

A.P. Rep. 7/28

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1927-28

INTRODUCTORY.

This is the third year in which the report in its present form is placed before the Public Accounts Committee.

(ii) The Legislative Council has been invested with certain financial powers. The extent to which the Legislature, in the discharge of its functions, has to rely upon the Public Accounts Committee and the Audit Department which compiles the Appropriation Accounts, has been fully explained in paragraph 2 of the "Memorandum on the work of the Public Accounts Committees in India" published by the Auditor General, to which a reference is invited. In the discharge of the duty placed upon the Audit Department, this report is submitted. It constitutes, together with the Auditor General's comments on it, the "appropriation accounts of the Province and report of the audit officer thereon" referred to in sub-rule (1) of rule 33 and in sub-rule (1) of rule 34 of the Bengal Legislative Council Rules.

Audit is prepared to give all possible help to the Committee in matters with which it is primarily concerned, but its scope is limited and the comments of the Audit Department may in some cases be based on incomplete knowledge of facts. It is for the Committee to ascertain whether there are any other facts to take into consideration relating to a particular case before expressing its final opinion on the case. It is, therefore, hoped that the Committee will make use of its powers of calling for official witnesses when dealing with those portions of the report where departmental evidence is required.

(iii) The report contains six main sections, viz. :—

- (1) General Review of Appropriation Accounts.
- (2) Provincial Finance.
- (3) Changes in Form and Classification.
- (4) Important Comments on Individual Appropriation Accounts.
- (5) Miscellaneous Observations.
- (6) Appropriation Accounts.

(iv) The "Audit and Appropriation Accounts of the Government of Bengal for 1925-26" and the "Appropriation Accounts of the Government of Bengal for 1926-27 and the Report of the Accountant General thereon" have been described in the present report as the "Report for 1925-26" and the "Report for 1926-27", respectively, wherever a reference to these reports has been made.

F. J. WOOD,
Accountant General, Bengal.

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INSTRUCTIONS

THIS is the first year in which the work of the Council has been carried out in accordance with the provisions of the Statute. The Council has been constituted in accordance with the provisions of the Statute, and has been working since the beginning of the year. The Council has been working in accordance with the provisions of the Statute, and has been working in accordance with the provisions of the Statute.

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Appropriation Accounts of the Government of Bengal for 1927-28 and the Report of Accountant General thereon.

REPORT.

SECTION I.—GENERAL REVIEW OF APPROPRIATION ACCOUNTS.

(Throughout the report any figure with Rs. sign before or above it represents the actual amount in rupees ; otherwise, the figure represents thousands of rupees ; thus 15,24 reads as fifteen lakhs and twenty-four thousands of rupees.)

General remarks.—It should be borne in mind, in considering these Appropriation Accounts and the Report thereon, that whilst they are framed on the best information available at the time of preparation, and, in the majority of cases, after communication with the Departments concerned, they are necessarily prepared before the Departmental witnesses have been examined, and that they cannot possess the same degree of authority or finality as the Report ultimately presented to the Legislature by its own Committee of Public Accounts after hearing evidence on the points raised herein. It may also be remembered that the present report necessarily deals only with the small percentage of cases which are important enough to require comment or investigation, and affords no indication of the standard attained in the administration of public expenditure taken as a whole.

2. *Appropriation Audit.*—For purposes of financial control, the grants sanctioned by the Legislative Council for voted services and appropriations sanctioned by Government for *non-voted* services are divided into primary units of appropriation, under each sub-head of account, as detailed in Appendix 7 of the Bengal Financial Rules. The Executive Government have been given powers to reappropriate funds from one head to another within a grant, except on a new service not contemplated in the budget, and, for the sake of convenience, subordinate authorities have also been given certain powers of reappropriation, where the transfer of funds does not involve further outlay in a future financial year or affect the grant.

3. *Watching of Expenditure.*—It is the duty of the authorities administering grants, i.e., the departmental controlling officers, and not the Audit Department, to keep the expenditure within the sanctioned appropriation and to obtain additional funds to cover any excess that may be anticipated. This responsibility cannot be exercised unless they possess at all times up-to-date information of the progress of expenditure, of commitments entered into and of possible future demands. To secure this object, the Government of Bengal has framed rules for the maintenance of suitable accounts in the offices of departmental controlling officers and their subordinate disbursing officers.

842 be
Annual
Total

A system of verification of figures compiled by them with those recorded in the books of the audit office has been prescribed. The primary object of such verification and reconciliation of discrepancies is to ensure that the departmental accounts are sufficiently accurate to render possible efficient departmental control, the secondary object being to render more accurate the accounts maintained in the Account Office from which the final published accounts are compiled. It is obvious, therefore, that the reconciliation of discrepancies should not be more minute than is necessary to fulfil the above objects. In practice, however, minute reconciliation of discrepancies was insisted upon in certain cases with the result that the increase of work involved outweighed the result achieved. It was, therefore, suggested by the Accountant General, at the last meeting of the Public Accounts Committee, that verification might be made by primary units of appropriation instead of by detailed heads as is being done at present, and that discrepancies of 2 per cent. in the monthly totals and 5 per cent. in the progressive total might be ignored, the figures of the Account Office being accepted in such cases. The Public Accounts Committee has recommended that Government should consider whether effect can be given to these suggestions.

In order to secure earlier communication of figures of book-adjustments to Controlling Officers (*vide* paragraph 2 of the "Report for 1926-27"), it has been suggested to the Local Government that intimations, which are at present issued to disbursing officers in respect of these adjustments by the Audit Office, may with advantage be used in informing Controlling Officers as well, by making these references returnable to the Account Office through the respective Controlling authority. If this suggestion is accepted, it will enable Controlling Officers to include the cash and book-adjustment figures in their monthly statement of accounts which are sent for verification to the Account Office.

It has been possible to reconcile substantial discrepancies in respect of transactions for the year 1927-28 in a larger number of cases than in previous years when these were pointed out by departmental Controlling Officers on receipt of statements showing the original appropriations, modifications sanctioned during the year, the net appropriations and the expenditure up to March 1928 (final) against each primary unit of appropriation under each sub-head of account which were forwarded to Controlling Officers to enable them to furnish explanation of variations between the grant and the actual expenditure.

Explanations of variations were also received in a larger number of cases than in previous years. Although, the system of departmental control has not yet completely attained the object for which it was introduced, it can hardly be said that the system has proved a failure. It has made the disbursing and Controlling Officers more conversant with the incidence of expenditure; it has enabled the Controlling Officers in a good many cases to administer grants more efficiently, and it has secured greater accuracy in the accounts. It is hoped that with a few more years experience much of the present defect in the proper administration of grants will disappear.

4. *Appropriation Accounts.*—The Appropriation Accounts, relating to expenditure during the year under report, show how grants voted by the Legislative Council and appropriations sanctioned by Government for non-

voted services have been utilised. The *voted* and *non-voted* items have been shown separately in a combined account of each grant. The *non-voted* items have further been shown in italics. The appropriation account of each grant has also been summarised in a separate form "Summary of Appropriation Accounts" prefixed to the appropriation accounts. An index has been appended at the end of the appropriation accounts, for facilitating a reference to the body of the report dealing with the account. Important variations between grant or appropriation and expenditure have been explained in foot-notes to the several appropriation accounts or in the notes appended thereto. With reference to the expenditure in England, the explanations of variations given by the Accounting Officer attached to the office of the High Commissioner and the Accountant General, India Office, have been generally adopted.

5. The sanctioned estimate for the year under report originally provided in the aggregate for a disbursement of Rs. 11,94,14,500 including Rs. 17,13,500 on account of "Refunds of Revenue" but excluding Rs. 82,000 on account of recoveries which was not included in the Demand for grants presented to the Council for vote. During the year supplementary grants for *voted* services and supplementary appropriation for *non-voted* services to the extent of Rs. 6,91,423 were sanctioned. The total amount available for expenditure thus amounted to Rs. 12,01,05,923, against which an expenditure of Rs. 11,34,52,514 was incurred, resulting in a saving of Rs. 66,53,409. The following statement compares the total grant (*Voted* and *Non-voted*) with the total expenditure :—

		Grant.			Expenditure.	Saving.
		Original.	Supplementary.	Total.		
		Rs.	Rs.	Rs.	Rs.	Rs.
Voted	Gross	9,96,83,000	2,83,000	9,99,66,000	9,34,95,392	64,70,608
	Recoveries	—82,000	..	—82,000	—2,45,752	1,63,752
	Net	9,96,01,000	2,83,000	9,98,84,000	9,32,49,640	66,34,360
<i>Non-voted</i>		<i>1,97,31,500</i>	<i>4,08,423</i>	<i>2,01,39,923</i>	<i>1,99,57,122</i>	<i>1,82,891</i>
TOTAL		11,93,32,500	6,91,423	12,00,23,923	11,32,06,762	68,17,161

6. The saving on the whole amounted to 5.53 per cent. of the sanctioned grant (*Voted* and *Non-voted*); the saving for *voted* services amounted to 6.47 and that for *non-voted* to 0.9 per cent. The tendency to over-estimate in regard to *voted* services is still on the increase as will appear from the table below :—

Year.	Grant (<i>Voted</i>).	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1925-26	9,71,24,848	9,18,97,368	5.38
1926-27	9,97,28,709	9,37,87,071	5.95
1927-28	9,99,66,000	9,34,95,392	6.47

7. A demand of Rs. 9,96,83,000 for votable expenditure was presented to the Council in March 1927. A specific reduction of Re. 1 was made by the Council under the head "5 Land Revenue—Charges of Administration" subordinate to "Grant No. 1—Land Revenue." The motion for reduction of the demand of Rs. 39,31,000 for expenditure under the head "5 Land Revenue" by Re. 1 was, however, lost and the entire amount was voted by the Council. The extent to which the Executive Government carried out the wishes of the Legislature in regard to the specific reduction of Re. 1 mentioned above is shown in the table below :—

Head of Account.	Original demand presented to the Council.	Amount reduced by the Council.	Demand actually passed by the Council.	Actual Expenditure.	Excess, if any.	Reference to Appropriation Accounts.
	Rs.	Rs.	Rs.	Rs.	Rs.	
5 Land Revenue—Charges of Administration	2,54,000	1	2,53,999	31,914	Nil	Page 102

8. Supplementary grants to the extent of Rs. 2,83,000 were sanctioned by the Council during the course of the year in the following sessions:—

	Rs.
August 1927 Session	2,00,000
February 1928 Session	40,000
March 1928 Session	43,000
TOTAL	2,83,000

The supplementary grant of Rs. 2 lakhs was voted by the Legislative Council on the 23rd August 1927 under the head "Loans and Advances" to meet demands for loans under the Land Improvement and Agriculturists' Loans Acts consequent on damage caused by cyclones in the districts of Chittagong, Noakhali, and Faridpur, an outbreak of cattle disease in Bakarganj, the floods of 1926 in the district of Midnapore and the heavy floods at Contai. The expenditure, however, amounted to Rs. 6,92,700 against the original grant of Rs. 10,81,000 (*vide* page 198).

The supplementary grant of Rs. 40,000 was voted by the Council under the head "43 Famine Relief", on the 20th February 1928, for opening test works for the relief of distress caused by failure of rains in certain districts. The expenditure amounted to Rs. 80,431 against the total grant of Rs. 90,000 (*vide* page 176).

The supplementary grant of Rs. 43,000 was voted by the Council under the head "24 Administration of Justice" on the 12th March 1928, to meet the probable excess expenditure under the above head. The expenditure amounted to Rs. 85,46,254 against the original grant of Rs. 85,02,000 and the total grant of Rs. 85,45,000.

The supplementary grant proved somewhat low as an excess of Rs. 1,251 ultimately accrued (*vide* pages 131-134).

9. *Excess over voted grants.*—The voted grant was exceeded in three cases during the year under report, as noted below, against one case of the preceding year (*vide* paragraph 8 of the "Report for 1926-27"). These excesses require the vote of the Council and they have been explained in the Appropriation Accounts of the grants concerned.

Number and name of grant.	Amount of Excess.	Reference to Appropriation Accounts.
	Rs.	
Grant No. 3.—Stamps	609	Page 109
" " 11.—Administration of Justice	1,254	Page 134
" " 28.—Expenditure in England	4,992	Page 196
TOTAL	6,855	

10. *Excess over Non-voted appropriations.*—The *non-voted* appropriation was exceeded during the year under report in eight cases, as detailed below, against ten cases in the preceding year (*vide* paragraph 9 of the "Report for 1926-27"). These excesses require the sanction of Government and they have been explained in the Appropriation Accounts of the services concerned:—

Service.	Amount of Excess.	Reference to Appropriation Accounts.
	Rs.	
Registration	410	Page 113
Irrigation	17,203	Page 123
Interest on Ordinary Debt	2,40,972	Page 124
Medical	2,549	Page 156
Public Health	1,986	Page 159
Miscellaneous Departments	6,033	Page 167
Repayment of advances from the Provincial Loans Fund	1,208	Page 199
Refunds	55,037	Page 204
TOTAL	3,25,498	

11. *Establishment and Tools and Plant charges of the Public Works Department.*—

(a) In this province separate establishments are maintained for the two departments, *viz.*, "Buildings and Roads" and "Irrigation." The charges for "Establishment" and "Tools and Plant" of the Buildings and Roads Department are in the first instance recorded under "41—Civil Works—Provincial." A separate establishment is, however, maintained for the Sikkim Division (Central). The leave salaries paid in England are also adjusted under "41—Civil Works—Provincial." The percentage recoveries of establishment for works done for other departments such as Railways, Military Engineer Services, etc. (*vide* rule 5 of Appendix 7 of the Public Works Account Code) are adjusted by reduction of charges, while similar recoveries on account of tools and plant charges are recorded as revenue receipts under "XXX—Civil Works—Provincial." At the end of the year 1927-28, the net total of "Establishment" charges and the net total of "Tools and Plant" charges (the net total being arrived at by deduction of recoveries out of account) were allocated to "41—Civil Works—Central", "41—Civil Works—Provincial", "60—Civil Works—Provincial" and to the Posts and Telegraphs Department in proportion to the outlay on works. This allocation is technically called *pro-rata* distribution. The "Establishment" and "Tools and Plant" charges debited to "41—Civil Works—Central", "60—Civil Works—Provincial", and to the Posts and Telegraphs Department were taken in reduction of expenditure under "41—Civil Works—Provincial—Transferred" without affecting the expenditure recorded under "41—Civil Works—Provincial—Reserved." The above reduction appeared under "Voted" and "Non-voted" in the proportion in which the voted and *non-voted* charges bore to the total expenditure.

(b) In the case of "Establishment" and "Tools and Plant" charges of the Irrigation Department (with the exception of purely revenue establishments and special tools and plant) the adjustment is, in the first instance, made under "15—Other Revenue Expenditure financed from Ordinary Revenues." The percentage recoveries from other departments in respect of establishment charges are adjusted in reduction of expenditure under the above head, while similar recoveries for "Tools and Plant" charges are taken to the receipt heads "XIII—Working Expenses—Recoveries on Revenue Account" and "XIV Irrigation, Navigation, etc., works—Recoveries of expenditure." After the close of the year 1927-28, the net establishment charges, with the addition of leave salaries paid in England and 14 per cent. of the gross Irrigation establishment charges representing pensionary charges were distributed between "XIII—Working Expenses", "15—Other Revenue Expenditure" and "55—Construction of Irrigation, etc., works" in proportion to the expenditure on works under those heads. The net tools and plant charges were also similarly distributed.

(c) The above account adjustments make it difficult to effect proper control over expenditure under "Establishment" and "Tools and Plant."

(d) To explain clearly the variations of "Establishment" and "Tools and Plant" charges, separate statements exhibiting direct charges and the changes effected by *pro-rata* distribution (*vide* clause (a) above) both for the Buildings and Roads and the Irrigation Departments are furnished below:—

Consolidated statement of Establishment charges of the Public Works (Buildings and Roads) Department for the year 1927-28.

Number and Name of Grant and Major
Heads of the General Accounts Classification.

Grant No. 23—Civil Works.

		41—Civil Works.		60 Civil works not charged to Revenue.	Total.	Total for both voted and Non-voted.
		Reserved.	Transferred.	Transferred.		
		Rs.	Rs.	Rs.	Rs.	Rs.
Grant	Non-voted	1,25,000	3,73,000	19,000	5,17,000	17,42,000
	Voted	70,000	10,74,000	81,000	12,25,000	
Expenditure—						
Direct Charges	Non-voted	1,29,395	4,41,438	..	5,70,833	19,61,932
	Voted	68,654	13,22,445	..	13,91,099	
Charges by <i>pro-rata</i> distribution	Non-voted	..	—64,128	+20,089	—44,039	—1,75,996
	Voted	..	—1,92,152	+60,195	—1,31,957	
TOTAL EXPENDITURE	Non-voted	1,29,395	3,77,310	20,089	5,26,794	17,85,936
	Voted	68,654	11,30,293	60,195	12,59,142	

Non-voted.—Excess Rs. 9,794. Mainly due to larger expenditure under "Pay of Officers", the provision having proved insufficient. The excess remained uncovered.

Voted.—Excess Rs. 34,142. Mainly due to larger expenditure under allowances and contingencies. A sum of Rs. 17,850 (net) was reappropriated to this head and a sum of Rs. 18,740 was surrendered. Rs. 35,032 ultimately remained uncovered.

Consolidated statement of Tools and Plant charges of the Public Works (Buildings and Roads) Department for the year 1927-28.

Number and Name of Grant and Major
Heads of the General Accounts Classification.

Grant No. 23—Civil Works.

		41—Civil Works.		60—Civil works not charged to Revenue. Transferred.	Total.	Total for both voted and Non-voted.
		Reserved.	Transferred.			
		Rs.	Rs.	Rs.	Rs.	Rs.
Grant	<i>Non-voted</i>	15,463	..	..	15,463	1,16,463
	<i>Voted</i>	4 000	89,000	8,000	1,01,000	
Expenditure—						
Direct Charges	<i>Non-voted</i>	13,421	..	..	13,421	1,00,201
	<i>Voted</i>	3,663	83,117	..	86,780	
Charges by <i>pro-rata</i> distribution	<i>Non-voted</i>	..	..	..	..	—8,764
	<i>Voted</i>	..	—12,761	+ 3,997	—8,764	
TOTAL EXPENDITURE	<i>Non-voted</i>	13,421	..	..	13,421	91,437
	<i>Voted</i>	3,663	70,356	3,997	78,016	

Non-voted.—Saving Rs. 2,042. Mainly due to smaller expenditure for repairs and carriage of tools and plant in Darjeeling and Chittagong Hill Tracts.

Voted.—Saving Rs. 22,984. Mainly due to smaller expenditure for new supply of plant and machinery, scientific instruments, tools, and repairs and carriage. A sum of Rs. 25,926 was surrendered leaving Rs. 2,942 uncovered which was mainly due to smaller debits to other departments than was anticipated.

*Consolidated statement of Establishment charges of the Irrigation Department
for the year 1927-28.*

		Number and Name of Grant and Major Heads of the General Accounts Classification.				
		Grant No. 8—Irrigation—Reserved.				
		XIII.—Irriga- tion, etc., Working Expenses.	15.—Other Revenue Expenditure, etc.	55.—Cons- truction of Irrigation, etc., Works.	Total.	Total for both Voted and Non-voted.
		Rs.	Rs.	Rs.	Rs.	Rs.
Grant	<i>Non-voted</i>	1,84,500	1,57,500	70,000	4,12,000	13,12,500
	Voted	4,09,500	4,06,000	85,000	9,00,500	
Expenditure—						
Direct Charges	<i>Non-voted</i>	..	3,73,071	53,933	4,27,004	14,10,569
	Voted	1,45,694	7,80,457	57,414	9,83,565	
Charges by <i>pro- rata</i> distribu- tion	<i>Non-voted</i>	+1,71,268	—1,84,287	+13,019	..	..
	Voted	+3,57,345	—3,84,574	+27,229	..	
TOTAL EXPENDI- TURE	<i>Non-voted</i>	1,71,268	1,88,784	66,952	4,27,004	14,10,569
	Voted	5,03,039	3,95,883	84,643	9,83,565	

Non-voted.—Excess Rs. 15,004. No provision was originally made for the adjustment of pensionary charges at the rate of 14 per cent. of the gross Establishment Charges. It was estimated that Rs. 53,000 would be required for the purpose. The expenditure on this account amounted to Rs. 52,441. The estimate of the total Establishment Charges (*non-voted*) was, however, placed at Rs. 4,12,530 which, according to the method of calculation adopted in fixing the 14 per cent. of the pensionary charges, should have been placed at Rs. 4,31,000 approximately. Sanction was accorded on the 30th March 1928 to additional appropriation of Rs. 30,000 to bring up the total appropriation to Rs. 4,12,000 including that required for adjustment of pensionary charges. The excess was, therefore, mainly due to the defect in determining the final estimate of Establishment Charges. The excess remained uncovered.

Voted.—Excess Rs. 83,065. Mainly due to the adjustment of Rs. 1,02,819 representing pensionary charges equivalent to 14 per cent. of the gross establishment charges not having been originally provided for. The excess was partly covered by reappropriation of Rs. 76,982 (net) leaving Rs. 6,083 uncovered.

*Consolidated statement of Tools and Plant charges of the Irrigation Department
for the year 1927-28.*

		Number and Name of Grant and Major Heads of the General Accounts Classification.			
		Grant No. 8—Irrigation—Reserved.			
		XIII.—Irriga- tion, etc., Work- ing Expenses.	15.—Other Revenue Expenditure, etc.	55.—Construc- tion of Irriga- tion, etc., Works.	Total.
		Rs.	Rs.	Rs.	Rs.
Grant		50,000	33,000	36,000	1,19,000
Expenditure—					
Direct Charges		..	1,00,282	53,343	1,53,625
Charges by <i>pro-rata</i> distribution		+52,796	—60,073	+7,277	..
TOTAL EXPENDITURE		52,796	40,209	60,620	1,53,625

Excess Rs. 34,625. Mainly due to the purchase of special Tools and Plant for the Damodar Canal. A sum of Rs. 77,481 was reappropriated to this head and a sum of Rs. 20,000 was surrendered resulting in a net saving of Rs. 22,856.

The important variations are explained below :—

Voted.

1. *Works, Extensions and Improvements.*—The saving of Rs. 16,84,156 was mainly due to the fact that the bulk of the provision made for the Damodar Canal could not be utilised, as a result of the delay in the completion of the construction of the railway siding at Panagore by the East Indian Railway Company and to smaller payment of Government's share for reconstruction of bridges in Calcutta and suburbs.

2. *Maintenance and Repairs.*—The excess of Rs. 1,45,282 was due to larger expenditure on silt clearance by dredging in the Lower Kumar River and to the debit of all expenditure on maintenance and repairs of the dredger "Ronaldshay" to this head.

3. *Establishment and 4. Tools and Plant.*—*Vide* Consolidated statement of Establishment and Tools and Plant charges mentioned in paragraph 11 (d) *ante*.

5. *S. pense.*—The saving of Rs. 67,570 was due to larger credits to Miscellaneous advances than was anticipated.

6. *Pensions.*—The saving of Rs. 14,000 was due to the adjustment of Pensionary charges under Establishment.

8. *Cost of Stores purchased in England.*—The saving was due to smaller purchase of stores than was provided for.

9. *Loss or Gain by Exchange.*—The saving was due to change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee.

