PUBLIC HEALTH.

PART D.

Accounts.				Estimates.	
1923-24.	1924-25.	1925-26.	1926-27.	Sanctioned, 1927-28.	Proposed, 1928-29.

Funds equal to the cost of the lymph being granted to those local bodies which are not in a financial position to bear the expenditure. The increase under sub-head "B—Contributions," is due to an anticipated contribution of 11 from the Indian Research Fund Association for carrying out researches specified by it, while that under "D. Miscellaneous" is made up of increases of 4 on account of expansion of receipts from fees for analyses at the Bacteriological Laboratory and 3 on account of receipts for launches let on hire by the Port Health Department and the inclusion of fees anticipated for private analyses at the Public Health Institute.

XXVI.—MISCELLANEOUS DEPARTMENTS.

XXVIC.—MISCELLANEOUS.

P 226

..	-	1	...
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No remarks.

(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

B.—LOANS TO MUNICIPALITIES.

70	1,30	1,09	1,39	1,04	85
----	------	------	------	------	----

The decrease is mainly due to the fact that the final instalments on loans granted to the Akyab and Toungoo Municipalities will be repaid during the current financial year.

C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.

...	1	1	...	1	1
-----	---	---	-----	---	---

No remarks.

F.—MISCELLANEOUS. LOANS AND ADVANCES.

...	1,12	41
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The decrease in the estimate is due to smaller demands from local bodies for temporary loans repayable within the financial year.

DISBURSEMENTS.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

(a) EXPENDITURE CHARGED TO REVENUE.

P 228

9.—REGISTRATION.

A.—DISTRICT CHARGES.

Voted.	1,47	1,53	1,58	1,68	1,70	2,00	...	2,00
--------	------	------	------	------	------	------	-----	------

The anticipation of a considerable improvement under the corresponding Receipts head IX—Registration renders it necessary to increase the provision here. The main increase (26) is taken under the head "Allowances, Honoraria, etc.—fluctuating," because it is to this head that the fees paid to Sub-Registrars of Deeds are debited, and experience has shown that the current year's provision is too low. The allotment for temporary establishment has now been placed on a contract basis, which explains the transfer of provision from head 2(b) to head 2(c).

The provision of Rs. 480 under "New" represents the pay of the clerk at Pwinbyu, Minbu District.

P 228

22.—GENERAL ADMINISTRATION.

Voted.	...	...	2,33	2,37	2,39	2,60	...	2,60
Non-Voted.	...	...	96	1,03	1,11	67	...	67
Total.	...	...	3,29	3,40	3,50	3,27	...	3,27

Voted.

The increase is entirely under "Civil Secretariat" and is explained below :

22.—GENERAL ADMINISTRATION.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on	New.	Total.

Non-Voted.

The decrease is due chiefly to the decrease under "Civil Secretariat" as explained below.

22G. MINISTERS.

P 228

60	60	60	60	60	60	...	60
----	----	----	----	----	----	-----	----

No remarks.

22J. d.—CIVIL SECRETARIAT—EDUCATION, LOCAL GOVERNMENT DEPARTMENT.

P 229

...	...	1,73	177	1,79	2,00	...	2,00	Voted.
...	...	96	103	1.11	62	..	62	Non-Voted.
...	...	2,69	280	2,90	2,62	...	2,62	Total

Voted.

The increases under "Pay of Officers—Permanent" and Allowances, Honoraria, etc.,—Fluctuating" are due to provision being made for the pay and travelling allowance of a separate Secretary in the Local Government Department, who is a member of the Burma Civil Service.

The increase of 5 under "Pay of Establishment—Permanent" is accounted for by the provision made for the entertainment of additional staff to cope with the expansion of work in the Department. The increase under "Contingencies" follows naturally on the increase in the strength of the department.

Non-Voted.

The decreases under "Pay of Officers—Permanent" and "Allowances, etc., Fluctuating" are due to the transfer to "Voted" of provision for the Secretary, Local Government Department.

PART D.

30.—SCIENTIFIC DEPARTMENT.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 229

30.—SCIENTIFIC DEPARTMENT.

C.—MUSEUMS.

Voted.	3	3	1	1	2	1	...	1
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No remarks.

P 230

31.—EDUCATION.

Voted	68,00	72,71	89,28	94,12	1,03,79	99,36	3,65	1,03,01
Non-voted	5,52	5,94	7,34	19,12	33,23	28,35	3	28,38
Total	73,52	78,65	96,62	1,13,24	1,37,02	1,27,71	3,68	1,31,39

The decrease is mainly due to smaller provision made for a contribution to the University Building Trust. The variations under the minor heads are explained below :—

P 231

31A.—GRANTS TO UNIVERSITIES.

Voted.	4,25	6,00	4,26	1,20	1,20	1,20	...	1,20
Non-Voted.	...	...	...	12,00	25,00	21,00	...	21,00
Total.	4,25	6,00	4,26	13,90	26,20	22,20	...	22,20

Voted.

This represents the standard grant to the University of Rangoon fixed for a period of three years beginning from 1926-27.

Non-Voted.

The proposed provision is for a contribution to the Rangoon University Building Trust. The estimate is based on

31.—EDUCATION.

PART D.

Accounts.				Sanctioned allotments 1927-28.	Establishments, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

the building programme for 1928-29 submitted to the Local Government by the Trust. The contribution is in pursuance of the undertaking of the Local Government to provide not more than 1,20,00 towards the cost of the new University building, the amount being paid by annual instalments.

31B.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.

P 231

2.56	4.25	5.56	7.61	7.64	7.22	...	7.22	Voted
3.19	3.83	3.38	2.93	3.59	2.70	...	2.70	Non-Voted.
5.75	8.08	8.94	10.54	11.23	9.93	...	9.93	Total

An increase of 3 in the provision proposed for the Intermediate College at Mandalay allows for expansion of expenditure. A sum of 15 has been provided for a non-recurring grant to University College for the purchase of engineering equipment. This represents the last instalment of the non-recurring grant to the College for this purpose.

The decrease under the non-voted provision is mainly due (1) to the exclusion of provision for posts previously filled by members of the Indian Educational Service and (2) to the reduction of Compensatory Local Allowance under the Rangoon Allowance Rules. The question whether Government is not equitably liable to provide for the pay and allowances of members of the staff who are not Government servants but who hold posts previously held by Government servants is at present under consideration. If necessary the Legislative Council will be asked to vote a supplementary grant on the voted side of the estimate for this purpose.

31C.—GOVERNMENT SECONDARY SCHOOLS.

P 232

10.45	11.31	12.03	12.89	13.36	13.88	31	14.19	Voted.
30	16	11	6	13	16	...	16	Non-Voted.
10.75	11.47	12.14	12.95	13.49	14.04	31	14.35	Total.

PART D.

31.—EDUCATION

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The decrease under "Pay of Officers—Permanent" is based on past actuals and probable requirements. The provision under "2 (a) Pay of Establishment—Permanent" is based on the progress of expenditure during the current year and includes 13 shown as "New" for several additional masters for the Government High Schools at Shwegyin, Bassein, Myitkyina, Yamethin and Paungde and for three new lady teachers. The "New" provision under "3 (a) Allowances, honoraria, etc.—fixed" is for the compensatory local allowance to a senior master at Myitkyina who is being appointed with effect from the 1st June 1928.

The decrease under "3 (b). Allowances, honoraria, etc.—Fluctuating" is due to the introduction of the new Travelling Allowance rules.

The "new" provision under "4. Supplies and Services" is intended to meet the cost of providing and equipping playing fields and games pavilions in eleven Government Anglo-Vernacular Schools.

The provision under "Contingencies" is based on probable requirements and includes 13 shown as "New" for the equipment of new schools or new departments of old schools.

Non-Voted.

The increase is due mainly to the inclusion of provision for passages for the family of an officer of the Indian Education Service.

P 233

31D.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOL.

	1923-24.	1924-25.	1925-26.	1926-27.	1927-28.	1928-29. Carry on.	1928-29. New.	1928-29. Total.
Voted.	21,62	20,63	22,39	22,18	25,63	22,23	22	22,45

The decrease of 1,44 under "(1) Ordinary (Recurring)" is accounted for by the transfer of provision for Special Schools (1,00) from this head to "31-I—Direct Grants to Non-Government Special Schools" and also by the fact that the Ministry has decided to restrict expenditure on Secondary Education until Vernacular Education is better developed.

The New provision of 22 under "(2) Special (Non-Recurring)"; for providing and equipping playing fields and games pavilions for 33 aided English and Anglo-Vernacular Schools.

31.—EDUCATION.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

31G.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.

P 233

8,04	9,32	22,42	27,12	30,29	28,76	2,07	30,83	Voted.
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The decrease of 1,41 in the estimate for contributions to Municipalities and Town Committees is the result of Government's policy to transfer gradually the cost of Vernacular Education to Local Bodies. The new expenditure of 2,07 is on account of 250 new schools to be opened in 1928-29 in accordance with the recommendations of the Vernacular Education Committee.

31H.—GOVERNMENT SPECIAL SCHOOLS.

P 234

...	2,27	2,38	2,31	2,36	3,44	6	3,50	Voted.
...	7	10	12	...	7	...	7	Non-Voted.
...	2,34	2,48	2,43	2,36	3,51	6	3,57	Total.

Voted.

The increase is due chiefly to the provision for Elementary Training Class teachers who have been declared pensionable Government servants as explained below.

Non-Voted.

The provision is for the pay and allowances of an officer as explained below.

a. Training School for Masters.

P 234

2,23	2,08	2,25	2,19	2,24	3,32	6	3,38	Voted.
...	...	...	12	...	7	...	7	Non-Voted.
2,23	2,08	2,25	2,31	2,24	3,39	6	3,45	Total.

Voted.

The large increase under "(2a) Pay of Establishment—Permanent" represents the provision proposed on account of the

PART D.

31.—EDUCATION.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-27.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

pay of Elementary Training Class teachers who have been declared pensionable Government servants with effect from the 1st March 1928 and also the provision of 3 for teachers for 4 new Elementary Training classes to be opened in Rangoon which is shown as "New"

The increase under "Allowances, honoraria, etc, fixed" is due to the inclusion of provision for the Elementary Training Class teachers.

The provision under "Supplies and Services" allows for an expansion of expenditure and includes 3 shown as "New" for the cost of providing and equipping playing fields and games pavilions in the Government Normal Schools at Mandalay and Toungoo.

The increase under "Scholarships" is based on a consideration of past actuals and the progress of expenditure during the current year.

Non-Voted.

The provision is for the actual pay overseas pay and allowances for eight months of an officer who is now on leave and is expected to return to duty in July 1928.

P 234

b.—Technical Schools.

Voted.	17	20	13	13	12	12	...	12
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The salaries of Hand and Eye Training Teachers are debited to this head.

P 235

31I.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.

Voted.	3,49	4,73	5,79	5,92	7,07	6,50	8	6,58
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The decrease of 57 in the "Carry on" estimates is the nett result of (a) the transfer to this head of the provision of 100 for special schools previously shown under 31D and (b) the transfer from it to 31H of provision for Elementary Training Class Teachers.

The provision for new expenditure is on account of remuneration to lecturers for delivering lectures in School Gardening in Rangoon and Maymyo and also for the payment of Stipends to Students of new Elementary Training Classes to be opened in 1928-29.

31.—EDUCATION

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

31J.—DIRECTION.

P 235

1.12	1.12	1.10	1.15	1.11	1.14	...	1.14	Voted.
65	58	58	68	72	64	...	64	Non-Voted.
1.77	1.70	1.68	1.83	1.83	1.78	...	1.78	Total.

Voted.

The decreases under "Pay of officers—Permanent" and "Allowances, honoraria, etc.—fixed" are due to a change of incumbent of the post of Personal Assistant to the Director of Public Instruction. The increase under "Pay of Establishment—Permanent" is partly due to the appointment of two additional Lower Division Clerks. The provision of Rs. 450 under "New" is for the pay of an officer who will be placed on special duty for a period of one month in the office of the Director of Public Instruction to translate into Burmese the Public Instruction Report for 1927-28.

Non-voted.

The decrease under "Pay of officers—Permanent" is due to a change of incumbent of the post of Director of Public Instruction and the decrease under "Allowances, Honoraria, etc., Fluctuating" is on account of the omission of provision for the cost of passages of the permanent Director of Public Instruction and his family which was included in the current year's estimate.

31K.—INSPECTION..

P 235

7.08	7.28	7.11	7.40	7.49	7.56	33	7.89	Voted.
77	46	43	85	96	81	...	81	Non-Voted.
7.85	7.74	7.54	8.25	8.45	8.37	33	8.70	Total.

Voted.

The increases under "Pay of Officers—permanent" and "Allowances, honoraria, etc., fixed and fluctuating" are due to the "New" provision intended for the pay of two Inspectresses of Schools for a period of six months and an Inspector for the whole year.

PART D.

3I.—EDUCATION.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry.	New.	Total.

The provision under "Pay of Officers—Temporary (Non-Contract)" is on account of the pay of an officer to be appointed for a period of three months for the purpose of inspecting and reporting on the teaching of Pali and Burmese in schools in Burma.

The increase under "Pay of Establishment—Permanent" includes "New" provision for the pay of three Deputy Inspectresses of Schools and their establishments.

The decrease under "Allowances, honoraria, etc. Fluctuating" is on account of the introduction of the new travelling allowance rules.

Non-voted.

The decrease in the estimate on this side is due the stoppage of recruitment to the I.E.S. The increase under "Allowances, honoraria, etc.—Fluctuating" is due to the provision of passages for two Inspectors of Schools and their families.

P236

31L.—SCHOLARSHIPS.

Voted.	1,39	1,66	1,84	2,32	2,97	2,52	...	2,52
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The decrease under "(1) Arts Colleges" is due partly to the fact that provision is no longer made for scholarships tenable in Indian Colleges and partly to a deduction of 10 per cent. in the light of past actuals. No provision is made under "(3) Vernacular High Schools" and under "(4) Special Schools" as the Scholarships have ceased.

P236

31M.—MISCELLANEOUS.

Voted.	1,87	2,32	2,45	2,93	3,23	3,23	58	3,81
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The increase is entirely under "c. Miscellaneous" which is explained below:—

M.—MISCELLANEOUS.

P236

a. Commissioner of Examinations.

Voted.	20	22	24	28	28	29	...	29
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The estimate calls for no remarks.

31.—EDUCATION.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.
<i>b. Contributions and c. Miscellaneous.</i>							
1,65	2,10	2,21	2,64	2,95	2,94	58	3,52

P 237

Voted.

The provision under "New" is made up of—

(1) 33 for increase in the rates of rewards to successful candidates in Pali Examination;

(2) 1 for the cost of first-aid classes for Government servants;

(3) 11 for the improvement of Physical Training in Anglo-Vernacular and English Schools;

(4) 5 for the translation of text-books into Burmese;

(5) 2 for Remuneration to Hygiene Lecturers and fees for conducting examinations; and

(6) 6 for the extension of scout-craft to villages.

32.—MEDICAL.

P 239

28,52	29,39	30,73	40,91	39,38	41,07	1,59	42,66	Voted.
5,89	6,68	7,64	7,41	9,45	8,50	3	8,53	Non-Voted.
34,41	36,07	38,37	48,32	48,83	49,57	1,62	51,19	Total.

Voted.

The increases are mainly under "B Hospitals and Dispensaries," "D Medical Colleges and Schools" and "E Mental Hospitals" which are explained below.

Non-Voted.

The decrease is due to the omission of provision for a number of Indian Medical Service Officers.

32A.—MEDICAL ESTABLISHMENT.

