Memorandum on the Financial Statement for the year 1932-33.

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

In accordance with rule 25 of the Bihar and Orissa Legislative Council Rules, the budget for 1932-33 is presented to the Council. Appendix A to this statement summarizes the estimates, both of receipts and expenditure, by major heads; the detailed estimates will be found in the separately printed estimates of the Civil, Irrigation, and Roads and Buildings Departments.

"Current estimate" means the budget for the current year as passed last March; "Revised" means the estimate of receipts or expenditure for the current year as now framed on the basis of actual figures for part of the year and estimated figures for the remainder; and "Budget" means the receipts and expenditure estimated for next year, 1932-33.

2. It was estimated that at the beginning of the current year, there would be an opening balance of 89,97. Actually the year opened with a balance of about 7½ lakhs less than was anticipated, viz., 82,52 including the ordinary balance of 31,45 and 46,85 and 4,22 in the Famine Relief Fund and the Road Fund, respectively. The difference was mainly due to receipts and expenditure in 1930-31 being 15¾ lakhs and 8¼ lakhs, respectively, below the Revised.

3. It is now expected that during the current year the revenue will be 5,15,19 against the current estimate of 5,75,00 or about 60 lakhs less than was anticipated, while, on the other side of the account, it is expected that expenditure debitable to revenue will amount to 5,50,24 or 27¼ lakhs less than the original estimate.

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

Ordinary balance	—97
Subventions from Central Road Development Account ...	4,69
Famine Relief Fund	24,17
Total ...	27,89

as compared with the current estimate of—

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

It is anticipated therefore that the year will close with about 41¾ lakhs less in the balance than was thought likely 12 months ago. This is due chiefly to the decrease in revenue as also in the opening balance, balanced to some extent by the decrease in expenditure charged to revenue.

5. The total revenue of next year is put at 5,00,08. Excluding from consideration the sum of 20 lakhs which will be withdrawn this year from the Famine Relief Fund for revenue expenditure, the revenue next year is put at a figure nearly 5 lakhs in excess of the revised estimate for the current year.

6. Expenditure charged to revenue is expected to amount in 1932-33 to 4,99,07. The largest expenditure head is now 26—Police (84,55) followed by 31—Education (78,34), 22—General Administration (66,45) and 41—Civil Works (41,21). In addition to revenue expenditure, provision has been made for loans and suspense, which are not debitable to revenue, and 1,00 has been left available for unforeseen contingencies.

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

Ordinary balance	...	62
Subventions from Central Road Development Account	...	3,25
Famine Relief Fund	...	26,06
Total	...	29,93

During the year 1932-33, therefore, the provincial surplus (i.e., the difference between the ordinary opening and closing balances) will be 1,59.

8. *II.—Taxes on Income.*

1930-31	3,14
1931-32 (Estimate)	3,90
1931-32 (Revised)	2,80
1932-33 (Budget)	2,82

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

9. *III.—Salt.*

1930-31	...
1931-32 (Estimate)	...
1931-32 (Revised)	4,02
1932-33 (Budget)	...

The *net* proceeds of the temporary additional customs duty on foreign salt during the current financial year will be distributed by the Government of India to the provinces in which salt liable to the additional duty is consumed, the apportionment being based upon the distribution between the provinces affected of all consignments of sea-borne salt, whether Indian or foreign. The share of this province is estimated at 4,02 which is included in the Revised under the above head.

10. *V.—Land Revenue.*

1930-31	1,80,04
1931-32 (Estimate)	1,77,68
1931-32 (Revised)	1,77,70
1932-33 (Budget)	1,79,38

The Revised is practically the same as the current estimate. The increase in the Budget is due to larger recoveries anticipated next year for survey and settlement operations, which will be 7,03 against 5,40 in the current estimate.

11. *VI.—Excise.*

1930-31	1,42,09
1931-32 (Estimate)	1,61,00
1931-32 (Revised)	1,20,00
1932-33 (Budget)	1,20,00

The reduced purchasing power of consumers, with the increase in illicit distillation which has resulted from political propaganda and economic distress, has caused a serious decrease in revenue. The Revised for 1931-32 has been framed on the assumption that the revenue for the last three months of the year will fall short of the actuals for the last three months of 1930-31 by the same proportion as the actuals for the first nine months of 1931-32 fell short of the actuals for the corresponding period of 1930-31. The Budget assumes that the conditions of 1931-32 will be reproduced in 1932-33.

12. *VII.—Stamps.*

1930-31	1,07,80
1931-32 (Estimate)	1,14,38
1931-32 (Revised)	1,05,00
1932-33 (Budget)	1,05,00

The Motor Vehicles Taxation Act, which came into force from the 1st January 1931, yielded 2,55. Excluding this item, last year's actuals amounted to 1,05,25. In the current year, nine months' actuals excluding the motor tax indicate a drop of about $4\frac{3}{4}$ lakhs, the reason being the present economic conditions. But a good rice crop in the greater part of the province and more encouraging receipts in the third quarter suggest that there will be no further drop in the last quarter of the year. Allowing a little over 1 crore for ordinary stamp revenue and 4,82 expected from the Motor Vehicles Taxation Act, the Revised has been taken at one crore five lakhs. The same figure has been repeated for the budget, the assumption being that the position will be no better next year.

13. *VIII.—Forest.*

1930-31	8,13
1931-32 (Estimate)	9,88
1931-32 (Revised)	6,13
1932-33 (Budget)	7,28

The current estimate anticipated some improvement in the timber market. This anticipation has not been realized, and the position has deteriorated considerably. Owing to the small demand for sleepers, many coupes could not be sold and those sold fetched very low prices. Again, large payments of rebate to the timber companies under their expired agreements in the Saranda and Porahat divisions and refund of royalty to the contractors in the Kolhan division and to the Central Provinces Timber Syndicate under their current lease in the Saranda division account for an increase of 53 under "Refunds". The Revised has accordingly been reduced by 3,75.

The Budget allows for "Refunds" of 6 to meet normal demands only, against 70 in the Revised. A small improvement on the Revised under "Timber and other produce removed from the forests by consumers or purchasers" has been allowed for.

14. *IX.—Registration.*

1930-31	14,53
1931-32 (Estimate)	16,50
1931-32 (Revised)	13,00
1932-33 (Budget)	13,00

The current estimate anticipated that the economic depression, which ordinarily tends to increase sales of land or mortgages would not to any very great extent reduce the registration receipts. The progress of actuals for 8 months, however, shows a drop of 1,40 as compared with last year and the indications are that the receipts may improve a little in the remaining few months of the current year. In the circumstances both Revised and Budget have been reduced to thirteen lakhs.

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

	Actuals, 1930-31.	Estimate, 1931-32.	Revised, 1931-32.	Budget, 1932-33.
Gross receipts	38,55	40,14	38,88	38,12
Deduct—Working expenses ...	21,97	23,56	21,91	19,40
Net receipts	16,58	16,58	16,97	18,72

Gross receipts.