10. *Expenditure in England.*—The saving was due to absence of any charge in England other than on stores.

11(a). *Receipts on Capital Account.*—The saving was due to larger credits on account of hire of dredgers.

11(b). *Recoveries on Revenue Account.*—The saving was due to larger credits on account of hire of dredgers.

11(c). *Deduct—English Cost of Stores and Establishment.*—The excess was counterbalanced by savings under heads 8, 9 and 10.

Non-voted.

13. *In India.*—The excess was mainly due to larger expenditure under "Establishment" explained in paragraph 11 (d) *ante*.

13. For facility of comparison, a combined statement of the appropriation for expenditure on a particular purpose in India and England and of the actual expenditure incurred thereon, separately for voted and *non-voted* expenditure, in respect of Reserved and Transferred subjects is appended. Columns 3 and 4 of the statement relate to grants for expenditure in India inclusive of cost of stores purchased in England. The figures showing expenditure in England represent expenditure in England on other than stores which, though met from a separate grant is recorded in the accounts under the same major heads as the expenditure in India recorded in the same horizontal line.

Consolidated Statement of Grants and Expenditure incurred in India and England for the year 1927-28 of Bengal.

Number and Name of Grants.	Major Heads.	Grant or Appropriation.				Expenditure.					
		In India.		In England.		Total.		In India.		In England.	
		Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
1	2	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue—											
	5. Land Revenue—										
	Reserved . . .	39,31,000	2,62,000	25,333	15,333	39,56,333	2,79,692	36,06,169	2,41,465	6,024	23,376
	Supplementary . . .	..	—6,508	..	8,667	..	..	..	..	..	..
											12,04,841
2. Excise—											
	6. Excise—										
	Reserved . . .	..	43,000	..	..	..	45,116	..	44,167	..	..
	Supplementary . . .	..	2,116	..	..	..	..	..	..	..	44,167
	Transferred . . .	22,98,000	1,02,000	8,667	..	23,09,667	1,77,314	22,40,469	1,03,713	9,092	13,537
	Supplementary . . .	..	1,714	..	13,600	..	..	..	..	..	..
											1,17,250
3. Stamps—											
	7. Stamps—										
	Reserved . . .	8,88,000	5,000	..	..	8,88,000	5,034	8,88,009	4,420	..	..
	Supplementary . . .	..	34	..	..	..	..	..	..	..	..
											8,88,609
											4,420
4. Forests—											
	8. Forest—										
	Reserved . . .	9,29,000	5,67,000	1,333	66,667	9,30,333	7,31,599	8,10,331	6,35,901	..	77,189
	Supplementary . . .	..	86,569	..	11,333	..	..	..	..	..	..
	8A. Forest Capital outlay charged to Revenue—										
	Reserved . . .	2,14,000	61,000	2,14,000	81,961	1,89,300	78,463
	Supplementary	20,561
											1,88,300
											78,463
											7,13,000
											1,88,300
											78,463

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12. Jails and Convict Settlements—									
25. Jails and Convict Settlements—									
Reserved	34,16,000	1,51,000	..	26,333	34,16,000	1,80,983	33,03,673	1,37,452	32,208 33,03,673 1,69,660
Supplementary . . . . .	..	-3,350	..	4,000	..	..	..	..	..
26. Police—									
Reserved	1,72,25,000	16,62,000	18,687 3,88,000	..	1,72,43,667	21,47,743	1,68,79,038	16,54,368	6,525 4,40,469 1,68,85,563 20,94,737
Supplementary . . . . .	..	41,745	..	56,000	..	..	..	..	..
14. Ports and Pilotage—									
Reserved	7,67,000	78,000	1,333	..	7,68,333	81,278	6,56,117	80,369	1,452 .. 6,57,569 80,969
Supplementary . . . . .	..	3,278	..	..	..	..	..	..	..
15. Scientific Departments—									
Reserved	23,000	6,000	..	..	23,000	5,000	22,470	4,500	.. .. 22,470 4,500
16. Education—									
Reserved	12,26,000	2,30,000	11,510 11,260	..	12,37,510	2,36,333	11,87,148	2,10,375	14,885 15,083 12,02,034 2,25,363
Supplementary . . . . .	..	-9,600	..	4,073	..	..	..	..	..
17. Education—									
Transferred	1,13,85,000	12,12,000	50,423 1,28,740	..	1,14,36,423	13,15,760	1,12,61,382	11,28,034	50,113 1,63,537 1,13,30,405 12,81,581
Supplementary . . . . .	..	-55,600	..	30,620	..	..	..	..	..
18. Medical—									
Reserved	8,500	1,19,500	..	..	8,500	1,16,300	1,500	1,10,722	.. 4,420 1,500 1,15,142
Supplementary . . . . .	..	-4,000	..	4,800	..	..	..	..	..
Transferred	46,78,500	9,95,500	13,533 2,65,333	..	46,92,033	11,39,500	43,77,163	9,17,664	16,729 2,09,944 43,06,802 11,26,768
Supplementary . . . . .	..	-81,293	..	-40,040	..	..	..	..	..

(*) An expenditure of Rs. 4,979 representing sterling overseas pay was shown by the High Commissioner under this head, but for the purpose of *pro-rata* distribution the expenditure was recorded under "15—Other Revenue Expenditure funded from Ordinary Revenue" in the Indian Accounts.

Consolidated Statement of Grants and Expenditure incurred in India and England for the year 1927-28 of Bengal—contd.

Number and Name of Grants.	Major Heads.	Grant or Appropriation.						Expenditure.					
		In India.			In England.			In India.			In England.		
		Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
1	3	3	4		5	6	7	9	10	11	12	13	14
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19. Public Health—													
	32. Public Health—												
	Reserved . . . . .	..	33,000	..	..	..	..	..	44,244	..	..	..	44,244
	Supplementary . . . . .	..	12,500	..	..	..	..	..	..	..	..	..	..
	Transferred	32,67,000	29,000	32,81,907	14,907	28,667	32,81,907	29,18,863	34,758	14,260	3,528	29,33,123	38,286
	Supplementary . . . . .	..	1,516	..	..	-25,067	..	..	..	..	..	..	..
20. Agriculture—													
	24. Agriculture—												
	Reserved	1,20,000	59,000	1,20,000	..	..	1,20,000	1,20,000	37,558	..	3,589	1,20,000	60,947
	Supplementary . . . . .	..	-1,000	..	..	3,600	..	..	..	..	..	..	..
	Transferred	20,07,000	1,77,000	20,10,427	3,427	60,000	20,10,427	18,69,326	1,57,904	3,952	57,110	18,73,378	2,15,014
	Supplementary . . . . .	..	-17,711	..	..	-2,600	..	..	..	..	..	..	..
21. Industries—													
	35. Industries—												
	Reserved	4,35,000	52,000	4,35,000	..	..	4,35,000	3,37,751	51,922	4,888	10,587	8,72,639	62,509
	Supplementary . . . . .	..	892	..	..	6,000	..	..	..	..	..	..	..
	Transferred	7,50,000	56,000	7,91,733	41,733	18,400	7,91,733	7,38,267	40,218	29,113	3,119	7,67,380	43,437
	Supplementary . . . . .	..	-15,144	..	..	-9,734	..	..	..	..	..	..	..

22. Miscellaneous Departments—									
Miscellaneous Departments—									
Reserved	2,33,000	1,000	40,000	80,000	2,73,000	66,710	2,16,704	10,077	49,068
Supplementary . . . . .	..	3,044	..	-17,334	..	..	..	..	..
Transferred	14,000	..	..	..	4,000	..	10,177	..	10,177
41. Civil Works—									
Reserved	4,84,000	14,26,500	..	..	4,84,000	13,96,806	4,85,026	13,82,885	..
Supplementary . . . . .	..	-29,694	..	..	..	..	..	..	..
Transferred	94,03,000	2,14,500	16,067	1,13,333	94,19,667	4,08,845	80,09,781	2,27,383	32,303
Supplementary . . . . .	..	45,000	..	36,012	..	..	..	..	..
60. Civil works not charged to Revenue—									
Transferred	8,33,000	26,000	..	..	6,39,000	19,000	4,55,187	20,089	..
Supplementary . . . . .	..	-7,000	..	..	..	..	..	..	..
24. Famine Relief and Insurance—									
Reserved	50,000	..	..	..	90,000	..	80,431	..	80,431
Supplementary	40,000	..	..	..	..	..	..	..	..
25. Superannuation Allowances and Pensions—									
Reserved	22,95,000	1,92,000	1,79,333	8,63,333	54,65,833	12,38,249	60,91,349	3,99,551	1,58,396
Supplementary . . . . .	..	2,25,600	..	-42,774	..	..	..	..	..
45A. Commutation of Pensions financed from Ordinary Revenues—									
Reserved . . . . .	..	..	..	..	..	2,62,259	6,43,676	2,69,555	..
Supplementary . . . . .	..	2,62,259	..	..	..	..	..	..	..

14. *Financial Irregularity.*—The more important cases of financial irregularity appertaining to each grant have been mentioned in "Section IV—Important Comments on Individual Appropriation Accounts" and the less important cases have been included in the "notes" under Appropriation Accounts. For the sake of convenience, the cases of financial irregularity which do not pertain to any particular grant, such as those affecting revenue receipts, etc., have also been included in the above section, under the grant of the department to which they relate. The individual cases mentioned represent the more important of those cases which come actually to the notice of the Audit Office. The cases on which final orders of Government have not yet been passed have been generally excluded from this report.

15. The irregularities mentioned in paragraphs 79, 83, 89-91, 106-109, 120-126, 128-132, 141, 143-146, and 148-154 were detected in the course of local audit and they show the value of such audit. Certain classes of mal-practice can be brought to light by means of local audit only. The Government of Bengal became convinced of the vital necessity of the local audit of the internal accounts of all important Government offices and institutions in Bengal and approached the Government of India with a view to strengthening the special staff employed on the work. Accordingly, an additional staff, consisting of one Assistant Accounts Officer, 5 Accountants, 6 clerks and 6 peons, has been sanctioned temporarily for the local audit of both receipts and expenditure of 144 important offices and institutions.

16. The irregularities were of the following classes and they have been detailed in the paragraphs mentioned against each class:—

(i) Civil Department—

- (a) Frauds and embezzlements—paragraphs 100, 103, 106, 124 and 146.
- (b) Loss, or risk of loss, due to disregard of the financial interests of Government—paragraphs 80, 83, 106-109, 112, 117, 120-123, 125, 126, 128-132 and 141. ~~xx~~
- (c) Irregular drawal of money in advance of requirements—paragraphs 79, 83, 108, 111, 130, 135, 143 and 145.
- (d) Double drawal of sums due by Government—paragraphs 82, 87, 88, 105, 113, 127 and 140.
- (e) Loss of money due to theft owing to negligence, etc.—paragraphs 81 and 104.

(ii) Public Works Department—(Buildings and Roads and Irrigation Departments).

- (a) Execution of agreements or acceptance of tenders after commencement or completion of works—paragraphs 89 and 148.
- (b) Disregard or neglect of the financial interests of Government involving loss or risk of loss of Government money or property—paragraphs 90 and 148-152.
- (c) Irregular action with a view to avoid audit objection or financial rules—paragraphs 153 and 154.
- (d) Delay in taking action on audit objections—paragraph 91.

17. *Important test audit applied locally.*—During the year under report the internal accounts of 55 Government offices and institutions of the Civil Department and 26 Public Works and Irrigation Divisional Offices were test-audited. Important cases of financial irregularity noticed in the course of such audit have been mentioned in paragraph 15 *ante*.

18. *Expenditure under objection.*—In the paragraphs which follow, the inferences drawn from the statistics of expenditure placed under objection, together with relevant figures where necessary, have been mentioned separately for the Civil Department (including pay, allowances and contingencies of the Public Works and Irrigation Departments), and for the Public Works and the Irrigation Departments in respect of other transactions of these two Departments.

A.—CIVIL DEPARTMENT (including pay, allowances and contingencies of the Public Works and the Irrigation Departments).

19. The percentage of objections to total expenditure during the last three years is compared below :—

Year.	Percentage.
1925-26	5.2
1926-27	4.8
1927-28	1.85

There has been a marked improvement in the percentage of objections as compared with the previous year. The improvement may be attributed to the following causes :—

- (i) In the previous year all cases in which objection was raised for want of payees' receipts were taken into account in calculating the percentage while in the year under report, cases in which payees' receipts were received before the end of the second month following that to which they related have been excluded from the calculation.
- (ii) As a result of the circular orders issued by the Local Government to all disbursing officers insisting upon more prompt submission of sub-vouchers to the Audit Office, the sub-vouchers were submitted in many more cases than before, either together with the vouchers, or before the second month following that to which they related.
- (iii) Improvement in the matter of complying with those financial rules, the observance of which can be watched in central audit, among disbursing officers.

It is hoped that further improvement will be effected on the point.

20. Referring to the facts mentioned in the concluding portion of paragraph 20 of the "Report for 1926-27", in connection with specific instances of rush of expenditure in March 1927, the Finance Department has intimated that in most cases there were adequate reasons for the expenditure in March and that the Finance Department declined in March 1928 to agree to re-appropriations in many cases and late allotments so as to reduce the rush of expenditure at the end of the year 1927-28. No further action was, therefore, considered necessary by that Department.

21. The balance of outstanding objections of the past three years is shown below :—

Year.	No. of outstanding items.	Amount of outstanding items.
1925-26	673	2,26
1926-27	1,179	4,12
1927-28	913	5,09

There was some improvement in the number of outstanding items as compared with the previous year but the amount of outstanding objections increased by 97. This was mainly due to Famine expenditure incurred in several districts and also to the charges on account of improvement of rural water supply, for which no satisfactory proof of payment was furnished to the Audit Office.

B.—PUBLIC WORKS DEPARTMENT (excluding pay, allowances and contingencies).

(i) Civil Works.

22. The percentage of objections to the total expenditure on outlay on Civil Works is given below and compared with that of the preceding two years :—

Year.	Percentage.
1925-26	20
1926-27	13
1927-28	16

The increase, as compared with the previous year, is due to larger amount having been placed under objection on account of (1) "Excess over estimate" and (2) "Want of vouchers."

23. The balance of outstanding objections of the past three years is compared below :—

Year.	No. of outstanding items.	Amount of outstanding items.
1925-26	221	97
1926-27	149	1,97
1927-28	111	56

There is a marked improvement in respect of both the number and the amount of outstanding items and it is hoped that this will continue.

24. The percentage of works started without sanctioned estimates to the total number of works started during the year under review, under each of the heads "Original Works", "Special Repairs" and "Ordinary Repairs" are compared below with those of the preceding two years :—

Year.	Original works.	Special Repairs.	Ordinary Repairs.
1925-26	5	5	11
1926-27	8	8	20
1927-28	5	8	14

NOTE.—The result is based on a test check of 20 per cent. of the divisions in the province selected at random.

The figures show an improvement under heads "Original Works" and "Ordinary Repairs."

(ii) *Irrigation, Navigation, Embankment and Drainage Works.*

25. The percentage of objections to the total expenditure is given below and compared with that of the preceding two years :—

Year.	Percentage.
1925-26	21
1926-27	25
1927-28	29

The increase, as compared with the previous year, is due to larger amount having been placed under objection on account of (a) "Want of estimate" and (b) "Excess over estimate".

26. The balance of outstanding objections of the past three years is compared below :—

Year.	No. of outstanding items.	Amount of outstanding items.
1925-26	90	1.09
1926-27	92	1.78
1927-28	57	1.73

There was a decrease in the number of outstanding items, as well as in the amount of outstanding balance on the 31st July 1928, as compared with the corresponding figures of the previous year. It is hoped that further improvement will be effected.

27. The percentages of works started without sanctioned estimates to the total number of works started during the year under review, under each of the heads "Original Works", "Special Repairs" and "Ordinary Repairs", are compared below with those of the preceding two years :—

Year.	Original works.	Special Repairs.	Ordinary Repairs.
1925-26	28	..	19
1926-27	22	8	6
1927-28	47	..	24

NOTE.—The figures have been obtained by actual count from 20 per cent. of divisions taken at random.

The figures show an increase in the percentage under heads "Original Works" and "Ordinary Repairs." The large percentage under "Ordinary Repairs" was mainly due to 21 works out of 84 in a division having been started without sanctioned estimates. The large percentage under "Original Works" was due to 6 works out of 10 in a division having been started without sanctioned estimates.

SECTION II.—PROVINCIAL FINANCE.

28. The accounts of the Provincial Government for the year 1926-27 closed with a balance of 1,99,13 against 2,38,26 of the previous year showing a decline of 39,13.

29. *Budget Forecast.*—In the Financial Statement presented to the Legislative Council on the 21st February 1927, the financial position of the province was summarised as below :—

Opening balance	1,92,79
Receipts	10,73,39
Recoveries of Provincial loans	7,58
Loans from Central Government	29,20
Famine Insurance Fund	45
TOTAL	13,03,41
Expenditure from Ordinary Revenue	11,06,91
Repayment of loans taken from the Central Government	5,89
Payment of loans by Local Government	10,81
Capital expenditure—	
Irrigation	19,10
Civil Works	6,65
Commuted value of pensions	9,00
Closing balance	1,45,05
TOTAL	13,03,41

COMPARISON WITH THE ESTIMATES.

The above forecast was revised before the voting of grants. The estimates as finally adopted and the transactions as actually recorded are compared below :—

	Estimates for 1927-28.	Actuals for 1927-28.
Opening balance	1,85,87	1,99,13
Receipts	10,71,89	10,81,30
Depreciation Fund—Government Presses	..	1,08
Recoveries of loans and advances by the Provincial Government	7,58	8,59
Loans from the Provincial Loans Fund	29,20	24,20
Famine Insurance Fund	45	48
TOTAL	12,94,99	13,14,78
Expenditure from Ordinary Revenue	11,07,41	10,85,58
Repayment of loans from the Provincial Loans Fund	5,89	5,90
Loans and advances by Provincial Government	10,81	7,99
Capital expenditure—		
Irrigation	19,10	3,24
Civil Works	6,65	4,75
Payment of commuted value of pensions	9,00	—12,57
Depreciation Fund—Government Presses	..	37
Closing balance	1,36,13	2,19,52
TOTAL	12,94,99	13,14,78

30. The final forecast anticipated an excess of expenditure (other than on Capital and Debt requirements) over revenue to the extent of 35,52, but the actual excess amounted to 4,28 as a result of larger realisation of revenue to the extent of 9,41 and smaller expenditure amounting to 21,83. Important variations in revenue are noted and discussed below :

Head.	Estimates for 1927-28.	Actuals for 1927-28.	Increase.	Decrease.
Land Revenue	3,14,62	3,15,12	50	..
Excise	2,30,75	2,24,31	..	6,44
Stamps	3,46,00	3,46,81	81	..
Forest	31,94	33,49	1,55	..
Registration	39,00	40,17	1,17	..
Subsidised Companies (Railways) . .	1,42	2,45	1,03	..
Irrigation, etc., works for which Capital accounts are kept	-4,18	-6,96	..	2,78
Interest	5,54	6,29	75	..
Administration of Justice	14,20	18,39	4,19	..
Jails and Convict Settlements . . .	10,60	9,49	..	1,11
Police	5,32	6,11	79	..
Education	12,90	13,58	68	..
Medical	7,26	8,51	1,25	..
Public Health	58	1,19	61	..
Agriculture	2,87	4,86	1,99	..
Industries	7,42	5,69	..	1,73
Civil Works	4,40	6,61	2,21	..
Miscellaneous	10,16	9,50	..	66
Extraordinary Receipts . . . . .	..	2,41	2,41	..
Miscellaneous adjustments between the Central and Provincial Gov- ernments . . . . .	..	1,59	1,59	..

INCREASE IN REVENUE AS COMPARED WITH THE ESTIMATES.

Land Revenue.—The increase of 50 was mainly due to larger recoveries on account of survey and settlement charges. The revenue under the head is not liable to much expansion owing to permanent settlement. In the table below the revenue for the year under report has been compared with that of the preceding four years. The fluctuations were more or less due to temporary causes.

Year.	Actuals
1923-24	3,13,02
1924-25	3,10,74
1925-26	3,00,57
1926-27	3,11,18
1927-28	3,15,12

Stamps.—The increase of 81 was mainly due to larger receipts under "Sale of Stamps" both Judicial and Non-Judicial amounting to 4,71 and under "Miscellaneous" to the extent of 1,44, partly counterbalanced by smaller receipts under "Duty on impressing documents" to the extent of 4,66 owing to the abolition of the stamp duty on cheques with effect from the 1st July 1927, under "Sale of plain paper" to the extent of 8 and by larger expenditure under "Deduct—Refunds" to the extent of 58. From the table below it will be seen that in 1926-27 there was a serious set back

in the gradual growth of revenue which had been noticed up to the year 1925-26. Although, the position improved somewhat in 1927-28, there still existed a drop of 11,17 as compared with 1925-26.

Year.	Actuals.
1921-22	2,73,85
1922-23	3,02,24
1923-24	3,16,75
1924-25	3,36,68
1925-26	3,57,98
1926-27	3,31,60
1927-28	3,46,81

Forest.—The increase of 1,55 was mainly due to larger receipts from the sales of timber or other produce removed from the forests by Government agency as well as by consumers or purchasers, owing mainly to the extension of departmental operations and to better prices obtained in auctions held in certain divisions. The receipts and the expenditure of the department for the last five years are compared in the statement below :—

Year.	Receipts.	Expenditure including that incurred in England.	Surplus receipts.
1923-24	22,62	13,28	9,34
1924-25	24,76	14,61	10,15
1925-26	28,56	13,88	14,68
1926-27	31,24	17,99	13,25
1927-28	33,49	17,85	15,64

Registration.—The increase of 1,17 was due to larger receipts to the extent of 1,21 under "Fees for registering documents" and 7 under "Miscellaneous", partly counterbalanced by smaller receipts to the extent of 8 under "Fees for copies of registered documents" and larger expenditure under "Deduct—Refunds" amounting to 3. In the table below the revenue under the head has been compared with that of the preceding four years :—

Year.	Actuals.
1923-24	24,49
1924-25	25,85
1925-26	38,92
1926-27	38,50
1927-28	40,17

Subsidised Companies (Railways).—2,45 represents the Government share of the surplus profits of the Darjeeling Himalayan Railway for the two years ended on 31st March 1926 and 31st March 1927.

Interest.—The increase of 75 was mainly due to larger receipt of interest on Provincial Balances.

Administration of Justice.—The increase of 4,19 was shared by almost all the heads. The increase was more marked under “General fees, fines and forfeitures” owing mainly to the fines realised under the Bengal Cruelty to Animals Act of 1920 having been taken to this head (*vide* paragraph 66). The revenue under this head is of a fluctuating character, depending largely on the amount of fines and fees inflicted by the Courts, and the fees and commissions realised by the Administrator General and the Official Trustee. In the table below the revenue under the head has been compared with that of the preceding four years :—

Year.	Actuals.
1923-24	13,40
1924-25	13,30
1925-26	14,41
1926-27	14,50
1927-28	18,39

Police.—The increase of 79 was mainly due to larger receipts under the head “Receipts under the Indian Motor Vehicles Act” owing to the introduction of a larger number of motor buses for passenger traffic in Calcutta and under the head “Other fees and fines.”