P 240

4,50	4,57	4,31	4,65	5,25	4,96	29	5,25	Voted.
3,61	3,49	3,10	2,52	2,67	2,47	...	2,47	Non-Voted.
8,11	8,06	7,31	7,17	7,92	7,43	29	7,72	Total.

PART D.

32.—MEDICAL.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The variations are explained below.

Non-Voted.

The decrease is due to the omission of provision for a number of Indian Medical Service Officers as explained below.

P 240

a. Superintendence.

Voted	71	76	80	79	87	89	1	90
Non-Voted	...	50	44	42	41	40	...	40
Total.	...	1,26	1,24	1,21	1,28	1,29	1	1,30

Voted.

The provision of 1 shown as "New" under "(2a) Pay of Establishment—Permanent" represents the pay of a draftsman to be entertained in the office of the Inspector-General of Civil Hospitals during 1928-29.

Non-Voted.

No remarks.

P 240

b. District Medical Officers.

Voted.	3,79	3,81	3,51	3,86	4,38	4,07	28	4,35
Non-voted.	3,23	2,99	15	2,10	2,26	2,07	...	2,07
Total	7,02	6,80	3,66	5,96	6,64	6,14	28	6,42

Voted.

The estimate for the current year under "1 (a) Pay of Officers—Permanent" was pitched high and the actual expenditure is likely to fall short of the sanctioned allotment. The estimate for the ensuing year under this unit is based on a consideration of the past actuals and provides for a number of Civil Surgeoncies being held by non-Indian Medical Service officers owing to shortage of Indian

32.—MEDICAL.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Medical Service officers. The provision 28 under "New" is to meet the cost of deputation of two Assistant Surgeons to Dehra Dun for training in X-Ray work.

Non-Voted.

The decrease is mainly due to the omission of provision for a number of Indian Medical Service Officers, as it is unlikely that the full number of such officers will be available during 1928-29.

32B.—HOSPITALS AND DISPENSARIES.

P 241

19,18	20,19	21,29	30,60	28,57	29,74	1,26	31,00	Voted.
1,01	1,46	2,05	1,35	2,20	2,19	...	2,19	Non-Voted.
20,19	21,65	23,34	31,95	30,77	31,93	1,26	33,19	Total.

Voted.

The increase is due to increases under all Subheads except "c. Mofussil Hospitals and Dispensaries" as explained below.

Non-Voted.

The variations are explained under the Subhead "a. Rangoon General Hospital" below.

a. Rangoon General Hospital.

P 241

6,00	5,76	5,77	5,62	6,48	6,98	4	7,02	Voted.
71	79	94	1,34	2,20	2,19	...	2,19	Non-Voted.
6,71	6,55	6,71	6,96	8,68	9,17	4	9,21	Total.

Voted.

The increases under "(1a) Pay of Officers—Permanent," and "(1b) Pay of Officers—Temporary (Non-Contract)" are due to provision being made for the sanctioned number of appointments.

PART D.

32—MEDICAL.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The provision of 4 shown as "New" under "(2a) Pay of Establishment—Permanent" is on account of training in Laboratory work in the Rangoon General Hospital of 6 Sub-Assistant Surgeons prior to their appointment in charge of six Laboratories to be opened in certain hospitals.

The decrease under "(3a) Allowances, Honoraria, etc., Fixed, is due chiefly to the transfer of provision for house allowance for a number of appointments to the head "(5) Contingencies."

The increase under "(4) Supplies and Services" is chiefly due to provision made for special nurses engaged for Government servants under treatment on the advice of the Medical Officers in charge.

The large increase under "(5) Contingencies" is due chiefly to provision made for hiring of quarters for Assistant and Sub-Assistant Surgeons not provided with Government quarters, and for leave salaries of menials, and the entertainment of additional sweepers.

Non-Voted.

The increases under "(1a) Pay of Officers" and "(3a) Allowances, Honoraria, etc., fixed, are due to provision being made for officers entitled to higher rate of pay and allowances than those for whom provision was made in the current year's estimate.

The estimate under "(3b), Allowances, Honoraria, etc., fluctuating," provides for payment to the Medical Officers in the hospital of their share of fees realised under the Discrimination Scheme, allowance being made for a decline in the fees as patients in the Gynaecological Department are to be treated in future at the Dufferin Hospital, Rangoon.

P241

32B.b. Maymyo Hospitals.

Voted.	98	97	1,11	1,10	1	1,11
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The provision for "New" expenditure is on account of pay for an additional clerk, special pay for the maternity ward sister and Maymyo Compensatory Allowance for the clerical staff who are on ordinary District scale of pay. No other remarks are called for.

12.—MEDICAL.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

c. Mofussil Hospitals and Dispensaries.

P242

9,88	9,62	7,94	8,40	7,74	7,70	1	7,71	Voted.
------	------	------	------	------	------	---	------	--------

The increase of 5 under unit “(1b) Pay of Officers—Temporary non-contract” is to provide for the employment of a larger number of temporary Civil Assistant Surgeon *vice* permanent officers of the Assistant Surgeon Class holding I.M.S. charges.

The decreases under the units “(2a) Pay of Establishment—Permanent,” and “(3a and b) Allowances, Honoraria, etc.,” are due to the estimates being based on the progress of expenditure under the respective units during the current year up to date allowance also being made in respect of the estimate for unit (3b) or anticipated reduction on account of the introduction of the new Travelling Allowance rules. The estimate under unit (3a) includes 1 under “New” to meet the cost of compensatory allowance payable in lieu of private practice to Sub-Assistant Surgeons while in charge of the laboratories to be opened in certain hospitals.

The increase of 5 under unit “(4) Supplies and Services” provides for expenditure on account of special nurses engaged by Government servants on the advice of Medical Officer in charge in more serious cases. Government servants are exempted from payment of Medical, Surgical and Nursing charges when treated in hospitals and it has been held by Government that ‘Nursing charges’ include charges on account of special nurses.

The increase of 15 under unit “(5) Contingencies” is due to the new arrangements for housing Sub-Assistant Surgeons entitled to free quarters when Government quarters are not available. Formerly house rent allowances were paid to them: now private residences are rented by Government for them and the rents are debited to this head.

d. Grants to Hospitals and Dispensaries

P242

1,17	2,68	1,73	10,12	6,26	6,68	1,09	7,77	Voted.
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The large increase of 1,10 in the provision for contribution to the Dufferin Maternity Hospital is due to the opening and staffing of the new buildings. A decrease of 4 under item (13) is due to

PART D.

32—MEDICAL.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

the fact that the current year's allotment contains the amount required for purchase of equipment for subsidized medical practitioners so that provision for their subsidies alone is repeated in the estimates for 1928-29 as it was decided not to extend the scheme for another year.

The provision under "New" is made up of (1) the payment of contributions (18) to certain Hospital Committees for purchase of standard equipment for the hospitals; (2) expenditure (10) on the opening of 10 new venereal clinics in selected hospitals and (3) the provision of the non-recurring contributions to the Hospitals and Dispensaries detailed in the Account.

P244

z. Training of Women in Sick Nursing.

Voted.	15	14	14	81	93	1,11	...	1,11
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The increase is the result of decreases under "(2a) Pay of Establishment—Permanent" and "(3a) Allowances, honoraria, etc., Fixed" owing to the abolition of the appointment of Sister in charge of Probationer nurses at the Rangoon General Hospital and increases under (4) Supplies and Services and (5) Contingencies on account of increased provision made for stipends, and contingencies as a consequence of the increase in the number of such nurses.

P244

y. Training of Sesayas in Western Medicine.

Voted.	1	1	3	3	7	9	...	9
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The provision is based on a consideration of probable requirements.

g. Travelling Dispensaries.

Voted.	10	10
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The proposed provision is intended to meet the cost of opening (1) a floating dispensary to do itinerary work between

32.—MEDICAL.

PART D

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-26.		Carry on.	New.	Total.

Masein and Kani on the Chindwin River as an experimental measure for a period of two years and (ii) a travelling dispensary, to operate for three months in the South-West of Kawlin Township in the Katha District.

h. Contributions under the Hospital Finance Scheme.

P

..	1,99	2,17	4,65	4,04	4,09	...	4,09	Voted.
----	------	------	------	------	------	-----	------	--------

The increase is the nett result of a decrease of 2 under "h2(1)" due mainly to the absence of provision for contribution to the Bhamo Municipal Committee and of an increase of 7 under "h1" on account of the revised contributions to the Pegu and Insein Hospitals and the inclusion of a contribution to the Hospital at Chauk.

The actuals for 1926-27 include contributions in pursuance of the Hospital Finance Scheme towards the Building Sinking Funds but no such contributions are payable during 1928-29.

i. Other Contributions to Local Bodies for Medical Purposes.

P245

...	...	2,53	...	1,94	2,01	...	2,01	Voted.
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The provision is on account of contributions to District Councils and Deputy Commissioners' Local Funds for the maintenance of rural hospitals and dispensaries and other medical purposes in accordance with the Dunn settlement.

32C.—GRANTS FOR MEDICAL PURPOSES.

P245

46	25	50	1,04	1	1	...	1	Voted.
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The proposed provision represents the contribution payable to the Lady Minto Nursing Association. The large expenditure in previous years was due to contributions to the Dufferin Hospital, Rangoon, and the Medical and the Midwives and Nurses' Councils which are now provided under other heads.

PART D.

32.—MEDICAL.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P246

32.—MEDICAL COLLEGES AND SCHOOLS.

Voted.	1,21	1,33	1,16	83	72	93	4	97
Non-Voted.	23	23	24	26	24	25	2	27
Total.	...	...	...	1,09	96	1,18	6	1,24

The increase is mainly under "(b) Medical School" which is explained below.

P246

a. Medical Colleges.

Voted.	16	23	19	8	11	17	...	17
Non-Voted.	...	...	...	2	...	...	...	...
Total.	16	23	19	10	11	17	...	17

Higher Medical education is now provided in Burma and the sending of Burma students to Colleges in India has been stopped. Provision is however made for payment of charges on account of students who are already there and have not finished their course, and for the training of Burma Medical Officers in the School of Tropical Medicine and Hygiene, Calcutta.

The proposed provision consists of 9 payable to the Medical College, Calcutta, and 7 payable to the School of Tropical Medicine and Hygiene, Calcutta, against the current year's allotments of 6 and 5 respectively.

P246

b. Medical School.

Voted.	100	106	92	70	59	74	4	78
Non-Voted.	23	23	23	24	22	22	2	24
Total.	123	129	115	94	81	96	6	102

32.—MEDICAL.

PART D.

Accounts				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

Voted.

The increase is due to enhanced provision made under different units on account of the decision to continue the course at the Burma Government Medical School and the admission of students for the session commencing from August 1927.

The "new" provision under "(3a) Pay of Establishment—Permanent," and "(3a) Allowances, Honoraria etc.—Fixed" is for the pay and allowances of two additional demonstrators to make up the sanctioned number of four.

Non-Voted.

The increase is chiefly due to the provision of 2' made under "New" for the special pay of the Superintendent of the School which will be renewed next year owing to the continuance of the school.

c. Medical Examination Board.

P246

5	5	5	5	2	2	...	2	Voted.
...	...	...	...	2	3	...	3	Non-Voted.
5	5	5	5	4	5	...	5	Total.

No remarks.

32E.—MENTAL HOSPITALS.

P247

2.31	2.38	2.65	2.85	3.53	4.30	...	4.30	Voted.
16	21	21	20	27	25	...	25	Non-Voted.
2.47	2.59	2.86	3.05	3.80	4.55	...	4.55	Total.

Voted.

The provision under "(1b) Pay of Officers—Temporary—(Non-Contract), is for the pay of a 2nd Deputy Superintendent whose entertainment has been sanctioned temporarily from the date of the move of the Mental Hospital from Rangoon to Tadagale. The increase under "Pay of Establishment—Permanent" is due to the revision of the staff of the Mental Hospital.

PART D.

32.—MEDICAL.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.*	Total.

The provision under "(2b) Pay of Establishment - Temporary (Non-Contract) represents the pay of 2 additional temporary European Male Attendants.

The large increase under "(4) Supplies and Services" is due mainly to increased expenditure on account of diet owing to the increase in the number of inmates. The increased provision under "Contingencies" is intended to meet electric charges for lighting and fans and power for pump.

Non-Voted.

No remarks.

P 247

32F.—CHEMICAL EXAMINER.

Voted	41	42	41	38	29	35	...	35
Non-Voted.	9	29	27	30	27	30	...	30
Total.	50	71	68	68	56	65	...	65

The increase both in the Voted and in the Non-voted provision under "(3b) Allowances, Honoraria etc.—Fluctuating" is due to a change in accounting whereby the medical officers' share of fees realised from private work done in the Chemical Examiner's laboratory is shown on the expenditure side instead of on the receipt side as refunds.

P 248

33.—PUBLIC HEALTH.

Voted.	7,27	6,87	9,00	21,77	33,38	23,87	4,84	28,71
Non-Voted.	1,45	1,51	1,70	1,93	2,07	2,05	26	2,31
Total.	8,72	8,38	10,70	23,70	35,45	25,92	5,10	31,02

Voted.

The decrease is due mainly to the less provision for grants at the disposal of the Public Health Board as explained below.

Non-Voted.

The increase is more than accounted for by "New" provision as explained below.

33.—PUBLIC HEALTH.

PART D.

Accounts.				Sanctioned allotments. 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

33A.—PUBLIC HEALTH ESTABLISHMENT.

P 249

2,01	1,23	1,82	2,14	2,72	2,89	3	2,92	Voted.
78	63	65	82	76	72	23	95	Non-Voted.
2,79	1,86	2,47	2,96	3,48	3,61	26	3,87	Total.

Voted.

The increase is due chiefly to the expansion of expenditure under "g. Public Health Institute" as explained below.

Non-Voted.

The increase is due chiefly to the "New" provision for a whole time Director of the Public Health Institute.

a. Director of Public Health.

P 249

67.	64	67	64	73	72	2	74	Voted.
71	55	58	80	72	69	...	69	Non-Voted.
1,38	1,19	1,25	1,44	1,45	1,41	2	1,43	Total.

Voted.

The provision under "New" is for the temporary appointment of a Statistical Assistant in the office of the Director of Public Health and for expenditure on models and experiments in connection with the technical working of the Department.

Non-Voted.

No remarks.

b. Port Health Department.

P 249

...	1	Voted.
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The expenditure on account of the Rangoon Port Health Staff provided for under this head is recoverable from the Rangoon Port Trust.

PART D.

33.—PUBLIC HEALTH.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P250

c. Vaccination.

Voted.	...	24	28	31	40	41	1	42
--------	-----	----	----	----	----	----	---	----

The provision shown as "New" under "(5) Contingencies" is for the pay of two menials *viz.*, one laboratory attendant and Media maker and an additional sweeper for the Vaccine Depôt, Meiktila.

P250

d. Health Department.

Voted.	15	26	61	80	95	82	...	82
--------	----	----	----	----	----	----	-----	----

The decrease under "(1a) Pay of Officers—Permanent" is due to the (i) transfer of provision for the Assistant Director, Public Health Institute, from this head "33A g. Public Health Institute" to which the expenditure is properly debitible; (ii) exclusion from this estimate of provision for one Assistant District Health Officer, on his appointment as Assistant Malariologist, which has been made under the head "33A. g" and (iii) omission of provision for men in Government service for employment by certain Municipalities as Health Officers owing to employment by them of men not in Government service. This also accounts for the decreases under "(3a) and (3b) Allowances, Honoraria, etc.," and for the omission of provision under "Deduct—Establishment charges recoverable from other Governments Departments, etc." The provision under "(1b) Pay of Officers—Temporary (Con-Nontract)" represents the pay of a temporary Medical Officer of Fairs and Festivals.