The water-rates from the Orissa canals are expected to be 1,62 less than the current estimate, partly due to non-renewal of leases and partly to reduction in the rates made this year. On the other hand a net increase of 36 is likely to be obtained from the other canals, mainly under "Tribeni canals—water-rates" on account of a heavy unrealised balance of 1930-31 which will be realised this year. The net result is a decrease of 1,26 in the Revised over the current estimate. The Budget allows for the full effect of the reduction in the water-rates of the Orissa canals and a slight decrease under "Son canals".

Working expenses.

As a result of the steps that were taken in the middle of the year to curtail expenditure provided for in the current estimate, the Revised indicates a saving of 1,65 of which 65 falls under "Establishment" (including 17 on account of the ten per cent cut in pay), 69 under "Maintenance and Repairs" of the canals and the balance under "Tools and Plant" and "Extensions and Improvements".

The Budget has been taken at 4,16 less than the current estimate. The full effect of the ten per cent cut in pay will yield a saving of 68 next year. A further reduction of 90 has been made in other items under "Establishment" mainly on account of the abolition of the Balasore Embankment Division and its amalgamation with the Puri Division and also on account of a general reduction in the temporary staff of the Irrigation Department. Provision for maintenance and repairs of the canals has been reduced by 1,11 and the programme of works under "Extensions and Improvements" has been cut down to the absolute minimum, resulting in a decrease of 1,39 as compared with the current year's original programme.

16. *XVI.—Interest.*

1930-31	5,91
1931-32 (Estimate)	5,21
1931-32 (Revised)	5,22
1932-33 (Budget)	5,59

The Revised calls for no remark. The increase in the Budget is chiefly due to the fact that it provides 33 on account of interest recoverable next year in respect of the loan of Rs. 5 lakhs which it is sanctioned this year to the Bihar Provincial Co-operative Bank.

17. *XVII.—Administration of Justice.*

1930-31	5,12
1931-32 (Estimate)	5,29
1931-32 (Revised)	5,38
1932-33 (Budget)	5,22

The increase in the Revised occurs mainly under "magisterial fines".

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

1930-31	8,18
1931-32 (Estimate)	6,39
1931-32 (Revised)	5,60
1932-33 (Budget)	4,84

The low Revised is chiefly due to the fact that the fall in prices has necessitated cheaper prices being fixed for all jail-made goods. The Budget has been further reduced in consequence of a change in the method of classification decided on by the Auditor-General, under which the value of supplies made from the manufacturing departments to other departments of jails will from next year be adjusted in the accounts as a deduction from expenditure instead of as a receipt.

19. *XIX.—Police.*

1930-31	1,84
1931-32 (Estimate)	1,85
1931-32 (Revised)	1,65
1932-33 (Budget)	1,81

The receipts and expenditure in connection with additional police imposed on disturbed areas are taken to the General Police Fund outside the provincial accounts. Accordingly the contributions made by the Central Government to cover the loss resulting from remission of the unrealised portion of the sums due in respect of the additional police for combating the Civil Disobedience movement have not been taken into account under this head. The drop in the Revised falls under the head " Miscellaneous ". The Budget does not vary materially from the current estimate and calls for no remarks.

20. *XXI.—Education.*

1930-31	7,10
1931-32 (Estimate)	7,31
1931-32 (Revised)	7,16
1932-33 (Budget)	7,45

The reduced Revised is explained mainly by the fact that an officer of the Bihar and Orissa Provincial Educational Service has been posted as Agency Inspector of Schools instead of an officer of the all-India Service. Accordingly contribution from the Indian States will be less than the current estimate allowed for. The increased Budget provides for fees to be realised from scholarship-holders who had hitherto paid no tuition fees, and also for increase in the fees paid by law students.

21. *XXII.—Medical.*

1930-31	2,21
1931-32 (Estimate)	2,58
1931-32 (Revised)	2,59
1932-33 (Budget)	2,28

The Revised is the same as the current estimate and calls for no remarks. The donation of 50 in the current estimate given by the Maharaj Kumar of Darbhanga towards the cost of a ward in the Radium Institute does not appear in the Budget. The Budget anticipates increased receipts from the paying patients in hospitals and the Radium Institute.

22. *XXIII.—Public Health.*

1930-31	82
1931-32 (Estimate)	1,57
1931-32 (Revised)	1,53
1932-33 (Budget)	1,33

The Revised allows for 87 against 1,00 in the current estimate on account of recovery of fees for works executed by the Engineering Branch of the Public Health Department on behalf of local bodies. This decrease is however, counterbalanced by small increases, aggregating 8, expected mainly under " sale-proceeds of sera and vaccine " and " contribution by local bodies for maintenance of Pasteur Institute ".

The Budget is 20 less than the Revised. This is chiefly due to the fact that the Budget provides for 12 less than the Revised on account of recovery of fees for works executed by the Public Health Department (Engineering Branch) and 6 less for recovery from district boards for the services of Government epidemic doctors.

23. *XXIV.—Agriculture.*

1930-31	2,32
1931-32 (Estimate)	2,58
1931-32 (Revised)	2,00
1932-33 (Budget)	2,04

Cheap market rates for agricultural products account for a drop of 30 in Revised under "Agricultural receipts". The current estimate of 48 for veterinary receipts has been reduced by 29. The actuals do not support a higher figure. The fall is mainly under sale-proceeds of milk at the dairy farm. The Budget is practically the same as the Revised and does not call for remarks.

24. *XXV.—Industries.*

1930-31	93
1931-32 (Estimate)	84
1931-32 (Revised)	92
1932-33 (Budget)	3,41

The system of ledger accounts by which the receipts and expenditure of commercialized industrial concerns are kept outside the provincial accounts is now held to be illegal. The Budget of next year accordingly provides for a reversion to the old method under which the entries for "Recoveries of indirect charges" and of "Profit of commercial undertakings" will disappear, but the sale proceeds of the various industrial products and the balances of the ledger accounts will be included under this head. This accounts for the increased Budget.

25. *XXVI.—Miscellaneous Departments.*

1930-31...	44
1931-32 (Estimate)	27
1931-32 (Revised)	39
1932-33 (Budget)	29

The Revised includes 10 which will be payable by the Tata Iron and Steel Works for the services rendered by the Chief Inspector of Factories in conducting an enquiry into the possibility of improving the economy of their non-producing departments.

26. *XXX.—Civil Works.*

1930-31	6,86
1931-32 (Estimate)	10,56
1931-32 (Revised)	8,87
1932-33 (Budget)	10,71

The Revised indicates a drop of 1,69. It includes 2,03 against 4,00 in the current estimate, under the head "Transfer from Central Road Development Account". "House-rents" are expected to yield 21 more than the original estimate and a small increase is anticipated under other items.

The Budget includes 3,94 on account of transfer from Central Road Development Account. The ten per cent cut in pay will reduce the receipts from house-rents to some extent; otherwise, the Budget is normal.

27. *XXXIII.—Receipts in aid of superannuation.*

1930-31	1,96
1931-32 (Estimate)	1,18
1931-32 (Revised)	1,16
1932-33 (Budget)	1,07

Last year's actuals are abnormal inasmuch as they include some arrear contribution towards pensions of officers of the Irrigation Department in respect of services rendered to the Department which was partly Central and partly Provincial prior to 1921, and also some pensionary contributions realized for the additional police imposed on disturbed areas. The Revised and Budget do not show material variation from the current estimate and do not call for remarks.