Education.—The increase of 68 was mainly due to larger receipts amounting to 32 under “Fees, Government Secondary Schools”, 23 under “Miscellaneous” and 11 under “Fees—Government Arts Colleges”. The fee-rates were enhanced in certain educational institutions, as noted below, to bring in larger revenue :—

- () Government Commercial Institute. Day classes from June 1923, Evening classes from June 1925.
- (i) Madrassas from 1924-25.
- (ii) Hooghly College, Chittagong College, Krishnagar College and Dacca Intermediate College from June 1924.
- (iv) Government School of Art from June 1924.
- (v) Government Secondary Schools from January 1925.
- (vi) Bengal Engineering College from November 1926.
- (vii) Presidency College from June 1927.

The gradual improvement of revenue to be noticed from the table below is partly due to the enhancement of the fee-rates mentioned above.

Year.	Actuals.
1923-24	10,21
1924-25	11,20
1925-26	12,13
1926-27	12,53
1927-28	13,58

Medical.—The increase of 1,25 was due to larger receipts of 1,17 under “Medical School and College fees”, 25 under “Contributions”, 10 under

"Income from Endowments" and 46 under "Recoveries of service payments", partly counterbalanced by smaller receipts to the extent of 66 under "Miscellaneous" owing mainly to smaller recoveries having been effected in connection with educational facilities afforded to the students of other provinces in the medical institutions of this province and by larger expenditure amounting to 7 under "Deduct—Refunds". In the table below the revenue under the head has been compared with that of the preceding four years :—

Year.	Actuals.
1923-24	7,61
1924-25	7,27
1925-26	7,99
1926-27	9,02
1927-28	8,51

The drop of 51 in 1927-28 as compared with the previous year is more apparent than real as the receipts of 1926-27 included 59 on account of fees realised for analytical work done for other provinces by the Chemical Examiner, Bengal, while such receipts were adjusted in 1927-28 in reduction of the expenditure.

Public health.—The increase of 61 was due to larger receipts to the extent of 14 under "Sale proceeds of sera and vaccines, etc." owing to larger sale of Cholera Vaccines during Cholera Epidemics, 33 under "Miscellaneous" owing to heavier receipts from fees for training of Sanitary Inspectors and for analysis of food and water in the Calcutta and Dacca Laboratories, and 15 under "Recoveries of Service payments" owing to refund by local bodies of the unexpended balance of the grants made to them in previous year and to the recoveries effected from the Port Commissioners and the Central Government on account of the share of the cost of the Port Health Department, Calcutta.

Agriculture.—The increase of 1,99 was mainly due to the credit of audit fees from Co-operative Societies to the extent of 1,98 under this head in accordance with the decision of the Auditor General, instead of under the head "XXXV—Miscellaneous", as hitherto done.

Civil Works.—The increase of 2,21 was mainly due to the following causes :—

- (a) Adjustment of 34 by credit to revenue and debit to works on account of transfer of steel racks and gangways originally obtained for the proposed Hijli Collectorate to Midnapur Collectorate.
- (b) Recovery of 50 on account of tools and plant from the Karnani Industrial Bank, the new lessee of the Akra Brick-field.
- (c) Credit of 80 on account of the sale proceeds of the Kalighat out-post.

Extraordinary Receipts.—2,41 represents the sale proceeds of land situated in Porabazar.

Miscellaneous adjustments between the Central and Provincial Governments.—1,59 represents the Provincial Government's share of non-postal stamps in stock on the 1st April 1921 at the Calcutta depôt.

FALL IN REVENUE AS COMPARED WITH THE ESTIMATES.

Excise.—The drop of 6,44 was due to smaller receipts under "License and distillery fees and duties for the sale of liquors and drugs" to the extent of 6,81 and under "Duty on Ganja, etc., and sale proceeds of Ganja, etc." amounting to 80, partly counterbalanced by larger receipts to the extent of 1,07 under "Fines, confiscations and Miscellaneous" and by smaller expenditure under "Deduct—Refunds" amounting to 10. The receipts under "Fines, confiscations and Miscellaneous" included 90 refunded by the Government of India on account of the reduction of the cost price of Opium by Rs. 2 per seer with retrospective effect from 1925-26. The steady growth of revenue under this head noticed up to the year 1925-26 was not maintained and the position has grown worse in comparison with the previous year as will be seen from the table below :—

Year.	Actuals.
1921-22	1,83,01
1922-23	2,01,10
1923-24	2,09,85
1924-25	2,15,07
1925-26	2,28,02
1926-27	2,25,17
1927-28	2,24,31

Irrigation, etc.—*Works for which capital accounts are kept.*—The drop of 2,78 was due to smaller receipts to the extent of 1,74 and to larger working expenses amounting to 1,04.

Jails and Convict Settlements.—The decrease of 1,11 was due to smaller receipts under "Jails" to the extent of 28 mainly owing to smaller recoveries from the Press and Forms Department on account of hire of convict labour supplied to that department, 74 under "Jail Manufactures" owing mainly to smaller sales of jail produce, 4 under "Recoveries of service payments" and to larger expenditure to the extent of 5 under "Deduct—Refunds".

Industries.—The drop of 1,73 was mainly due to smaller receipts from sale of sulphate of quinine.

Miscellaneous.—The fall of 66 was mainly due to the adjustment of audit fees from Co-operative Societies to the head "XXIV—Agriculture" instead of under this head and to larger expenditure under "Deduct—Refunds", partly counterbalanced by larger receipts under "Unclaimed or lapsed deposits", "Sale of old stores and materials" and "Recoveries of Service payments".

30A. The variations in expenditure have been dealt with in the Appropriation Accounts.

31. *Actuals for the year.*—The subjoined statement sums up in brief the financial position of the Government of Bengal for the year 1927-28—

Serial No.	Accounts.	Transactions of 1927-28.				Closing balance.	
		Balance on 1st April 1927.	Receipts.	Payments.	Increase + Decrease -	Liabilities.	Assets.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Liabilities—						
1	Revenue and expenditure account	2,89,52,439	10,81,30,278	10,85,58,272	-4,27,994	2,79,24,445	..
2	Famine Insurance Fund	12,44,059	48,063	..	+48,063	12,92,122	..
3	Loans from Provincial Loans Fund—						
	(a) Irrigation Outlay up to 1920-21 (Rule 24 of the Devolution Rules)	1,18,21,132				1,18,21,132	..
	(b) Other loans	1,11,62,891	24,20,000	5,90,208	+18,29,792	1,29,92,683	..
3-A	Other Provincial Debt Heads—Depreciation Fund (Government Presses)	..	1,08,000	36,803	+71,192	71,192	..
	TOTAL	5,25,80,521	11,07,06,341	10,91,85,288	+15,21,053	5,41,01,574	..
	Assets—						
4	Capital outlay on Irrigation works	2,21,68,179	..	3,24,297	+3,24,297	..	2,24,92,476
5	Other Capital Outlay—						
	(a) Civil Works	14,43,224	..	4,75,276	+4,75,276	..	10,18,500
	(b) Commuted value of pensions	12,57,500	..	-12,57,500	-12,57,500	..	..
6	Loans and Advances by Provincial Government	77,98,756	8,59,270	7,99,188	-60,082	..	77,38,674
7	Provincial balance	1,99,12,862	..	20,39,062	+20,39,062	..	2,19,51,924
	TOTAL	5,25,80,521	8,59,270	23,80,323	+15,21,053	..	5,41,01,574

The statement does not show all the Assets of Government in the sense in which the term is used in commercial undertakings. Government have valuable Assets in the shape of buildings—residential and non-residential, lands, estates, workshops, factories, stock and stores, and capital works constructed out of Revenue, which a commercial firm would include in the Statement of Assets but which it is not considered necessary to incorporate in this statement. It is intended only to give a general idea as to (i) whether the ordinary revenue receipts cover the normal expenditure, (ii) the extent to which Government is in debt as compared with its resources, (iii) how far the debt is covered by Assets of a capital character, and (iv) whether Government have sufficient Cash Balance to carry on the administration smoothly throughout the year. The items are examined individually in the paragraphs which follow.

32. *Revenue and Expenditure Account (Paragraph 31, Entry No. 1, Liabilities).*—This account exhibits the transactions on other than Capital and Debt requirements of the Government of Bengal. The opening and closing balances represent the revenue surplus at the commencement and end of the year. The revenue for the year fell short of the expenditure charged to revenue by 4,28. The increase in expenditure was in most cases deliberately provided for. The Government of India was informed in January 1927 of the withdrawal of Rs. 50 lakhs from the provincial balance to cover the anticipated deficit of the year 1927-28.

In the table below, the revenue and the expenditure charged to revenue for the year under report have been compared with those of the preceding four years :—

Year.	Revenue.	Expenditure.	Surplus + Deficit —
1923-24	10,13,17	9,77,95	+ 35,22
1924-25	10,34,34	9,76,12	+ 58,22
1925-26	10,70,19	10,30,65	+ 39,54
1926-27	10,50,59	10,71,18	—20,59
1927-28	10,81,30	10,85,58	—4,28

The increase in revenue during the year under report as compared with the revenue of 1923-24 amounted to about 6 per cent. while the expenditure increased by about 11 per cent. The principal heads of revenue have already been dealt with and it will be noticed that substantial expansion in revenue can hardly be expected under the existing arrangements. The expenditure, on the other hand, has grown out of proportion to the increase in revenue. The position, therefore, requires careful consideration as no insignificant part of the growing expenditure has been due to commitments of a permanent character. From the comparative statement furnished below, the trend of expenditure of different departments may be judged :—

Major Heads.	1923-24	1924-25	1925-26	1926-27*	1927-28*
5. Land Revenue	28,23	30,94	35,76	38,53	38,45
6. Excise	13,17	12,94	26,07	24,95	23,87
7. Stamps	10,30	9,48	8,68	8,43	8,93
8. Forest	12,68	14,18	12,61	14,12	14,41
8A. Forest Capital Outlay charged to Revenue			43	3,23	2,62
9. Registration	17,79	18,08	18,73	18,76	20,70
9A. Scheduled taxes	16	15	15	15	15
14. Interest on Irrigation works for which Capital Accounts are kept	17,16	18,91	18,76	18,71	17,76
15. Other Revenue Expenditure financed from Ordinary Revenue	19,06	13,22	15,65	16,41	15,83
16. Construction of Irrigation, Navigation, etc., Works financed from Ordinary Revenue	18,46	3,78	—3,46	14	1,58
19. Interest on Ordinary Debt	—6,32	—8,38	—8,48	—7,48	—7,17
20. Interest on other obligations				4	
22. General Administration	1,16,53	1,11,81	1,15,30	1,17,73	1,17,48
24. Administration of Justice	1,06,78	1,06,87	1,08,58	1,08,30	1,08,48
25. Jails and Convict Settlements	32,41	32,07	31,05	32,19	34,00
26. Police	1,76,92	1,79,43	1,79,45	1,87,42	1,85,35
27. Ports and Pilotage	1,77	7,55	6,21	6,74	7,37
30. Scientific Departments	32	25	26	57	27
31. Education	1,23,14	1,21,01	1,31,73	1,35,72	1,37,88
32. Medical	49,33	55,44	56,78	56,37	53,28
33. Public Health	23,94	28,34	23,85	33,47	29,88
34. Agriculture	18,99	18,00	19,50	21,62	22,02
35. Industries	9,59	9,34	11,24	11,21	11,45
37. Miscellaneous Departments	2,33	4,52	2,28	2,51	2,38
41. Civil Works	92,98	95,54	1,10,43	1,11,73	1,01,07
43. Famine Relief	2,00	2,00	2,00	2,00	80
45. Superannuation Allowances and Pensions	48,49	50,66	60,20	54,43	64,95
45A. Commuted value of pensions					9,03
46. Stationery and Printing	19,59	14,94	16,41	17,68	19,77
47. Miscellaneous	3,55	2,47	2,87	4,43	3,23
Expenditure in England	18,60	22,58	27,61	31,07	39,76(a)
TOTAL	9,77,95	9,76,12	10,30,65	10,71,18	10,85,58

* For facility of comparison the amount of loss or gain by exchange has been included under the respective major heads.

(a) Excludes 53 on account of Capital expenditure.

33. Famine Insurance Fund (Paragraph 31, Entry No. 2—Liabilities).—The Famine Insurance Fund has been constituted under Devolution Rule 29 Under Schedule IV of the Devolution Rules, the Government of Bengal are required to set apart a sum of Rs. 2 lakhs every year for relief of, and insurance against, famine. The amount is not to be expended save upon the relief of famine or upon the construction of protective irrigation works or other works for the prevention of famine. Any unexpended balance at the end of the year is to be transferred to the Famine Insurance Fund, on the balances of which the Central Government pays interest.

The annual assignment may be suspended temporarily when the accumulated balance of the Fund is not less than six times the annual assignment. The balance may be utilised for any purpose mentioned above, and also for the grant of loans to cultivators under the Agriculturists' Loans Act, 1884. The payment of interest on these loans, as well as the repayment of principal, is credited to the Fund and irrecoverable temporary loans written off form a charge against the Fund.

Such portion of this assignment as is proposed to be expended is included in the Demands for Grants presented to the Council and the balance is provided as a *non-voted* item in the shape of lump sum allocation for transfer to the Famine Insurance Fund. In the Budget Estimates for 1927-28 a provision of Rs. 50,000 was originally made for expenditure during the year and a supplementary vote of Rs. 40,000 was taken bringing the total provision to Rs. 90,000. No provision was made in the estimates for 1927-28 for transfer to the Famine Insurance Fund as the balance at the credit of the Fund had already reached the statutory limit. The Fund closed with a balance of Rs. 12,92,122 which was made up as follows:—

	Rs.
Opening balance	12,44,059
Interest	46,691
Recoveries of Famine expenditure	1,372
TOTAL	12,92,122

The Devolution Rules on this point have been modified in certain respects but these modifications do not affect the rules in force during the year under report.

34. Loans from the Provincial Loans Fund (Paragraph 31, Entry No. 3—Liabilities).—

(a) *Irrigation Capital Outlay up to 1920-21 (Rule 24 of the Devolution Rules).—*The total Capital outlay on irrigation works from Central Revenues amounted to Rs. 1,18,21,132 of which Rs. 1,00,34,037 represented the outlay up to the end of 1916-17 and the balance of Rs. 17,87,095 was on account of outlay from 1917-18 to 1920-21. The loan is not compulsorily repayable within any prescribed period but is repayable if the Local Government so desire. Interest charges are payable from the general revenues of the province. The rate of interest, in the case of capital outlay up to the end of financial year 1916-17, is 3.3252 per cent. per annum and that in respect of outlay from 1917-18 to 1920-21 is 5.1979 per cent. per annum. The amount of interest paid on this account up to the year 1927-28 was Rs. 29,85,801.

(b) *Other Loans.*—The transactions in respect of the following loans have been exhibited here :—

- (i) The loan of Rs. 50 lakhs taken in 1921-22 for the Grand Trunk Canal project, i.e., mainly for the purchase of a dredger connected with the project.
 - (ii) The loan of Rs. 51,89,000 taken in 1922-23 for the purchase of certain dredgers.
 - (iii) The loan of Rs. 8,50,000 taken on the 1st March 1926 and the loan of Rs. 7,50,000 taken on the 1st March 1927 for the Calcutta Police Housing Scheme.
 - (iv) The loan of Rs. 15 lakhs for the development of the Port of Chittagong taken on the 1st March 1926.
 - (v) The loan of Rs. 22,20,000 taken on the 31st March 1928 for the Damodar Canal project.
 - (vi) The loan of Rs. 2 lakhs taken on the 31st March 1928 for the construction of a new Council Chamber.
 - (i) The loan of Rs. 50 lakhs is repayable in fifteen equal annual instalments. Up to the year 1926-27 interest was charged at the rate of $6\frac{1}{2}$ per cent. per annum, but with effect from 1st April 1927, the rate of interest has been reduced to $4\frac{3}{4}$ per cent. per annum. The amount of annual instalment has accordingly been reduced from Rs. 5,31,764 to Rs. 4,89,072 with effect from 1927-28. Up to the year under report a sum of Rs. 14,84,731 has been repaid towards principal leaving a balance of Rs. 35,15,269, and a sum of Rs. 16,63,161 towards interest.
 - (ii) The loan of Rs. 51,89,000 is repayable in fifteen equal annual instalments of Rs. 5,51,864 and bears interest at $6\frac{1}{2}$ per cent. per annum. A sum of Rs. 12,21,739 has been paid towards principal and a sum of Rs. 15,37,584 towards interest up to the end of the year 1927-28, the balance outstanding at the end of the year being Rs. 39,67,261.
 - (iii) The loan of Rs. 8,50,000 is repayable in fifty years by annual equated payment of Rs. 52,055. A sum of Rs. 6,543 has been paid towards principal and Rs. 1,01,718 towards interest up to the end of the year 1927-28. The outstanding balance on the 31st March 1928 amounts to Rs. 8,43,457. The loan bears interest at the rate of $5\frac{3}{4}$ per cent. per annum.
- The loan of Rs. 7,50,000 is repayable in 50 annual equated instalments of Rs. 42,679 and bears interest at $5\frac{1}{4}$ per cent. per annum. A sum of Rs. 3,305 has been paid towards principal during the year under report and Rs. 42,719 has been paid towards interest up to the end of the year 1927-28. The balance outstanding on the 31st March 1928 amounts to Rs. 7,46,695.
- (iv) The loan of Rs. 15 lakhs taken for the improvement of the Port of Chittagong bore interest at $5\frac{3}{4}$ per cent. per annum and the duration of the loan was fixed at 60 years. The Port of

Chittagong has been declared as a Major Port with effect from the 1st April 1928. In the accounts of the current year (1928-29), the amount of the loan has, therefore, been transferred from the Provincial to the Central Loan Account and credited to the Provincial Loans Fund in repayment of the loan taken by the Government of Bengal. For purposes of interest calculations, both the transactions have been held to have taken place on the 1st April 1928. The interest paid by the Government of Bengal amounting to Rs. 1,79,825 on this account up to the year 1927-28 has been paid by the Commissioners of the Port of Chittagong during the current year (1928-29).

- (v) The loan of Rs. 22,20,000 is repayable in 60 equated instalments of Rs. 1,17,278 commencing from 31st March 1934 and bears interest at 5 per cent. per annum. Interest for one day, viz., the 31st March 1928 amounting to Rs. 304 was paid by the Government of Bengal during the year under report.
- (vi) The loan of Rs. 2 lakhs is repayable in 50 equated instalments of Rs. 11,381 commencing from 31st March 1929 and bears interest at $5\frac{1}{4}$ per cent. per annum. Interest amounting to Rs. 29 for one day, viz., the 31st March 1928 was paid by the Government of Bengal during the year under report.

35. Depreciation Fund (Government Presses)—(Paragraph 31, Entry No. 2A—Liabilities).—This entry appears for the first time in the statement of Liabilities and Assets. The object of the Fund and the method of accounting prescribed have been mentioned in paragraph 55.

Rs. 1,08,000 shown under "Receipts" represents the depreciation calculated on the value of the plant, machinery and furniture in use in the press during the previous financial year (1926-27). Rs. 36,808 shown under "Payments" represents the withdrawals from the Fund for "Renewals and replacement" during the year under report. The fund closed with a balance of Rs. 71,192.

36. Capital outlay on Irrigation Works (Paragraph 31, Entry No. 4—Assets).—The transactions out of Loans Fund and those appearing finally under the capital major head "55—Construction of Irrigation, etc., Works not charged to Revenue" are exhibited here. Rs. 3,24,297 under "Payments" represents the expenditure allowed to stand under the above capital major head.

For irrigation capital works, loans to the extent of Rs. 2,20,10,132 only were taken. The total expenditure incurred by the Government of Bengal up to the end of the year 1927-28 out of their ordinary revenue and accumulated balance amounted to Rs. 1,97,70,894 eliminating the contribution of Rs. 3 lakhs paid by the Corporation of Calcutta. The total direct expenditure from all sources up to the end of the year 1927-28 came up to Rs. 4,20,81,026 and the indirect charges up to the end of that year amounted to Rs. 8,03,724. The total of both direct and indirect charges thus amounted to Rs. 4,28,84,750 up to the end of the year under report.

Irrigation, Navigation, Embankment and Drainage works for which both capital and revenue accounts are kept have been classified as "Productive" or "Unproductive" with effect from 1921-22 according to their yielding capa-

city to pay the annual interest charges on the capital invested. The "Damodar Canal", the "Grand Trunk Canal" and the "Bakreswar Irrigation Scheme" have been declared as "Productive". The "Bakreswar Irrigation Scheme" was started during the year under report. The account of the "Dredger Ronaldshay" which up to the year 1926-27 was included with that of the "Grand Trunk Canal" has been separated and shown as a separate project under "Unproductive" with effect from the year 1927-28. No revenue account has yet been opened for the "Productive" works mentioned above. The following tables show the financial results separately for "Productive" and "Unproductive" works :—

Productive—Damodar Canal, Grand Trunk Canal and Bakreswar Irrigation Scheme.

	Rs.
Capital outlay at the end of 1926-27	18,29,911
Capital outlay during the year 1927-28	4,46,214
Interest charges for the year 1927-28	1,10,852
Deficit for the year 1927-28	1,10,852
Percentage of deficit on the capital outlay to end of 1927-28	4.87

Unproductive—All other works.

Capital outlay to end of 1926-27	4,05,67,238
Capital outlay during the year 1927-28	41,387
Receipts during the year 1927-28	11,40,920
Working expenses during the year 1927-28	18,50,954
Net receipts during the year 1927-28	7,10,034
Interest charges for the year 1927-28	16,64,765
Deficit for the year 1927-28	23,74,799
Percentage of deficit on capital outlay to end of 1927-28	5.84

For more detailed examination a reference is invited to the Finance Schedules and Administrative Accounts of Irrigation, Navigation, Embankment and Drainage Works for the year 1927-28. It is, however, considered desirable that the financial position of the three dredgers, *viz.*, Ronaldshay, Cowley and Burdwan, is dealt with here in some detail as the matter requires investigation.