P251

e. Public Health Training Class.

Voted.	1	2	2	2	3	3	...	3
Non-Voted.	3	2	3	3	2	3	...	3
Total.	4	4	5	5	5	6	...	6

No remarks.

33.—PUBLIC HEALTH.

PART D

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

f. Hygiene Publicity Officer.

P251

...	7	17	11	20	26	...	26	Voted.
-----	---	----	----	----	----	-----	----	--------

The Hygiene Publicity Officer and his staff have been placed on a permanent basis with effect from the 14th July 1927 and the terms of appointment have been revised. This accounts for the increase in the estimate under this head.

g. Public Health Institute.

P252

...	...	6	27	40	66	...	66	Voted.
...	...	...	...	1	...	23	23	Non-Voted.
...	...	6	27	41	66	23	89	Total.

Voted.

Expenditure under this head is expanding as the Institute has only recently been built and is still in course of development. The increases of 14 and 4 under units "(1a) Pay of Officers—Permanent" and "(3a) Allowances, Honoraria etc.—Fixed" are due to the inclusion in this estimate of provision for the pay and allowances (i) of the Assistant Director, Public Health Institute previously allowed for under the head "33 A d. Health Department" and (ii) of the Assistant Malariologist, the establishment of a Malaria Bureau in the Public Health Institute having been sanctioned with effect from the 1st September 1927. This new branch of activity accounts for increases under other heads but part of the new provision of 3 under unit "(3b) Allowances, Honoraria etc.—Fluctuating" is for the Medical officer's share of fees for private Bacteriological and Chemical work done at the Public Health Institute. These fees are in the first instance credited in full to Government under the head "XXIII D (2)."

Non-Voted.

Provision is made for a permanent wholtime appointment of an Indian Medical Service officer as Director of the Institute.

PART D.

33.—PUBLIC HEALTH

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P 253

33B. GRANTS FOR PUBLIC HEALTH PURPOSES.

Voted.	3,25	3,38	5,00	9,76	12,80	4,93	4,67	9,60
--------	------	------	------	------	-------	------	------	------

The decrease is explained under sub-head c.

P 253

a. Grants for improving the water supply in rural areas.

Voted.	37.	3,47
--------	-----	-----	-----	------	-----	-----	-----	-----

No provision is made for Grants for improvements of water supply in rural areas as there are no approved schemes to be financed in 1928-29.

P 253

b. Recurring contributions to Local Bodies for Public Health Purposes.

Voted.	...	3,20	2,69	4,91	2,95	3,02	17	3,19
--------	-----	------	------	------	------	------	----	------

The provision under "Carry on" for "Recurring contributions" to local bodies for Public Health purposes" includes contributions to District Funds and Deputy Commissioners' Local Funds in accordance with the Dunn Settlement. An increase of 7 is due to an enhanced contribution to the Salween Deputy Commissioner's Local Fund for additional vaccination staff and the provision under this head for the annual contribution to the Municipal Corporation of Rangoon for the conservancy of *phongyi kyaungs* within the Rangoon Municipality. The provision under "new" represents the amount of contribution required to be given to District Commissioners and Deputy Commissioner's Local Funds for cost of vaccine lymph purchased by them in cases where they are unable to meet this charge; vaccine lymph has hitherto been supplied free to all local bodies but will be charged for from the ensuing year.

P 253

c. Grants at the disposal of the Public Health Board.

Voted.	3,23	...	1,75	1,03	9,50	1,60	4,33	5,93
--------	------	-----	------	------	------	------	------	------

The estimate provides only for schemes which have already been approved, whereas the current year's estimate includes a lump provision for unsanctioned schemes. The provision under "New" is for a contribution of two-thirds the cost of the water

33.—PUBLIC HEALTH.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

supply scheme for Mawlamyaingyun Town and for the expenditure in connection with the investigation by a firm of Consulting Engineers from England of alternative schemes for the Rangoon water-supply.

d. Other Grants.

P253

2	18	20	34	36	31	17	48	Voted.
---	----	----	----	----	----	----	----	--------

A provision under "(3)" of 10 under "Carry on" and of 15 under "New" is for contribution to local bodies of half the cost of employing non-Government Health Officers. A provision under "(4)" of 3 is for financial assistance to the British Social Hygiene Council, London, in the preparation of instructional films dealing with the Medical and Social aspects of Venereal diseases, for the enlightenment of the Burman Public.

33 C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

P254

151	167	165	186	255	201	8	209	Voted
-----	-----	-----	-----	-----	-----	---	-----	-------

The decrease is explained in detail below :—

a. Malaria.

P254

41	40	2	1	50	33	8	41	Voted.
----	----	---	---	----	----	---	----	--------

The expenditure recorded under this head is not stationary and the estimate therefore fluctuates from year to year. Of the "New" provision 3 represents the provision for expenditure in connection with the Malaria Survey in the Province. The decrease under "Supplies and Services" is due to less provision being made for purchase of Cinchona Febrifuge tablets for sale by the Public Health Department and the "New" provision of 5 is intended for the purchase of the tablets in connection with a scheme for free distribution.

b. Other Epidemics—Port Health Department.

P254

98	1.21	1.59	1.77	1.21	1.19	...	1.19	Voted.
----	------	------	------	------	------	-----	------	--------

The increases under units "(1b) and (2b) Pay of Officers and Establishment—Temporary (Non-Contract)," are due to the

PART D.

33.—PUBLIC HEALTH.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

revision of the pay of certain members of the Port Health Department and of the Cadre of Sub-Assistant Surgeons under which provision for two Sub-Assistant Surgeons on Port Health duty at Mergui and Tavoy is required to be shown here.

The decrease of 7 under "(4) Supplies and Services" is primarily due to less provision being made for customs duty on imported stores.

P 255

c.—Other Epidemics—District Charges.

Voted.	8	75	41	...	41
--------	-----	-----	-----	---	----	----	-----	----

The increase under "(2b) Pay of Establishment—Temporary (Non-Contract)" represents provision for the pay of Sub-Assistant Surgeons and peons to be employed in the Public Health Department and that under "(4) Supplies and Services" provision for the hiring of quarters for Sub-Assistant Surgeons. The provision under "(8) *Deduct*—Establishment charges recoverable from other Governments, Departments, etc." represents the pay and allowances of Sub-Assistant Surgeons recoverable from the Local Bodies in whose area they are posted on epidemic and sanitary duties. Hitherto these charges have been borne by the Government.

P 255

d.—Other Epidemics—Additional charges during prevalence of epidemics.

Voted.	12	7	4	...	10	8	...	8
--------	----	---	---	-----	----	---	-----	---

No remarks.

P 256

33D—BACTERIOLOGICAL LABORATORY.

Voted.	4	4	4	11	5	23	...	23
Non-Voted.	...	...	...	7	...	8	...	8
Total.	4	4	4	18	5	31	...	31

Voted.

The increase is due to the transfer of the provision of 8 under "(3b) Allowances, Honoraria, etc.—Fluctuating" for the medical

33.—PUBLIC HEALTH.

PART D.

Accounts				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

officer's share of fees for private Bacteriological work from "33E.—Pasteur Institute" to this head and to the provision of 11 under "(4) Supplies and Services" made to meet expenditure on researches to be carried out on behalf of the Indian Research Fund Association from which a corresponding contribution is anticipated; for this credit has been taken on the receipts side.

33E.—PASTEUR INSTITUTE.

P 256

40	40	41	48	43	37	6	43	Voted.
51	60	41	48	56	48	...	48	Non-Voted.
91	1,00	82	96	99	85	6	91	Total.

Voted.

The provision for the current year under "(3b) Allowances, Honoraria, etc.—Fluctuating" represents the share of fees payable to Medical Officers for private bacteriological work. This has now been transferred to the minor head "33D.—Bacteriological Laboratory" to which the expenditure is correctly debitible. The provision of 6 shown as "New" under "(4) Supplies and Services" represents a contribution to the Pasteur Institute Association towards the cost of opening a new Serological Department.

Non-voted.

The decrease is chiefly due to exclusion of provision of the Medical Officers' share of fees for private Bacteriological work as explained above.

33F.—WORKS.

P 248
& 257

...	7,19	14,50	13,27	...	13,27
-----	-----	-----	------	-------	-------	-----	-------

The estimate is made up of (i) 3,57 for the Mergui Seawall and Reclamation Scheme; (ii) 7,65 for the Reclamation of the town of Bogale by dredging; (iii) 6 for reconditioning the Kyaikto Lock and sluice; and (iv) 1,99 for the reclamation of Labutta in the Myaungmya District by dredging. These are all works in progress.

PART D.

33.—PUBLIC HEALTH.

Accounts.				Sanctioned allotments, 1927-28	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

37.—MISCELLANEOUS DEPARTMENTS.

37D.—PROVINCIAL STATISTICS.

P258

a. Vital Statistics.

Voted.	96	17	47	18	20	21	...	21
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No remarks.

P259

41.—CIVIL WORKS.

Voted.	1,36,89	1,32,29	1,14,97	45,42	50,67	36,13	7,97	44,10
Non-Voted.	7,50	1,56	14,19	20	61	1,56	30	1,86
Total.	1,44,39	1,33,85	1,28,96	45,62	51,28	37,69	8,27	45,96

The decrease is due to reduced expenditure on Buildings and a consequential drop in the proportion of the establishment charges which is debited to this head.

P259

41A.—ORIGINAL WORKS—BUILDINGS.

Voted.	12,48	10,09	22,19	25,05	23,92	12,62	1,95	14,57
--------	-------	-------	-------	-------	-------	-------	------	-------

The "Carry-on" estimate provides for completing the works in progress detailed in the body of the estimates. The provision under "New" is for Minor Works (1,85) and for furnishing Officers' quarters (10) in Departments under the control of the Hon'ble Education Minister.

P259

41D.—REPAIRS.

Voted.	3,88	5,75	3,49	3,33	3,65	3,90	...	3,90
--------	------	------	------	------	------	------	-----	------

The provision under this head represents cost of maintenance of buildings assigned to Departments under the control of the Hon'ble Education Minister. The increase of 25 is due to provision being made for new buildings coming for the first time under maintenance.

P259

41G.—GRANTS-IN-AID.

Voted.	3,33	45	11,44	13,09	17,70	16,85	6,02	22,87
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The provision under "Carry-on" represents contributions to District Councils and Deputy Commissioners' Local Funds for

46.—STATIONERY AND PRINTING.—

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

the upkeep of District Communications and that under "New" is for contributions to District Councils and Municipal and Town Committees for the improvement of those lengths of main road which lie within Municipal limits or are under the charge of District Councils.

46.—STATIONERY AND PRINTING.

P263

C.—STATIONERY SUPPLIED TO TRANSFERRED DEPARTMENTS FROM PROVINCIAL STORES.

...	13	13	77	...	77 Voted.
-----	-----	-----	----	----	----	-----	-----------

The increase is due to the fact that it has been decided to charge the Transferred Departments not only for stationery proper but also for blank paper and printed forms supplied to them from the Provincial Stores. The sanctioned allotment for the current year includes provision for cost of stationery only.

47.—MISCELLANEOUS.

P264

9.90	13.20	2.43	2.49	2.45	2.26	10	2.36 Voted.
...	...	...	12	9	9	...	9 Non-Voted.
...	...	...	2.61	2.54	2.35	10	2.45 Total.

Voted.

The decrease is due chiefly to less provision being made for "Special Commissions of Enquiry" and "Rents, Rates and Taxes" as explained below.

Non-Voted.

The provision is for expenditure in the Backward Tracts.

47C.—COST OF BOOKS AND PERIODICALS.

P264

...	7	23	25	17	21	...	21 Voted.
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The provision is based on a consideration of past actuals and includes 3 payable to the Burma Research Society on account of the New Burmese-English Dictionary.

PART D.

47.—MISCELLANEOUS

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

P264 47D.—DONATIONS FOR CHARITABLE PURPOSES.

Voted.	7	30	10	6	10	6	...	6
--------	---	----	----	---	----	---	-----	---

The proposed provision is mainly for the scheme for the after-care of the Blind.

P264 47I.—SPECIAL COMMISSIONS OF ENQUIRY.

Voted.	1	1	21	6	5	11
--------	-----	-----	---	---	----	---	---	----

The provision in the "Carry-on" estimate is for the Local Government Advisory Board and the Education Advisory Board, and also for the *Mak-aw-lam* Committee, whose activities will extend up to the ensuing year. The provision under "New" is intended to meet anticipated expenditure on the Indigenous Medicine Committee during 1928-29.

P264 47K.—RENTS, RATES, AND TAXES.

Voted.	1,20	1,12	1,35	1,30	...	1,30
--------	-----	-----	------	------	------	------	-----	------

The decrease in the estimate is due to the reduction of the amount payable by Government to the Rangoon Corporation in lieu of taxes on buildings and lands the property of Government which are not occupied for residential purposes. The contribution payable is an amount equal to $6\frac{1}{2}$ per cent. of the total taxation demand on private property, exclusive of Port Trust and Railway properties. This percentage was reduced from $7\frac{1}{2}$ to $6\frac{1}{2}$ with effect from the 1st August 1927.

P264 47L.—CONTRIBUTIONS.

Voted.	9,81	11,32	98	1,05	61	62	5	67
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Under this head are shown non-departmental contributions to certain District Councils and Deputy Commissioners' Local Funds for general purposes, fixed under the Dunn Settlement.

47. MISCELLANEOUS.

PART D.

Accounts.				Sanctioned allotments, 1927-28.	Estimates, 1928-29.		
1923-24.	1924-25.	1925-26.	1926-27.		Carry on.	New.	Total.

The provision of 5 under "New" represents a recurring contribution to the Pyapôn Municipal Committee for the maintenance of the roads in the Civil Station.

47M.—MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE.

P264

1	1	1	1	2	1	...	1	Voted.
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No Remarks.

(c) DEBT HELD.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

P265

...	1,44	3,00	87	...	87	Voted.
-----	-----	-----	------	------	----	-----	----	--------

The provision is for a loan to the Insein Municipal Committee and for temporary loans to District Councils and Town Committees as explained below.

B.—LOANS TO MUNICIPALITIES.

P265

...	1,44	2,00	50	...	50	Voted.
-----	-----	-----	------	------	----	-----	----	--------

The provision is for a loan to the Insein Municipal Committee to meet its portion of the cost of constructing the new Civil Hospital buildings.

F.—MISCELLANEOUS LOANS AND ADVANCES.

P265

...	1,00	37	...	37	Voted.
-----	-----	-----	-----	------	----	-----	----	--------

The provision is for advances to the Town Committees of Mawlaik and Ye-u, and for a temporary loan to the Henzada District Council to enable it to pay arrears of salaries to vernacular teachers.

SWARAJ CONSTITUTION

THE ALL PARTIES CONFERENCE AND THE FUTURE OF INDIAN STATES

A Critical Review and a Draft Scheme

BY

HOSAKOPPA KRISHNA RAO

Member, Mysore Representative Assembly,

Member, A. I. C. C. (Karnatak).

Printed at the PRABHAKARA PRESS, Udipi, (S. K).

For favour notice

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PREFACE.

The necessity for inclusion of Indian States within the Swaraj Constitution having been recognised on all hands, the solution of Indian States problem has been reduced to the devising of the most practicable and acceptable method of such inclusion.

True Swaraj for India even for the British part of it, is unthinkable without the active co-operation and support of the people of Indian States and sympathy if not collaboration, of their Rulers. Such being the case, the place to be assigned to the Indian States in the future polity of India should be attractive enough to capture the imagination of the people and at the same time sufficiently fair and impartial to appeal to the sense of justice of the Princes. It is also necessary that the demands of the Indian States should be moderate enough to evoke ready response from the people of British India.