28. *XXXIV—Stationery and Printing.*

1930-31	2,33
1931-32 (Estimate)	2,60
1931-32 (Revised)	2,36
1932-33 (Budget)	2,43

With the decline in stamp revenue there has been a decline in the sale proceeds of plain paper used with stamps, which are credited to this head. Printing work for other Governments is not likely to be as heavy as was originally estimated. These mainly account for the reduced Revised. The Budget provides for an extra receipt of 7 expected from the Central Government in connection with the printing of the Census Report.

29. *XXXV.—Miscellaneous.*

1930-31	6,58
1931-32 (Estimate)	5,76
1931-32 (Revised)	3,67
1932-33 (Budget)	4,33

Fluctuation under "unclaimed deposits" and "refunds of lapsed deposits" are considerable and accurate estimating is not possible. These two heads account for a drop of 2,34 which will be partly reduced by an increase of 15 under "Rebate on passages" and another 5 under "Sale of elephants" in the Revised.

The Budget is 66 more than the Revised. The increase, which falls mainly under the fluctuating heads referred to above, will be balanced partly by the fall in receipts formerly obtained from sale of elephants captured during Khedda operations in Angul which have been abandoned.

30. *5.—Land Revenue.*

1930-31	25,22
1931-32 (Estimate)	23,34
1931-32 (Revised)	22,60
1932-33 (Budget)	19,73

The Revised indicates a saving of 74 to which the cut in pay will contribute 21. The rest of the savings are due to economy and occur chiefly under "Management of Government Estates" (30) and "Survey and Settlement" (15). The Budget is 3,61 less than the current estimate. The full effect of the cut in pay will yield a saving of 77 next year. The programme for survey and settlement operations next year will require about two lakhs less, apart from the cut in pay. Considerable reductions have been made in the Budget for "Partition Establishment" and "Management of Government Estates" in view of the financial stringency.

31. 6.—*Excise.*

1930-31	18,17
1931-32 (Estimate)	16,66
1931-32 (Revised)	15,44
1932-33 (Budget)	15,25

A fall in consumption has led to a reduction in the amount of opium which has to be purchased. This accounts for a saving of a lakh in the Revised. The cut in pay accounts for another 15, and reduction in the rates of travelling allowance for the rest of the savings indicated by the Revised. The cost price of opium next year has been slightly reduced from Rs. 18-9-0 to Rs. 18-6-0 a seer, but the Budget allows for a little higher consumption An extension of the tree-tax system which has proved very useful in safeguarding *tari* revenue, mainly accounts for an increase of 39 under Establishment. But the increase will be more than balanced by savings of 48 more expected from the full effect of the cut in pay next year, and reduction in the provision for travelling allowance and rewards.

32. 7.—*Stamps.*

1930-31	2,39
1931-32 (Estimate)	2,79
1931-32 (Revised)	2,37
1932-33 (Budget)	2,26

The fall in stamp revenue has necessarily led to some reduction in the cost of stamps supplied from the Central Stores and in the charges for their sale. In the middle of the current year the rates of discount on the sale of non-judicial stamps were reduced to those in force in the larger towns as a measure of economy, the full effect of which will appear in next year's expenditure. Apart from the 10 per cent cut in pay, the reduced Budget allows for the transfer of the staff required for embossing receipt stamps for certain commercial concerns which will be taken over by the Government Press.

33. 8 *and* 8*A*.—*Forest.*

1930-31	9,42
1931-32 (Estimate)	9,82
1931-32 (Revised)	8,35
1932-33 (Budget)	7,68

The Porahat forests were worked at a deficit during the quinquennium ending 1930-31 and no payments to the Raja of Porahat will be due this year. The provision of 30 for the purpose in the current estimate has accordingly become superfluous; other expenditure under "Conservancy, maintenance and regeneration" is expected to be 34 less than originally expected. The 10 per cent cut in pay in the current year is expected to yield a saving of 8. Home charges will be 18 less than estimated. Savings of 25 are anticipated under "communications and buildings" besides other savings amounting to 32.

The full effect of the 10 per cent cut in pay will yield next year a saving of 24 more than allowed for in the Revised. As a measure of economy, retrenchments aggregating 27 have been made in the Budget and nothing has been allowed for major works—communications and buildings. The retrenchments include a reorganization of the subordinate forest establishment and the abolition of several posts of rangers and other subordinates.

34. 9.—*Registration.*

1930-31	... ...	6,41
1931-32 (Estimate)	... ...	6,64
1931 32 (Revised)	... ...	6,22
1932-33 (Budget)	... ...	5,94

As a measure of economy, rates of travelling allowance have been reduced. This mainly accounts for a saving of 5 in the current year. The cut of 10 per cent in pay will yield a saving of 9 and restriction on the employment of temporary muharrirs in registration offices another 24. The Revised has accordingly been reduced.

The full effect of the 10 per cent cut in pay in next year means a saving of 37 on the current estimate. The reduced rates of travelling allowance will be in operation next year also and the employment of extra clerks in registration offices will be kept down to the minimum. It has not been possible to repeat in the Budget the sum of 6 required for binding registers.

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

1930-31	... ...	5,34
1931-32 (Estimate)	... ...	3,72
1931-32 (Revised)	... ...	3,70
1932-33 (Budget)	... ...	2,27

The Revised is almost the same as the current estimate and calls for no remarks.

The Budget shows a decrease of 1,45 over the current estimate. This is mainly due to the omission of provision for the continuance of the temporary Project division (30), and to a decrease of 65 under "Works—Government embankments in the Orissa Circle". The only important item of work in progress included in the Budget under the head just mentioned is a provision of 70 for the construction of a flood relief cut from the Sur lake to the sea. Maintenance and repairs of the Government embankments in the Orissa Circle has been reduced by 15 and the usual reserve of 10 under this major head has been omitted.

36. 19.—*Interest on ordinary debt.*

1930-31	... ...	65
1931-32 (Estimate)	... ...	68
1931-32 (Revised)	... ...	59
1932-33 (Budget)	... ...	53

Interest on investments in Government Commercial undertakings, such as the Cottage Industries Institute, is credited to provincial revenues by reduction of expenditure under this head. The Revised and Budget allow for an increased receipt of 21 on the above account against 9 in the current estimate. This mainly accounts for the decrease in the Revised.

The Budget is 15 less than the current estimate. Besides the drop of 12 mentioned above, the Budget allows for 3 less for the payment of interest to the Government of India on account of loans taken for the Jharia Water Board.

37. 20.—*Interest on other obligations.*

1930-31	... ...	86
1931-32 (Estimate)	... ...	87
1931-32 (Revised)	... ...	85
1932-33 (Budget)	... ...	1,21

This head provides for interest payable by the Provincial Loans Account to the Famine Relief Fund on account of loans taken from the Fund for loans to cultivators and to local bodies from the Provincial Loans Account. The Revised provides for the interest portion of the equated payments in respect of loans taken from the Fund in 1928-29, 1929-30 and 1930-31 and the Budget for the interest on these three loans and also of the loan for 1931-32.