Ronaldshay.—The total capital outlay (direct and indirect) to the end of the year 1927-28 amounts to Rs. 55,16,986. Out of this sum, the amount of Rs. 54,31,719 representing direct charges, was met out of the loan of Rs. 50 lakhs granted by the Government of India (*vide* item (i), paragraph 34(b)) and the balance from the general revenues and accumulated provincial balance. The amount of hire realised to the end of the year 1927-28 amounts to Rs. 1,98,727 against the capital cost of Rs. 55,16,986. Interest charges for the purpose of capital accounts to the end of the year 1927-28 amount to Rs. 20,46,629. In the table below the financial position has been summarised :—

	Rs.
(i) Capital cost (direct and indirect) to end of 1927-28 excluding hire	57,15,713
(ii) Interest charges for the purpose of capital account to the end of the year 1927-28	20,46,629
(iii) Gross expenditure to end of 1927-28	77,62,342
(iv) Deduct receipts on account of hire to end of 1927-28	1,98,727
(v) Net expenditure to end of 1927-28	75,63,615
(vi) Percentage which the receipts (iv above) bear to the gross expenditure (iii above)	2.6

Cowley and Burdwan.—The total capital outlay (direct and indirect) to the end of the year 1927-28 amounts to Rs. 62,47,243. Out of this amount, the sum of Rs. 61,26,908 representing direct charges, was met out of the loan of Rs. 51,89,000 granted by the Government of India for the purchase of the dredgers (*vide* item (ii), paragraph 34(b)), and from general revenues and accumulated balance. The amount of hire realised from these two dredgers comes to Rs. 7,34,238 to the end of the year 1927-28 against the capital outlay of Rs. 62,47,243. Interest charges adjusted for the purpose of the capital account to the end of the year 1927-28 amount to Rs. 23,40,222. The following table sums up in brief the financial position to the end of the year 1927-28 :—

	Rs.
(i) Total capital outlay (direct and indirect) to end of 1927-28 excluding hire	69,81,481
(ii) Interest charges to end of 1927-28	23,40,222
(iii) Gross expenditure to end of 1927-28	93,21,703
(iv) Deduct receipts on account of hire to end of 1927-28	7,34,238
(v) Net expenditure to end of 1927-28	85,87,465
(vi) Percentage which the receipt (iv above) bears to the gross expenditure (iii above)	7.9

37. Other capital outlay (Paragraph 31, Entry No. 5—Assets)—

(a) *Civil Works.*—The transactions in connection with the Calcutta Police Housing Scheme and the new Council Chamber have been exhibited here. The opening balance of Rs. 14,43,224 represents the expenditure incurred up to the end of the year 1926-27 in connection with the Calcutta Police Housing scheme, for which loans to the extent of Rs. 16 lakhs were taken up to the end of that year from the Provincial Loans Fund. Rs. 4,75,276 shown under "Payments" represents the expenditure incurred during the year under report for the above two schemes. It has already been mentioned that a loan of Rs. 2 lakhs was taken in 1927-28 for the new Council Chamber. The total amount of loan taken for these two schemes amounted to Rs. 18 lakhs, but the expenditure up to the end of 1927-28 amounted to Rs. 19,18,500. The balance of Rs. 1,18,500 was, therefore, met from other sources and not out of the loans specifically obtained for the two projects.

(b) *Commuted value of pensions.*—Commuted value of pensions paid to retired officers appeared for the first time in the accounts for 1926-27 under the capital major head "60B—Payments of commuted value of pensions". Rs. 12,57,500 shown as the opening balance represented the expenditure adjusted under the above capital major head in the accounts for 1926-27 (*vide* Grant No. 25—Superannuation Allowances and Pensions, page 170, Item I of the "Report for 1926-27"). In accordance with the accounting procedure mentioned in paragraph 57 it was originally contemplated by the Local Government to make repayment by equated payments. Subsequently, however, the Local Government decided to relieve the capital major head by transferring the expenditure in lump to the revenue head "45—Superannuation Allowances and Pensions" as no loan had been taken to meet the capital expenditure. The adjustment was made in the accounts for 1927-28 and this explains the minus figure of Rs. 12,57,500 under "Payments".

No adjustment for interest charges was made as the entire expenditure was met out of revenue and not from loans fund.

38. Loans and Advances by Provincial Government (Paragraph 31, Entry No. 6—Assets).—The account of loans and advances by the Provincial Govern-

ment closed with a balance of Rs. 77,38,674 on 31st March 1928, showing a decrease of Rs. 60,082 as compared with the balance at the commencement of the year under report. The following statement exhibits in detail the transactions of the year 1927-28, together with the amount of interest realised.

No.	Local Ledger Head.	Balance on 1st April 1927.	Payments during 1927-28.	Receipts during 1927-28.	Closing balance on 31st March 1928.	Interest realised during 1927-28.
		Rs.	Rs.	Rs.	Rs.	Rs.
(i)	Loans to Mufassal Municipalities	30,78,713	27,823	2,93,600	28,12,936	1,62,365
(ii)	Loans to Port Funds	18,46,758	..	22,302	18,24,456	13,870
(iii)	Loans to District and other Local Fund Committees	20,59,550	1,30,000	81,794	21,07,756	28,082
(iv)	Advances to Cultivators	5,66,826	5,77,021	4,28,447	7,15,400	37,282
(v)	Advances under Special Laws	2,38,993	60,913	28,507	2,71,399	5,248
(vi)	Miscellaneous Loans and Advances	7,916	3,431	4,620	6,727	682
	TOTAL	77,98,756	7,99,188	8,59,270	77,38,674	2,47,529

The opening balance of Rs. 20,59,550 under "Loans to District and other Local Fund Committees" includes a sum of Rs. 17,75,990 on account of the outstanding balance of the loans granted to the District Board of 24-Parganas for the Magrahat Drainage scheme. Recovery of instalments towards the repayment of the principal as well as interest charges has been deferred pending further orders of Government on the subject. Accordingly, no recovery has been effected from the District Board on this account since April 1922.

Referring to the remarks contained in the concluding portion of paragraph 37 of the "Report for 1926-27", the circumstances in which repayment has been deferred were explained to the Public Accounts Committee. It was agreed that full information should be obtained as to the financial position with a view to the Public Accounts Committee considering the position further next year.

39. Provincial balance (Paragraph 31, Entry No. 7—Assets).—The account of the provincial balance closed on the 31st March 1928 with a balance of Rs. 2,19,51,924 showing an increase of Rs. 20,39,062 as compared with the balance at the commencement of the year. The increase was brought about by "Loans transactions" to the extent of Rs. 18,89,874, by provincial Debt Head transactions to the extent of Rs. 71,192, by "Capital Expenditure" to the extent of Rs. 4,57,927 and by "Famine Insurance Fund balance" amounting to Rs. 48,063, partly counterbalanced by revenue deficit of Rs. 4,27,994.

During the year under report the Government of Bengal placed Rs. 75 lakhs as fixed deposit with the Government of India for six months from the 1st October 1927. The Government of Bengal received during the year 1927-28 interest to the extent of Rs. 3,62,500 on the above deposit and on the deposits of Rs. 60 lakhs and Rs. 25 lakhs mentioned in paragraph 38 of the "Report for 1926-27".

During the current year (1928-29), the Government of Bengal have placed as fixed deposit a sum of Rs. 50 lakhs for six months with effect from the 1st April 1928, and another sum of Rs. 50 lakhs with effect from the 1st October 1928.

40. *Borrowings*.—No loan has so far been raised in the open market by the Government of Bengal under Local Government (Borrowing) Rules framed under sections 30 (1a) and 129A of the Government of India Act, 1919.

41. *Commitments*.—The following lists exhibit the statutory liabilities and the more important commitments of the Government of Bengal during the year under review :—

(a) *Statutory liabilities* :—

	Rs.
1. Interest on Irrigation capital outlay payable to the Central Government annually under Rule 24 of the Devolution Rules	4,26,543
2. Principal and interest on the loan of Rs. 50 lakhs payable annually till the loan is cleared	4,89,072
3. Principal and interest on loan of Rs. 51,89,000 payable annually till the loan is cleared	5,51,864
4. Principal and interest on the loan of Rs. 8,50,000 payable annually till the loan is cleared	52,055
5. Principal and interest on the loan of Rs. 7,50,000 payable annually till the loan is cleared	42,679
6. Principal and interest on the loan of Rs. 22,20,000. The annual equated instalments should commence from 31st March 1934. In the meantime simple interest is to be charged	1,17,278
7. Principal and interest on the loan of Rs. 2,00,000. The equated payment of annual instalments should commence from 31st March 1929	11,381
TOTAL	16,90,872

NOTE.—(1) The fixed contribution payable to the Central Government under Rule 17 of the Devolution Rules, the payment of which was held in abeyance from 1922-23 to 1927-28, has been completely and finally remitted with effect from the year 1928-29. This item, therefore, has been omitted from the above list.

(2) The statutory minimum balance of Rs. 12 lakhs under Famine Insurance Fund prescribed under Schedule IV of the Devolution Rules having been reached, the item has been excluded from the above list.

(3) The loan of Rs. 15 lakhs taken for the improvement of the Port of Chittagong having been transferred to the Central Loan Account during the current year (1928-29), the item has been omitted from the above list as no further liability is attached to the Provincial Government on this account.

The annual amount of ultimate statutory liability comes to Rs. 16,90,872. Apart from the interest charges on these loans, no provision has up till now been made in the revenue section of the budget estimates for repayment of the loans which are compulsorily repayable. The Government of Bengal have decided to make separate provisions under the head "21—Appropriation for Reduction or Avoidance of Debt—Other Appropriations" with effect from the ensuing year (1929-30) in respect of the loans which are compulsorily repayable and for which the repayment towards principal will fall due with effect from that year.

(b) *Important permanent commitments undertaken during the year under report involving in each case a recurring liability of not less than Rs. 10,000 per annum* :—

Major head of account and particulars.	Ultimate estimated annual recurring liability.
	Rs.
9. Registration— Increase in the rate of remuneration of the extra copyists in Registration Offices except Calcutta and Alipur	1,02,000
15. Other Revenue Expenditure financed from Ordinary Revenue— Formation of a new Irrigation Division at Bankura and a sub-division at Midnapur	23,278

Major head of account and particulars.	Ultimate estimated annual recurring liability.
	Rs.
22. General Administration—	
Restoration of discretionary grants of District Officers	52,000
Restoration of discretionary grants to Commissioners of Divisions	50,000
Creation of certain posts to form the leave reserve in the Finance Secretary's office	11,730
24. Administration of Justice—	
Retention as a permanent measure of the post of the Second Additional Judge, Dacca	22,000
Creation of one superior post in the I. C. S. cadre for the Commissioner for Workmen's Compensation, Bengal, and the permanent retention of his office establishment	47,800
25. Jails and Convict settlements—	
Establishment of a Borstal Institution and a sub-jail at Bankura	40,208
Increase in the number of Deputy Jailors of Central Jails and employment of clerks in certain District Jails	18,993
Expansion of woollen mills in the Dacca Central Jail	85,672
Appointment of a whole-time Superintendent in the Rajshahi Central Jail	11,987
Entertainment of special staff for guarding the detenus in the jails in Bengal	23,000
26. Police—	
Increasing the town Police force at Kharagpur and the investigating staff of the Kharagpur town police section in Midnapur	14,525
Re-organisation of the motor vehicles department of the Calcutta Police	11,380
Purchase of mosquito nets for the Constables, Head Constables and Assistant Sub-Inspectors of Bengal Police	40,000
Raising the probationary allowance of departmental cadets during their training in the Police Training College at Surdah	10,800
Increased house rent of Sub-Inspectors of the Bengal Police in and around Calcutta	37,500
The addition to the existing 3 companies of the Calcutta Armed Police of another company	44,077
Revision in the rates of pay of military officers employed in the Eastern Frontier Rifles (Bengal Battalion), Dacca	11,450
27. Ports and Pilotage—	
Appointment of an Assistant Engineer Superintendent in the Government Dockyard, Narayanganj	12,100
31. Education—	
Reorganisation of the teaching staff of the Presidency College, Calcutta	64,596
Grants to supplement the pay of trained and untrained teachers in aided primary schools and makhtabs	2,70,000
New and increased grants-in-aid to non-Government Secondary schools for the improvement of pay and prospects of teachers of these schools	1,50,000
Scheme for agricultural education in M. E. and High English Schools in Bengal	58,800
Physical instruction in colleges and schools for boys in the Presidency of Bengal	63,906
New and increased grants-in-aid to non-Government Arts Colleges	25,000
Appointment of a Professor of Islamic Studies and Culture in the Post-Graduate department of the Calcutta University	12,000
34. Agriculture—	
Appointment of an Agricultural Engineer and his staff	23,306
Scheme for agricultural education in Middle English and High English Schools in Bengal	14,758
Revision of pay of auditors of Co-operative Societies	38,808

Major head of account and particulars.	Ultimate estimated annual recurring liability.
	Rs.
35. Industries—	
Additional grants-in-aid to technical and industrial schools .	90,000
37. Miscellaneous departments—	
Appointment of a 2nd certifying surgeon and his staff .	12,408
Examination charges	19,600
46. Stationery and Printing—	
Readjustment of pay of the clerical staff of the Press and Forms Department in the new time scale	16,500
To give effect to the recommendations of the Piece Workers' Committee, 1926	26,000
TOTAL	15,56,182

(c) Important temporary commitments—

(i) Additional grant for improvement and sanitary works in Government estates for three years to the extent of	4,36,450
(ii) Lump grant for communications and buildings and other schemes of the Forest Department within the powers of sanction of the Conservator of Forests and Divisional Forest officers for four years to the extent of	3,00,000
(iii) Non-recurring grant to Dacca University for Moslem Hall to the extent of Rs. 7 lakhs of which Rs. 1 lakh was earmarked for expenditure during the year 1927-28	7,00,000
(iv) Grant for thana and village dispensaries to the extent of Rs. 2,55,000 of which Rs. 85,000 was earmarked for expenditure during the year 1927-28	2,55,000
TOTAL	16,91,450

(v) The following works of importance estimated to cost more than Rs. 50,000, the expenditure on which will extend to future years, were undertaken during the year under report:—

Names of work.	Amount of Estimate.	Expenditure in 1927-28.	Balance.
	Rs.	Rs.	Rs.
Civil Works—Buildings—			
Construction of buildings for the accommodation of Barabazar Police station at Mallick Street, Calcutta	1,72,884	1,442	1,71,442
Construction of quarters for married officers in the Lall Bazar Police compound, Calcutta	4,11,530	1,13,119	2,98,411
Construction of quarters for married sergeants at Kapalitola, Calcutta	(a) 43,561	(a) 31	43,530
Construction of a second story over the Sub-Judge's court at Alipur	1,15,417	20,281	95,136
Construction of a second story over the existing quarters for nurses in the compound of the Campbell Hospital at Sealdah	76,757	26,933	49,824
Construction of a second story over the existing quarters for nurses in the compound of the Campbell Hospital at Sealdah	78,150	25,078	53,072
Acquisition of land for the Juvenile Court and House of Detention for Juvenile Offenders at No. 85, Lower Circular Road, Calcutta (Enhanced Award)	1,44,500	6,126	1,38,374
Construction of an observatory building, a new latrine, and a new boiler house in the compound of the Presidency College, Calcutta	57,263	19,832	37,431

(a) Represents figures for electric installation.

Names of work.	Amount of estimate.	Expenditure in 1927-28.	Balance.
	Rs.	Rs.	Rs.
Civil Works—Buildings—concd.			
Construction of buildings for Government High English schools at Bhola, District Bakarganj	78,582	14,196	64,386
Certain additions and alterations to the Civil Court Buildings at Khulna	81,767	64,569	17,198
Payment of owners' share of taxes for the Government House, Calcutta	87,310	79,716	7,594
Construction of a hostel and Superintendents' quarters for the Ashanulla School of Engineering, Dacca	3,23,531	60,526	2,63,005
Construction of 3 munsiffs' residences at Manikganj, District Dacca	50,185	9,974	40,211
Construction of the main school building with out-houses for the Serampur Government Weaving Institute	1,12,955	6,002	1,06,953
Communications—			
Maintenance of Maidan and Strand Road and Eden Garden with out-offices, gas and electric lights	2,38,085	2,15,841	22,244
Special repairs to Darjeeling Hill cart road for 1927-28	1,83,503	1,37,428	46,075
Special repairs to Tista Valley Road for 1927-28	82,029	64,843	17,186
Special repairs to Lachen Road for 1926-27	1,34,900	38,564	96,336
Special repairs to Rishi Road for 1927-28	2,47,655	1,04,958	1,42,697
Irrigation—			
Maintaining and dredging bunds, Charnaguria section	62,057	48,339	13,718
Dredging the Lower Kumar River	3,27,355	2,58,776	68,579
Maintaining and dredging bunds of the Lower Kumar River, Fatehpur Section	57,106	26,183	30,923
Maintaining circular and new cut canal in Canals Division	60,607	49,106	11,501
Obtaining Tools and Plant and thorough repairs to "Foyers" in Dredger Division	1,27,600	52,809	74,791
Damodar Canal Project—			
Manufacture of bricks	1,25,994	52,169	73,825
Constructing main body of weir	11,10,483	54,744	10,55,739
Under sluices left bank	3,66,350	30,774	3,35,576
Left belt bund	1,21,391	7,926	1,13,465
Buildings, Head Works	55,000	24,482	30,518
Excavating Reach No. VI	54,528	60	54,468
Constructing Head Regulator	96,370	2,305	94,065
Water supply and sanitation under Head works	70,000	24,969	45,031
Special Tools and Plant Head works	82,000	36,937	45,063
Obtaining scientific instruments and drawing materials and office furniture	79,516	56,902	22,614
Reconstruction of the Belliaghata Bridge	(a) 2,96,139	(a) 55,375	(a) 2,40,764
Bakreswar Irrigation Scheme in the district of Birbhum	4,90,596	10,385	4,80,211
TOTAL	63,03,656	18,01,700	45,01,956

(a) Government share.

60. Civil Works not charged to Revenue—

Constructing proposed Bengal Legislative Council Chamber	2,01,450	82,610	1,18,840
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(vi) A list of important works undertaken during previous years, which were continued during the year under report and which will impose a liability on Government in future years, has been furnished in Annexure A.

42. A general review of Provincial Finance, as depicted in the accounts of the year under report, is now possible.

- (i) As has already been remarked, the Revenue has proved insufficient to cover the expenditure charged thereto. The growth of expenditure is out of proportion to the growth in revenue.
- (ii) Important commitments of a permanent character have been made during the year 1927-28 to the extent of 15.56 approximately.
- (iii) Apart from the statutory liabilities, the amount of important temporary commitments made during the year under report, including large Civil and Irrigation Works, old and new, (excluding the expenditure adjusted under "60—Civil Works not charged to Revenue") for which provision has to be made in future years comes to 1,04.13.
- (iv) Unproductive Irrigation Works as a whole not only yield no return on the Capital invested, but are not even self-supporting. As for Productive Irrigation, three works, the Damodar Canal, Grand Trunk Canal and the Bakreswar Irrigation Scheme, are classed as such. No revenue accounts have yet been opened for these works. There is an annual loss of interest on these works to the extent of 1.10 lakhs of rupees.
- (v) The transactions connected with the purchase of the three dredgers, Ronaldshay, Cowley and Burdwan have proved a burden on the resources of the Provincial Government, inasmuch as an annual payment of 10.41 is required to be made to the Central Government in repayment of the loans aggregating 1,01.89 (*vide* items 2 and 3, paragraph 41(a)) without any adequate return.
- (vi) All the debts of the Provincial Government are due to the Central Government and these debts are repayable in annual equated instalments and require no arrangement for Sinking Funds. In view, however, of the Revenue deficit no arrangement for amortisation of the debts is possible. The debts due to the Provincial Government are, in the main, repayable in annual equated instalments and arrangement for Sinking Funds are not required to be made in such cases. It is, however, presumed that Government takes into consideration the possibility of liquidation of loans before sanctioning them.
- (vii) On the whole, the position in respect of the finances of the province may not be very serious for the present, in view of the accumulated balance, but increase in recurring expenditure without adequate arrangement for corresponding expansion in revenue must always be looked upon with grave concern.

43. *Residential buildings for Government servants.*—By the introduction of Fundamental Rule 45A material changes have been made in determining the Capital cost of a residence, for the purpose of assessment of rent, and the fixation of the standard rent of a residence. The procedure for compiling the Capital and Revenue Accounts for residential buildings has accordingly been altered, necessitating the use of revised forms for its compilation. As the

compilation of the above return for the year under report could not be completed at the time of the preparation of the present report, it has not been possible to offer any remarks on residential buildings.

44. Forecast for the current year.—The current year's (1928-29) estimates anticipate revenue to the extent of 10,94,11 against the estimated and the actual revenue of 10,71,89, and 10,81,30 respectively of the previous year (1927-28). The increase in the estimates of the current year, as compared with the actuals of the previous year, may be attributed mainly to the change in the method of adjustment of recoveries from private persons or bodies for services rendered which up to the year 1927-28 used to be adjusted in reduction of expenditure, instead of being treated as revenue receipts as decided upon with effect from the year 1928-29.

(ii) On the expenditure side (excluding the Debt and Capital requirements) the current year's estimates anticipate an increase in expenditure to the extent of 12,21 and 34,04 against the estimated and the actual expenditure respectively of the previous year.

(iii) The progress of actuals during the current year, up to November 1928, shows that the revenue has increased by 5,94 while the expenditure has increased by 9,84 in comparison with the figures for the corresponding period of the previous year. The increase in expenditure is more marked under "Land Revenue," "General Administration," "Police," "Medical," "Public Health," "Agriculture," "Civil Works," "Famine Relief" and "Superannuation Allowances and Pensions," while substantial decrease is noticed under "Excise," "Other Revenue expenditure financed from Ordinary Revenue" and "Education."

(iv) In the revised estimates for 1928-29, the revenue and the expenditure chargeable to it have been placed at 10,95,39 and 11,06,72 respectively against the original estimates of 10,94,11 and 11,19,62 respectively. According to the above revised estimates a revenue deficit of 11,33 has been anticipated against the original estimate of 25,51.

(v) As regards Debt and Capital requirements, the current year's estimates anticipate an excess of expenditure over receipts amounting to 17,60, against 14,22 of the estimated excess expenditure over receipts of the previous year. The actuals of the previous year, however, showed that there was a surplus of receipts over expenditure to the extent of 24,67. The revised estimates for 1928-29 anticipate an excess of expenditure over receipts amounting to 10,80.

(vi) The opening balance for the current year was placed at 1,88,27 in the original estimates against the actual opening balance of 2,19,52. The closing balance for the current year was originally estimated at 1,45,16, but in the revised estimates for 1928-29 it has been placed at 1,97,39.

(vii). A special receipt of 52,00 is expected to be realised during the current year on account of probate duty on a certain estate. If this expectation be fulfilled, there will be a revenue surplus of 40,67 instead of a revenue deficit of 11,33 anticipated in the first edition of the Revised Estimates for 1928-29. The closing balance will also increase accordingly.

ANNEXURE A.

(Referred to in paragraph 41 (c), (vi)).

Names of work.	Amount of estimate.	Expenditure up to end of 1927-28.	Balance.
Civil Works.	Rs.	Rs.	Rs.
Acquisition of premises land for the Technical School	8,50,000	8,12,491	37,509
Constructing New Nurses' Quarters at Presidency General Hospital	3,60,378	3,50,523	9,855
Extension of Eden Hospital—Medical College	4,44,133 (a)56,208	3,93,297 (a)4,905	50,836 (a)51,303
Constructing building for the Islamia College, Calcutta	4,30,525	4,27,971	2,554
Making additions and alterations to the Pathological and Physiological Block, Medical College, Calcutta	79,420	40,164	39,256
Construction of new building for Collegiate School at Chittagong	2,33,770	2,12,984	20,786
Construction of a hostel for the Muhammadan students of the Chittagong College (including cost of land)	90,530	85,376	5,154
Constructing a quadruple munsifi at Chandpur	1,44,811	1,10,798	34,013
Improving and metalling the approach road to new Civil Station at Alipur Duars	52,690	49,255	3,435
Constructing sub-jail at Alipur Duars	83,940	73,087	10,853
Constructing new police lines at Barisal	4,22,750	3,08,668	1,14,082
Constructing a double munsifi at Chikandi	79,180	69,146	10,034
Constructing a double munsifi at Rajbari	59,052	57,976	1,076
Constructing a hostel for Muhammadan students at Rajshahi	82,735	79,208	3,527
Constructing a record room at sadar and certain additions and alterations in the existing Civil Court building at Rangpur	78,607	74,886	3,721
Addition to Magistrate's and Collector's Court, Dacca	1,77,666	1,76,384	1,282
Constructing a slipway at Narainganj	1,08,299	99,100	9,199
Constructing a single munsifi at Tangail	62,185	38,030	24,155
Constructing a hostel for the students of Medical School at Burdwan	1,54,319	1,43,883	10,436
Construction of a single-storied treble munsifi at Serampore	64,765	57,906	6,859
Construction of a treble munsifi and witness shed at Bankura	64,575	61,612	2,963
Surfacing Barrackpur Trunk Road from Calcutta to Pulta	5,52,051	2,84,479	2,67,572
Improving 4 miles of Grand Trunk Road (North) from the tramway terminus in Howrah to Bally Bridge	1,66,000	1,64,562	1,438
Widening the metalling of the Grand Trunk Road from 7½th mile at Bally to 19½th mile at Paltaghat	2,52,940	1,89,513	63,427
Special repairs to Dimdima bridge in repairing flood damage	1,40,365	1,37,731	2,634
Realignment at Buxa Forest Road from Alipur Duars to Rajabhat Khowa	1,67,300	1,17,568	49,732
Improving and metalling Maynaguri Dhupguri Road	21,95,395	19,12,794	2,82,601
Arboriculture Operation in Duars	2,21,000	1,26,844	94,156
Improvements to Rishi Road from Tista to Kalimpong	4,79,669	3,91,896	87,773

(a) Represents figures for electric installation.