The accompanying scheme has been written with the above essential conditions of acceptance in view. The need for drafting an entirely new scheme of Swaraj has arisen on account of the failure of the Committee of the All Parties Conference to recognise in the course of the elucidation of basic principles which ought to govern the future relationship of Indian States with British India, the fundamental requirements of a successful and enduring union. That the arrangements proposed by the Committee of the All Parties Conference are not acceptable to the people of the Indian States and that nothing short of federation with Swaraj India on the lines suggested in the accompanying scheme would adequately meet their aims and aspirations are clearly evident from the following resolution passed by the Committee appointed by the Conference of the Indian States' people to confer with the All Parties Conference and communicated by the Secretary, Sjt. K. T. Mathew:—

THE ALL PARTIES CONFERENCE AND THE FUTURE OF INDIAN STATES.

A CRITICAL REVIEW.

The two Conferences of Indian States' peoples, one held at Bombay and the other at Madras, in December last have both concurringly, though separately, arrived at one and the same decision, viz: that the Indian States, as many as can be taken in, should form component parts of one common polity. The All Parties' Conference convened by the Working Committee of the Indian National Congress for the purpose of framing a Swaraj Constitution for India has, in its meetings held at Delhi, decided that the Indian States should be brought within the Constitution and the Committee appointed by that Conference for drafting the terms of reference to be followed in framing the Constitution has submitted its report. The following are the main recommendations of that Committee in so far as they relate to Indian States question:—

- (1) The Constitution of India must comprise the Indian States as India cannot be split up into two or more parts independent of each other.
- (2) On the establishment of the Commonwealth the Central Government of the Commonwealth shall have the same position, powers and obligations in regard to the Indian States as the present British Government. The Commonwealth shall respect the treaty rights of States and shall enter into negotiations with each State or with any group of States with a view to their fuller participation in the common political, economic and social life of the Commonwealth.
- (3) The manner in which the fuller participation shall be effected will be determined by agreement between the Commonwealth and the Governments and

the people of the States, subject to the suzerainty of the Commonwealth and control by the latter of foreign relations, defence and like matters. On such an agreement being arrived at, the State will be entitled to adequate representation in the Central Legislature of the Commonwealth.

It may at the very out-set be safely asserted that any scheme that may be adumbrated on the principles embodied in the above report is bound to be unsatisfactory, inadequate and unacceptable to both the Rulers and the people of Indian States. It can by no means be said to be an improvement on the arrangements that have been subsisting between the British Government and the Rulers of Indian States. Suspicion, distrust and disinclination (or incapacity?) to farm out responsibility are apparent on the very surface. It is incapable of capturing the imagination either of the Rulers or of the people of the Indian States. The Committee does not seem to have any faith in the value of co-operation from the people of the States and appears to hold the opinion that responsible Government in the Indian States is either unnecessary or that it would automatically follow in the wake of the establishment of responsible Government in British India. The Committee cannot get over the inevitable implication that either it is ignorant of the real conditions of the people in the States or it is lacking in imagination enough to adequately anticipate the immense difficulties that will necessarily crop up should the relationship between the Rulers and their subjects be not definitely settled now but deferred to a period subsequent to the winning of Swaraj. If Swaraj were to be suddenly and unexpectedly conferred as a boon by the British Government or if by a revolution or by a *coup d'etat* government were to be forcibly wrested from Britishers in a day, the arrangements proposed by the Committee may become practicable but only as a *modus vivendi* or temporary arrangement until the framing of a satisfactory Constitution. It can however be stated without any fear of contradiction that such prospects

are too remote if not wholly absent to make one feel jubilant over the principles set forth in the report of the Committee.

In the drawing up of the report, the Committee appears to have been oppressed and overwhelmed by an acute sense of respect and sentimental delicacy for treaties and rights supposed to be secured there-under. What after all are these treaties out of which so much capital is attempted to be made? They were agreements entered into originally by Indian Rulers with the East India Company to the mutual advantage of the contracting parties. When the Government was transferred from the East India Company to the Crown all the rights and privileges which had accrued to the Company under the treaties necessarily devolved on the Crown. No doubt they have undergone several revisions subsequently and have secured the imprimatur of Imperial seal to invest them with additional sanctity but with all that the main principles have remained unaltered. When originally entered into, the East India Company was designing to found an Empire and the Rulers of Indian States were every day of their lives being threatened with aggression and dethronement by Rulers of neighbouring States. Each found it therefore advantageous to form an offensive and defensive alliance. The rights of the people were unknown and unrecognised in those troublous times and neither the Empire-building East India Company nor the panic-stricken Rulers entertained any notion of the people's welfare and convenience. Both contented themselves with defining the relationship that was to subsist between the parties to the precious treaties.

Even at subsequent revisions, the people had no voice in the matter and their welfare remained unattended to. By what stretch of exegesis is it possible to say that these treaties are valid or binding as against the people of the States or of British India whose rights and privileges no individual, however exalted, has the power to barter away behind their backs? To hold that these treaties have any binding force on those

who have never been parties thereto and had at no time either overtly or covertly approved of them, is to quibble with law if not deliberately to pervert it. So far as sanctity attaching to a long-subsisting contract goes, while faithful compliance with the terms of the treaties by one of the parties can be explained on the excellent maxim of making virtue of a necessity, the other party in the plenitude of power has treated it with scant respect whenever adherence to their terms adversely affected or was likely to jeopardize Imperial interests. So, even that flimsy plea of sanctity of contract can no longer hold. The existence of these treaties should not under these circumstances have troubled the conscience of the members of the Committee and they were quite wrong in permitting these treaties to constitute the basis of their recommendations.

The report is the outcome of a total misconception of the real condition of the people in Indian States. The belief is general among most Congressmen in British India that administrations in some of them at least are ideal, that the Rulers are benevolent and generous and that all the elements necessary for instituting responsible government are already there awaiting only the withdrawal of the restraining hand of the alien Government to fall into their rightful places. There are three reasons for this misconception. Firstly, the Congress from its inception up till a couple of years ago having rigorously excluded all reference to Indian States affairs, Congressmen had no opportunity of acquiring first hand knowledge of the conditions of the people of Indian States. Secondly, the people in the States themselves did not compel attention of public men outside their own States to their hardships and disabilities. These causes have of late ceased to operate and happily the Congress has decided to tackle the problem of Indian States and the people of the States are coming forward to enlighten the outside world on matters touching the administration as carried on in their respective States. The third and the most injurious cause for misconception is that regrettable habit ingrained in a class

of British Indian leaders of thought who visit the States as guests of Rulers, of lauding to the skies not only the personal virtues of the Rulers but also their sagacity, liberality and statesmanship as administrators. Encomiums touching personal qualities of Rulers however exaggerated, may well pass for harmless formalities which well-treated guests are expected to indulge in as some slight return for the princely hospitality extended to them but attempts to overrate the Rulers' virtues as pucca administrators and describe the condition of the people in the States as one of happiness and contentment have resulted in drowning the voice of the poor and the oppressed amidst the loud chorus of praise raised by these birds of passage. Even such a sincere person and arch enemy of autocracy as Mahatma Gandhi has not been quite free from this inherent weakness of Indian mentality. It is no wonder if lesser people who have neither the opportunity nor the time to acquire first-hand knowledge of Indian States rely upon the words of these great men and draw their conclusions therefrom. If therefore the people of the Indian States do not pin much faith in the professions of British Indian Congressmen that Swaraj in British India would be followed by responsible government in the States the latter have themselves to thank for the distrust.

What are then the real conditions of the people in Indian States? In view of the gross misconception prevalent among Congressmen in general, it has become necessary to go into some detail regarding them. For purposes of such examination let us single out a State of which the system of administration most resembles that in a British Indian Province and which has been the happy recipient of the largest amount of panegyrics. Mysore is known as a model State and His Highness the Maharaja is personally an amiable and exceptionally pious Ruler. If such a State be selected for an example for the setting forth of the salient defects and shortcomings in the administration, none can challenge the selection.

The Ruler is the head of the administration and his will is law and is supreme in all branches of the administration. He appoints and removes all officers and promotions, degradations or even pensions depend upon his pleasure. Even the Judges of the highest tribunal are his nominees and although direct interference with the natural course of justice may not be openly resorted to, it is quite possible to influence decisions by Executive manipulations. The Representative Assembly, with a distinguished record of useful service for nearly 50 years, still remains a petitioning organisation with no power or responsibilities of even the most limited sort. The Legislative Council has no elected majority and its resolutions and recommendations are purely of advisory character and the power to veto them vests in the Executive Government itself which owes no responsibility whatever to the Council. Such a Legislative body instead of helping the people to secure the passage of beneficent measures or to control Executive vagaries, only serves to shield the personality of the Ruler from the opprobrium of unpopular and unsavoury Legislative enactments by putting the imprimatur of its seal on what in fact are the decisions of the Ruler himself. There is no freedom of Press, of association or of speech, and deprivations, expropriations and forfeitures of property can be inflicted on any one without even the semblance of a judicial enquiry and by Executive fiat alone.

Taxation is very high and revisions of land revenue assessments are too frequent and are subject to no statutory limitation. Excise revenue is going up by leaps and bounds. The indebtedness of the ryots is appalling and improvement of lands and agricultural enterprise are at a stand-still. Despair is writ large on the brows of the toilers in the fields. Labour is yet an unrecognised element and its claims to protection are ignored.

The civil administration is top heavy and quite an army of fat-salaried officers and reserve men wholly out of proportion to the work to be turned out are being maintained at

the cost of the over-burdened ryots. The Civil Service in Mysore ranks second to the British Indian Civil Service in respect of cost of maintenance. The lower ranks of what is euphemistically termed the public service are under-paid and the majority are not in receipt of a living wage. Consequently corruption, ineptitude and discontent are on the increase among them and it needs not much imagination to visualise the disastrous effects of the existence of these atrophied lower limbs on the main body of the administration. In fact, Government as conducted to-day has no initiative; no drive and no conviction that it has anything to do in particular. It is in a state of mental and moral paralysis and is therefore wholly incapable of doing any good to the people whom it is supposed to serve. It spends more money but little energy.

It is unnecessary to dilate upon this painful theme any further. It is enough to say that the internal administration even in such an advanced State as Mysore is unblushingly autocratic and there is no prospect near or remote of the democratic idealism of the 19th and 20th centuries ever striking the imagination of the Ruler, generous, large-hearted and benevolent though he is. As many evils and as much political saceradotalism as British Indians complain of as existing in the irresponsible regime of the British are to be found in the administration of the best of the Indian States, sometimes even in an aggravated form; only the outward expressions are different or they are less observed being confined to a considerably smaller area. The much boomed reforms of 1923 in Mysore are no reforms at all and have in no way mended matters. Prayers and petitions for even a modicum of real reforms are unceremoniously rejected and the disinclination to share with the people the responsibility for administration to any the slightest extent is apparent throughout. True, that the present Ruler has for long governed with tact and skill and has not, like his compeers elsewhere flagrantly abused the dictatorial powers vesting in

him but all the same, the source for mischief is there in as potential and open a condition as in other States.

No doubt a certain amount of progress is discernible to the casual observer in the direction of education, trade, industry and agriculture but the departments dealing with these important subjects are under bureaucratic control unrelieved by any scope for public opinion to influence their working. Having become petrified on account of red tape and archaic methods of administration, they have no vitality and are incapable of conducing to the happiness or welfare of the public. They are more a burden on the tax-payer than a source of help and inspiration to him. Hence it is that one finds sympathetic critics of Mysore administration either employing hyperbolic language or reduced to negatives.

Although there have not been such flagrant and scandalous abuses of power as in some other States wherefrom almost every day arrive news of arbitrary forfeitures and seizures of private property, deportations and detentions without trial, executive interference with courts of law, internments and externments galore of public men and so on and so forth, Mysore with all its reputation for good and progressive administration, has been of late pushing itself into undue prominence by rigorous application of the provisions of that hastily designed and ill-conceived legislative enactment, the Mysore Press Act. Year by year the demand has gone forth to end that obnoxious measure and remove the stain from the Statute book and yet the Government shows no inclination to relax its powers over the Press. No doubt recently and on several occasions before, Government announced its intention of repealing the law but the question of repeal being conditioned on popular consent to the imposition of another law vesting control of the Press in the executive Government, it was impossible for the people to agree to the proposal of Government. Knowing full well the inherent weakness of the law itself and the unpopular character of the legislative body that passed it, Government is obviously anxious

to secure popular sanction for the principle underlying the vesting of control over the Press in the Executive. The ordinary criminal law of the State being ample, and elastic enough to deal with real offenders and no case having ever been made out for direct Executive control over the Press, the reluctance of Government to repeal the Act clearly goes to prove that Government does not view with favour the growth of a free and independent Press.

Such are the real conditions in Indian States and that, in the most advanced of them too. It can therefore be safely and without fear of contradiction asserted that in no State in India there exist to-day even the rudiments of responsible or democratic government. It is unblushing and undiluted autocracy that prevails throughout. The ancient safeguard of dharma long ago became extinct and its modern substitute of legislative sanction is conspicuous by its absence. Good government even as understood by the ruling classes is dependent on the personality of the ruler and is invariably a matter of accident.

The question may be asked if the administration in Indian States has been or is really so bad or oppressive, how it is that there has not been public agitation for political freedom until very recently and whether in view thereof, the agitation discernible since last 6 years only is not artificial and got up by a handful of malcontents. It is true that political agitation in Indian States is of recent growth. What has however to be considered is not how long has the agitation been in existence but whether sufficient justification is to be found therefor. In countries which have no past glories on record and which are still making history, there are no settled political ideals and political strife commences from the period of setting up of an administrative machinery. In countries which had their ideals but which have become subject to foreign people with different ideals, political agitation commences with the clash of ideals. The agitation

thus started becomes intensified by economic pressure brought about by ruthless exploitation of the subject people by the alien Rulers. Sympathy and forbearance which are the essential elements of peaceful administration and contentment and happiness of the people gradually disappear making room for hatred and intolerance. That is what has happened in British India and in consequence political strife is keener and of longer duration there. In countries whose ideals though pulled down and trampled upon still survive in however degraded and unrecognisable forms, it is extreme economic pressure which Governments are unable to cope with or relieve, that gives rise to political agitation. That is what has happened in Indian States.

Until the middle of the Great War the people in the Indian States were comparatively well off and were contented if not happy except for certain local grievances, a great many of which Governments were in a position to redress then and there. As the War progressed, the economic stability of the States became violently disturbed and revolutionary changes were wrought in the economic conditions of the people. Cost of living increased abnormally while income either went down or stood at a standstill. Even bare necessities turned into costly luxuries. While Government increased taxes and imposed fresh burdens on the people to meet the increased cost of administration and to provide for the convenience and comforts of itself and its dependents, it failed even to take note of the hardships of the people. Petitions and prayers counted for nothing and Governments showed no intention to ameliorate the hard condition to which their subjects had been reduced for no fault of theirs. This set the people a-thinking and they found that Governments were either helpless and could do nothing or they were deliberately unwilling and would not do anything. Naturally enough they came to the conclusion that the only way out of the difficulty lay through their taking a hand in the management of the affairs of Government. The inauguration at this juncture of reforms in British India

and the expression by the distinguished authors of the Mont-Ford report of the hope that the Indian States would also try to follow suit, encouraged them and demands for suitable alterations in the structure and machinery of administration were made and became rapidly insistent. Some of the Rulers made a show of political concessions which in practice amounted to nothing and sadly left the people no better than they were. When the utter inadequacy and unsatisfactory character of these reforms were pointed out and more liberal terms were demanded and Governments refused to listen, the faith which the people till then had in their Rulers was rudely shaken and discontent took shape and became manifest.