38. 22.—*General Administration.*

1930-31	75,34
1931-32 (Estimate)	73,19
1931-32 (Revised)	71,14
1932-33 (Budget)	66,45

The 10 per cent cut in pay for one quarter of the current year is expected to yield a saving of 1,27. The balance of the savings in the Revised is mainly due to the 20 per cent cut in the rates of travelling allowance which came into force from August last. The Budget, which is 6,74 less than the current estimate, allows for the reduced rates of travelling allowance for the whole of next year. The full effect of the cut in pay is expected to yield a saving of 5,11. As a measure of economy, His Excellency the Governor has decided to disband the escort, thus reducing the Budget by 38 and the Governor-designate has agreed to postpone the purchase of the second motor-car to which he would be entitled on the assumption of office. The discretionary grants have been kept down to the minimum as in the current estimate and economy has been enforced as far as possible in all offices.

39. 24.—*Administration of Justice.*

1930-31	42,40
1931-32 (Estimate)	41,50
1931-32 (Revised)	40,18
1932-33 (Budget)	37,36

The Revised is 1,32 less than the current estimate. 68 of this drop is due to the cut in pay. 11 is expected to be saved under "Fees to pleaders", the contingencies of the High Court will yield a saving of 18, owing mainly to decrease in the volume of printing and copying work. Further savings of 23 and 14 are expected under "Home charges" and "Process-serving Establishment" respectively.

The Budget is 2,82 lower than the Revised. The cut in pay for a full year will mean a saving of 2,73, against 68 allowed for in the Revised. Reduced provision has been made for pay of the High Court Judges as the two additional Judges are not to be entertained beyond May 1932. Expenditure on diet and travelling allowance of witnesses will be kept down to the minimum and economy will be enforced wherever practicable.

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

1930-31	25,13
1931-32 (Estimate)	21,42
1931-32 (Revised)	17,86
1932-33 (Budget)	15,98

In spite of an increase in jail population the cost of dietary charges has been reduced owing to reduced price for food-grains, giving a saving of about a lakh. Again, the cheaper price of raw materials used in the manufacturing departments of the jails has made it possible to save 1,27. The provision of 9 for stores has proved superfluous as it is not necessary to obtain any European stores through the High Commissioner. The current estimate of Home charges has also been found too high. The Revised has accordingly been reduced.

The Budget for raw materials, etc., of the jail factories has been further reduced by 1,33. The full effect of the 10 per cent cut in pay means a reduction of 37 against 9 in Revised. As a measure of economy retrenchments aggregating 50 have been effected in expenditure under clothing and bedding of prisoners, contract contingencies, live-stock, tools and plant.

41. 26.—*Police.*

1930-31	88,16
1931-32 (Estimate)	88,64
1931-32 (Revised)	84,67
1932-33 (Budget)	84,55

The Revised allows for an excess of 35 under the head "Criminal Investigation Department" mainly because of the prevailing abnormal political conditions. The increase is more than covered by savings under other heads and the Revised is about 4 lakhs less than the current estimate. The reduction in the Revised is due to retrenchment of about a lakh under "Allowances" including Travelling Allowance and 2,40 under Contingencies including "Clothing" and the cut in pay will yield a saving of 45 in the current year.

The Budget is almost the same as the Revised. Provision has been allowed for the retention of the two temporary forces to assist the ordinary police in dealing with violent crimes in North Bihar—one for the full year and another for half of next year. For a temporary increase in the police force to deal with dacoities in Purnea and Bhagalpur 74 has been included in the Budget. Some increase over the Revised has been allowed for contract contingent expenditure of the District Executive Force. The increase will be more than balanced by the saving of 1,35 more expected from the full effect of the cut in pay, and the reduction of 35 under "Works" expenditure.

42. 30.—*Scientific Departments.*

1930-31	44
1931-32 (Estimate)	41
1931-32 (Revised)	39
1932-33 (Budget)	30

The Revised does not differ materially from the current estimate and calls for no remarks. On account of the financial stringency it has been found necessary to reduce from next year the grant for the Journal of the Research Society and the Society's library grant by 1. The "Museum" Budget has been similarly reduced by 5 allowing for reduced expenditure on furniture, purchase of antiquities and upkeep of the garden. The grant for ethnological purposes has also been reduced from 7 to 3.

43. 31.—*Education.*

1930-31	92,28
1931-32 (Estimate)	88,59
1931-32 (Revised)	86,95
1932-33 (Budget)	78,34

The 10 per cent cut in pay will yield a saving of 67 in the current year. The remainder of the savings indicated by the Revised is the result of retrenchment measures enforced on account of financial stringency.

The Budget is 8,61 less than the Revised. The full effect of the cut in pay will yield a saving of 2,69, against 67 in the current year. The recurring grants to local bodies for primary education have been reduced by 3,40. Grants to non-Government Arts Colleges have been reduced by 40 as it is desirable that the staff in those colleges should undergo cuts in pay similar to those in Government service. Grants to non-Government Secondary schools next year will be 61 less, as it is not possible to find funds for any new major projects or allow more than half the amount usually provided for minor projects. Reduction to the extent of 1,46 in the Budget for Training schools is due either to amalgamation or abolition of a number of these schools and reduction in rates of stipends. Reduced rates of travelling allowance and other economies account for the rest of the savings. The Budget includes 2 for contribution to the University towards the expenditure in connection with the Science Congress to be held in Patna.

44. 32.—*Medical.*

1930-31	28,73
1931-32 (Estimate)	28,87
1931-32 (Revised)	27,16
1932-33 (Budget)	25,25

The Revised is 1,71 less than the current estimate. The cut in pay will yield a saving of 34 in the current year and the rest of the savings indicated by the Revised is the result of economy enforced owing to financial stringency.

The Budget is 3,62 less than the current estimate. The full effect of the cut in pay means a saving of 1,30. Home charges, apart from the cut in pay, are expected to be about 43 less. The Budget for leprosy treatment and propaganda has been reduced by about 30. The contingent expenditure under "Mufassal hospitals and dispensaries", the "Radium Institute" and of the "Itki Sanatorium" has been reduced by about 80. A reduction of 21 has been made in the grants for equipment of hospitals. Other retrenchments account for the rest of the savings.

45. 33.—*Public Health.*

1930-31	14,89
1931-32 (Estimate)	11,02
1931-32 (Revised)	10,24
1932-33 (Budget)	8,74

The Revised is 78 less than the current estimate. Owing to the abolition of the Muzaffarpur subdivision of the Public Health (Works) Division in the middle of the year, entailing retrenchment of the posts of one temporary Assistant Engineer with his subordinate staff, and to further retrenchment of temporary upper and lower subordinates, a net saving of 14 will be effected in the Revised. A saving of 11 is also expected as the permanent Director of Public Health was on leave and his leave salary was partly debitable to the United Provinces Government. The total provision under "grants for public health purposes" has yielded a saving of 26 mainly because the Revised provides for 7 less for destruction of water hyacinth, 12 less for grants to district boards for public health schemes and 3 less for contribution to the Kala-azar Commission. Epidemics of cholera in the province have not been very severe this year, so it is anticipated there will be a saving to the extent of 14. The 10 per cent cut in pay will yield a further saving of 11.