Names of work.	Amount of estimate.	Expenditure up to end of 1927-28.	Balance.
	Rs.	Rs.	Rs.
Special repairs to Tista Valley Road for 1926-27	72,070	68,872	3,198
Special repairs to Lachen Road for 1925-26	1,22,235	1,15,308	6,927
Special repairs to Rishi Road for 1925-26	1,25,965	1,04,577	21,388
Special repairs to Rishi Road for 1926-27	1,38,375	1,33,313	5,062
Irrigation, Navigation, Embankment and Drainage Works.			
Amirabad Project	1,58,648	1,55,389	3,259
Draining the Arool and Bookbhara into the river Kapodak	1,99,062	1,93,615	5,447
Constructing locks and sluices on the Madaripur Bhil and Lower Kumar river for maintenance of the navigable route	6,48,500	1,83,388	4,65,112
Dredging Pearpur Shoal in the 29th and 30th mile of the Lower Kumar River	50,229	41,181	9,048
Dredging bern on the south bank at Char-maguria	55,546	46,904	8,642
Dredging the Mustafapur Shoal in the Lower Kumar river during 1924-25	63,294	60,498	2,796
Reconstruction of Garia Bridge over Tully's Nulla	63,213	52,345	10,868
Reconstruction of the Kidderpore Bridge	(a)10,04,891	(a)7,51,314	(a)2,53,577
Reconstruction of Maniktola Bridge	(a)2,80,274	(a)1,39,079	(a)1,41,195
Dredging the Bhangore Khal	1,65,242	1,47,278	17,964
Nowie Sunthi Drainage	4,26,117	4,24,935	1,182
Dredging the Bidyadhari River from Dhappa to Bayanulla	10,22,412	10,13,325	9,087
Land acquired for Grand Trunk Canal Project	22,94,940	7,35,617	15,59,323
Flushing of the Bhairab River in Meherpur Sub-division in Nadia Rivers	1,51,358	73,732	77,626
Flushing of Gobranalla in the district of Murshidabad	2,97,079	2,35,520	61,559
Remodelling the Hurhurra Khal	12,34,906	10,57,447	1,77,459
Closing breaches in the Chetna Circuit Embankment	90,791	66,948	23,843
Construction of refuge mounds along Damodar right embankment	62,307	9,380	52,927
TOTAL	1,70,82,712	1,28,63,002	42,19,710
60-Civil Works not charged to Revenue.			
Constructing sub-section house at Taltolah in Calcutta	81,898	80,575	1,323
	(b)7,157	(b)4,370	(b)2,787
Acquisition of land required for the construction of a police sub-section house at Taltolah in Calcutta	94,400	93,358	1,042
Construction of a building for the headquarters of the Public Vehicles Department in Calcutta	3,71,026	3,65,332	5,694
	(b)47,900	(b)36,052	(b)11,848
Construction of a building for the police-station at Muchipara in Calcutta	1,27,073	1,12,276	14,797
	(b)11,783	(b)9,338	(b)2,445
Acquisition of land for the Bartala Police section at No. 1 Raja Rajkissen Street, Calcutta	61,500	57,466	4,034
TOTAL	8,02,737	7,58,767	43,970

(a) Represents Government share.

(b) Represents figures for electric installation.

SECTION III.—CHANGES IN FORM AND CLASSIFICATION.

45. This section of the report describes :—

- (a) Changes in the number of grants or other re-arrangements thereof.
- (b) Changes in the form of grants or appropriation accounts.
- (c) Changes in the expenditure major, minor and sub-heads of the prescribed classification of the general accounts.
- (d) Changes in the classification of expenditure from voted to *non-voted*, from Transferred to Reserved, from Central to Provincial, and *vice versa*.

46. *General remarks.*—Under the Government of India Act, proposals in respect of moneys required for expenditure under certain heads are submitted to the vote of the Legislature in the form of Demands which, when accepted, become Grants available for expenditure within the scope of the Demand. It is for the Hon'ble the Finance Member to settle the form in which the Demands should be presented. Ordinarily, a separate Demand is presented for charges falling under each major head of account for Reserved and Transferred subjects combined where such distinction exists. A separate Demand is presented for expenditure in England for all the major heads of account excluding that incurred for purchase of stores (*vide* paragraphs 46 and 47 of the "Report for 1926-27"). In the following cases also one Demand was presented for the year under report although the charges appeared under different major heads of account.

Number and name of Grant.	Major heads of account.
Grant No. 4—Forests	8—Forest. 8-A—Forest Capital Outlay charged to Revenue. 52-A—Forest Capital Outlay not charged to Revenue.
Grant No. 8—Irrigation	XIII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses. 15—Other Revenue Expenditure Financed from Ordinary Revenue. 16—Construction of Irrigation, Navigation, Embankment and Drainage Works. 55—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.
Grant No. 23—Civil Works	41—Civil Works. 60—Civil Works not charged to Revenue.

Number and name of Grant.

Major heads of account.

Grant No. 25—Superannuation Allowances and Pensions.

45—Superannuation Allowances and Pensions.

60-B—Payments of commuted value of pensions.

(a) CHANGES IN THE NUMBER OF GRANTS OR OTHER RE-ARRANGEMENTS THEREOF.

47. No separate Demand was presented in respect of charges previously adjusted through the head "51-A—Miscellaneous adjustments between Central and Provincial Governments" as provisions for these charges were made under the respective service heads. A reference is invited to paragraph 54 and to the appropriation account of Grant No. 29 at page 176 of the "Report for 1926-27".

48. As already stated in paragraph 46 *ante*, a combined Demand for grants is presented for Reserved and Transferred subjects where such distinction exists, but in respect of the Education Department separate Demands for Grants for Reserved and Transferred subjects are being presented from the commencement of the year 1927-28.

49. For the reasons stated in paragraphs 47 and 48 the total number of Demands for Grants remained the same during the year under report as in previous year (1926-27), i.e., 30.

(b) CHANGES IN THE FORM OF GRANTS OR APPROPRIATION ACCOUNTS.

50. It has not been possible to effect any further change in the present report with a view to bringing it into line with the corresponding reports in Great Britain prepared by the Comptroller and Auditor General. The question of the maintenance of a commercial system of accounts in the Forest, Jail Manufactory and Cinchona Departments, mentioned in paragraph 48 of the "Report for 1926-27", has not yet been finally decided. The Government of Bengal did not agree to the proposal of detailing in the appropriation accounts the transactions under a minor head of account involving a large amount of expenditure and which can be suitably split up into component parts, as well as to the exhibition of store accounts, where heavy expenditure on stores is involved (*vide* second sub-para. of paragraph 48 of the "Report for 1926-27"). The Public Accounts Committee, however, have recommended to the Local Government at the time of dealing with the "Report for 1926-27" that where the expenditure under a minor head of account is Rs. 5,00,000 or over, it should be detailed in the appropriation accounts by primary units of appropriation where such units exist. The orders of the Local Government are awaited on the point.

51. It has been directed by the Local Government that commencing from the year 1927-28 the expenditure in the following cases should be separately exhibited in the appropriation accounts and accordingly the transactions in respect of these cases have been so exhibited in the appropriation accounts of the Grants concerned in the present report.

- 32—Medical (i) Grants to dispensaries for the supply of medicines to Government Officers.
 (ii) Grants to hospitals and dispensaries.
- 33—Public Health (i) Contributions towards the pay of Health Officers and Sanitary Inspectors.
 (ii) Grants for Public Health purposes—
 (a) Grants-in-aid towards Water Works Scheme.
 (b) Grants-in-aid towards Sewerage Scheme.
 (c) Grants-in-aid towards other schemes.
- 34—Agriculture Grants to Co-operative Societies.
- 35—Industries (i) Direction—Contributions and grants.
 (ii) Grants-in-aid to Technical and Industrial Schools.

52. The transferred subjects in the province of Bengal were resumed during a portion of the years 1925-26 and 1926-27 and accordingly three sets of figures, viz., (i) Reserved, (ii) Reserved A and (iii) Transferred appeared in the appropriation accounts of those years in respect of the Grants where the distinction between "Reserved" and "Transferred" subjects exists (*vide* paragraph 53 of the "Report for 1925-26" and paragraph 57 of the "Report for 1926-27"). This contingency did not arise in the year under report and no transaction under "Reserved A", therefore, appears in the present report.

53. Up to the year 1926-27 the flat rate of exchange for the conversion of sterling transactions in rupees and *vice versa* in the Government accounts was 2s. per rupee or Rs. 10 per £. With effect from the year 1927-28, the above rate has been fixed at 1s. 6d. per rupee or Rs. 13-5-4 per £. The difference between this flat rate of exchange and the rate of exchange at which the particular transaction is convertible appears, as before, where such difference exists, under the minor head "Loss or Gain by Exchange" opened under each major head of account. As a result of the above change in the flat rate of exchange much smaller expenditure now appears under the head "Loss or Gain by Exchange" and in certain cases minus expenditure appears under the head on account of gain in the exchange transaction.

54. It has been decided by the Auditor General that the use of the word "Grant" is inappropriate in respect of wholly *non-voted* heads. Accordingly, in the form of the Appropriation Accounts of wholly *non-voted* heads the words "Appropriation" and "Appropriated" have been used instead of the words "Grant" and "Granted". As regards the combined appropriation accounts of voted grants and *non-voted* appropriations, no such change of phraseology has been considered necessary.

55. The Government of Bengal agreed to the opening of a depreciation fund for their presses with effect from 1927-28. A head "Depreciation Fund—Government Presses" was opened in the accounts in the provincial section of the Debt Heads under "P—Deposits and Advances not bearing interest" to record the transactions of the Fund. The object of the fund is to provide a reserve sufficient to meet, as required, the cost of the renewal and replacement of plant, machinery and furniture, so that the press may be kept automatically in an efficient working condition. Depreciation represents the value of the capital cost of machinery, etc., which has been used in producing the outturn of the press. The fund will accordingly contain an amount sufficient to replace the capital consumed by normal wear and tear. The annual receipts of the Fund consist of—

- (a) the amount of depreciation calculated on the value of the plant, machinery and furniture in use in the press during the year, and
- (b) the book value of plant, machinery and furniture disposed of during the year.

The receipts due to the Fund shall be credited at the beginning of each financial year on the basis of the actual amount of depreciation during the previous financial year. The fund is available for the renewal or replacement of articles of plant, machinery or furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time. Budget provision must be made annually in the usual way for all expenditure to be met from the Fund, but provision should not be made in excess of the amount that will be at the credit of the Fund. The amount budgeted for will be covered by a corresponding deduct entry, viz., amount transferred from the Depreciation Fund. The expenditure from the Fund is accounted for in the first instance under "46—Stationery and Printing—Government Presses". At the end of the year an equivalent sum is debited to the deposit head "Depreciation Fund" by credit to the head "46—Stationery and Printing—Deduct—Amount transferred from Depreciation Fund".

(NOTE.—The rules have since been modified in certain respects but the modifications do not affect the transactions of the year under report.)

In the Demand for "Grant No. 26—Stationery and Printing" for the year 1927-28 provision was made under the following heads:—

- (i) For payment into Depreciation Fund.
- (ii) Renewals and Replacements.
- (iii) Deduct—Amount transferred from Depreciation Fund.

The vote of the Council is taken for the net expenditure. The provision under "Renewals and Replacements" may be increased up to the extent of the balance in the Fund by corresponding increase in the provision under "Deduct—Amount transferred from Depreciation Fund" without affecting the grant voted by the Council. Practically, therefore, withdrawals from the Fund do not come under the vote of the Council according to the existing arrangement.

This aspect of the case was brought to the notice of the Local Government and it has since been decided that the demand under "46—Stationery and Printing" should be for the gross amount with effect

from the year 1929-30. His Excellency the Governor of Bengal has declared, under section 72-D (3) of the Government of India Act, that transfer of funds from General Revenues to the "Depreciation Fund—Government Presses" should be treated as *non-voted* with effect from 1st April 1929.

58. Referring to paragraph 10 of the "Report for 1926-27", it has since been decided by the Government that the statement referred to therein need not be incorporated in the Appropriation Accounts and the Report thereon, but should be communicated separately to Government. Accordingly, the statement in question has been omitted from the present report.

(c) CHANGES IN THE EXPENDITURE MAJOR, MINOR AND SUB-HEAD OF THE PRESCRIBED CLASSIFICATION OF THE GENERAL ACCOUNTS.

57. Up to the year 1925-26 payments on account of commuted value of pensions to retired officers who drew their pensions in India were debited to the head "45—Superannuation Allowances and Pensions" and the payments made in England on this account were adjusted finally in the Home Accounts. With effect from 1926-27 it was decided that payments made by the High Commissioner on account of commutations of pensions would be passed on to India through Remittance Account for adjustment in the books of the Central or Local Governments, as the case may be. Payments, whether in India or in England, would be brought to account in India under a capital major head "60-B—Payments of commuted value of pensions" opened under section "J. J.—Miscellaneous Capital Expenditure not charged to Revenue". The amount debited to the capital major head in each year would be repaid from revenue by a system of equated payments spread over 15 years which would include interest on capital invested. The equated payments in respect of each year would commence from the following year and the rate of interest to be adopted would be the Government of India's borrowing rate. The total equated payments in respect of each year's commutation would be debited to the Revenue head "45—Superannuation Allowances and Pensions" by credit to the Capital head "60-B—Payments of commuted value of pensions" for the capital portion of the payments, and to "19—Interest on Ordinary Debt" for interest portion of the payments. Accordingly the following minor heads were opened under the major heads affected by the above change in the procedure of accounting.

Major head.

Minor head.

60-B—Payments of commuted value of pensions.

- (i) Commuted value of pensions.
- (ii) Deduct—Capital portion of equated payments out of Revenue.

45—Superannuation Allowances and Pensions.

Equated payments of commuted value of pensions.

19—Interest on Ordinary Debt

Deduct—Interest portion of equated payments out of Revenue.

It has since been decided that the following revised procedure shall be adopted in accounting for the transactions in this case which will also apply to the payment of commuted value of pensions made by one Government to another:—

All payments of commutations of pensions, including payments made to other Governments, shall be charged in the first instance to the capital major head "60-B—Payments of commuted value of pensions". Recoveries of commuted value of pensions effected from other Governments shall be accounted for as receipts of the receiving Government under the major head "XXXIII—Receipts-in-aid of Superannuation" but shall at the end of the year be taken in reduction of outlay under "60-B—Payments of commuted value of pensions." At the end of the year such portion of the net expenditure under the head "60-B—Payments of commuted value of pensions" as the Local Government may decide to charge against current revenue shall be transferred to a new capital major head "45-A—Commutation of pensions financed from Ordinary Revenue" opened for the purpose in the accounts for 1927-28 under "Section J. J.—Miscellaneous Capital Expenditure charged against Ordinary Revenue". The balance, if any, left under the capital major head "60-B—Payments of commuted value of pensions" shall be liquidated by means of equated payments in the manner indicated above. The revised procedure of accounting so far as payments of commuted value of pensions by one Government to another are concerned is applicable to this province from the commencement of the year 1928-29.

58. A new minor head "Excise Bureau" was opened in the accounts for 1927-28 for exhibition of the transactions in this connection separately in the accounts instead of under the minor head "Superintendence" as hitherto done.

59. In view of the recommendation of the Retrenchment Committee appointed by the Government of Bengal it was decided to pool Government launches belonging to certain departments at different stations. The expenditure connected with the scheme was up to the year 1926-27 exhibited under the sub-head of account "Charges under the pooling scheme" opened under each of the minor heads (i) "Purchase of marine stores and coal for building, repairs and outfit of ships and vessels", (ii) "Pay and allowances of officers and men afloat" and (iii) "Miscellaneous", all subordinate to the major head "27—Ports and Pilotage". As the Government of Bengal desired that all charges connected with the pooling scheme should be recorded in one place, a new minor head "Charges for pooled launches" has been opened for the purpose in the accounts for 1927-28 with the orders of the Auditor General under the above major head.

60. The charges in connection with the appointment to the Indian Civil Service incurred by the Secretary of State, which are now being allocated to the Province concerned in the Home Accounts of the Provincial Governments, are with effect from the accounts for 1927-28 being adjusted under "22—General Administration" instead of under "47—Miscellaneous". Similar change in classification has also been made in respect of the expenditure connected with the training of I. C. S. probationers.

61. Under the major head "22—General Administration" a new minor head "Miscellaneous" has been opened with effect from the accounts for 1927-28 for recording payment of passage money to the selected candidates of the Indian Civil Service.

62. The accounts of the Dredger "Ronaldshay" were previously incorporated in the accounts of the Grand Trunk Canal Project up to the end of 1926-27 and classified under "55-B—Productive". The Secretary of State for India in Council has sanctioned the proposal to debit the capital cost of the Dredger "Ronaldshay" to a separate account outside the Grand Trunk Canal Project and the classification of the expenditure as "Unproductive". From the year 1927-28 the change has been given effect to and the expenditure incurred to end of 1926-27 was separated from the accounts of the Grand Trunk Canal and shown under "55-B—Unproductive". The capital expenditure and the maintenance charges for the year 1927-28 have been classified under "55-B—Unproductive" and "XIII—Deduct Working Expenses—B—Navigation, etc.,—Unproductive" respectively.

63. A new head "Deduct English cost of Stores and Establishment" has been opened under "Bengal Government Press and Forms Department" subordinate to the major head "46—Stationery and Printing—Government Presses—Provincial Reserved" for facilitating the adjustment of expenditure incurred in England which is debitable to the "Depreciation Fund of Government Presses". The charge is adjusted under the head "Renewals and Replacements from Depreciation Fund" subordinate to the head "46—Stationery and Printing—Government Presses" by credit to the head "Deduct English cost of Stores and Establishment" under the same major head. The process of transferring the expenditure to the head "Depreciation Fund—Government Presses" has been outlined in paragraph 55 *ante*.

64. The district jail at Bankura having been converted into a Borstal Institution with effect from 1st October 1927, the charges have been separately recorded under a new sub-head "Borstal Institution" opened under the minor heads "Jails" and "Jail Manufactures" subordinate to the major head "25—Jails and Convict Settlements".

65. The heading "Calcutta Research Tannery" under the sub-head "Industrial Development" subordinate to the head "35—Industries—Industries—Transferred" has been deleted so that all charges connected with the Industrial Research Work inclusive of expenditure for the Calcutta Research Tannery (now designated as the Bengal Tanning Institute) may be recorded under the existing detailed heads subordinate to the sub-head "Industrial Development".

66. All fines realised in Calcutta and the suburbs under the law relating to the prevention of cruelty to animals have hitherto been credited to the funds of the "Society for the Prevention of Cruelty to Animals". It has been decided that with effect from 1st April 1927 all fines realised under the Bengal Cruelty to Animals Act of 1920 are to be credited to the head "XVII—Administration of Justice—General fees, fines and forfeitures" and an annual grant of Rs. 1,20,000 is to be paid to the Society for a period of three years. The expenditure connected with the payment of grant to the Society is being adjusted under a new head "Grants-in-aid, contributions, etc.,—Grants to C. S.

P. C. A." opened under "34—Agriculture—Veterinary charges—Superintendence" with effect from 1927-28.

(d) CHANGES IN THE CLASSIFICATION OF EXPENDITURE FROM VOTED TO *non-voted*, FROM TRANSFERRED TO RESERVED, FROM CENTRAL TO PROVINCIAL AND *vice versa*.

67. It has been decided that the following buildings in Darjeeling are not maintained for the purpose of internal administration of that district. Accordingly all expenditure incurred on these buildings has been adjusted as "Reserved—voted" with effect from 1st April 1927 instead of under "Reserved—*non-voted*" as hitherto done:—

- (i) Peons' and Secretariat Assistants' quarters in the compound of the Thorn Cottage at Darjeeling.
- (ii) Single-storied and two-storied peons' quarters below Bandmen's quarters at Darjeeling.
- (iii) Peons' quarters below Meadow Bank at Darjeeling.
- (iv) Peons' quarters below Sun Beam Lodge.

68. His Excellency the Governor of Bengal has declared under section 72-D (3) of the Government of India Act, 1919, that the "Contract Grant" of the Governor of Bengal should be treated as "*non-voted*" with effect from 1st April 1927 instead of as "voted" as hitherto adjusted.

69. The inauguration and maintenance grants for furniture and carpets under "Staff and Household of the Governor" subordinate to the major head "22—General Administration" have been declared to be treated as "*non-voted*" under section 72-D (3) of the Government of India Act with effect from 1st April 1927 instead of as "voted".

70. It has been decided that Language Rewards paid to Government Officers which are adjustable under "Allowances, honoraria, etc.," should be treated as "voted" expenditure in all cases. But fees for examining examination papers are to be treated as "*non-voted*" if drawn by an officer whose salary is "*non-voted*".

71. The Auditor General in consultation with the Government of India decided that the expenditure incurred in connection with the medical attendance on British officers of the Superior Civil Services in India should be treated as "voted" or "*non-voted*" according as the pay of the officer concerned is votable or *non-votable* and that it should be adjusted under "Allowances, honoraria, etc."

72. The Government of India have decided that the cost of Police guards employed at Fort William, Calcutta, is debitable to the Army Estimates.

73. It has been decided that with effect from the accounts for 1927-28 the cost of Police guards supplied for guarding the cash earnings of State Managed Railways under sections 13 and 14 of the Police Act (Act V of 1861) should be adjusted as expenditure from general revenues under "26—Police" instead of under the deposit head "General Police Fund", the recovery of the cost from the Railways being adjusted in reduction of expenditure as in the case of Police supplied to other Governments, Departments, etc.

74. Remunerations to examiners for examinations held under the Inland Steam Vessels Act, in the Port of Calcutta, which have hitherto been met from the Central revenues have been adjusted against the Provincial revenues from the beginning of the year 1927-28 under a new head "Port Officer's Department, Calcutta—Allowances, honoraria, etc.,—Remuneration to Examiners under Inland Steam Vessels Act" opened under "27—Ports and Pilotage—Provincial—Ports Establishment".

75. The charges for "plague establishment" and "fees for inspection of vessels during Sundays and holidays" incurred by the Port Health Department, Calcutta, are being met from the "Hospital Port Dues Fund" instead of from "Provincial Revenues". One half of the cost is contributed by the Central Government and the other half by the Port Commissioners, Calcutta.