Looking over the borders of their States, the people found that Mahatma Gandhi was leading as an important adjunct of his Non-Co-operation movement, the economic campaign of Khadder. From this came the natural deduction that their compeers in British India were also the victims of an economic condition not of their own making but induced by a higher power which was equally though indirectly responsible for their poverty and destitution and that in their own interests and of their neighbours also it was essential that that power should be brought under control of the entire people of India. It thus came to be recognised by the people in the States that they had two tasks to perform viz: to set their own houses in order and to assist the British Indians in their struggle against foreign exploiters who were the primary cause of the ruin of both. They also recognised that both the tasks had to be undertaken and pushed through simultaneously. It is on account of this intelligent appreciation of identity of interests which are at stake that the people in the States came forward unbidden with offers of help in men and money to the Indian National Congress.

When the people of the States began to muster strong under the Congress flag some far-sighted Rulers out of genuine sympathy towards the National movement or out of policy,

expressed themselves in favour of that movement in British India and made clear their willingness to be joined to British India in a closer union or federation. Several persons in responsible positions in India such as Sir Federick Whyte, and Sir C. P. Ramaswamy Iyer, and several others who have earned the right to be spokesmen of the British Indian people such as Sjt. S. Srinivas Iyengar, Pandit Motilal Nehru, Mahatma Gandhi etc., welcomed the move of the people of the States and their Rulers and although the exact type of the Federation to be brought into being was not foreshadowed, one and all of them declared their faith in a union of the Indian States, the major ones of course, in a federation with British India and some went so far even as to suggest that federation and no other type of union was possible or would be satisfactory. Sir Federick Whyte had suggested in his book "India A Federation" that the next statutory enquiry should include the Indian States within its scope and when the Simon Commission's appointment was in the air, the people in the States believed that, however unsatisfactory the British way of dealing with India, the rudiments of a federation would be introduced and the foundation of greater India of the future would be laid. Unfortunately neither the British Statesmen nor the majority of the Indian Rulers had enough imagination to visualise a glorious future for both India and England and the Indian States were scratched from the scope of the enquiry by that Commission. A separate Committee was appointed ostensibly for determining the future relationship of the Princes of Indian States with the British Government but really to strengthen the British position in India with the help of Indian Rulers who are in turn to be left free to deal with the lives and properties of their subjects as they choose. Perceiving the danger lurking behind this unholy alliance and menacing the freedom of themselves and of the people of India, they took the earliest opportunity of exposing and denouncing the move and with a view to prove their dissociation therefrom and their intense desire to come into closer union with British India organised two Conferences, one

at Madras and another at Bombay which both have affirmed their faith in the idea of federation with British India and offered whole-hearted support and co-operation in the materialisation of that idea. This in short is the history of the political agitation in Indian States.

But, for all this sympathy, assistance and co-operation, how have the States fared at the hands of the generality of British Indian politicians, especially of the Congress group? Excepting a brief reference to the importance of the Indian States problem and the necessity for bringing the same within the scope of Congress politics by the President of the Gauhati Congress, there has been no attempt at any practical solution of that problem. Whatever reasons there might have been in the early days of the National movement for the Congress to eschew discussion of the affairs of Indian States, they have long ago ceased to exist and there is now no valid excuse to continue that "let alone policy". In spite of that the recent Madras Congress ignored the question of Indian States and persisted in pursuing its old worn-out policy. Thanks however to the farsightedness and noble efforts of certain individual leaders of the Congress, notably Sjts. S. Srinivasa Iyengar and S. Satyamurthi, the Indian States peoples' Conference at Madras achieved a very large measure of success in pressing the claims of the Indian States on the attention of the British Indian public. Thanks again to the personal influence of Pandit Motilal Nehru, Sjt. Srinivasa Iyengar and Pandit Jawaharlal Nehru, the All Parties Conference at Delhi was induced to vote for the inclusion of Indian States in the future Constitution of India.

The Committee of the All Parties Conference in the determination of the terms of reference has however turned down all the proposals of the Conference of the peoples of Indian States and suggested principles of union which if accepted would amount to an open repudiation of the cardinal principles of federation. It is certainly not the sort of union

foreshadowed in the Committee's report which the people of the States have been struggling to secure. It has no bearing on the type of federation desired by some of the Rulers either. Such union can therefore satisfy neither the people of the States nor any section of their Rulers.

The Central Government to be established on the lines suggested by the Committee will inherit all the foibles and weaknesses, powers and privileges of the preceding Government but it will have none of those moral checks which an alien Government from the peculiarity of its position and in the interests of its continuance and safety would be obliged to observe and respect. Consequently in so far as the Indian States are concerned it would amount to nothing less than the substitution of King Stork for King Log. The arrangements proposed in the Committee's report are therefore wholly incapable of appealing either to the imagination or to the intellect of the people of the States.

It is presumed that the principle of inclusion of Indian States within the future Constitution has been accepted not only in response to the demand of the people of Indian States but for securing their wholehearted co-operation and support in the fight for Swaraj which British India is putting up against an alien power. The acceptance cannot therefore be regarded as a boon which British India deigns to confer on Indian States. It is the hand of fellowship that is desired and has to be extended. It is in the nature of a contract or an alliance between two peoples of equal status and as such it ought to be just, impartial and equally balanced in respect of advantages and disadvantages, gains and losses. While the people of Indian States are bound to support British Indians in their struggle, the latter are equally bound to secure for the former equal advantages in their own States. From the attitude assumed by even reputedly good Rulers towards the aims and the aspirations of their subjects, it can be safely assumed that whatever they may profess openly, they are loth

to part with power voluntarily and without considerable pressure. From the setting up of a separate Committee to settle the relationship between the suzerain power and the States and the adumbration by the Maharaja of Bikanir of the principles which would go to form the basis of the future relationship between the Princes and their subjects, the intention of the Princes or of several of them at least to join forces with the reactionary British Government to stem the advancing tide of nationalism is abundantly manifest. British Indians and the people of Indian States have thus a common enemy to fight and a common object to achieve. Neither the attack nor the forces can therefore be safely divided. The two should fight together and achieve their object simultaneously. Freedom from British dominance for the whole of India and responsible Government in the States should be won together.

Such are the conditions on which the people of Indian States can be expected to support and collaborate with British Indians and nothing short of them would be acceptable. It is no use holding out hopes of redressing their grievances after first getting rid of British dominance. Experience has proved that when once power is vested in an individual or a group of individuals, it is impossible to divest them of any part of it without considerable trouble. The present fight with the British Government is hard enough and the people in the States are not in a mood to undertake another struggle against an authority which at considerable sacrifice they themselves have helped to set up. Either the British Indians should admit the Indian States as equal partners from the very start or hope for no support from them. Ignorant and reticent, as they are, they are shrewd enough to understand the implications of a mere transference of power from one irresponsible authority to another equally without any responsibility to discharge its obligations. Such a transference would not make for accord so essential for the evolution of greater India but would instead result in endless strife and

bitterness dividing India into as many hostile camps as there are States and Governments.

It is difficult to understand why the Committee has fought shy of this palpable aspect of the case. The people of Indian States do not desire the heads of their Rulers to be brought on chargers. Tradition, convention, sentiment and above all an intense feeling of loyalty too deep to be rooted out and finally, a keen desire to preserve the individuality of their respective States firmly bind them to the Ruling Houses. Consequently they do not hanker after unity but desire only union with British India. Since the conditions in the States are what they are, they cannot make efficient and virile components of a common polity and it is the removal of this serious drawback to closer economic union and administrative co-operation on equal terms that they are demanding. To be fit for co-partnership in a self-governing or free India, the several units composing it should all of them simultaneously develop self-government with such variations as between one State and another and between Provinces and States as the different conditions of each State require but full responsible government with no reservations of any kind whatever is the *sine qua non* of such partnership.

Since the principles which the Committee recommends for guidance in the matter of inclusion of Indian States do not cover the above condition without which equal partnership is a pure myth it appears to have given the go-bye to the idea of federation altogether. Either the Committee is bankrupt of sagacious statesmanship or it has shirked the hard labour involved in elucidating the right principles on which the future amalgamation of Indian States with British India should be based. It has found that the existing system has had an uninterrupted course of 150 years and it would occasion least friction if the same arrangements were permitted to continue in the future. As a fillip to the injured feelings of the people of Indian States it expresses the pious wish to effect a closer union on better terms to be worked out and

settled with their collaboration at some remote period of time in the future.

Perhaps the Committee apprehends opposition from the Indian Princes if treaties are not upheld and is desirous of placating them and enlisting their support. In that case it cannot escape the charge of bartering away the liberties of one fifth of the population of India behind their back and without their consent. Even then can it secure the approval of the Princes for a piebald scheme of the type foreshadowed in the Committee's report? Most of them are by this time old and wise enough to know the value of treaties and alliances between a powerful suzerain power and a weak and dependent State. The instances of Bharatpur, Nabha, Indore, and Hyderabad and the whigging administered to the Nizam of Hyderabad by that arch bureaucrat Lord Reading are still fresh in the memory of all. They are already feeling the anomalous nature of their relationship with the suzerain power, euphemistically termed alliance and would rather prefer to be under the thumb of an alien power whose interest is promoted by conciliating them than consent to transfer themselves to another nearer home and without such inducement. The necessity to shed off a good deal of their power may cause some pain and heart-burning but in the event of an inevitable amalgamation it is immensely safer for themselves and their lineage to have their position, rights and privileges clearly defined and embodied in a Constitution established by an inviolable and unalterable law than to have to depend on treaties which are liable to be set at naught at any moment by the more powerful central authority. The essential condition of a union between two parties involving large sacrifices is to make it worth while for both to unite. Without it permanent union is impossible. It is idle therefore to expect either the Princes or the people of the States to acquiesce in the proposals of the Committee.

It may be asked why then both the Princes and the British Government are setting so much store by these treaties,

The responsibility for it lies partly with the British Indian politicians. The talk of Swaraj has been in the air for the past eight years or so. When the people of Indian States joined the National movement some five or six years ago the most forward amongst them expressed sympathy with the movement and with all the courage they could muster hinted at the idea of a federation of the States with British India. Realising that changes in the system of administration were imminent the people demanded a scheme of Swaraj from the Congress. The demand was repeated year after year and yet the Congress would not move. On the other hand some of its spokesmen refused even to define Swaraj. When the question of appointment of a Commission cropped up and Lord Birkenhead demanded a scheme, then also the Congress failed to shoulder the task. Public men in British India were glibly talking of union and federation without however committing themselves to any definite policy. No two of them agreed about the relationship of the Indian States with British India under Swaraj. This attitude of the Congress and of public men naturally enough caused considerable alarm in the minds of the Princes regarding their future. Alarm soon developed into panic giving rise to confusion of thought which led to precipitate action and adoption of hastily conceived means to secure permanence of their dynasties.

If the Princes had been wiser, they need not have been so upset by what appeared to be a crisis and could easily have set their troubled minds at rest by falling back upon the loyalty and good sense of the people of their States. If only they had taken the people into their confidence, they would have surely known and realised that the continuance of their rule and lineage was safe in the keeping of their subjects and there was no need to lean upon any extraneous support.

This sort of mentality of the Princes is a direct product of the assiduous training given to them by our British masters who have always regarded them as their chief bulwark against

the attacks of Indian nationalism. Hindu-Moslim differences, communal bickerings, discontent of depressed classes, religious and social barriers between one community and another, all these arguments against Indian fitness for Self-Government are worn out and cannot serve further. Indians are opening their eyes to the realities of the situation and it will not be long before they learn to think in terms of the Nation. The last line of defence in such an event will be the Indian States. British diplomats have therefore seriously applied themselves to the task of strengthening their relationship with the States by separating the interests of British India and Indian States and creating artificial barriers against their ever uniting in the future. Ever wary and shrewd, British Statesmen were not slow to take advantage of the panic of the Princes and exploit their weakness for the furtherance of Imperial interests. The worn-out, tattered and mouldy fragments of what are grandiloquently styled treaties were dangled before them and once again was pressed into service the entire vocabulary of British diplomacy consisting of such flash terms as alliances, equal partnership, fraternity, sanctity of contract etc., etc., which stood them in such good stead during the War and helped them to drain men and money out of India. The speech of Sir Harcourt Butler at the Alwar Banquet is one of the finest specimens of the bewildering ingenuity with which British Imperialists can employ with telling effect the smokescreen of high-souled sentiments and resounding verbiage to shut out from view of the Princes for the moment at least, the puppet role they are deliberately designed to play in any scheme of future governance of India with British dominance uppermost. Tickling the vanity of the Princes by vague yet dazzling references to their prestige and position as allies of His Majesty the King Emperor and satisfying the irresponsible autocrat in them by holding out prospect of complete freedom to sport with the wealth and lives of their people as they pleased, the British Government has drawn them into the trap so cleverly laid out for them. That complete success has attended their efforts is apparent

from the acceptance without demur by the Princes of a Committee much lower in status than the Simon Commission and appointed neither by the King Emperor whose allies the Princes are said to be nor by the Parliament but by the Secretary of State as the head of Government of India, the political department of which is the *de facto* arbiter of their destinies. The speeches of Their Highnesses the Maharajas of Alwar and Bikanir truculently denouncing as unpatriotic and shortsighted the participation of the people of the States in the political struggle in which British India is engaged and elaborating the utterly undemocratic and archaic principles on which the future relationship of Princes with the people is intended to be based, coupled with the announcement of the Commander-in-Chief in the Assembly that the control of the army would always remain in British hands, all go to show that the plot to perpetuate the bondage of the people of India has been signed and sealed.

It is not difficult therefore to anticipate the outcome of the labours of the Butler Committee. Revision of treaties and pacts binding the Princes to assist and support the British Power against their own country men in return for the cheap concession of being allowed to administer as they pleased their own States, artificial separation of the interests of the Indian States from those of British India, creation and maintenance of two separate blocks of administration in the Central Government and finally the retention of the control of the army and the navy in British hands are the main objectives to be achieved with the help of this precious Committee.

This is the type of Swaraj which British Imperialists would offer India of their own accord. The army and the navy and the Indian States are to be taken clean out of the jurisdiction of the popular section, if such a one is created at all, of the Central Government and placed under the direct control of British Government for the eternal benefit of British supremacy and Indian autocracy.

What is the type of Swaraj desired by Indians? The type of Swaraj foreshadowed in the Congress resolution and understood according to the subsequent interpretations thereof, implies gradual if not immediate disappearance of British dominance. Nothing short of that would amount to Swaraj. British dominance can cease only with the transfer of control over the Army and the Navy to Indians. The transfer of control over Indian States should follow as a matter of course, as two rival polities with separate defensive and offensive machinery cannot long exist cheek by jowl without coming into deadly conflict with one another. British control of Indian States with control of army and the navy in Indian hands is also an unthinkable proposition. It is therefore essential for the type of Swaraj aimed at and aspired to by the Indian people that there should be only one indivisible central authority in India and that authority should have supreme control over all departments, foreign, military and administrative.

If, as is to be presumed, such is the type of Swaraj which India envisages, then it can never come as a gift from Britain. It has to be won. Can British Indians alone successfully fight for and win it? Impossible by all counts. British India needs and should enlist the active sympathy and co-operation of the people of Indian States and a united demand which Britain dare not refuse should go forth. Thus only can true Swaraj be attained.