The Budget is 1,50 less than the Revised. The full effect of the cut in pay will yield a saving of 44 next year against 11 in the Revised. A general reduction in clerical and subordinate staff and the abolition of the Mechanical Division of the Engineering Branch of the Public Health Department will yield a saving of 30. A saving of 8 is anticipated next year on account of the proposed introduction of an improved system of controlling vaccination in a few district boards that at present have Health Officers. It has been decided to discontinue the system of school medical examination, thus resulting in a saving of 42 so far as the Public Health Budget is concerned. Expenditure under major and minor works next year, allowing 11 for a new item of major work, viz., installation of a water softening plant at the Patna Medical College Hospital, will be 44 less than the Revised.

46. 34.—*Agriculture.*

1930-31	15,71
1931-32 (Estimate)	15,98
1931-32 (Revised)	14,57
1932-33 (Budget)	12,91

The Revised is 1,41 less than the current estimate. It has been decided to close down the Monghyr farm and postpone the opening of the Dumka farm. This has yielded a saving of 38. Other retrenchments in contingencies and travelling allowance made in the middle of the year in view of financial stringency account for further savings in the Revised of 60. The Muzaffarpur farm has not been started as was originally anticipated and thus 8 has been saved. The 10 per cent cut in pay will yield a further saving of 19.

The Budget is 1,66 less than the Revised. The full effect of the cut in pay will yield a saving of 80 next year against 19 in the Revised. Other savings aggregating 1,05 have also been effected in the Budget as a measure of economy. The most important of the retrenchments thus made are (1) the activities of the well-boring staff, small and large farms and propaganda work will be restricted to yield a saving of about 55,(2) grants to Co-operative societies and the Federation for audit will be reduced by 18. Economy has been enforced wherever practicable.

47. 35.—*Industries.*

1930-31	10,80
1931-32 (Estimate)	8,96
1931-32 (Revised)	8,26
1932-33 (Budget)	9,05

The Revised is 70 less than the current estimate. The post of the Industrial Engineer was not filled up and thus 10 was saved. The cut in pay will yield a saving of 9; reduction in the grants for the Jamshedpur and Jamalpur Technical Institutes will save another 15. The rest of the savings indicated by the Revised is the result of measures of retrenchment.

It has been decided to revert to the old method of budgeting for the industrial undertakings the accounts of which have been commercialized. Accordingly the head "Loss on commercial undertakings" disappears from the next year's budget and expenditure on account of these undertakings, including interest on their capital outlay, has been provided. The effect of this is a net increase of 1,63. On the other hand, the cut in pay for a full year will yield 29 more than has been allowed for in the Revised. Grants-in-aid to technical institutes have been reduced by 16. The provision of 5 for sericulture work has been omitted. The number of parties for weaving and dyeing demonstrations will be reduced and the Budget has been reduced accordingly by 14 on this account.

48. 37.—*Miscellaneous Departments.*

1930-31	73
1931-32 (Estimate)	68
1931-32 (Revised)	84
1932-33 (Budget)	67

The Revised includes about 4 for a temporary Inspector of Factories, whose appointment is to cease from 1st April 1932, and also another 8 for payment to the Chief Inspector out of contribution realized from the Tata Iron and Steel Works for services rendered to them. The Budget is practically the same as the current estimate and calls for no remarks.

49. **41.—*Civil Works.***

1930-31	...	...	...	...	81,00
1931-32 (Estimate)	...	...	...	...	64,87
1931-32 (Revised)	...	...	...	...	61,05
1932-33 (Budget)	...	...	...	...	41,21

The decrease in the Revised, which is 3,82 less than the current estimate, is mainly due to the retrenchments made in August last, to which the cut in pay will contribute 28. Expenditure on "Repairs" has been reduced by 1,07. The head "Original Works" will yield a saving of 2,18 of which 60 is accounted for by a change in classification, the expenditure on improvements to the Bakhtiarpur-Bihar road being shown under "Grants-in-aid" in the Revised. Under "Grants-in-aid" the Revised includes 4,90 for grants to local bodies for communications out of the net proceeds of the Bihar and Orissa Motor Vehicles Taxation Act, the current estimate for which was taken at 5,77 after deducting the cost of administration, police supervision, etc., which in a full year amounts to 52. It was not found possible to spend the full provision.

The Budget includes 3,06 under "Grants-in-aid" for the above purpose. The normal provision including the amount unspent in 1931-32 would have been 6,12 but it has been reduced to half as one of the measures necessary to balance the Budget. The "Augmentation grant" (2,70) has been omitted from the Budget as a measure of economy. For the same reason provision for "Repairs" has been cut down from 19,06 to 16,29. Under "Establishment" the cut in pay will yield a saving of 1,11 and a further saving of 61 is expected as a result of reduction in staff and contingencies. Owing, however, to a heavy decrease in recoveries from the Government of India, the net savings under Establishment will amount to 1,34 only.

A sum of $6\frac{1}{4}$ lakhs only has been provided for "Original works", of which about 3 lakhs are for minor works and $2\frac{3}{4}$ lakhs for works in progress including about 2 lakhs for road development projects that are financed from the subventions from Central Road Development Account. For the Bakhtiarpur-Bihar road 2 lakhs have been provided under "Grants-in-aid".

The only two new items included in the Budget are:—

(*i*) Original works—
Construction of temporary quarters for the accommodation of the mounted military police at Jamshedpur. 53

(*ii*) Grants-in-aid—
Grant to the District Committee of the Santal Parganas for improvement of communications. 25

The second of these is a grant which has been made for a number of years.

50. **43*A*—*Famine, and***
43*B*—*Transfer to Famine Relief Fund.*

There has been no famine expenditure this year and the Revised allows for the small sum of 5 against the current estimate of 85 under 43A—Famine Relief. In Budget the usual provision of 85 has been reduced to 43 in the light of past actuals.

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

51. **45.—*Superannuation allowances and pensions.***

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

	Revenue Expenditure.		Capital Expenditure.	
	No. 45	No. 45A.	No. 60B.	Total.
1930-31 ...	30,51	2	—13	30,40
1931-32 (Estimate)	31,75	3,75	—14	35,36
1931-32 (Revised) ...	31,61	3,55	—14	35,02
1932-33 (Budget) ...	32,03	...	3,60	35,63

The peak figure under "Superannuation and retired allowances" remains yet to be reached and the Budget provides for some expansion. For next year, it is proposed to finance the capital expenditure on commutation of pensions by borrowing from the excess balance of the Famine Relief Fund and not from revenue. Accordingly, the budget under "45-A" is nil and that under the capital head "60-B" allows, instead of a minus figure, for the anticipated demand for commutation of pensions, viz., 3,75 reduced by the credit of the equated payment of principal which would have been made from revenue if the commuted value of pensions in the past were paid from loans.

52. 46.—*Stationery and Printing.*

1930-31	9,04
1931-32 (Estimate)	9,65
1931-32 (Revised)	8,90
1932-33 (Budget)	8,54

Besides the 10 per cent. cut in pay of press employees, including piece workers earning not less than Rs. 40 a month, which will yield a saving of 5 in the current year, the indent on the High Commissioner for stores and materials has been considerably curtailed, viz., from 80 to 48. The provision for purchase of stores in India has been reduced by 15 in the Revised as a measure of economy. The news bulletin having been discontinued from 1st April 1931 8 has been saved under contract contingencies. Another 10 has been saved under "operatives". The Revised has accordingly been reduced by ¾ lakh.