76. Fees realised for analytical work done for other provinces by the Chemical Examiner, Bengal, were adjusted in reduction of the expenditure under the head "32—Medical—Chemical Examiner" in the accounts for 1927-28 instead of under the receipt head "XXII—Medical" as hitherto done.

SECTION IV.—IMPORTANT COMMENTS ON INDIVIDUAL APPROPRIATION ACCOUNTS.

77. The Legislature or the Finance Department sanctions a grant or appropriation as it relates to voted or *non-voted* charges; but the expenditure, even though incurred on the service for which it is appropriated, is not valid unless incurred under proper authority and in accordance with the prescribed regulations and procedure. Cases of unauthorised or irregular expenditure as well as instances of the infringement of the prescribed regulations and procedure have been dealt with in this section. Important points arising out of the administration of grants have also been mentioned.

GRANT No. 1.—LAND REVENUE—RESERVED.

78. *Faulty administration of grant.*—The voted expenditure under “5—Land Revenue—Charges of Administration” fell short of the amount voted by the Council by Rs. 2,22,085 inclusive of Rs. 1,62,475 which represented larger recoveries than anticipated. Eliminating the sum of Rs. 1,62,475, the net saving amounted to Rs. 59,610 against the original provision of Rs. 2,53,999, *i.e.*, over 23 per cent. of the original provision could not be utilised. Whether a more accurate estimate was not possible seems to require investigation (*vide* item A—Voted, page 102).

GRANT No. 2.—EXCISE—TRANSFERRED.

79. *Financial Irregularity.*—On the 31st March 1926 the Superintendent of Excise of a district drew a sum of Rs. 954 on account of compensation payable to certain vendors. This amount was placed by the Audit Office under objection for want of actual payees' receipts which were furnished on the 24th September 1926. A scrutiny of these receipts disclosed that the amount was disbursed between 31st August and 23rd September 1926. On the result of the departmental enquiry subsequently made into the matter, at the instance of the Audit, the clerk of the office was held solely responsible for the delay in making the payments for which he was reprimanded and an entry was made in his service book. The matter having been brought to the notice of Government, they desired that a local audit of the internal accounts of the office should be undertaken. Local Audit disclosed more cases of delay in payments.

The Local Government issued orders to the Head of the Department that the rule which lays down that money should not be drawn unless required for immediate disbursement should be strictly followed.

80. On receipt of information of suspected defalcation of excise receipts by the head clerk of a district office, a departmental enquiry was held into the matter and it was discovered that license fees had not been realised in certain cases and that, in some other cases, refunds had been made in excess of deposits. The accounts for a long period had been kept in a most confused way making it extremely difficult to find out the real state of affairs.

The head clerk was dismissed from Government service, and the question of criminal prosecution against him was examined by the Police but the evidence was not considered sufficient to warrant a conviction. The refunds made in excess were adjusted against other deposits of payees and the license fees due from vendors and *ex-vendors* were recovered as far as possible leaving a deficit of Rs. 38 only.

In reporting the above facts to Government, the Head of the Department recommended that the deficit should be recovered from the Superintendent of Excise and Salt, then in charge of the district, as his insufficient control and supervision over the office rendered the above irregularities possible.

The Local Government communicated their approval of the action taken against the head clerk and accepted the recommendation in regard to the recovery of the deficit from the Superintendent.

GRANT No. 4.—FORESTS—RESERVED.

81. Financial irregularity.—In the early hours of the morning of the 2nd December 1926, a theft was committed from a Forest Station and a sum of Rs. 1,585 was stolen from an iron safe embedded in the floor of the office room.

At about 11 A.M. on 1st December 1926, the Station Officer took an advance of Rs. 1,500 from the Divisional Forest Office out of the revenue collected from the outlying stations of the division. The advance was needed for heavy disbursements made at the station at the beginning of every month. This money was put in the station safe and after it was closed, the keys (one of the body lock and the other of the Chubb's padlock which fastened an iron staple over the chest) were kept in a private box belonging to the Station Officer in his quarters. This amount, together with the previous cash balance, made a total of Rs. 1,615. At about 4-30 P.M., the Station Officer's Assistant, who was a temporary forester, took these keys in order to place some vouchers in the safe, but he returned only one key, *viz.*, that of the padlock and left the other key in an unlocked drawer of the office table. The assistant discovered that the key of the body lock was missing from the drawer at about 5-30 P.M. when the Station Officer asked him for it. A search was made till 3 A.M. next morning when two forest guards were ordered to watch the safe. One discharged guard, who was staying at the station in expectation of future employment, was allowed to sleep in the office room where the safe was located. This man and a forest guard slept in the office room near the safe and the other guard in an adjoining room. On arising in the morning at about 6-15 A.M., the forest guards found the padlock opened and the key to the body lock inserted in it and there was only Rs. 30 left in the safe, *i.e.*, Rs. 1,585 had been stolen.

In the course of the police enquiry, a sum of Rs. 1,483 was recovered from a boatman attached to the Forest Station.

As a result of the criminal proceedings, this boatman was convicted and sentenced to undergo rigorous imprisonment for two years and pay a fine of Rs. 50, or, in default, to undergo rigorous imprisonment for 25 days more.

Departmental proceedings were instituted against the two forest guards and both were dismissed from Government service. The Station Officer was suspended for his negligence in not taking sufficient care of the keys of the safe entrusted to him with the result that he lost one month's pay. He had also to make good Rs. 77 of the stolen money. The balance, viz., Rs. 25 was made good by the temporary forester.

On the 21st February 1928 the matter was reported to Government who approved the disciplinary action taken in the case.

82. A sum of Rs. 18,750 was drawn twice in the circumstances stated below:—

On the 1st September 1926, Government accorded sanction to the proposal for an aeroplane survey of the reserved and Khas forest in a district at a total cost of Rs. 1,00,000 to be borne by the Forest and Land Revenue (Survey) Departments in the proportion of $\frac{3}{4}$ th and $\frac{1}{4}$ th, respectively. It was also ordered therein that the Settlement Officer of the district would draw all money in this connection from the treasury and pay it to the Banker of the Company in Calcutta and that he would intimate this fact to the Conservator of Forests of the Circle for the purpose of adjustment in his accounts. This amount was to be paid by instalments on the progress of the work. Sums amounting to Rs. 75,000 were paid during 1926-27 in three instalments on separate orders of Government. The payment of the last instalment of Rs. 25,000, of which Rs. 6,250 was debitable to Land Revenue (Survey) Department and Rs. 18,750 to the Forest Department, was sanctioned by Government on the 27th March 1928. On receipt of this order, the Treasury Officer was authorised by wire to pay the amount to the Settlement Officer and the amount was drawn on the 31st March 1928. Subsequently, it came to light that the sum of Rs. 18,750 representing the share of the Forest Department was also drawn by the Conservator of Forests. The amount overdrawn was refunded on 2nd April 1928 at the instance of Audit. It was explained by the Conservator of Forests of the circle that the Government order was issued too late to allow of the payment being made by drawing money at the district and hence he gave the Banker a cheque for the amount with the consent of the Revenue Department. In reporting the case to Government on 28th April 1928, it was suggested that Government should clearly specify the procedure of payment to be adopted in every case. On the 16th May 1928, the Local Government communicated their acceptance of the suggestion made by the Audit Office.

83. The following irregularities were noticed in the course of local inspection of the internal accounts of a Forest Division:—

- (a) *Irregularity in regard to the cash balance.*—The balance of cash as per cash book on the 10th June 1927 was Rs. 99, whereas on actual counting it came to Rs. 256. It was explained that the difference was due to private money which was mixed up with Government money.

- (b) *Irregularity in regard to the accounts of receipts.*—(i) Revenue to the extent of Rs. 3,570 realised in April 1926 was included in the cash accounts of the previous financial year. It was stated that this procedure was adopted to show that the collections of the year 1925-26 reached the figure in the budget of the year and also to minimise the outstandings of revenue at the end of the financial year. Notwithstanding this procedure, revenue to the extent of Rs. 46,009 was found to have been outstanding at the end of the year 1926-27 of which Rs. 25,000 has since been realised as reported by Government on the 11th July 1928.
- (ii) Free grants of sal logs to the value of Rs. 330 were made to a club contrary to rules.
- (c) *Irregularity in respect of accounts of expenditure.*—(i) The capital cost of the quarters occupied by the head clerk was Rs. 218 and the permissible annual repair charge was Rs. 10 only, but it was noticed that a sum of Rs. 243 was spent on repairs to the building during the year 1926-27 without proper sanction. The monthly rent was also not revised although improvement was effected on the building. The occupiers' share of municipal taxes of the clerks' quarters, for the period prior to the quarter ending 31st March 1926, was paid by Government and was not recovered from the clerks.
- (ii) Expenditure amounting in two cases to Rs. 12,885 and Rs. 842 was incurred during the year 1925-26, but was paid for in the following year, in contravention of rule 316 of the Bengal Financial Rules. The expenditure was on account of departmental timber operation, and travelling allowance of officers, respectively.

The case was reported to Government on the 1st August 1927. They, in their orders of 31st August 1927 and 26th January 1928, directed that such irregularities must not recur.

84. Faulty administration of grant.—The voted expenditure under "8—Forest—A—Conservancy and Works" fell short of the amount voted by the Council by Rs. 73,891, *i.e.*, over 15 per cent. of the original provision could not be utilised. The question whether a more accurate estimate was not possible may be investigated (*vide* item A—voted, page 110).

85. The savings under "8—Forest—B—Establishment" amounted to Rs. 42,623 against Rs. 4,41,000 voted by the Council, *i.e.*, over 9 per cent. of the original provision could not be utilised. It may perhaps be investigated whether a more accurate forecast was not possible (*vide* item B—Voted, page 110). The saving in this case was more than 11 per cent. of the original provision during the year 1926-27 (*vide* paragraph 80 (b) of the "Report for 1926-27").

86. The voted expenditure under "Grant No. 4—Forests" was less than the amount voted by the Council by Rs. 1,49,369. Over 13 per cent. of the grant remained unutilised (*vide* page 112). The tendency

to over-estimate in respect of this grant still continues as will be seen from the table below:—

Year.	Grant. Rs.	Expenditure. Rs.	Percentage of saving.
1926-27	11,09,250	10,15,048	8.49
1927-28	11,43,000	9,93,631	13.06

It is hoped that endeavour will be made to frame a more accurate estimate in future.

GRANT No. 5.—REGISTRATION—TRANSFERRED.

87. Financial irregularity.—The pay of a muharir of a Sub-Registry Office for the month of November 1926 amounting to Rs. 21 was drawn twice, viz., once in December 1926 and again in April 1927. The double drawal was due to gross carelessness on the part of the head clerk who prepared the bills without consulting the acquittance rolls. The Sub-Registrar also signed the bills without scrutiny. The matter was reported to the Head of the Department on the 2nd November 1927. The Sub-Registrar was warned and a note of carelessness was made in the service book of the head clerk. The amount overdrawn was refunded into the treasury.

88. A muharir of a certain Sub-Registry Office officiated as clerk in another Sub-Registry Office within the same district for the period from 1st to 11th August 1927. He was subsequently transferred to his permanent post as muharir in the former office. His officiating pay for 11 days of August amounting to Rs. 13 was drawn in September 1927 by the Sub-Registrar under whom he officiated as clerk. The amount was again drawn in the same month by the Sub-Registrar of his old office, although the last-pay certificate granted by the new office showed clearly that he had already been paid for the period. The drawal of pay by the old office for the period for which pay had already been drawn by the new office and noted in the last-pay certificate was highly irregular. The matter was reported to the Head of the Department on 2nd March 1928. The increment of pay of the Sub-Registrar has been stopped for one year and that of the clerk and the muharir for 2 years. The amount overdrawn was recovered.

GRANT No. 8.—IRRIGATION—RESERVED.

89. Financial irregularity.—Several instances were noticed of works having been commenced prior to acceptance of tenders. The explanations offered were mostly to the effect that works of an urgent nature were taken up before the final acceptance of tenders. From the table below it will, however, be seen that there was appreciable improvement during 1927-28 in respect of this class of irregularity. It is hoped that adequate steps will be taken to effect further improvement in the matter.

Year.	Number of cases.
1925-26	90
1926-27	43
1927-28	27

90. During inspection of an Irrigation Division it was noticed that, out of 1,013 tons of slack coal purchased for a project, the Sub-Divisional Officer at the time of verification found a shortage of 83·7 tons. The Executive Engineer replied that the shortage, as reported by the Sub-Divisional Officer, was not accurate and that it was decided by the Superintending Engineer to restack the whole quantity of coal properly and determine the correct quantity. From the resulting verification after proper stacking, it appeared that out of 1,013 tons of slack coal and 76·95 tons of steam coal in stock there was a shortage of 195·65 tons in the former and 19·05 tons in the latter. As the purchase prices of the slack coal and steam coal were Rs. 19 and Rs. 18-3-0 per ton respectively, the value of the shortage came to about Rs. 4,063.

The shortage was held to be due to wastage by rains, inaccuracy of measurements, etc., and was written off under orders of competent authority on a survey report. As regards the balance of the coal, it was considered unsuitable for Government works, owing to deterioration due to exposure for a long period. Government, therefore, decided that the balance should be put up to auction and sold for what it would fetch and held that, owing to the closing down of the project under Government orders and subsequent drop in prices, Government would stand the loss, the amount of which would be intimated in due course. Government did not propose to take any disciplinary action against any of the officers of the department.

91. In the course of local inspection of the accounts of an Irrigation Division in 1923-24, certain discrepancies and arrears were noticed in the tools and plant account of one of its Sub-Divisions.

When a reference was made to Government regarding the action taken against the officers responsible for the irregularities, it was stated that the matter could not be finally disposed of until the special enquiry proposed to be made had been completed. An officer of the Audit Department was specially deputed for the purpose who submitted his report direct to Government on the 13th January 1926. Another report, specifying the irregularities brought to light in the course of check by a special Accountant working under the supervision of the above special officer, was also sent on the 10th December 1925 to the Executive Engineer of another Division to which the Sub-Division had been transferred under a new name.

On a close examination of the case, Government stated on the 14th February 1927 that it had been proved that constant change of officers in the two Divisions referred to above, pressure of work and retrenchment during the period resulting in shortage of the clerical staff, were the principal causes that contributed to the accumulation of arrears, and wanted to close the case. But, the discrepancies in the tools and plant accounts noticed in the report of the Accountant remained unremedied. Government, therefore, requested the Superintending Engineer to report the exact state of the accounts. The Superintending Engineer reported on the 14th March 1928 that almost all the objections had been removed and that the few items remaining unadjusted would be disposed of as soon as the Inspection Note for 1927-28 was received. Accordingly, Government issued orders on the 21st April 1928 that the disposal of the items remaining unadjusted should be expedited. From the Inspection

No. 2.

Page 61, paragraph 95—

Delete this paragraph.

Report for 1927-28 it is observed that there are still some items remaining unsettled. A final report from the Superintending Engineer has been called for on the 24th September 1928 which has not yet been received. The case discloses inordinate delay on the part of the executive in taking action on audit objections. It is hoped that the matter will be finally settled now and that such delay will be avoided in future.

92. *Faulty administration of grant.*—The voted expenditure under the head “ XIII—Irrigation, etc., works for which Capital Accounts are kept—Working Expenses—A—Irrigation Works—Extensions and Improvements ” exceeded the provision by Rs. 254. The transfer of Rs. 232 from this head sanctioned on the 7th March 1928 increased the excess to Rs. 486. 38·7 per cent. of the expenditure remained ultimately uncovered. The expenditure up to January 1928 amounted to Rs. 806 against the original provision of Rs. 1,000. It is doubtful whether the Controlling authority had sufficient knowledge of the progress of expenditure at the time of sanctioning the transfer of Rs. 232 (*vide* item A—1, page 116).

93. The voted expenditure under “ XIII—Irrigation, etc., works for which Capital Accounts are kept—Working Expenses—B—Navigation, etc.—Extensions and Improvements ” was less than the amount voted by the Council by Rs. 1,22,093. Over 33 per cent. of the original provision could not be utilised (*vide* item B—1, page 116). Although, the percentage of saving during the year under report compares favourably with that of the preceding two years, as will be seen from the table below, there still remains ample room for improvement.

Year.	Original appropriation. Rs.	Expenditure. Rs.	Percentage of saving.
1925-26	4,17,000	1,50,445	63·9
1926-27	4,78,000	1,45,661	69·5
1927-28	3,62,000	2,39,907	33·7

It is hoped that steps will be taken to reduce the saving in this case to less than 5 per cent.

94. The voted expenditure under “ XIII—Irrigation, etc.,—Working Expenses—B—Navigation, etc.—Maintenance and Repairs ” exceeded the amount voted by the Council to the extent of Rs. 1,74,176. Excluding the expenditure of Rs. 46,461 incurred for the maintenance of the dredger “ Ronaldshay ”, the provision for which was originally made under “ 55—Construction, etc.,—not charged to Revenue ”, the excess amounted to about 18 per cent. The estimates were unduly low and it may be investigated whether more accurate forecast was not possible at the time of preparing the Budget for 1927-28 (*vide* item B—2, page 116). The position seems to have grown worse in comparison with the previous year, inasmuch as about 8 per cent. of the expenditure was not originally provided for during the year 1926-27 (*vide* paragraph 89 of the “ Report for 1926-27 ”) against 18 per cent. of the year under report.

95. The voted expenditure under the head “ 15—Other Revenue Expenditure financed from Ordinary Revenues—A—Irrigation Works—Extensions and Improvements ” exceeded the original provision of Rs. 2,000 by Rs. 2,687 due to larger expenditure on the Eden Canal. Rs. 4,000 was reappropriated to this head on the 25th July 1927 and

Rs. 870, Rs. 700 and Rs. 1,960 were transferred from this head on the 11th November 1927, 8th March 1928 and 28th March 1928, respectively, with the result that a net excess of Rs. 2,217 ultimately accrued. The transfer of Rs. 2,660 in March 1928 was hardly justified in view of the fact that an expenditure of Rs. 4,017 had already been incurred up to the end of February 1928. The above facts seem to indicate that the control over expenditure was defective inasmuch as the Controlling authority had no knowledge of up-to-date progress of expenditure at the time of sanctioning the transfer of funds in March 1928 (*vide* item AA—2, page 118).

96. The voted expenditure under “15—Other Revenue Expenditure financed from Ordinary Revenues, B—Navigation, etc., works for which neither Capital nor Revenue Accounts are kept—Works” fell short of the amount voted by the Council to the extent of Rs. 86,130. Over 25 per cent. of the provision could not be utilised (*vide* item BB—1, page 119). Although, the percentage of saving is much lower than that of the previous year (*vide* paragraph 90 of the “Report for 1926-27”) as shown below, there still remains much room for improvement. It is hoped that adequate steps will be taken to effect further improvement in the matter.

Year.	Original Appropriation.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1926-27	3,84,000	1,86,946	52.5
1927-28	3,35,000	2,49,370	25.6

97. The voted expenditure under “55—Construction, etc., works not charged to Revenue—A—Irrigation Works—Productive—Works” fell short of the amount voted by the Council to the extent of Rs. 14,09,833 owing mainly to the bulk of the provision for the Damodar Canal not having been utilised on account of the failure of the East Indian Railway to complete the railway siding at Panagar for carriage of stores and tools and plant required for the work. Over 80 per cent. of the original provision could not be utilised. It may perhaps be considered whether the project connected with the construction of the railway siding had sufficiently matured to justify the provision being made at the time of framing the estimate (*vide* item D—1, page 121).

98. The expenditure under “55—Construction, etc., works not charged to Revenue—B—Navigation, Embankment and Drainage Works—Unproductive—Works” was well within the amount voted by the Council, but reappropriation of Rs. 62,258 converted the saving of Rs. 47,468 to an excess of Rs. 14,790. The reappropriation of Rs. 36,000 sanctioned on the 28th March 1928 was not fully justified and indicated defective control over expenditure (*vide* item E—4, page 122).

99. The vote of the Council under “Grant No. 8—Irrigation” was taken for an expenditure (gross) of Rs. 51,38,000, but the actual expenditure amounted to Rs. 36,31,592. Over 29 per cent. of the grant could not be utilised. From the table below it will be seen that there is a ten-

dency to over-estimate in the present case without due regard to the spending capacity of the department.

Year.	Grant (gross)	Expenditure (gross).	Percentage of saving.
	Rs.	Rs.	
1925-26	34,63,000	29,36,592	15
1926-27	38,86,000	31,05,451	20
1927-28	51,38,000	36,31,592	29

It is hoped that adequate steps will be taken to frame a more accurate estimate in future.

GRANT No. 10.—GENERAL ADMINISTRATION—RESERVED.

100. Financial irregularity.—A sum of Rs. 1,613 was misappropriated in a particular department of an office in the circumstances noted below:—

The Accountant who was in charge of cash and accounts of the Tour Office at Darjeeling fell ill on 24th April 1926 and had to come down from Darjeeling on leave. From that date his assistant was placed in charge of the cash and accounts. After coming back to Calcutta with the Government, this assistant refunded Rs. 1,000 on 9th July 1926 and on 16th July 1926 submitted bills amounting to Rs. 3,547 in adjustment of the tour office accounts. There still remained an unadjusted balance which the assistant failed to account for. He then stayed away from office from 9th August 1926 on the plea of illness and did not turn up again in spite of repeated orders to do so. On examination of the cash in hand and cash book a deficit of Rs. 1,613 was discovered. This sum was made up of Rs. 1,046 outstanding in the tour advance register and Rs. 567 on account of undisbursed items of bills drawn.

As a result of the criminal proceedings against the assistant, he was convicted and released on executing a bond of Rs. 200 with one surety for the like amount to be of good behaviour for two years and to receive sentence whenever called upon.

Government on the 29th August 1927 reported to the Audit Office that the following procedure had been adopted in the office for watching the receipts and disbursements of amounts drawn on bills:—

As soon as any bill is signed it is entered in the bill register before it is sent to the treasury for encashment. As soon as intimation is received that the bill has been passed for payment, an acknowledgment slip is made out and signed by the Registrar who at the same time initials the corresponding entry in the bill register. When the bill is cashed the amount realised is noted in the above register and on the body of the office copy of the bill by the Treasurer. The bill is then made over to the Accounts Section for credit in the cash book. The cash balance is verified by the Registrar with the balance of the cash book which is also examined by him with the bills and subsidiary registers. As regards disbursements they are

also checked with the vouchers and acquittance rolls. The entries in the bill register are checked with the bills and acknowledgment slips by gazetted officers selected for the purpose at Darjeeling. From 1927-28 the cash and accounts have been placed in charge of separate assistants and the assistant in charge of cash is either the Treasurer or his assistant both of whom have furnished cash securities.

101. Faulty administration of grant.—The voted expenditure under “22—General Administration—Reserved, Elections for Indian and Provincial Legislature” was well within the amount voted by the Council. The surrender of Rs. 5,900 sanctioned on the 30th March 1928 converted the saving of Rs. 2,627 to an excess of Rs. 3,273. Over 26 per cent. of the expenditure remained ultimately uncovered. The surrender of Rs. 5,900 was not fully justified (*vide* item I, page 126).