That the Princes should have fallen easy prey to the wiles of British Statesmen and walked directly into the net cunningly spread by British diplomats can be understood. What is incomprehensible is the failure of the Congress and the British Indian politicians to foresee this move and circumvent it by the issue of a bold, comprehensive, impartial and just scheme of Swaraj long before British diplomacy set to work. When the real aims of British Imperialists came to be known and the All Parties Conference at Delhi recognised the importance of including the Indian States, it was anticipated that the danger of the situation would then at least be

adequately recognised and a scheme acceptable to the people and just to the Princes would be forthcoming.

It is regrettable however to find that though several schemes prepared with considerable labour and ingenuity by persons of note were before the Conference, none of them is either satisfactory or adequate. All of them singularly fail for ignoring the danger involved in regarding the Indian States problem as of secondary importance. Mr. C. Vijayaraghavachari while extolling the virtues of a non-existent and yet to be evolved Unitary System of Government as the most suitable for India, completely loses sight of his ideal when tackling the Indian States problem. He dreams of potential Jaichand Rathods and Muhammad Ghoris and is for divesting Indian States of all power. The entire scheme is impregnated with the spirit of distrust and instead of introducing a liberal and democratic central authority recommends the setting up of an oligarchy as bad as, if not worse than, the one sought to be displaced. Under such a scheme the Indian States will have "more kicks than half pence".

Sjt. Srinivas Iyengar's scheme is a somewhat bolder production and makes a bid for federation and is yet open to the same charge since the arrangement he has proposed for inclusion of Indian States is subversive of Indian freedom in so far as it contemplates a military treaty with the British Government for the maintenance of separate military organisation by that Government for the protection of Indian States. In practice it amounts to the handing over of the control over Indian States to the British and the setting up of a rival polity with the necessary offensive and defensive machinery. Can two rival polities for long exist without coming into conflict with one another? It would certainly be a fruitful source of danger and a standing menace to the independence of India. One or the other must some day go. Under such a scheme also the Indian States do not stand to gain any the least advantage.

The most surprising thing about all these schemes is that while insisting on the disappearance of British dominance as a necessary condition of Indian independence the framers of all of them have consciously or unconsciously striven to arrive at results identical with those deliberately aimed at and planned for by British diplomats. It is the control of the army and the navy that British Statesmen are the least inclined to part with, as British dominance which they seek to perpetuate is impossible without it and it is for retaining that control that they are intriguing with the Indian Rulers to create divisions in the Central Government. The too much caution and girlish sentimentalism of the learned authors of the different schemes have pitched them right into the midst of the hostile camp.

It is no doubt true that federation is not the last word in Constitution-making and Federal Governments all over the world are gravitating towards the Unitary model but a practical illustration of such a Government has not yet materialised and is still in the process of making. Besides, such a type of Government implies fully developed national consciousness in the entire people of a country and an intense desire, as a necessary sequence, for unity as distinguished from union. No Indian however liberal and nationalistic in outlook can say that such conditions are to be found in India to-day. No doubt the desire for freedom is nation-wide but that by itself is no indication of the merging of provincialism in the wider stream of nationalism. Provinces and States are still wedded to sentiment, traditions and culture peculiar to each and distinct from the rest and are loth to sacrifice their individualities for the sake of an ideal which is as yet too remote and vague to be alluring. Extra-territorial patriotism of the sort involved in the evolution of a perfect unitary system of administration in a sub-continent like India can therefore be safely said to be wholly absent to-day and the highest ambition of not only the Indian States but also of the majority of the Provinces is to be connected with the Government of India by a scheme of federation, guaranteeing equal

partnership alike to all Provinces and States that go to form the several integral units of the federation. Unitary Government is therefore impossible of realisation at this stage of development of India and any attempt to make a beginning would at best result in the establishment of a prototype, more or less of the one now existing. Mr. Vijayaraghavachary's scheme, except for a considerable amount of liberality in the details of working has thus become a reproduction in the main of the British brand and can by no means be rendered acceptable so far at least as the Indian States are concerned.

While there is a total absence of all the elements necessary to constitute a perfect unitary system of Government, the main essentials of a successful federation, such as fundamental differences and distinctions in the types of administration in the different Provinces and States, disinclination of the people to subscribe and conform to a uniform type of administration throughout, an over-growing desire of the people of the States for closer union and co-operation and finally an intense longing to participate in the administration of the country as a whole, are too conspicuous to be ignored in the final settlement of the type of Central Government to be established in India.

The Committee has failed to take due note of the above indications in formulating its recommendations and has merely adapted the principles underlying them from the two schemes above referred to. In the interests of India's freedom whether as a self-governing dominion in the British Commonwealth of nations or as an Independent State, these principles have to be scrapped since by adopting them we shall be merely putting back the independence of India for another long period, a period longer in all probability than that which has passed.

It may be that in the process of framing a Federal Constitution, many of the States will have to be scratched from the scheme but that cannot be helped. Such States as are too

poor or too small for forming into self-governing units have to be absorbed with adequate provision against consequential loss or damage to vested interests. If, however, the people of such States do not favour the idea of absorption, they may remain as separate units as long as they elect to do so but only as dependencies of the Confederation and with limited rights of participation in the conduct of the affairs of the Central Government.

By all accounts, the only scheme that stands any chance of acceptance besides being practicable, is one embodying Federal Constitution but the very idea of a federation involves equal degree of freedom for all the component parts of the Federation. A Federal Constitution in any country cannot admit of freedom for one half and dependence for the other. In view of this important implication of a Federated India and in view of the gross misconception prevailing among public men in British India regarding the conditions of the people and the nature of administration in Indian States it has become necessary to set forth in detail the principles that ought to be followed in the framing of the future Swaraj Constitution for India. The draft scheme appended hereto has been prepared on the basis of the following essential ingredients of a practical and successful federation viz:—

(1) the creation of a Federation under the name of the Indian Confederation with a Central Government consisting of a bi-cameral Legislature (styled, the Parliament) elected according to the usual federal method and an Executive responsible to the Legislature and exercising control over foreign relations, defence and such other matters, of common interest;

(2) the linking of British Indian Provinces and Indian States on the basic principle of equality as in the U. S. A., Switzerland or Germany, with this difference however that the States shall retain their hereditary Rulership subject to

such necessary conditions and safe-guards as circumstances require,

(3) full autonomy of individual States and Provinces except in so far as matters of common interest the control over which vests in the Federal Parliament, are concerned.

It must be admitted, however, that the Constitution embodied in the scheme can hardly be expected to satisfy fully the aspirations of the people of India for full national independence. The Executive and the Judiciary, the most dominant parts of any Constitution are not elective nor is their creation left to the final choice of the Legislature. They are still the centre of monarchical sway and influence though subject to important constitutional safe-guards and checks. But having regard to the need for the largest possible unity and concord among the various interests and important political parties in the country and consistently with national self-respect, it is found desirable to frame a Constitution which while providing for immediate realisation of a form of Government founded upon principles underlying both the federal and monarchical ideals, contains provisions elastic enough to enable it to adjust itself to changes imminent on the ever-developing political consciousness of the people in the Confederation and to assist them in realising the final goal within the earliest possible period of time. It would be decidedly better if British and Indian Governments in their own interests were to take note of the spirit of the Constitution framed by us in the exercise of our right of self-determination and come to an amicable settlement with us on its basis. If, as is most likely and already evident, our demand be rejected, fullest national independence should be our goal and the Constitution should expressly provide therefor. Clause 76 of the Constitution is therefore included to provide a basis for a suitable Constitution in case of such an eventuality ever happening.

2nd May 1928.

HOSAKOPPA KRISHNA RAO.

DRAFT SCHEME
OF
SWARAJ CONSTITUTION

SWARAJ CONSTITUTION.

PREAMBLE.

Whereas, Swarajya or Self-Government is the inherent and inalienable right of the people of India and their right of self-determination to establish a Constitution for India which, in their judgment, is best calculated to ensure independence of the country against foreign nations, to maintain domestic tranquility, to develop and ensure the unity, strength and honour of the Indian Nation, to protect the rights and liberties of the people and to promote the common prosperity of India is beyond dispute and can never be questioned;

Whereas, in order to secure the above object, it is necessary that the Provinces of India which are, at the time of the commencement of this Constitution, known as Governors' Provinces and such Indian States as have sufficient means to provide for their separate corporate political existence should form together the Indian Confederation, with a Constitution providing for an effective Democratic Federal Union;

Whereas, such a Union would eventually lead to complete national independence of India;

Whereas, it is expedient to provide for the eventual admission into the Union or transfer to the Union of such other parts of India as are not originally included therein; and

Whereas, in the Constitution establishing the said Union, not only the authority of the Union should be provided for, but also the nature and extent of the authority of the Provinces and States should be declared;

The people of India acting through various political bodies and associations representing numerous respective

Judges and the people of every Province and State and every part of the Confederation, notwithstanding anything contained in the laws current in British India or any part of India or in any part of the United Kingdom extending to British India, or anything contained in the Constitution or laws of any Province or State. The Federal laws shall be enforced in all Indian territorial waters.

11. The language of the Confederation shall be Hindustani written either in Devanagari or in Urdu Script. In the Provinces and States, the local vernacular languages will naturally take pride of place.

12. The word "Citizen" wherever it occurs in this Constitution means every person

(a) who was born or whose father was either born or naturalized within the territorial limits of the Confederation and has not been naturalized as a citizen of any other country.

(b) who is naturalized in the Confederation under the law in force for the time being.

Explanation:—No person who is a citizen of a foreign country can be a citizen of the Confederation, unless he renounces the citizenship of such foreign country in the manner prescribed by law.

13. Confederation citizenship can be enjoyed only by those,

(a) who are over 21 years of age if unmarried and over 18 if married;

(b) who have honest means of livelihood.

14. The prerogatives of the citizens are:—

I. to vote at popular elections;

II. to be eligible for any elective office and to be qualified for any other office or commission, provided they have the other qualifications required by law;

- III. to assemble for the purpose of discussing the political affairs of the country;
- IV. to serve in the army or national guard for the defence of the Confederation and its institutions, as by law determined.

15. All citizens of the Confederation, irrespective of rank, position or birth are equal before law. There shall be no disqualification or disability on the ground only of sex.

16. The natural right of the individual, liberty of person, inviolability of dwelling, the freedom of press, of speech and of association, secrecy of correspondence and the right of petition are guaranteed to all citizens of the Confederation.

17. Liberty of conscience and creed is inviolable. The free profession and practice of religion and worship are, subject to public order and morality, guaranteed to every citizen of the Confederation.

18. No person shall be tried on any criminal charge without a jury save in cases of charges in respect of minor offences triable by law before a court of summary jurisdiction. Nor shall any person be indefinitely detained in custody or interned in any place except upon a charge and without being brought to trial within a reasonable time before a duly constituted court of law.

19. The right of the citizens of the Confederation to form a well-regulated militia for its defence is declared and guaranteed.

20. All citizens of the Confederation are entitled to free elementary education.

21. Every citizen of the Confederation has the right to compensation for damages caused by its officials, whether civil or military, through official action not conforming to law and

falling outside the scope of their duties. The States of which the offending individuals are officials are responsible for the damages caused, conjointly with the offending officials. The institution of complaints against the State and the agents concerned does not depend on the sanction of the superior public officials. Special law of the Federation shall determine the application of these principles.

22. (1) All castes are hereby declared and guaranteed to be on a footing of perfect equality; no superiority or inferiority of any caste and no hierarchy of castes shall be recognised or given effect to by the State for any purpose.

(2) The State shall not treat or allow to be treated any community in the Confederation as an untouchable community but shall recognise it as having the same status as other communities.

(The Hindu Law shall be modified to the above extent).

23. Freedom of combination and association for the maintenance and improvement of labour and economic conditions is guaranteed to every one and for all occupations. All agreements and measures tending to restrict or obstruct such freedom are illegal.

24. No breach of contract of service or abetment thereof shall be made a criminal offence.

25. The laws shall recognise the right of workmen to strike.

26. The defence of India is a matter of exclusive action by the Confederation.

27. The Confederation army consists of all citizens of the Confederation, who are liable to render military service.

28. Provinces and States shall not maintain separate or independent standing armies.

of Assistant Inspectress in this circle is a matter which needs considering as a necessary step not only towards the improvement and extension of female education but also for the maintenance of existing standards.

CHAPTER X.

RAJKUMAR COLLEGE, RAIPUR.

99. Finance.—The expenditure of the Rajkumar College, Raipur, increased from Rs. 1,05,241 in 1921-22 to Rs. 1,36,068 in 1926-27. During the same period the income from fees increased from Rs. 29,220 to Rs. 37,228. This was very largely due to the raising of the school fees from Rs. 40 to Rs. 60 per mensem in 1922. Towards its expenditure the college received an annual grant of Rs. 35,435 from provincial funds up to the end of 1922-23. The grant was then discontinued, because the Provincial Legislative Council showed a somewhat natural disinclination to continue to support an institution over which, as a central subject, they had no control". The loss of this income and the additional expenditure consequent on the promotion of the college to the full status of a chiefs' college in 1921-22 induced the college authorities to issue an appeal for subscriptions to raise a new endowment fund. Subscriptions totalling nearly Rs. 9,00,000, were received. To this was added the sum of Rs. 21,000 already in possession of the college. The investment of these two sums resulted in an annual income of Rs. 50,000 which, with other resources from an earlier endowment and school fees, has made the college entirely self-supporting.

100. Constitution.—When the college became self-supporting its constitution was amended to reduce the official element in the college councils and to give a larger measure of control to the chiefs and zamindars whose generosity supports it and who provide the kumars for the college. The General Council of the college now comprises "all Ruling Chiefs of the Central Provinces and Bihar and Orissa who are in possession of their full powers and four Zamindars, two each from the Central Provinces and Bihar and Orissa, nominated by their respective Governments, while the number of official members has been reduced to five including the Principal of the college as *ex-officio* Secretary. His Excellency the

Governor of the Central Provinces is *ex-officio* President of the Council, but in the Managing Committee an elected Chairman chosen by the members themselves from their own numbers has taken the place of an official Chairman, and the present Chairman is a Ruling Chief, the Maharaja of Mayurbhanj. The Committee consists of four Ruling Chiefs and two Zamindars in equal proportion from the Central Provinces and Bihar and Orissa, all elected by the General Council, with four official members including the Principal of the college as Secretary."

101.—Buildings.—The only important addition to the buildings of the college during the quinquennium is a guest-house, built at a cost of Rs. 40,000 subscribed outside the Central Provinces, mostly by the Orissa chiefs, to accommodate old boys of the college and parents desirous of visiting the college.

102. Staff.—The number of the regular staff has remained the same throughout the period. Valuable assistance has been received from two English private tutors and the Principal considers, "and more than one Inspector has remarked, that the college would be greatly benefited by the permanent addition of a third Englishman to the staff". And "the fact that nearly always five vernaculars have to be taught in the college with at least two vernaculars always, Hindi and Oriya, in each class, taxes the teaching facilities of the college and renders an increased staff very advisable. Again, experience has shown the need of assistant house masters to relieve the house masters of a portion of their exacting duties".

103. Numbers.—"In July 1922 the college roll stood at 44 and in April 1927 at 50. During the period it rose to 54, but a more than usually large diploma class in 1926 and unexpected withdrawals during the last school year reduced the numbers to 50 at the end of the year. Two features of the roll have been a continuous increase in the proportion of kumars from outside the Central Provinces to Central Provinces kumars and the expansion of the recruiting areas of the college outside the two provinces which form its main source of supply

While wards of Government continue and are likely to continue to form the greater part of the college roll, the majority of new kumars for the past three years have not been wards of Government sent to the college by

and more stable basis are beginning to bear fruit. Intensive education, close supervision and thorough reorganization of societies involving the closing down of all societies past redemption, should therefore remain the watchwords of the movement.