The Budget is 36 less than the Revised. The provision in the Budget for stores has been kept down to the minimum required. One of the sections of the Gulzarbagh Press will be abolished resulting in a saving of 26 next year. The full effect of the 10 per cent cut in pay will yield a saving of 15 more than has been allowed for in the Revised.

53. 47.—*Miscellaneous.*

1930-31	1,65
1931-32 (Estimate)	1,86
1931-32 (Revised)	1,73
1932-33 (Budget)	1,37

It has been decided to postpone the establishment of a Trunk Telephone service between Ranchi and Patna. Thus 12 provided for the purpose in the current estimate will be saved and the Revised has been framed accordingly.

The Budget is 49 less than the current estimate. Owing to a change of classification, 15 for contribution to the Chaukidari Reward Fund has not been repeated in the Budget as it will in future be treated as a charge for village police. Rates of rewards for destruction of wild animals have been reduced yielding a saving of 3, the provision for "Miscellaneous and unforeseen charges" has been cut down from 11 to 5, and reduced provision of 2 only has been allowed for contribution to the Doranda Notified Area Committee. Nothing will be required next year for the Committee on Co-operation, for which the current estimate provided 30. On the other hand it has been necessary to provide 26 for irrecoverable industrial loans to be written off.

54. *Loans and advances by Provincial Government.*

	Estimate, 1931-32.	Revised, 1931-32.	Budget. 1932-33.
Receipts	5,97	7,74	8,99
Expenditure	5,17	11,03	4,50

Economic distress in Bhagalpur and Tirhut Divisions and failure of crops and occurrence of hail and flood in Champaran have rendered it necessary to allot two lakhs more than the current estimate for loans to cultivators under the Agriculturists' Loans Act. To enable the Provincial Co-operative Bank to finance short term loans in connection with the cultivation season the Revised includes five lakhs which will be allotted after withdrawal from the excess balance of the Famine Relief Fund. On the other hand the two reserves aggregating 50 for unforeseen loan demands and 55 out of the 90 provided for loans under the Land Improvement Act have become superfluous. These factors have contributed to the increased Revised.

The Budget allows for normal provision for takavi loans and repeats the reserves for unforeseen demands aggregating 50. No provision has been made for loans under the State Aid to Industries Act or for loans to local funds.

As regards receipts, the recoveries last year in respect of the heavy issues of takavi loans of the past were not as good as was anticipated. It is expected this year's recoveries will be better and the Revised allows for an extra receipt of 1,55 on this account. The Budget anticipates similar recoveries next year as well, allows 88 being recoverable from the Provincial Co-operative Bank and also an extra 26 which will be adjusted under this head as a receipt in consequence of the write off of certain irrecoverable industrial loans.

55. *Advance from the Provincial Loans Fund.*

	Actuals, 1930-31.	Estimate, 1931-32.	Revised, 1931-32.	Budget, 1932-33.
Receipts	...	...	...	...
Expenditure	48	51	51	55

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

56. *Transfers from Famine Relief Fund.*

This head appears both in the revenue and capital sections of the estimates. It is not proposed to withdraw anything from the Fund to meet expenditure of a non-recurring nature next year. The Budget in the revenue section under the head " XXXII—Transfers from Famine Relief Fund " is therefore nil against the twenty lakhs in the Revised, withdrawn for purposes of non-recurring expenditure in the current year.

The receipt side in the capital section shows the amounts of withdrawal from the fund for the loans requirements of the local Government. The Revised includes the sum of 5,51 required for loans to cultivators and 5,00 for the Bihar and Orissa Provincial Co-operative Bank. The Budget is made up of 3,83 for takavi loans and 3,75 for commuted value of pensions which will be financed from the excess balance of the fund instead of from ordinary revenue, in the coming year. As commutation results in a decrease of the pensionary liability of the local Government, it is permissible to finance it from capital.

The expenditure side in the capital section represents the principal portion of the equated payments in respect of loans taken from the fund from 1928-29. The interest portion of the equated payments appears under the head " 20—Interest on other obligations ".

57. *Famine Relief Fund.*

	Estimate, 1931-32.	Revised, 1931-32.	Budget, 1932-33.
Receipts...	8,05	7,83	9,47
Expenditure	24,08	30,51	7,58
Net ...	—16,03	—22,68	1,89

The receipts of the fund consist of interest on the balances kept with the Government of India and of equated payments of principal and interest in respect of advances taken from the fund to meet the loans requirements of the provincial Government. The expenditure side shows the final withdrawal (20 lakhs in the Revised) made with the previous sanction of the Government of India for purposes of non-recurring expenditure and the temporary withdrawals to meet loans requirements of the local Government and to finance commutation of pensions (3,75 in Budget).

58. *Subventions from Central Road Development Account.*

	Actuals, 1930-31.	Estimate, 1931-32.	Revised, 1931-32.	Budget, 1932-33.
Receipts	4,30	3,00	2,50	2,50
Expenditure	8	4,00	2,03	3,94

This head is in the capital section.

Subventions received from the Central Road Development Account are shown on the receipt side. A sum of 2,50 is expected this year and next.

The amounts withdrawn and transferred to the revenue account (XXX—Civil Works) for expenditure on road development projects falling under the head " 41—Civil Works " are shown on the expenditure side. Provision has been made in the Revised and Budget for the works already in progress. No new works are included in the Budget.

PATNA,
The 12th February 1932.

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

APPENDIX A.

General Abstract of Revenue and Receipts and Expenditure.

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.	Budget Estimate, 1932-33.	Revised Estimate, 1931-32.	Budget Estimate, 1931-32.
II.—TAXES ON INCOME	2,82	2,80	3,90
III.—Salt	...	4,02	...
V.—LAND REVENUE	1,79,38	1,77,70	1,77,68
VI.—EXCISE	1,20,00	1,20,00	1,61,00
VII.—STAMPS	1,05,00	1,05,00	1,14,33
VIII.—FOREST	7,28	6,13	9,88
IX.—REGISTRATION	13,00	13,00	16,50
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	18,72	16,97	16,58
XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	1,08	1,07	1,09
XVI.—INTEREST	5,59	5,22	5,21
XVII.—ADMINISTRATION OF JUSTICE ...	5,22	5,38	5,29
XVIII.—JAILS AND CONVICT SETTLEMENTS ...	4,81	5,60	6,39
XIX.—POLICE	1,81	1,65	1,85
XX.—PORTS AND PILOTAGE	...	...	...
XXI.—EDUCATION	7,45	7,16	7,31
XXII.—MEDICAL	2,28	2,59	2,58
XXIII.—PUBLIC HEALTH	1,33	1,53	1,67
XXIV.—AGRICULTURE	2,04	2,00	2,58
XXV.—INDUSTRIES	3,41	92	84
XXVI.—MISCELLANEOUS DEPARTMENTS ...	29	39	27
XXX.—CIVIL WORKS	10,71	8,87	10,56
XXXII.—TRANSFERS FROM FAMINE RELIEF FUND	...	20,00	20,00
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION ...	1,07	1,16	1,18
XXXIV.—STATIONERY AND PRINTING ...	2,43	2,36	2,60
XXXV.—MISCELLANEOUS	4,33	3,67	5,76
XXXIXA.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
XL.—EXTRAORDINARY RECEIPTS	...	...	...
TOTAL REVENUE ...	5,00,08	5,15,19	5,75,00