102. The voted expenditure under “22—General Administration—Reserved—Local Fund Audit Establishment” exceeded the amount voted by the Council to the extent of Rs. 18,223. About 9·8 per cent. of the expenditure was not originally provided for. The estimates were low (*vide* item L—voted, page 128).

GRANT No. 11.—ADMINISTRATION OF JUSTICE—RESERVED.

103. Financial irregularity.—On the 20th April 1926, a sum of Rs. 458 was deposited into the Court of the Commissioner for Workmen's Compensation by a certain firm. The amount represented the compensation money payable to the dependant of a deceased workman. On the 22nd May 1926 the amount was paid by the Commissioner to a woman who represented herself to be the mother of the deceased and was identified by a co-villager of the deceased workman. After a few months, another man (brother of the deceased workman) appeared and claimed compensation on behalf of his mother, saying that she had been bed-ridden the whole time. Upon this, the case was sent for enquiry to the Police who ascertained that the facts were as stated by the second claimant. Both the former claimant and her identifier were placed on trial and convicted of cheating by impersonation. The latter was sentenced to 18 months' rigorous imprisonment but the woman being very old was dealt with as a first offender. The case was reported to Government by the Commissioner on the 30th May 1927, and payment of the money to the rightful claimant was sanctioned by Government on the 13th August 1927. The fraud was committed by false identification and to prevent a recurrence of any such cases, all cases of doubtful identity of dependents are now referred to the Police by the Commissioner before any payment is ordered by him.

104. On the night of the 30th June 1927 a theft was committed from the Malkhana of a Sub-Divisional Civil Court. It was stated that the culprit managed to secure the key of the strong room from the residence of the Nazir. With this key the strong room was opened and the key of the safe was taken from a box in the strong room. The safe was then opened and a sum of Rs. 586 in cash was removed. The police took up the investigation and the night guard and three peons were arrested on suspicion. But all possible attempts made by the Police to recover the stolen amount proved futile. The suspected persons were ultimately released. The entire amount has been made good by the

Nazir who had furnished a security deposit of Rs. 1,000. He has been relieved of his duties and transferred to another post temporarily. The night guard who did not properly guard the Malkhana has been dismissed from Government service.

105. A clerk of the Court of a District Judge was transferred to the Court of a Munsif in the same district on 21st November 1927 but his pay for the month amounting to Rs. 76 was drawn in December 1927 both by the District Judge and by the Munsif. The double drawal of pay for the same month was due to the fact that the pay was drawn by the Munsif without the last-pay certificate from the District Judge (Note 1 under Article 70, Civil Account Code, Volume I). Both the District Judge and the Munsif have been asked to observe the rule in future. As the amount drawn in excess has been refunded and a note of the irregularity committed by the clerk concerned has been made in his service book, no further action was considered necessary in the matter.

GRANT No. 12—JAILS AND CONVICT SETTLEMENTS— RESERVED.

106. *Financial irregularity.*—In the course of the local audit of the accounts of a jail it was noticed that two sums of Rs. 18 each representing the leave salary of two warders of a jail for the months of June and September 1926 were drawn on 2nd July 1926 and 2nd October 1926, respectively. These amounts which were shown in the cash book as disbursed on 3rd July and 2nd October 1926, respectively, were misappropriated by the Deputy Jailor.

On the 5th March 1927 the claim for June 1926 of one of the above warders who had subsequently died was preferred by his brother, while on 24th August 1927 the other warder complained of the non-receipt of his dues. The matter was enquired into by the Superintendent of the Jail. The Deputy Jailor who was held responsible was severely reprimanded by the Head of the Department and a note was ordered to be kept in his service book regarding non-payment of the amount drawn in October 1926. In the other case proceedings were drawn up against him. Both the amounts were recovered from him and paid to the parties concerned on 10th March 1928 and 24th August 1927, respectively.

Government ordered on 28th April 1928, that the Deputy Jailor should be degraded one place on the list of Deputy Jailors and that his next increment be stopped for one year with effect from 27th July 1928 for the misappropriation of Government money.

Occupier's share of municipal taxes was not paid by the jailor and two European warders in respect of the quarters occupied by them although there are no specific orders of Government exempting them from such payment. The orders of Government regarding exemption of certain persons from payment of occupier's share of municipal taxes were misinterpreted by the Head of the Department. Accordingly, Government waived the recovery of the arrears from those officers, but directed that payment should be enforced from 1st October 1928.

107. In the course of local audit it was noticed that in contravention of departmental rule, a jailor used regularly to sell durries and ashnies to the firm of his nephew at Calcutta, but the delivery of one consignment having been wrongly taken by the Jail Depôt it was found to contain ornamental staff instead of plain goods as fraudulently shown in the jail accounts. Many discrepancies were also noticed in the fuel accounts in which the supply according to the dealer's bill did not agree with the stock account. Proceedings were accordingly drawn up by the Head of the Department against the jailor who was reduced to the grade of Rs. 200 and placed at the bottom of the list of jailors. The action taken was considered to be sufficient by Government.

108. In the course of local audit of the account of a jail the following main irregularities were noticed:—

Drawal of money in advance of requirement.—Out of the sum drawn in a jail abstract bill in July 1924, Rs. 35 remained undisbursed even up to 31st March 1925. Again, out of the sums drawn by the same jail in abstract bills in February and March 1925, Rs. 1,640 remained undisbursed on 31st March 1925 and the money was spent gradually up to 26th June 1925. It seems fair to conclude that the money was not required for immediate disbursement but was drawn with the object of avoiding a lapse of budget grant for the year.

Irregularities in the purchase of stores.—Rice inferior to what was approved in the sanctioned tender was accepted by a jail in May 1925 but the payment was made at the full contract rate, viz., Rs. 6 per maund. The Superintendent of the jail remarked on the 30th June 1925 that 44 maunds were merely rice dust not fit for human consumption.

In November 1925, two bags of jail rice were found lying in a drain. The Superintendent enquired into the matter but could not ascertain who was responsible for the removal of the article. Subsequently in the stock verification on 31st December 1925, 30½ maunds of rice (valued Rs. 179-6-0) were found short and were written off by the Inspector General.

During the stock verification by the travelling auditor in November 1925 it was discovered that about 20½ maunds of cane were thrown out from the jail. The Superintendent, after enquiry, came to the conclusion that the surplus cane had been removed by the jailor, so that the travelling auditor might not detect the same.

The jailor responsible for these irregularities was compelled to retire on invalid pension and the Government considered that further disciplinary action was not required.

Irregularities in the maintenance of accounts, etc.—(a) In the same jail potatoes, fish, meat, obtained from the contractor, were not recorded in the stock book of provision. No record, except the gate register, was available to show the quantities received. A statement was therefore prepared from the gate register for the period from September 1924 to December 1925

from which it appeared that excess payment had been made as follows:—

Name of articles.	Quantity received as per gate register from September 1924 to December 1925.	Quantity paid for as per contingent bill from September 1924 to December 1925.
Fish and meat . . .	29 mds. 35 srs. 9 ch.	37 mds. 7 srs. 4 ch.
Phenyle . . .	10 tins & 1 bottle	20 tins.
Potatoes . . .	7 mds. 34 srs. 8 ch. and 5 bags.	14 mds. 21 srs. 8 ch.

- (b) The jail records further showed that 65,347 prisoners were dieted in the general file and 7,551 in hospitals or 72,898 in all during the year 1925. As several prisoners were on milk and sago diets in hospital, which do not require any condiments, it may be assumed that condiments were necessary for about 70,000 prisoners. The actual purchases were, however, much in excess of probable requirements as shown below:—

Name of condiments.	Quantity admissible for 70,000 prisoners.	Quantity purchased in 1925.	Excess.
Turmeric at 1/64 ch. . .	1 md. 29 srs.	4 mds.	2 mds. 11 srs.
Chillies at 1/64 ch. . .	1 " 29 "	4 " 10 srs.	2 " 21 "
Coriander at 1/128 ch. . .	35 "	3 " 5 "	2 " 10 "

- (c) In the above jail, coal was issued much in excess of the sanctioned scale of 4 chittacks per prisoner. The scale was subsequently raised to 5 chittacks per prisoner on 7th November 1925. Even at the enhanced rate of 5 chittacks per prisoner, per diem, it appeared that about 151 maunds of coal were shown as issued in excess during the period from September 1924 to November 1925.

Government in closing the case finally observed that it was unfortunate that the security deposit of the jailor was returned to him before the irregularities in the jail had been fully investigated and attention was invited to the desirability of retaining the security deposit in such cases until the liability of the officer at fault for loss caused to Government is definitely ascertained.

109. The local audit of the accounts of a jail disclosed that a jailor was responsible for the serious irregularities mentioned below, viz.:—

- (a) Removal of old materials out of the dismantled buildings of the jail. These materials were received from the Public Works Department for the use of the jail.
- (b) Getting articles prepared in the jail carpenters' shop without the Superintendent's sanction out of the wooden beams and teak wood pieces received from the Public Works Department for jail purposes. To avoid detection the articles were allowed to pass out of the jail without being entered in the gate register. There were also no entries in the stock book and credit ledger. Payment was not made

by the jailor for the articles so prepared. Rs. 140 have, however, been subsequently recovered from the security money of the jailor.

- (c) Causing loss to Government by allowing a large quantity of straw to become rotten. The loss amounting to Rs. 226 was waived by Government.

This jailor was also responsible for submitting fictitious and exaggerated estimate in order to build a new cowshed for his own quarters at an exorbitant cost without proper sanction.

Proceedings were drawn up against the jailor who was dismissed from service by the Head of the Department.

The case of the jailor was considered by Government on appeal, who ordered that the sentence of dismissal be modified to one of removal from service.

110. Faulty administration of grant.—The voted expenditure under “25—Jails and Convict Settlements—Jails” was well within the amount voted by the Council, but Rs. 5,000 was reappropriated and Rs. 76,450 was surrendered from this head converting the saving of Rs. 54,701 to an excess of Rs. 26,749. The surrender of Rs. 76,450 which was sanctioned on the last few days of March 1928 was not fully justified. The excess under the primary unit “Supplies and Services” under the above minor head “Jails” was Rs. 41,157 as compared with the original appropriation, but as a result of reappropriation of Rs. 29,791 from this unit, the bulk of which was sanctioned in March 1928, the excess was raised to Rs. 70,948. The above facts seem to indicate that control of expenditure in this case was far from satisfactory (*vide* item A—Voted, page 135).

GRANT No. 13.—POLICE—RESERVED.

111. Financial irregularity.—The expenditure of a sum of Rs. 140 was sanctioned by Government on 26th March 1927, on account of electric installation in certain premises hired for the accommodation of the special traffic police in a district. The amount was drawn from the treasury on the 31st March 1927 on a contingent bill but the sub-vouchers furnished to the Audit Office in support of the payment revealed that the money was actually paid to the contractor on the 30th May 1927. On enquiry being made it was reported that the work was actually commenced at the end of March 1927 just after the receipt of the Government order sanctioning the charge and the actual disbursement of the money was not made until the work was reported to have been satisfactorily completed in May 1927. The amount was thus drawn from the treasury before it was required for immediate disbursement in direct contravention of Rule 317 of the Bengal Financial Rules.

The case was reported to Government on 19th September 1927 and Government on 9th November 1927 observed that the drawal of money not immediately required for payment and particularly at the end of the year to avoid the lapse of a grant was clearly irregular and asked the drawing officer to avoid this sort of irregularity in future.

112. A Sub-Inspector of Police while officiating as Inspector was granted leave on average pay for the period from 21st January 1926 to

15th February 1926 which was neither shown in the absentee statement nor in the bill. A sum of Rs. 223 was drawn as his officiating pay for the above period but the officer was actually entitled to leave salary of Rs. 125 only. A sum of Rs. 98 was thus overdrawn. The overdrawal was due to the fact that no note of the leave granted to the officer was kept in the leave register. The Reserve Sub-Inspector in charge of the accounts was held responsible for this irregularity and was censured by the Head of the Department to whom the case was reported by the Audit Office. The amount overdrawn has been recovered from the Sub-Inspector and the Head of the Office was asked to take steps for guarding against such irregularity in future.

113. The compensatory local allowance of a Sergeant of a district for the period from 1st to 15th July 1926 at Rs. 25 per mensem was drawn twice, once in August 1926 and again in January 1927. The Superintendent of the old station from which the Sergeant was transferred drew the amount in January 1927 although he had issued a last-pay certificate in July 1926. The overdrawn amount was fully refunded in August 1927. The case was reported to the Head of the Department who intimated that the officers concerned had been warned.

114. *Administration of grant.*—There was no excess under a minor head in respect of voted services which ultimately remained uncovered. In regard to *non-voted* heads, a small sum of Rs. 24 remained ultimately uncovered under a minor head. The proportion of variation between the original appropriation and the actual expenditure was very small. The final appropriation was on the whole well regulated. The administration of grant was satisfactory.

GRANT No. 14.—PORTS AND PILOTAGE—RESERVED.

115. *Faulty administration of grant.*—The voted expenditure under “27—Ports and Pilotage—Reserved—Charges for pooled launches” fell short of the amount voted by the Council by Rs. 95,942. Over 14 per cent. of the original provision could not be utilised. It may be investigated whether the original estimates were not unduly high (*vide* item A—Voted, page 142).

116. The voted expenditure under “27—Ports and Pilotage—Reserved—Ports Establishment” fell short of the amount voted by the Council by Rs. 16,423, *i.e.*, about 41 per cent. of the original provision could not be utilised. It may perhaps be investigated whether a more accurate estimate was not possible (*vide* item C—Voted, page 142).

GRANT No. 16.—EDUCATION—RESERVED.

117. *Financial irregularity.*—In two schools, tuition fees were not duly realised from several students and a sum of Rs. 1,442 fell into arrears. When the matter came to the notice of the Audit Office an enquiry was made of the Head of the Department as to why such a heavy sum was allowed to accumulate. It was explained that all the students whose fees were in arrears were children of the same gentleman who owing to unforeseen circumstances could not afford to pay his children's fees for a considerable period of time. The amount has since been realised and the Head of the Institution has been warned against

allowing such indulgence to parents in future. He has also been directed to report to higher authority cases of this nature.

118. Faulty administration of grant.—The voted expenditure under “31—Education—Reserved, (European and Anglo-Indian Education), Direct grants to non-Government secondary schools” fell short of the amount voted by the Council to the extent of Rs. 44,790. Over 12 per cent. of the provision could not be utilised. The original estimates were apparently high and it may be investigated whether a more accurate forecast was not possible at the time of preparation of the Budget for 1927-28 (*vide* item B—Voted, page 145).

119. The voted expenditure under “31—Education—Reserved (European and Anglo-Indian Education), Direct grants to non-Government Special Schools” exceeded the amount voted by the Council to the extent of Rs. 450. Over 18 per cent. of the expenditure remained uncovered. It may perhaps be investigated how the excess expenditure could not be anticipated and provided for. (*Vide* item F—Voted, page 146).

GRANT No. 17.—EDUCATION—TRANSFERRED.

120. Financial irregularity.—In the course of the inspection of the accounts of a School it was found that printing fees at rates varying from annas 2 to annas 12 used to be realised from students three times in a year and the money so realised was deposited in the Printing Fund Account opened in the Post Office Savings Bank without proper authority. It was explained that the Fund was created to meet the cost of printing of question papers and papers supplied to students at the periodical examinations held every year. But as a matter of fact it was noticed that such charges as ‘purchase of typewriters and duplicators’ and ‘cost of invitation cards on the occasion of the prize distribution ceremony’ were paid out of this Fund. The money was therefore utilised in supplementing the contingent grant of the school, which is irregular. In reporting the facts to Government it was suggested that there should be standard rates of printing fees to be realised from students and that all such fees should be credited to Government while cost of the printing of question papers and stationery should be met from the contingent grant of the school. It was also suggested that the account of the Printing Fund in the Savings Bank should be closed and the balance of the Fund transferred to Government.

Government on 28th November 1927 accepted the suggestions and directed that the system proposed by Audit should be introduced into all Government schools at the same time.

121. During the course of the local audit of the internal accounts of a High School for girls it was noticed that six Assistant Mistresses of the School, who were not entitled to rent-free quarters, did not pay any rent for a house hired by Government on a monthly rent of Rs. 75.

Bus fees were realised at the rate of Re. 1 from each student using the conveyance. The receipts under this head amounted to Rs. 1,100 per annum on an average whereas the expenditure incurred on this account was Rs. 4,166 during the year 1925-26. As the fee levied was inadequate to meet the cost of conveyance, it was suggested that the bus fees might be suitably increased.

The above facts were placed before Government who on 18th July 1927 ordered that so long as the Assistant Mistresses have no duties to perform in connection with the boarders they should pay rent at 10 per cent. of their emoluments. Government on 7th October 1927 sanctioned also the raising of the conveyance fee realised from the students from Re. 1 to Rs. 2-8-0 per head per month with effect from the 1st January 1928.

122. The local audit of the internal accounts of a special school revealed the following irregularities:—

Government on 16th May 1924 restricted the number of free studentships held by the old students already on the roll on 1st June 1924 to 15 per cent. and that to be awarded to the new students to 12 per cent. The number of the old students was 129 while that of the new students who obtained admission since 1st June 1924 was 125. The total number of free studentships actually awarded by the School was, however, found to be 64 against 34 admissible under the orders quoted above. The school fee being Rs. 4 per mensem the total amount of loss to Government was Rs. 1,440 during the year 1926-27.

Nine books were issued from the school library to the Principal of the institution during the period from 22nd October 1926 to 7th March 1927 but they have not yet been returned. The Principal retired on 22nd May 1927. The price of the books cannot be definitely ascertained but the value of 2 out of the above nine books is Rs. 657 (Rs. 587 and Rs. 70). The Government on 6th August 1928 disapproved the action of the Principal and condoned the past irregularity regarding the grant of free studentships. They further stated that the Principal had been warned that such irregularity must not occur in future. As regards the loss of books it was reported that the books were being recovered.

123. In course of the local examination of the contingent account of a court it was noticed that sums aggregating Rs. 5,887 were paid during the years 1923-24, 1924-25 and 1926-27 to the Principal of an Art School for the renovation of certain pictures of the court. The amount was not credited to Government but was retained by the Vice-Principal as his remuneration for a private work. The work was, however, done at the school studio and men in the employ of the school were engaged in the work. Moreover as the Vice-Principal is a whole-time servant of Government and as there is no order authorising him to undertake private work on his own account, the retention of the amount by him without sanction of the competent authority was irregular. The matter was accordingly referred to Government on 22nd March 1928, for their consideration as to whether the amount should not be credited to Government and the Vice-Principal granted under Subsidiary Rule 189 such honorarium for the work as might be deemed proper.

Government on 14th August 1928 sanctioned the acceptance by the Vice-Principal of the amounts paid to him as honoraria for renovating the picture of the court and asked the Head of the Department to issue necessary instructions for a strict compliance with the provision of Subsidiary Rule 189, i.e., no Government servant may accept an honorarium

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6097

without the sanction of competent authority and he should obtain such sanction before commencing work.

GRANT No. 18.—MEDICAL—TRANSFERRED.

124. In the course of verification of the receipts of the Medical Department for 1926-27, as prescribed in paragraph 21 of the Government Resolution No. 9585-F., dated 5th September 1924, the Controlling Officer noticed certain discrepancies between the figures compiled in his office and those recorded in the books of the Audit Office. In attempting to reconcile the above discrepancies, it was found that there had been a heavy and continuous fall in the receipts on account of fees of a particular medical institution extending over a considerable period. This led the authorities to call for a local audit of the institution which disclosed that Government money exceeding 5 lakhs of rupees was misappropriated.

The accounts were found in a muddle. The cash book was not forthcoming. It was found, however, that collections on account of fees, etc., were either wholly withheld or very small portions were remitted to the bank. No check was exercised by the Head of the Institution over the remittance of the receipts to the bank as well as over the disbursement of the sums drawn from the Audit Office. The check exercised by the Head of the Department, as Controlling Officer, was also inadequate. Article 34 of the Civil Account Code, Volume I as well as rule 41 of the Bengal Financial Rules lays down that the departmental Controlling Officers should see that all sums due to Government are regularly paid into the treasury. They should accordingly arrange to receive from their subordinates' accounts and returns claiming credit for so much paid into the treasury and should compare with these amounts the figures recorded in the book of the Principal Auditor in charge of the accounts. Had this rule been properly followed, the comparison of the figures furnished by the Head of the Institution with those obtained from the Principal Auditor would have revealed the fraud long ago as the collections on account of fees of the Institution since June 1922 were not remitted in full to the bank.

The safe of the Institution was not under double lock and the duplicate key of the single lock could not be produced while the original key was kept by a clerk instead of by the Head of the Institution. The cash balance was also not verified by the Head of the Institution. In all matters relating to accounts the subordinates were implicitly trusted. The lack of supervision, both in the controlling and local offices, emboldened the culprit to continue the fraud for so long a period. The culprit made a first attempt in June 1922, by withholding a small fraction of the monthly collections, and as no notice was taken by the Controlling Officer of this short remittance, he continued to withhold larger and larger portions of the remittances which ultimately resulted in a total loss of revenue of Rs. 4,99,549. He also misappropriated sums of Rs. 15,899 out of the amounts drawn on bills from the Audit Office. The total sum misappropriated was Rs. 5,15,448.

The Head Clerk and the 3rd clerk were criminally prosecuted on charges of misappropriation. The former was convicted and sentenced to undergo rigorous imprisonment for a term of 2 years and a fine of

Rs. 1,000, in default, to undergo a further term of imprisonment for 6 months and the latter was acquitted.

Besides the misappropriation mentioned above the following irregularities were noticed:—

- (i) A sum of Rs. 96 was twice drawn in 2 bills both of which were cashed on 17th March 1927. The amount of one bill was duly disbursed while that of the other was misappropriated.
- (ii) Invoices of articles received were in most cases not available.
- (iii) Rs. 137 representing the value of 20 glass jars were drawn on 17th March 1927 on the authority of a bill of the supplier, dated 21st February 1927. The articles were received on 25th May 1927 and payment was made on 17th June 1927. The amount was drawn in order to prevent lapse of budget grant before it was required for immediate disbursement and before the receipt of the articles.
- (iv) The Government of Bengal sanctioned Rs. 1,634 for expenditure in connection with the efficient working of the electro-cardiograph apparatus on the condition that if it was not possible to disburse the amount within the financial year 1926-27, the expenditure should be incurred in the next year. In spite of the express orders of Government, Rs. 1,134 was drawn on the above account on the 31st March 1927 to prevent lapse of budget grant and payments were made in April to July 1927.
- (v) In several other cases amounts drawn in March 1927 on account of contingencies were disbursed after 2 or 3 months and in one case articles were returned to the supplier as they were not approved although the value of the articles had already been fully paid for.
- (vi) Stock book of articles of stores was not properly maintained. Some of the articles purchased during the course of the year were not entered therein.

The case was duly reported to Government and they on 23rd August 1927 and again on 27th September 1927 asked the Head of the Department to obtain and furnish explanations from the officials responsible for the loss as well as for the irregularities mentioned in the audit notes, and intimated to this office that further orders and, in particular, orders calling for explanation with a view to allocating responsibility for the loss sustained by Government would be issued at a later stage. Government in their letter of 19th October 1928 have intimated that the Cash books and the chalans had been taken away by the Head Clerk before he was suspended. A fresh cash book has been opened and chalans in triplicate forms are being kept properly and checked daily by the Head of the Institution. As regards irregularities mentioned in clauses (i) to (vi) above, Government noted with great displeasure that important rules of accounts were violated by the officers concerned. The explanations of the officers concerned were not considered satisfactory. They have been warned by the Head of the Institution to take care to maintain

the accounts properly and to follow the rules in future. The officers in charge of different departments of the Institution have been directed to keep accounts of all sorts of articles received and issued from their respective departments, to enter in the stock register at once the articles received by them, to verify the stock register every month and to certify in the register that this has been made. The Head of the Institution has been directed to see that these orders are obeyed.