6. The number of Central Banks decreased from 37 to 36 as the Sironcha Bank was cancelled owing to the lack of honorary workers and the languishing state of societies affiliated to it. Deposits have risen from Rs. 95.64 lakhs to Rs. 105 lakhs. Government agrees with the Registrar that the rates of interest on deposits in Berar banks are unnecessarily high and should be reduced. It also endorses his remarks in paragraphs 17 and 26 of the report regarding certain undesirable features in the financial policy followed by certain banks and societies in Berar. Though the condition of societies under some banks gives ground for anxiety, the financial position of the Central Bank as a whole is one of considerable strength. Against their outside liabilities of Rs. 138 lakhs in the shape of loans and deposits they hold 19.91 lakhs in share-capital, Rs. 35.28 in the reserve fund, Rs. 13.81 lakhs in bad debt and other funds, Rs. 22.50 lakhs as cover for deposits and Rs. 148 lakhs in loans, making a total of Rs. 239.50 lakhs. The Provincial Bank has been able to find within the movement an outlet for some of its surplus funds, and despite the lowering of the rates of interest, deposits from individuals in the bank have increased from Rs. 19.94 lakhs to Rs. 21.22 lakhs.

7. The Berar Co-operative Institute continued to do good work. It held four training classes for members of societies and also classes for Accountants of Central Banks, Assistant Inspectors and Society Moharrirs. It organized a Divisional Co-operative Conference at Khamgaon, which was attended by one of the members of the Royal Commission on Agriculture, and received an inspiring message from its Chairman, the Marquess of Linlithgow. The Jubbulpore and Nerbudda Divisions Institute has improved its position during the year and a Divisional Co-operative Conference presided over by the Hon'ble Minister for Agriculture was held under its auspices at Jubbulpore.

8. The movement for starting societies for the sale of cotton though still in its infancy is gaining ground in Berar. There are now three such societies. The Akola shop has made good progress, its supply business increasing from Rs. 2,740

to Rs. 9,096, and the number of carts sold through it rising from 308 to 1,226. This improvement is largely due to the combined propaganda carried on by the Akola Central Bank and by the Agricultural and Co-operative Departments. The Adat shop at Amraoti has made a promising beginning, but the future of that at Dhamangaon is uncertain. In the development and application of the principles of co-operative sale both to cotton and to other crops lies potentially one of the most important fields for the beneficial activities of the Department.

9. The thanks of Government are due to Mr. Trivedi for an interesting report and for his careful administration of the Department during the year. The conditions of the movement have undoubtedly improved and although in parts of the province a drastic restriction of operations during the last three years has been, and still is, required, Government feels that all true co-operators will agree that this is necessary, and that no sentimental considerations should be allowed to restrict proper reconstruction and reorganization. To all the various gentlemen, official and non-official, whose efforts have contributed to the progress of co-operative credit during the year it tenders its grateful thanks.

ORDER.—Ordered that a copy of the resolution, together with the enclosures, be submitted to the Government of India in the Department of Education, Health and Lands (Agriculture), that copies be forwarded to the Registrar, Co-operative Societies; and to all Commissioners, and Deputy Commissioners, Central Provinces and Berar, for information and guidance and that it be published in the Supplement to the *Central Provinces Gazette*.

By order of the Government
(Ministry of Agriculture),

R. M. CROFTON,

*Revenue Secretary to Government,
Central Provinces.*

is great, but the difficulty is the want of enthusiastic workers. The Berar Co-operative Institute has under consideration a proposal to increase its staff of Assistant Inspectors, and if this materializes, it should be possible to depute one of the Assistant Inspectors to Pusad for active propaganda.

25. The total working capital of banks increased from Rs. 1,86,69,698 to Rs. 2,07,17,109. Share capital decreased from Rs. 20,17,887 to Rs. 19,91,610 for the whole province, but it increased in Berar from Rs. 6,75,640 to Rs. 6,94,667. The decrease in the Central Provinces is due to the redemption of shares of members of cancelled societies and of societies which were converted into share-societies. Reserve and other funds increased from Rs. 18,66,330 to Rs. 21,13,104. Of this, Rs. 8,83,920 represents provision for bad and doubtful debts. Bad debts amount to Rs. 1,07,843 in the Central Provinces and to Rs. 16,665 in Berar and doubtful debts to Rs. 5,26,242 and Rs. 2,04,667, respectively. Greater vigour in the collection of doubtful debts is necessary, and bad debts should, after reasonable efforts for recovery, be written off. Deposits from individuals rose from Rs. 95,64,847 to Rs. 1,05,73,238 for the whole province and from Rs. 38,23,918 and Rs. 56,40,929 in the Central Provinces and Berar to Rs. 41,97,225 and Rs. 63,76,013. In some banks, the rate of interest for deposits for one year is 5 or $5\frac{1}{2}$ per cent, but in a majority it is 6 per cent and in two banks it is $6\frac{1}{2}$ per cent. The advisability of reducing the rate for one year to 5 per cent or $5\frac{1}{2}$ per cent is being pressed on banks, but they appear to be nervous about the effects of this reduction. Previous experience shows that this nervousness is unjustifiable. In my opinion, the present rates in these banks are too high and should be lowered as early as possible. The matter is being pursued. The rate of interest offered by some banks for savings deposits, viz., $4\frac{1}{2}$ per cent and 5 per cent, should also be reduced to 4 per cent, if not $3\frac{1}{2}$ per cent.

26. It is a pleasure to be able to record that Directors of many Central Banks are taking greater interest in the working of banks and the movement in general than before. Even in those banks, viz., Balaghat, Nimar, Sohagpur, Hoshangabad and Damoh, where the position of societies gives ground for anxiety, there has been some slight improvement owing to the reorganization of societies. A large number of societies still remain to be

strengthen the staff and improve its quality has borne some fruit, but in some banks in that division it is desirable to increase the staff further. The net profits earned during the year decreased from Rs. 4,13,778 to Rs. 3,78,957, but the unrealized interest increased from Rs. 4,45,434 to Rs. 6,70,899. This is extremely unsatisfactory, and a large majority of banks will not be able to distribute dividends in the current year, unless they have adequate amounts to the credit of the dividend equalization fund. The danger of a situation in which the unrealized interest exceeds profits is too obvious to need to be stated.

27. With one or two exceptions, all Central Banks hold sufficient fluid resource as cover for their fixed and savings deposits. The Provincial Bank continued to provide cover for deposits held by itself and for savings deposits of two banks, and this cover has been adequate throughout the year. The total amount of fixed deposits held by Central Banks at the end of the year was Rs. 92,16,440 of which a sum of Rs. 56,23,077 fell due during the next twelve months. Of this, a sum of Rs. 4,78,605 had been transferred by Central Banks to the Provincial Bank and for this the Provincial Bank maintained its own cover in full. At the prescribed standard of $33\frac{1}{3}$ per cent, the cover required for the balance of Rs. 51,44,472 was Rs. 17,14,824. As against this, the amount of fluid resource of their own accumulated by Central Banks was Rs. 20,35,321. A sum of Rs. 9,98,092 out of this was invested in the name of the Registrar with the Provincial Bank, while the balance of Rs. 10,37,229 was invested in Government Securities.

VI.—PROVINCIAL BANK.

28. The year witnessed an expansion of the co-operative business of the Provincial Bank, and its surplus funds which amounted to Rs. 17,23,389 on the 15th July 1926 had decreased to Rs. 11,79,218 on the 30th June 1927. The fall in the surplus is due to a demand for money from Berar banks which owing to poor crops were unable to make satisfactory recoveries from their societies. The Provincial Bank has been of the greatest assistance to the movement in Berar during the last three years. Rates of interest on fixed deposits were further reduced during the year, and they now vary from 4 per cent for

Central Banks—Receipts

Re

Name of Central Banks.	Share receipts.	Receipts by loans and deposits from					Loans and	
		Non-members and members in an individual capacity.	Provincial and Central Banks.	Societies.	Government.	Investments withdrawn.	Individual members.	Provincial and Central Banks.
I	2	3	4	5	5-A.	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(a) Provincial Bank	35,570	49,73,334	45,95,971	87,865	...	60,000	3,073	26,09,505
II								
(b) Central Banks—								
District.	Central Banks.							
Nagpur ...	Nagpur ...	1,950	3,47,571	33,100	15,217	...	678	913
Bhandara ...	Bhandara ...	1,090	54,413	...	7,746	2,246	9,829	776
	Brahmapuri ...	2,810	65,762	10,018	4,975	...	11,505	4,835
Chanda ...	Warora ...	535	86,454	5,553	5,904	...	11,252	2,440
Wardha ...	Wardha ...	3,255	1,61,137	33,052	7,147	...	2,645	469
Balaghat ...	Balaghat ...	576	1,77,614	...	16,610	2,719	15,159	7,055
	Jubbulpore ...	4,300	3,59,686	39,639	12,369	...	8,000	29
Jubbulpore ...	Sihora ...	5,300	81,107	1,43,905	48,787	1,384	9,698	6,244
	Murwara ...	1,698	34,318	53,026	6,351	...	1,154	756
Saugor ...	Saugor ...	1,560	18,681	11,065	11,453	...	8,021	2,395
Damoh ...	Damoh ...	530	1,21,178	2,000	6,062	...	7,723	57
Mandla ...	Mandla ...	1,184	62,784	18,276	6,104	...	3,494	682
Seoni ...	Seoni ...	2,060	1,33,102	3,500	8,033	...	1,788	2,476
	Hoshangabad ...	488	2,43,454	11,917	9,713	...	7,063	1,356
Hoshangabad ...	Harda ...	437	69,579	11,282	5,980	...	16,800	2,428
	Sohagpur ...	82	66,283	22,399	16,685	...	6,355	4,054
Betul ...	Betul ...	2,080	1,22,285	55,445	20,674	...	7,787	3,783
Nimar ...	Nimar ...	1,230	95,038	51,235	13,460	...	1,460	...
Narsinghpur ...	Narsinghpur ...	4,555	1,01,088	53,437	15,019	...	5,793	584
Chhindwara ...	Chhindwara ...	700	1,42,280	30,534	12,927	...	19,133	4,994
Raipur ...	Raipur ...	377	1,71,959	2,50,985	14,234	406	8,000	...
Bilaspur ...	Bilaspur ...	3,049	2,37,339	11,075	10,404	...	66,849	1,339
Drug ...	Drug ...	1,116	37,055	4,500	8,445	...	30,197	3,384
Total Central Provinces		41,045	30,80,167	8,56,133	2,84,299	6,815	2,60,393	51,049
Amraoti ...	Amraoti ...	1,660	33,90,199	2,19,392	45,327	...	45	2,680
	Ellichpur ...	2,315	1,07,235	62,787	10,606	...	16,574	1,518
	Marsi ...	2,210	5,79,799	4,30,612	1,5030	...	93,843	8,347
	Daryapur ...	2,545	1,80,545	1,22,068	9,216	...	11,500	319
	Yeotmal ...	2,075	5,74,049	7,09,854	38,616	...	57,503	2,556
Yeotmal ...	Pusad ...	...	...	...	245	...	...	...
	Akola ...	5,905	12,53,733	11,37,021	55,895	...	43,793	809
Akola ...	Murtizapur ...	35	4,000	...	...	...	...	...
	Buldana ...	1,337	1,71,928	43,327	10,180	...	13,721	...
	Khamgaon ...	5,890	2,38,719	1,31,824	19,234	...	...	...
Buldana ...	Mehkar ...	2,420	75,353	2,03,703	31,102	...	...	...
	Malkapur ...	3,205	1,20,598	86,021	12,334	...	...	...
	Jalgaon ...	...	...	...	...	...	...	...
Total for Berar		28,937	66,40,358	31,45,609	2,47,845	...	68	23,030
Total for Central Provinces and Berar		70,032	97,20,525	40,01,742	5,32,144	...	...	74,079

STATE
Central Bank

Name of Central Banks		Lia-				
		Loans from Government.	Share capital paid up.	Interest due by the Bank.	Cost of management due.	Other items.
I		13	14	15	16	17
		Rs.	Rs.	Rs.	Rs.	Rs.
(a) Provincial Bank	I	...	6,11,977	1,58,258	...	1,016
(b) Central Banks—	II					
District.	Central Banks.					
Nagpur	... Nagpur	...	75,935	14,705	...	...
Bhandara	... Bhandara	26	47,220	3,871	234	...
Chanda	... { Brahmपुरi	...	41,000	3,266	11	...
Wardha	... { Warora	...	27,344	5,899	...	...
Balaghat	... { Wardha	...	50,465	0,362	...	...
Jubbulpore	... { Balaghat	1,564	89,941	7,305	142	...
	... { Jubbulpore	...	43,495	13,625	82	...
	... { Sihora	...	71,890	5,393	...	...
	... { Murwara	...	18,173	830	...	...
Saugor	... Saugor	...	49,275	6,364	294	...
Damoh	... Damoh	...	49,480	5,670	344	...
Mandla	... Mandla	...	24,421	3,858	...	...
Seoni	... Seoni	...	36,525	3,640	274	...
Hoshangabad	... { Hoshangabad	185	61,149	9,419	...	...
	... { Harda	...	40,608	3,151	42	...
	... { Sohagpur	...	42,687	7,125	45	...
Betul	... Betul	...	80,980	6,265	...	...
Nimar	... Nimar	...	75,695	2,691	305	...
Narsinghpur	... Narsinghpur	...	63,595	14,058	301	...
Chhindwara	... Chhindwara	...	68,190	13,829	...	...
Raipur	... Raipur	444	98,180	7,020	...	...
Bilaspur	... Bilaspur	...	71,079	11,944	37	...
Drug	... Drug	26	68,616	2,217	517	...
Total Central Provinces		2,245	12,96,943	1,59,107	2,628	...
Amraoti	... { Amraoti	...	1,40,855	60,153	...	...
	... { Ellichpur	...	34,820	1,878	...	...
	... { Morsi	...	45,520	13,032	280	...
	... { Daryapur	...	30,040	2,367	...	...
Yeotmal	... { Yeotmal	Nil	80,988	18,533	...	...
	... { Pusad	...	6,095	...	33	...
Akola	... { Akola	Nil	1,34,445	50,879	...	...
	... { Murtizapur	...	575	238	...	...
	... { Buldana	...	37,485	5,500	...	...
	... { Khamgaon	...	76,470	14,182	...	...
Buldana	... { Mehkar	...	82,754	5,401	166	...
	... { Malkapur	...	24,620	7,431	...	...
	... { Jalgaon	...	...	...	...	...
Total Berar		...	6,94,667	1,79,594	478	...
Total Central Banks		2,245	19,91,610	3,38,701	3,106	...

10 annas per day, for weaving all-silk and his wages reach a rupee per day when he does embroidery work in lace. The warping and sizing charges are paid according to the number of warps prepared. In Uravakonda, for preparing seven warps out of 10 lb. bundle of No. 20s the worker is given 7 annas while for sizing the same he gets Rs. 1-5-0. In Tadpatri no separate charges for warping and sizing are given and the weaver has to meet them from his weaving charges and this works at 14 annas for a 10 lb. bundle of 30s for warping and sizing combined.

Practically, all the thread used is mill-made and is imported from Bombay, Madras and Sholapur. The mercerised yarn is got from Bangalore and the silk required by merchants is obtained ready dyed from Belgaum and Sholapur while Dharmavaram merchants get their silk from Gudiyattam, Ambur and other places wherefrom, Muhammadan vendors bring it ready twisted. The twisting done at Gudiyattam is said to be superior to that of Bangalore and on this account, the merchants purchase it from Gudiyattam Muhammadans though the latter draw their supplies of untwisted silk from Kollegal, Bangalore and Chennapatnam. There are only a few twisting spindles in the town, but the majority of the capitalists prefer to purchase twisted silk from Gudiyattam to their purchasing raw silk directly from Bangalore and Chennapatnam and getting it twisted locally. Imitation silk is not in use in any of the centres.