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Estimate, 1932-33.	Revised Estimate, 1931-32.	Budget Estimate, 1931-32.
5.—LAND REVENUE	19,73	22,60	23,34
6.—EXCISE	15,25	15,44	16,66
7.—STAMPS	2,26	2,37	2,79
8.—FOREST	7,44	7,66	8,77
8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE	24	69	1,05
9.—REGISTRATION	5,94	6,22	6,64
14.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	20,45	20,45	20,46
15.—IRRIGATION REVENUE ACCOUNT—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.	2,27	3,70	3,72
16.—IRRIGATION CAPITAL ACCOUNT—CONSTRUCTION OF IRRIGATION, EMBANKMENT AND DRAINAGE WORKS.	...	1	1
19.—INTEREST ON ORDINARY DEBT	53	59	68
20.—INTEREST ON OTHER OBLIGATIONS	1,21	85	87
21.—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.	55	51	51
22.—GENERAL ADMINISTRATION	66,45	71,14	73,19
24.—ADMINISTRATION OF JUSTICE	37,36	40,18	41,50
25.—JAILS AND CONVICT SETTLEMENTS	15,98	17,86	21,42
26.—POLICE	84,55	84,67	88,64
27.—PORTS AND PILOTAGE	..	...	...
30.—SCIENTIFIC DEPARTMENTS	30	39	41
31.—EDUCATION	78,34	86,95	88,59
32.—MEDICAL	25,25	27,16	28,87
33.—PUBLIC HEALTH	8,74	10,24	11,02
34.—AGRICULTURE	12,91	14,57	15,98
35.—INDUSTRIES	9,05	8,26	8,96
37.—MISCELLANEOUS DEPARTMENTS	67	84	68
41.—CIVIL WORKS	41,21	61,05	64,87
43.—FAMINE	43	5	85
45.—SUPERANNUATION ALLOWANCES AND PENSIONS...	32,03	31,61	31,75
45A.—COMMUTATIONS OF PENSIONS FINANCED FROM ORDINARY REVENUES.	...	3,55	3,75
46.—STATIONERY AND PRINTING.	8,54	8,90	9,65
47.—MISCELLANEOUS	1,37	1,73	1,86
51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENT.	...	...	...
51A.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENTS.	...	...	...
52.—EXTRAORDINARY PAYMENTS	2	...	...
TOTAL EXPENDITURE CHARGED TO REVENUE.	4,99,07	5,50,24	5,77,49

[IN THOUSANDS OF RUPEES.]

REVENUE AND RECEIPTS.		Budget Estimate, 1932-33.	Revised Estimate, 1931-32.	Budget Estimate, 1931-32.
Brought forward	...	5,00,08	5,15,19	5,75,00
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (RECOVERIES).		8,99	7,74	5,97
ADVANCES FROM THE PROVINCIAL LOANS FUND	...	...	...	...
TRANSFERS FROM FAMINE RELIEF FUND	...	7,58	10,51	4,08
FAMINE RELIEF FUND	...	9,47	7,83	8,05
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.		2,50	2,50	3,00
APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT		55	51	51
SUSPENSE	...	1,78	1,98	1,02
TOTAL RECEIPTS	...	5,30,95	5,46,26	5,97,63
OPENING BALANCE	...	(c) 27,89	(b) 82,52	(a) 89,97
GRAND TOTAL	...	5,58,84	6,28,78	6,87,60

(a) Ordinary balance	40,65
Subventions from Central Road Development Account	3,05
Famine Relief Fund	46,47
Total ...	89,97
(b) Ordinary balance	31,45
Subventions from Central Road Development Account ... ... - ...	4,22
Famine Relief Fund	46,85
Total ...	82,52
(c) Ordinary balance	—97
Subventions from Central Road Development Account	4,69
Famine Relief Fund ... ... - - -	24,17
Total ...	27,89

[IN THOUSANDS OF RUPEES.]

EXPENDITURE.	Budget Estimate, 1932-33.	Revised Estimate, 1931-32.	Budget Estimate, 1931-32.
Brought forward ...	4,99,07	5,50,24	5,77,49
COMMUTED VALUE OF PENSIONS	3,60	—14	—14
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	4,50	11,03	5,17
ADVANCES FROM THE PROVINCIAL LOANS FUND (REPAYMENTS).	55	51	51
TRANSFERS FROM FAMINE RELIEF FUND (REPAYMENTS)	6,35	4,76	4,82
FAMINE RELIEF FUND	7,58	30,51	24,03
SUBVENTIONS FROM CENTRAL ROAD DEVELOPMENT ACCOUNT.	3,94	2,03	4,00
SUSPENSE	1,82	1,95	1,05
TOTAL EXPENDITURE NOT CHARGED TO REVENUE.	28,84	50,65	39,49
RESERVE FOR UNFORESEEN	1,00	...	1,00
TOTAL EXPENDITURE	5,28,91	6,00,89	6,17,93
CLOSING BALANCE	(c)29,93	(b)27,89	(a)69,62
GRAND TOTAL	5,58,84	6,28,78	6,87,60
PROVINCIAL SURPLUS	2,04	...	...
PROVINCIAL DEFICIT	...	54,63	20,35

(a) Ordinary balance ...	37,53
Subventions from Central Road Development Account ...	1,65
Famine Relief Fund ...	30,44
Total ...	69,62
(b) Ordinary balance ...	—97
Subventions from Central Road Development Account ...	4,69
Famine Relief Fund ...	24,17
Total ...	27,89
(c) Ordinary balance ...	62
Subventions from Central Road Development Account ...	3,25
Famine Relief Fund ...	26,06
Total ...	29,93

APPENDIX B

List of new schemes and projects included in the Budget for 1932-33 as presented to the Legislative Council.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure. Recurring.	Ultimate expenditure. Non-recurring.	Budget estimate, 1932-33. Recurring.	Budget estimate, 1932-33. Non-recurring.
		Rs.	Rs.	Rs.	Rs.
	26—POLICE (RESERVED).				
	District Executive Force—District Police—				
Retention of temporary force of 2 Sergeants-major, 4 sub-inspectors, 16 havildars and 250 constables for a further period of one year, from 1st March 1932.	Executive Subordinates ...	...	12,072	...	12,072
	Constabulary	...	67,013	...	67,013
	ALLOWANCES (VOTED).				
	Railway warrants ...	...	600	...	600
	Recruiting charges ...	...	100	...	100
	Travelling allowance ...	...	5,551	...	5,551
	Other allowances ...	...	540	...	540
	Contingencies—non-contract—				
	Clothing	...	8,555	...	8,555
	Miscellaneous contingencies	...	6,939	...	6,939
	Purchase of arms and accoutrements.	...	3,302	...	3,302
	Rents, etc.	...	2,000	...	2,000
	District Executive Force—District Police—				
Retention of temporary force of 1 Sergeant-major, 1 sub-inspector, 8 havildars and 100 constables for a further period of six months, from 1st March 1932.	Executive Subordinates ...	...	2,394	...	2,394
	Constabulary	...	11,982	...	11,982
	ALLOWANCES—(VOTED).				
	Travelling allowance ...	...	1,148	...	1,148
	Other allowances ...	...	1,290	...	1,290
	Contingencies—non-contract—				
	Clothing	...	3,386	...	3,386
	Miscellaneous contingencies ...	...	1,435	...	1,435
	Purchase of arms and accoutrements.	...	1,649	...	1,649
	Rents, etc.	...	500	...	500
Temporary increase of police force for one year from 1st March 1932 to cope with dacoities in the districts of Purnea and Bhagalpur.	District Executive Force—District Police—				
	Executive Subordinates ...	...	9,600	...	9,600
	Constabulary	...	28,776	...	28,776
	Allowances—Voted—				
	Travelling allowance ...	...	6,550	...	6,550
	Other allowances ...	...	2,188	...	2,188
	Contingencies—non-contract—				
	Clothing	...	10,012	...	10,012
	Miscellaneous contingencies ...	...	3,838	...	3,838
	Arms and accoutrements ...	...	4,435	...	4,435
	Accommodation	...	9,000	...	9,000
	Total (26.—Police—Reserved)	...	2,04,855	...	2,04,855

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure. Recurring.	Ultimate expenditure. Non-recurring.	Budget estimate, 1932-33. Recurring.	Budget estimate, 1932-33. Non-recurring.
		Rs.	Rs.	Rs.	Rs.
	32.—MEDICAL (TRANSFERRED).				
Supply of drugs to Sadr and subdivisional hospitals for treatment of Kala-azar.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for treatment of Kala-azar.	...	7,500	...	7,500
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Muffasal hospitals and dispensaries—Contingencies—non-contract.	...	1,250	...	1,250
	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for the treatment of venereal diseases.	...	3,600	...	3,600
Contribution to the Lady Hardinge Medical College, Delhi.	Grants for medical purposes—Transferred—Contribution to the Lady Hardinge Medical College.	(a) 4,500	...	(a) 4,500	...
Grant for the training of dais ...	Grants for medical purposes—Grant for the training of dais.	...	1,000	...	1,000
Grants to local bodies for drugs and instruments and remuneration to local Indian doctors and compounders for leprosy work.	Grants to hospitals and dispensaries—Hospitals and dispensaries—Grants to local bodies for treatment of lepers.	...	5,300	...	5,300
Grants for training local men of Khondmals as sub-assistant surgeons and compounders for service in the Khondmals by awarding stipends.	Medical colleges and schools—Medical schools—Transferred—Scholarships and stipends.	(b) 336	216	(b) 252	216
	Total— 32—Medical—Transferred).	4,836	18,866	4,752	18,866
	32.—MEDICAL (ANGUL).				
Grant for the treatment of venereal diseases.	Hospitals and dispensaries—Grants to hospitals and dispensaries—Grant for the treatment of venereal diseases.	...	150	...	150
	Total—(32—Medical—Angul)	...	150	...	150
	Total—(32—Medical) ...	4,836	19,016	4,752	19,016
	33.—PUBLIC HEALTH (TRANSFERRED).				
Provision for inoculation against Cholera.	Expenses in connection with epidemic diseases—Other epidemic diseases—Contingencies—non-contract—Anti-Influenza and anti-Cholera vaccines.	...	18,000	...	18,000
Bacteriophage scheme ...	Expenses in connection with epidemic diseases—Other epidemic diseases—Other schemes—Bacteriophage scheme.	...	9,700	...	9,700

(a) For 7 years only.
(b) For 4 years only.

Description of charge.	Particulars by minor and sub-heads, primary units and detailed heads.	Ultimate expenditure. Recurring.	Ultimate expenditure. Non-recurring.	Budget estimate, 1932-33. Recurring.	Budget estimate, 1932-33. Non-recurring.
		Rs.	Rs.	Rs.	Rs.
	33.—PUBLIC HEALTH (TRANSFERRED)—*concld.*				
Cholera epidemic reserve of vaccinators.	Expenses in connection with epidemic diseases—Other epidemic diseases—				
	Pay of establishment—Vaccinators.	...	12,500	...	12,500
	Allowances—Voted –				
	Travelling allowance ...	...	1,000	...	1,000
	Contingencies—Miscellaneous	...	2,500	...	2,500
Provision for the destruction of water hyacinth.	Grants for Public health purposes—Contribution to district boards and municipalities for water-supply, sewerage and drainage—Grants to district boards for the destruction of water hyacinth.	...	1,800	...	1,800
Installation of a water softening plant at the Patna Medical College Hospital.	Works—Original Works—Major Works—Transferred.	...	9,800	...	9,800
	Works—repairs ...	2,300	...	1,069	...
	Total (33—Public Health—Transferred.)	2,300	55,300	1,069	55,300
	34.—AGRICULTURE (TRANSFERRED)				
Special pay of Rs. 60 a month required to convert the post of the office superintendent of the office of the Registrar, Co-operative Societies, into that of a Personal Assistant.	Co-operative Credit—Pay of officers (voted)—special pay.	720	..	660	...
	Total (34.—Agriculture Transferred)	720	...	660	...
	41—CIVIL WORKS—(RESERVED)				
Construction of temporary quarters for one jamadar, two dafadars, barrack for 2? sowars, kitchen, stables for 31 horses, etc., for the accommodation of the mounted military police at Jamshedpur.	Original Works—Buildings—Police.	...	53,070	...	53,070
	Total (41.—Civil Works—Reserved).	...	53,070	...	53,070
	41.—CIVIL WORKS (TRANSFERRED.)				
Grants to the District Committee of the Santal Parganas for improvement of communications.	Grants-in-aid—Communications—				
	Other contributions ...	...	25,000	...	25,000
	Total (41—Civil Works—Transferred).	...	25,000	...	25,000
	Total (41.—Civil Works)	...	78,070	...	78,070

Budget head.	Ultimate Expenditure.		Budget estimate, 1932-33.	
	Recurring.	Non-recurring.	Recurring.	Non-recurring.
SUMMARY.	Rs.	Rs.	Rs.	Rs.
RESERVED.				
26.—Police	...	2,04,855	...	2,04,855
41.—Civil Works	...	53,070	...	53,070
Total (Reserved) ...	...	2,57,925	..	2,57,925
TRANSFERRED.				
32.—Medical	4,836	18,866	4,752	18,866
33.—Public Health	2,300	55,300	1,069	55,300
34.—Agriculture	720	...	660	...
41.—Civil Works	...	25,000	...	25,000
Total (Transferred) ...	7,856	99,166	6,481	99,166
ANGUL—				
32.—Medical	...	150	...	150
Total—(Angul) ...	...	150	...	150
GRAND TOTAL ...	7,856	3,57,241	6,481	3,57,241

B. & O. G. P. (Finance) no. 124—310—15-2-1932—R. N. and others.