Dyeing is done largely by the weavers themselves and the two chief colours used at Uravakonda are indigo-blue and red. The cost of dyeing a bundle of 20s with deep fast indigo colour is Rs. 12 to Rs. 13. When the stuff is dyed lighter the cost varies from Rs. 3 to Rs. 4-8-0. Dyeing red with 'Maddi chekka' (morinda citrifolia) is done by a special class of people called 'Madderu' who mix alizarine red with the vegetable dye to give glaze to the yarn. A heavily indigo-dyed sari of 14 to 16 cubits long and of 40 to 42 inches wide costs Rs. 7-4-0 while a lighter dyed one is priced at Rs. 3. In Tadpatri many more colours are used, chief among them being black, red, orange, green, yellow and scarlet. Indigo is not largely used here as being costly and in its place sulphur black has been wisely substituted. The cost of dyeing 10 lb. of 20s with sulphur black is a rupee while dyeing with indigo even in light shade costs Rs. 3. This displacement of indigo by sulphur black has enabled them to bring down the cost of production without large disparity in prices. Nephthol dyes are used for other colours and they are obtained from Bangalore where there is an agent of a dyeing firm of Bombay who instructs them in making recipes. A uniform rate of Rs. 2-8-0 per bundle of 20s (10 lb.) is charged for dyeing with any one colour while the actual charge to the dyer comes to Rs. 2. In Dharmavaram dyeing of silk is done mostly with mineral dyes except when orange

and deep red colours are required. The usual method of dyeing with kiramanji and kapila is followed with variations in mordants. Aniline black is used for securing black colour. The dyeing in this centre is said to be very high quality and has earned a reputation in the market.

The condition of weavers in this district is no better than that in the sister districts. The weavers of Uravakonda depend upon the Marwari merchants for supply of their yarn and are heavily indebted to them. The latter charge a high rate of interest on the value of yarn supplied by them. They do not receive the finished goods for sale and the weavers have to find their own market for them unless they sell them to rich capitalists among their own caste who exploit them. The trade in Tadpatri is mostly in the hands of master-weavers who not only supply the yarn required by the weaver but also do the dyeing for him. Their method of dealing with the weavers is to sell the yarn outright at the market price and take the finished goods at a price previously agreed upon by them with a discount of 4 to 8 annas per fabric. The same system prevails in Dharmavaram where the finished product is purchased from the weavers at 12 annas below the market price. By agreement among the dealers a standard rate is fixed for all-silk plain sadis at Rs. 35 per sadi weighing 64 tolas and if the weight exceeds the standard weight, the charge for the extra weight is made at 8 annas per tola. When there are fluctuations in the silk market, of which the weavers are ordinarily ignorant, the dealers by ingenious manipulation adjust the price of the finished goods always in such a way as to secure for themselves the best advantage possible. In this way, the weavers are completely in the hands of the capitalists. There are hardly any independent weavers who for one reason or another can claim to be under no obligations to the capitalists. Added to this helplessness, they, as a community, are addicted to the drink evil and a big slice of their slender income readily finds its way to the toddy shop. Not one centre is free from this pernicious evil.

To ameliorate the condition of weavers at Uravakonda, a weavers' co-operative society was started in 1922 with 150 members. It was first started as a credit society with limited liability with Rs. 9,000 as share capital and Rs. 30,000 as working capital. The repayment of the loans was arranged to be made weekly ranging from 80 to 100 weeks to enable the weavers to repay the loan in weekly instalments of a rupee each. The bondage of weavers to the usurers was thus delightfully broken by the former becoming members of the society and obtaining loans from it to redeem themselves from the clutches of the sowcars. But this emancipation was short lived as the sowcars looked askance at the organization which in effect freed the weavers from their bondage, but they were only waiting for an opportunity

STATEMENT

Showing the Expenditure of the Municipalities in the Central

1	2	3	10—(Contd.)				
			Extraordinary and debt.—(Contd.)				
			Advances.		Deposits.	Total.	
			Permanent.	Others.			
1	2	3	53	54	55	56	
			Rs.	Rs.	Rs.	Rs.	
Nagpur Division.	1	Nagpur ...	100	1,69,014	54,144	3,22,037	
	2	Ramtek ...	...	5,224	38	24,617
	3	Khapa ...	100	1,839	82	2,021	
	4	Kalmeshwar ...	25	600	250	875	
	5	Umrer ...	...	409	415	824
	6	Mowar ...	...	1,840	40	1,880
	7	Saoner ...	...	1,961	788	2,749
	8	Katol ...	...	11,650	115	13,144
	9	Bhandara ...	200	2,144	108	2,452	
	Bhandara ...	10	Tumsar ...	10	646	70	3,586
		11	Pauni ...	5	745	128	878
	Chanda ...	12	Gondia	2,615	357	2,972
		13	Chanda	200	6,890	7,090
	Wardha ...	14	Warora	3,929	3,929
		15	Wardha	14,679	979	23,891
	Wardha ...	16	Arvi	2,570	1,293	11,633
		17	Deoli	2,399	316	4,715
	Balaghat ...	18	Hinganghat ...	370	5,685	2,427	8,482
		19	Pulgaon	755	61	816
		20	Balaghat	4,241	149	4,390
		Total ...	810	2,29,246	72,579	4,44,001	
Jubbulpore Division.	1	Jubbulpore ...	...	12,554	20,987	72,595
	2	Sehora ...	...	3,046	240	3,286
	3	Murwara ...	...	708	442	1,150
	4	Saugor ...	...	3,885	151	4,036
	Saugor ...	5	Deori	1,015	81	1,096
		6	Etawah	75	102	177
	Damoh ...	7	Khurai ...	2	4,276	574	4,852
		8	Damoh	3,954	2,786	16,145
	Seoni ...	9	Seoni	3,624	3,944	7,568
	Mandla ...	10	Mandla	2,609	3,217	5,826
		Total ...	2	35,746	32,524	1,16,731	

No. III.—(Contd.)

Provinces and Berar for the year ending the 31st March 1927.—(Contd.)

11	12					Grand Total.	Re-marks.
	Balance.						
	Amount of cheques remained uncashed at the close of the year.	Deposits.		Actual balance.	Total.		
Investments, actual value.		Other deposits, if any.					
57	58	59 (a)	59 (b)	60	61	62	63
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
22,48,320	1,57,943	...	..	2,19,727	3,77,670	26,25,990	
58,169	...	..	...	14,939	14,939	73,108	
26,505	145	...	...	804	949	27,454	
12,210	...	...	...	926	926	13,136	
54,711	69	2,000	...	5,047	7,116	61,827	
16,376	...	...	...	11,341	11,341	27,717	
31,608	...	...	..	19,140	19,140	50,748	
60,677	...	...	132	10,585	10,717	71,394	
78,628	1,843	...	...	3,740	5,583	84,211	
26,336	40	...	...	4,676	4,716	31,052	
17,409	...	...	...	568	568	17,977	
55,721	13	...	...	44,580	44,593	1,00,314	
1,00,615	237	...	...	34,735	34,972	1,35,587	
57,600	133	...	...	10,621	10,754	68,354	
1,63,169	1,553	...	...	58,011	59,564	2,22,733	
99,635	124	...	...	69,010	69,134	1,68,769	
22,461	...	...	...	1,896	1,896	24,357	
1,40,016	3,590	...	...	26,732	30,322	1,70,338	
36,479	120	...	...	7,611	7,731	44,210	
31,848	...	...	...	4,883	4,883	36,731	
33,38,493	1,65,810	2,000	132	5,49,572	7,17,514	40,56,007	
6,42,388	6,817	...	...	43,401	50,218	6,92,606	
23,820	...	...	...	7,650	7,630	31,450	
90,639	5,426	...	697	11,133	17,256	1,07,895	
1,61,536	772	...	...	39,852	40,624	2,02,160	
8,543	...	...	...	2,352	2,352	10,895	
12,359	...	...	...	3,420	3,420	15,779	
41,816	...	2,900	...	24,416	27,316	69,132	
1,20,872	...	...	...	25,525	25,525	1,46,397	
71,903	1,196	...	..	34,136	35,332	1,07,235	
50,291	555	12,381	..	6,597	19,533	69,824	
12,24,167	14,766	15,281	697	1,98,462	2,29,206	14,53,373	

APPENDIX XI.

Showing general expenditure for the season 1926-27 compared with that of the previous season.

Number.	Heads of Expenditure.	Season 1925-26 from 1st November 1925 to 31st October 1926.	Season 1926-27 from 1st November 1926 to 30th September 1927.	Increase.	Decrease.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
1	Cost of Opium	68,09,993	43,20,162	...	24,89,831
2	Establishment	10,27,557	8,04,195	...	2,23,362
3	Transit, weighment and freight charges	2,76,254	80,772	...	1,95,482
4	Manufacturing charges . .	1,97,924	1,48,577	...	49,347
5	Miscellaneous	1,58,735	1,73,218	14,483	...
	Total	84,70,463	55,26,924	14,483	29,58,022

W. GASKELL,
Opium Agent.

APPENDIX XII.

Fines and rewards in Opium cases under Act XIII of 1857 during the year 1926-27.

Name of Act.	Number of persons convicted.		Amount of fines imposed.		Amount of fines realized.		Amount remitted on appeal.		Amount of fines realized.
	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	1925-26.	1926-27.	
	2	3	4	5	6	7	8	9	10
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Act XIII of 1857	...	...	...	...	...	...	...	...	...
Act XIII of 1857	2	...	150	...	150	...	...	...	...
Act XIII of 1857	...	...	...	...	...	...	...	...	...

W. GASP
Opium

but no motion may be moved at this stage nor may any question be submitted to the vote of the Council [Rule 28 (1)].

In the *third stage* a single demand will be made by each Member of the Government covering the whole amount of the expenditure subject to the vote of the Council which he proposes to incur during the year 1928-29 in the various Departments and Offices under his control [Rule 26 (1).] During this stage a Member of the Council may move the reduction of a demand; the reduction or the omission of any particular item or items of a demand; but he may not move an increase in a demand or introduce a fresh demand or suggest an alteration in the destination of a demand [Rule 30 (2)]. Members who desire merely to obtain information regarding any subject or to call attention to any matter may do so by moving the reduction by a nominal sum (e.g. a rupee) of the provision made in the estimates for expenditure connected therewith. Not less than two days' notice must be given of a motion to omit or reduce before the date on which the demand is likely to come up for discussion; and the member giving such notice is requested to indicate briefly in the notice the nature of the subject which he desires to bring up for discussion (Order 79).

3. The "*Estimated Annual Expenditure and Revenue of the Province*" prescribed by section 72D (2) of the Government of India Act is embodied in the statement entitled "*Burma Provincial Budget, 1928-29.*" On the first page of this statement there is an abstract showing the estimated opening balance, receipts, disbursements and closing balance of the years 1927-28 and 1928-29. The next two pages show on the left-hand side the receipts and on the right-hand side the expenditure by Major Heads of Account. The Major Heads on the receipts side are numbered in Roman numerals and are grouped under three heads :—

- (a) Revenue Receipts—Ordinary.
- (b) Revenue Receipts—Extraordinary.
- (c) Debt Heads.

The second of these heads is intended for the exhibition of unusual receipts of a non-recurring character. The Debt Heads show the amounts credited during the year to the Famine Insurance Fund and to the Depreciation Fund for the Government Presses, the repayments of the principal of loans and advances made by Government to local bodies, agriculturists and others, and the amount of money borrowed by Government from the Provincial Loans Fund for Capital Expenditure. The Major

Resolution:—

“(a) The Committee appointed by the All-India States' Subjects' Conference, Madras, to confer with the Indian National Congress and other political bodies for the purpose of framing a Swaraj Constitution for India with a view to secure for the States their proper place in a full and self-governing India, hereby fully endorses the views of Sjt. Hosakoppa Krishna Rao, a member of the Committee, in respect of the terms of reference submitted by the Committee of the all All Parties Conference, with special reference to the future relationship of the Indian States with the Central Government under Swaraj Constitution”.

“(b) The Committee approves of the draft scheme prepared by Sjt. Hosakoppa Krishna Rao, in so far as it relates to future Swaraj Government in general and to Indian States under Swaraj in particular and strongly recommends its adoption to the All Parties Conference”.

“(c) The Committee is of the opinion that any arrangement falling short of the recommendations contained in the scheme of Sjt. Krishna Rao can neither be acceptable to the people nor just to the Rulers of the States”.

The attention of all public men and lovers of Indian freedom will, it is earnestly hoped, be directed towards the gravity of the problem and the disastrous consequences of evasion and drift.

8th May '28.

HOSAKOPPA KRISHNA RAO.

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interests and in exercise of their right of self-determination resolve to, and do hereby, ordain and establish the following Constitution for India and do further hereby enter into a solemn league and covenant amongst themselves to carry it into effect by all peaceful and legitimate means.

CHAPTER I.—GENERAL PROVISIONS.

1. India is a Democratic Federal Union and shall be styled and known as the Indian Confederation.

2. The Indian Confederation shall have jurisdiction over all the territories of India, which are, at the time of the commencement of this Constitution, subject to the suzerainty of the United Kingdom of Great Britain.

3. The Provinces and States (referred to in the Preamble) shall be the integral parts of the Confederation and be styled and known as constituent Provinces and States of the Indian Confederation.

4. The Provinces which are, at the time of the commencement of this Constitution, known as Commissioners' Provinces and such Indian States as cannot, owing to insufficiency of means, be constituted into component parts of the Confederation shall remain as Federal territories and be styled and known respectively as Federal Provinces and Federal States.

5. In this Constitution, unless it is otherwise expressed or implied, the word "Confederation" shall be taken to mean the Supreme Power of the Federal Union, with a Parliament having power to make laws for the peace, order and good Government of the Confederation and an Executive responsible to that Parliament. Similarly, "Federal Government", "Federal Authorities" and "Federal Laws" shall be construed as referring respectively to the Government of the Union, Authorities belonging to the Union and Laws made by the Parliament.

6. In this Constitution, unless it is otherwise expressed or implied, the words, "Provinces" and "States" shall be construed as referring respectively to the Provinces and States mentioned in Clause 3 above.

7. Each Province and State shall have a democratic Constitution and is free and autonomous in so far as its internal freedom and local autonomy are not limited by this Constitution.

8. The Federal Provinces and the Federal States shall, for the time being and until altered by law of Parliament, remain the territories of the Federal Union and shall depend, for the exercise of their rights and powers regarding administration thereof, directly on the Federal Government.

The manner in which the administration of the Federal Government and that of Provinces and States will be carried on shall be in accordance with the principles stated herein. The fundamental principles governing the said administrations are herein dealt with and shall, in no case, be departed from, in the working out of the details to be embodied in the respective chapters of the Constitution, Federal, Provincial and State.

9. All powers of Government and all authority, Legislative, Executive and Judicial, in the Confederation, are derived from the people and the same shall be exercised through the Federal Institutions in matters concerning the Union and through those of the Provinces and States in matters relating to the administration of the latter. These powers shall be exercised in the manner respectively established by the Constitutions, Federal, Provincial or State. The Constitutions of Provinces and States shall in no case contravene the stipulations of this Constitution.

10. The Federal Laws which shall be made in pursuance of this Constitution and all treaties which shall be made under the authority of the Confederation shall be the Supreme Law of the land and shall be binding on Courts,