As regards the defalcation of receipts and the misappropriation of Rs. 15,899, Government have intimated that the question of responsibility of the individuals concerned has not yet been decided and orders on this point will issue later on. Government in their letter of 27th November 1928 approved of the proposal of the Surgeon General to dismiss the Head Clerk of the Institution with effect from the date of his suspension.

125. During the local inspection of the internal accounts of a hospital, the following irregularities were noticed:—

- (a) The occupiers' shares of the municipal taxes on the buildings occupied by the Superintendent and the subordinate Medical Officer amounting to Rs. 55 and Rs. 6 per quarter, respectively, have been paid from general revenues for a long time. No orders of Government exempting these officers from the payment of the above taxes could be produced.
- (b) Medicines, etc., were purchased through a contractor at a very high price which could have been obtained from a druggist more cheaply.
- (c) Most of the articles of crockery, toilet, linen and other comforts to the patients were purchased by the Matron of the hospital and payments were made on her own receipts instead of on vendors' receipts. Her monthly bill was on an average about Rs. 200 and the rates charged in many cases appeared excessive. Certain articles of furniture were also obtained through her. It would appear that the bills for supplies were neither scrutinized by the Superintendent nor were steps taken to effect economy in expenditure.

Government on 20th March 1928 and on 18th June 1928 passed orders to the following effect:—

- (a) Occupiers' shares of municipal taxes should be recovered from the Superintendent and the subordinate Medical Officer with effect from 1st January 1928.
- (b) The Superintendent of the Institution should follow the suggestion made by Audit.
- (c) The Matron is either dishonest or grossly incompetent. She should not be retained in the service of the hospital unless she can show that the auditor acted on mistaken information.

126. During the local inspection of the accounts of a medical Institution, it was noticed that the accounts of fees realised by the officers in connection with the analytical work done at the laboratory in their

private capacity on behalf of private persons were not properly maintained. Receipts were not granted in respect of fees so realised:—

(i) In accordance with the orders issued by the Bengal Government on the 19th September 1922 five per cent. of the fees realised for analytical work done for private persons at the laboratory is creditable to Government to cover the cost of Government materials and wear and tear of equipment used for the purpose. It was, however, noticed that 86 cases were sent to the laboratory with letters addressed to the Medical Officer in his official capacity and dealt with officially by him. The fees realised in these cases amounted to Rs. 2,500. As these cases cannot be classified as private work and do not come under the purview of the Government orders mentioned above, the whole of the fee is creditable to Government, but in fact, only 5 per cent. thereof was so credited.

(ii) 32 private cases were analysed gratis although the analysis was conducted with Government instruments. Fees should have been charged at least to cover the cost of materials and wear and tear of equipment.

A detailed audit note was submitted to Government who on the 25th April 1928 ordered that proper accounts of such fees should be maintained, receipts should be issued in all cases and samples should not be examined gratis and if Government materials are used, a sum equal to 5 per cent. of the normal fee should invariably be credited to Government. In regard to clause (i) of this paragraph, orders were issued by Government to the effect that although the letters are handled by the medical officer's staff and that Government stationery and service stamps are used for such correspondence, they hold that they are private cases and approve of the present practice being continued for the sake of convenience. The cost of stationery and stamps may be deemed to be covered by the 5 per cent. of the fees credited to Government.

127. A sum of Rs. 380 was drawn twice by an officiating Civil Surgeon of a certain district on account of his leave salary for the month of May 1927, i.e., once on 18th June 1927 and again on 27th June 1927. The officer at first stated that the former bill was on account of his leave salary for the month of April 1927 and the latter for the month of May 1927. But this was not correct as his leave salary for April 1927 had already been drawn on 4th June 1927. The matter was reported to the Head of the Department for investigation and such action as he thought proper.

On being called upon by the Head of the Department to explain the matter, the officer refunded Rs. 380 on the 23rd August 1927 and stated that on account of his ill-health, worries, and anxieties of private affairs he was of unsettled mind and the mistake occurred through oversight. The Head of the Department did not consider the officer's explanation satisfactory and as the irregularity was stated to be due to loss of memory, the officer was asked to retire from the service after the expiry of his leave. As the officer retired accordingly, no further action was considered necessary.

128. Audit of the internal accounts of another Medical School disclosed the following irregularities:—

- (a) *Verification of cash and security of the Cashier.*—The balance of cash as per cash book was not verified by the Superintendent at the end of each month, and no security deposit was taken from the clerk in whose custody cash remained, as required by the rules.
- (b) *Irregularity in regard to receipts.*—According to the rules for the management of the Government Medical Schools, the course of study extends over 4 years but tuition fees for two months less than the prescribed period of study were realised in each case resulting in a short realisation of Rs. 1,338 during 1926-27. The Superintendent of the institution stated that this procedure had been in vogue for a long time but no rules or orders in support of the procedure could be produced.
- (c) *Irregularity in regard to contingent expenditure.*—Eight menials, whose pay was drawn in contingent bills, were allowed to draw more pay than that sanctioned by Government.

In regard to the accounts of the hospital attached to the above school, the following irregularities were noticed:—

- (a) *Verification of cash and security of the Cashier.*—The custody of cash was entrusted to the Head Clerk of the hospital but no security was taken from him. The balance of cash as per cash book was not verified by the Superintendent at the end of each month.
- (b) *Irregularity in the accounts of receipt.*—(i) Rent of cabins and cubicles and fees from paying patients in the small-pox wards constitute the main receipts of the hospital. But no register showing the names of paying patients and the period of their treatment in the Cabins, etc., was maintained.
(ii) Another item of receipt is the recovery of Rs. 3 for each dead body supplied to a non-Government institution. No account of such bodies was, however, kept. In the circumstances no proper check could be exercised over the receipts.
- (c) *Irregularities in expenditure.*—(i) One hundred and ninety-eight menials whose pay was drawn on contingent bills, were allowed to draw more pay than that sanctioned for them by Government. The muster rolls of these menials were not written up daily. Consequently, no reliance could be put on them.
(ii) It was stated that several contractors submitted their tenders for the supply of dietary articles in the hospital during 1926-27 but all unaccepted tenders had been destroyed. The selected contractors had been supplying the articles for many years but there was nothing on record to

show that their rates were lower than those offered by unsuccessful parties.

(iii) Diet slips and bed-head tickets are the two initial records from which the articles of regular diet supplied by the contractors can be checked. But when the diet slips for certain months were called for it was stated that they had been destroyed by whiteants. The bed-head tickets for certain other months could not also be produced. Extra diets (mainly milk) for new patients used to be issued on requisition made by nurses on slips. These slips could not also be produced and it was stated that they had all been destroyed. On 31st August 1927 the diet clerk was asked to preserve the slips. It was noticed that from that day the consumption of extra milk per day dropped appreciably.

(iv) No receipts were granted to the contractors for the daily supplies made by them. They used to prepare their bills from the records of the hospital and not from their own records. There was no satisfactory evidence that the articles billed for had actually been received.

(d) *Irregular maintenance of stock accounts.*—The stock accounts of medical and surgical requisites were not maintained properly. The stock balances were not verified by the Superintendent or the Deputy Superintendent. Several articles purchased locally were not entered in the stock registers. In regard to these purchases, a certificate was furnished to the Audit Office to the effect that suitable notes of payment had been recorded in the indents and invoices concerned but no indents or invoices could be produced wherein such note was made.

A detailed audit note on the accounts of the above school and hospital with suggestions for improvement was submitted to Government on 28th September 1927.

Government on 15th December 1927, on 25th June 1928 and on 8th December 1928 issued orders as follows:—

- (i) The Head Clerk of the school and hospital should furnish security as required by the rules and the Superintendent should remedy the defects and irregularities noticed in regard to the maintenance of cash book, muster roll and stores and stock accounts.
- (ii) A register of the paying patients in the hospital and a separate account for the supply of dead bodies to the private institutions should be maintained.
- (iii) Unaccepted tenders submitted by contractors for the supply of dietary articles, etc., and the diet slips and bed-head tickets of patients should be preserved in future for audit purposes.
- (iv) The contractor should prepare their bills from their own accounts and not from the hospital records. The bills should be supported by invoices of the daily supplies,

certified by a responsible officer and the contractors should be granted receipts for the articles supplied.

- (v) The pay of the Domes should be fixed at Rs. 14 each per mensem unless specifically sanctioned at higher rates:
- (vi) Tuition fees for the full period of four years should be realised.

129. Local audit of the internal accounts of a medical school brought to notice the following irregularities:—

- (a) *Cash balance.*—(i) On an enquiry made by the audit staff it was stated by the Officer-in-charge of the accounts that there was no cash balance. The cash book also supported this statement. But in the course of audit it was noticed that several scholarships amounting to Rs. 97 remained undischursed. This fact having been pointed out to the officer, a purse containing a sum of Rs. 104 was produced from the office safe. This sum was said to consist of Rs. 97 being the amount of undischursed scholarship money, Rs. 6-4-0 on account of tuition fees refundable to a student which had been charged in the cash book but not actually refunded and annas 12 representing private money of the Head Clerk.

- (ii) Further examination of the accounts showed that besides the cash produced as mentioned above there should have been other cash. Consequently, a thorough search of the entire contents of the office safe was made and a further sum of Rs. 197-3-6 was found therein in different covers. This amount consisted of Rs. 8-14-0 being the sale proceeds of rules for the management of schools, Rs. 185-5-6 being undischursed money drawn from the treasury and Rs. 3 being personal money of the Head Clerk.

- (b) *Cash book.*—The cash book was very irregularly maintained as will appear from the following facts:—

- (i) Receipts were not accounted for in the cash book on the day of their collections. Thus the admission and tuition fees collected from 24th to 30th June 1926 were entered in the cash book on 1st July 1926. Again preliminary examination fees for admission to the compounder class received in the course of a month were entered in lump about a month after the date of receipt of the last fee.

- (ii) Amounts of fees realised as per counterfoils of receipts granted to the students did not agree with the entries in the cash book. Thus the counterfoils bearing Nos. 34 to 51 showed a collection of Rs. 108 whereas the cash book showed the collection as Rs. 114. The amount of Rs. 6 credited in excess in the cash book could not be explained.

- (iii) Salaries of Gazetted Officers who draw their own pay directly from the treasury were entered in the cash book

301
1200
1507

as receipts and expenditure. Furthermore, the amounts drawn in a day by bills from the treasury for payment to individual payees were shown as disbursed on the same day irrespective of the fact as to whether they were actually paid on that date or not. It was noticed that amounts shown in the cash book as disbursed on 31st March 1927 actually remained unpaid till November 1927 when the audit was taken up.

- (c) *Receipts*.—No receipts were granted for fees realised from candidates for admission to the Compounder Class and for fees received from private persons for pathological examination.

- (d) *Security deposit*.—No security deposit was taken from the clerk who handled money.

- (e) *Transactions on unbusinesslike lines*.—On many occasions no tenders were called for from different firms before placing an order for the purchase of articles worth considerable amounts. On one occasion though tenders were obtained for articles of furniture worth Rs. 6,400 the order was placed with a company who were dealers in building materials and who quoted rates higher than those offered by cabinet makers. No specific reason for accepting the higher tender was recorded anywhere. Had the articles been purchased from the cabinet maker who offered the lowest rates, a saving of Rs. 1,200 would have accrued to Government.

- (f) *Submission of incorrect certificate*.—Under the rules a certificate to the effect that money drawn on a bill has actually been paid, is required to be submitted to the Audit Office. This certificate as also stamped receipts, dated 29th March 1927, were furnished to the Audit Office in respect of sums amounting to Rs. 80 although no payment was actually made and the bulk of the supplies for which the payees' receipts and certificate were furnished had not been received at the time of audit in November 1927.

- (g) *Miscellaneous irregularities*.—(i) Stock account of furniture and apparatus and appliances were not correctly maintained inasmuch as several articles purchased in March 1927 and in other months were not entered therein. No periodical verification of the articles in stock was made.

(ii) In respect of the Library Accounts it was noticed that in a large number of cases books taken out from 1923 had not been returned up to the time of audit in November 1927.

(iii) A chaukidar and a sweeper were allowed to draw more pay than that sanctioned for them by Government. A sum of Rs. 27 was thus paid in excess up to November 1927.

A detailed audit note was submitted to Government on 9th January 1928. Government on 21st March 1928 communicated their displeasure

at the unsatisfactory state of affairs in the school, ordered an immediate improvement and condoned the past irregularities. The undisbursed amounts which remained in hand have been partly disbursed and partly refunded to the treasury.

130. In the course of the local inspection of the internal accounts of an office, the following main irregularities were noticed:—

- (a) Several sums were drawn from the treasury towards the close of the financial years 1924-25 and 1925-26 in contravention of Rule 317 of the Bengal Financial Rules which lays down that no money should be withdrawn from the treasury unless it is required for immediate disbursement. In three cases involving a sum of Rs. 1,228 the amounts drawn were not fully disbursed until 8 months after.
- (b) The cash balance in the hands of the cashier on several dates amounted to more than Rs. 1,000 but no proper security was taken from him as required under Rule 40 of the Bengal Financial Rules.
- (c) The stock of the books and journals in the library was never verified. It was noticed during verification of the stock that as many as 150 books were missing from the library since 1921 and no steps were taken to have the missing books replaced although rule 8 of the Rules and Regulations of the Bengal Medical Library lays down that lost or damaged books should be replaced by the persons to whom they were issued.

A detailed report was submitted to Government on 27th April 1927. Government on 24th May 1927, on 19th December 1927 and on 17th April 1928 ordered that the financial rules should be strictly observed, the assistant entrusted with the handling of cash should furnish proper security and that there should be a biennial verification of the stock of books and journals by a gazetted officer of another institution. As regards the missing books, Government ordered their write-off as they were mostly old editions of no value but they observed that greater care should be taken to avoid loss of books in future.

131. Referring to paragraph 117 of the "Report for 1926-27", which dealt with certain Financial irregularities in the accounts of a State hospital, the Public Accounts Committee wanted information on the following points:—

- (i) *Fees realisable from patients occupying cabins.*—Whether fees were still being realised from patients and by what authority the Superintendent levied the fees.
- (ii) *Cost of electric current written off.*—Why the cost of current amounting to Rs. 543 was written off, instead of being recovered from the officers concerned.

132. Referring to paragraph 119 of the "Report for 1926-27" relating to the accounts of stores for March 1927 of another State hospital, the Public Accounts Committee observed that in regard to the irregularities mentioned in sub-paragraphs (i), (ii) and (iii), explanations and further information had been called for by Government and that the points should be examined further on receipt of later information.

Information should be given to the Committee whether the action taken by Government on sub-paragraphs (iv) to (vi) had been effective and had resulted in the removal of the irregularities.

Further observations of Government on this case as communicated in their letter of 20th November 1928, are mentioned below:—

Sub-paragraph (i).—It has been explained that the irregular procedure was adopted to prevent the grant lapsing, that the supplies of goods were reliable and that the irregularity was committed in the interests of the urgent needs of the hospital. Government cannot consider this as an adequate justification and are of opinion that both Superintendent and Secretary failed in their duty specially as the practice had been condemned before by Government. It is reported that the value of goods not supplied has been refunded by the firm. The amount has not been stated. It should be reported whether goods have now been received or refunds obtained totalling Rs. 11,106.

Sub-paragraph (ii).—It is reported that some scientific apparatus covered by the bill for Rs. 866 developed defects when put into use and were consequently returned. Government note that all articles have since been replaced, except one item, value Rs. 30, which amount has been refunded and credited to Government.

Sub-paragraph (iii).—Though systematic evasion of the rules does not appear to have occurred, the Secretary admits one instance and explains that it must have happened through inadvertence and that he has no recollection of the circumstances. Government cannot but look upon it as a serious irregularity.

Sub-paragraph (iv).—It is reported that it is difficult to fix the responsibility. The explanation shows that the Secretary's supervision of the clerical staff was inadequate. The new Secretary should see that such irregularities do not continue.

Sub-paragraph (v).—The stock books of medical and surgical instruments and of medical stores should be verified every six months and the officer verifying should note and date the result of his verification in the stock books.

Sub-paragraph (vi):—

(a) Where invoices, which means suppliers' "chalans" are not forthcoming, a certificate to that effect should be furnished. Only in petty transactions the submission of invoices may be waived.

(b) In view of the clear facts and figures given in the audit note, Government cannot accept the statement of the Secretary that the only irregularity was in connection with the item relating to the supply of serum by one firm. An attempt has been made to explain this item by the statement that on account of there being no apparatus at the time for preserving a large quantity of sera,

the articles ordered could not be taken delivery of and that payment was made in advance as the firm could be safely depended upon. The explanation is not satisfactory. Payment should not be made in advance, but only after articles have been received and checked and found satisfactory.

- (c) It has been explained that in the instances cited, there were valid reasons for delaying payment. The explanation is accepted.
- (d) It has been reported that the amount since realised and credited to Government is Rs. 48 being 4 per cent. on Rs. 1,200 realised so far out of Rs. 1,232 due.
- (e) It has been stated that there was only one instance of this irregularity. It has been explained that the articles were actually received before the suppliers' bill came to hand, but the articles were found not up to the mark and had to be returned. Government have observed that in that case the money should not have been drawn till the articles received had been examined and found satisfactory.

Finally Government regret that the supervision of the late Superintendent and Secretary was not such as to prevent so many irregularities and hope the Superintendent and the Secretary now in charge will secure a rapid improvement. As the clerical staff has now been reorganised and strengthened, there is no excuse for not keeping the office work up to the mark.

133. Faulty administration of grant.—The voted expenditure under “32—Medical—Transferred, Hospitals and Dispensaries—Grants to Hospitals and Dispensaries” fell short of the amount voted by the Council to the extent of Rs. 44,174; in other words, 11·3 per cent. of the original provision could not be utilised. Whether a more accurate estimate could not have been made may perhaps be enquired into (*vide* item B-1 (2), page 154).

134. The voted expenditure under “32—Medical—Transferred—Mental Hospital” was less than the amount voted by the Council by Rs. 1,24,072 owing, mainly, to smaller payment of contribution to the Government of Bihar and Orissa towards the maintenance of the Ranchi Indian Mental Hospital. Over 19 per cent. of the provision could not be utilised (*vide* item E, Voted, page 155). The saving in respect of contribution payable towards the maintenance of the Ranchi Indian Mental Hospital amounted to Rs. 1,18,055 in 1925-26 and Rs. 1,49,251 in 1926-27. The necessity for making provision in three successive years far in excess of actual requirements requires investigation.

GRANT No. 19.—PUBLIC HEALTH—TRANSFERRED.

135. Financial irregularity.—The Head of an office drew a sum of Rs. 154 on the 27th July 1927 and paid the money to a Government Law Officer for meeting costs in connection with a law suit. No expenditure, however, was incurred out of the money which was allowed to remain undischarged with the Law Officer till the 17th February 1928 when it was refunded to Government at the instance of Audit. The

drawal of money in anticipation of expenditure, in direct contravention of rule 317 of the Bengal Financial Rules, was reported to Government. They observed that drawing money before it was actually required and keeping it undisbursed for so long a period was irregular and ordered the Law Officer to see that such irregularity did not occur again.

136. Faulty administration of grant.—The voted expenditure under “33—Public Health—Transferred—Grants for Public Health Purposes—Grants-in-aid towards water works scheme” fell short of the amount voted by the Council by Rs. 3,32,141. Thus, over 51·9 per cent. of the provision could not be utilised. This seems to indicate that provision was made in respect of schemes which had not sufficiently matured (*vide* item B-1 (2), page 158).

137. The voted expenditure under “33—Public Health—Transferred—Grants for Public Health Purposes—Grants-in-aid towards other schemes” fell short of the amount voted by the Council by Rs. 1,81,339; i.e., over 13 per cent. of the original provision could not be utilised. The estimates were high (*vide* item B-3 (2), page 158).

138. The voted expenditure under “33—Public Health—Transferred—Grants for Public Health Purposes” amounted to Rs. 15,33,693 against the original provision of Rs. 20,49,000. This resulted in a saving of Rs. 5,15,307. From the table below it will be seen that the percentage of saving during the year under report appreciably increased in comparison with that of the previous year. It is desirable that steps be taken to frame a more accurate estimate in the present case (*vide* page 158).

Year.	Amount voted by the Council.	Expenditure.	Percentage of saving.
	Rs.	Rs.	
1925-26	15,26,000	12,40,331	18
1926-27	23,77,000	19,81,906	16
1927-28	20,49,000	15,33,693	25

139. The vote of the Council was taken for an expenditure of Rs. 32,67,000 under “Grant No. 19—Public Health”, but the expenditure amounted to Rs. 29,18,863 resulting in a saving of Rs. 3,48,137 (*vide* page 159). About 10·6 per cent. of the grant could not be utilised. The saving in this grant in 1926-27 amounted to more than 12 per cent. (*vide* paragraph 126 of the “Report for 1926-27”). No appreciable improvement is, therefore, noticed. It is hoped that adequate steps will be taken to frame a more accurate estimate in future.

GRANT No. 20.—AGRICULTURE—TRANSFERRED.

140. Financial irregularity.—The Head of an office drew a sum of Rs. 346 twice from the Audit Office—once in February 1926 and again in March 1926—to pay the value of certain articles supplied by a firm. The amount drawn in excess was, however, refunded in May 1926.

It was explained that the second amount was drawn at a time when there was a rush of bills of all sorts, on account of the closing of the financial year, and, consequently, no proper check could be exercised. This case clearly shows the risk of rushing expenditure towards the close of the year.

The Accountant of the office, who was held responsible for the double drawal, has been directed to be more careful in future; but, as the irregularity was first detected by him, no further action was considered necessary.

To prevent such double drawals in future, it was suggested by the Audit Office that a register of orders given out to firms should be maintained through which the payments should be watched. This suggestion has been accepted and a register has been opened.

141. The local audit of the accounts of the Agricultural and Cattle farms and Sericultural nurseries disclosed that in several cases the cash book, contingent register, muster roll and cultivation register were not properly maintained, and the periodical verification of cash, stores and stock was not done. In some cases the realisation of Government dues and their remittance to the bank were delayed. These irregularities were also noticed in the course of previous inspection of these accounts and were mentioned in paragraph 128 of the last year's report.

The following irregularities were also noticed:—

- (a) In some nurseries, seed-cocoons were sold on the same day at different rates which were not approved by the Head of the Department as required by the rules.
- (b) In one nursery, tenders were not invited for works executed on contract and money was drawn from the treasury much in excess of actual requirements, in violation of rule 317 of the Bengal Financial Rules. In another nursery, seed-cocoons were requisitioned during 1926-27 far in excess of its rearing capacity with the result that huge quantities of cocoons had to be thrown out.
- (c) Rush of expenditure in the closing month of the year 1926-27 was noticed in two farms. The average monthly expenditure on account of contingencies for the first eleven months of the year, and the expenditure in March 1927 are shown below:—

	Average monthly expenditure for 11 months during 1926-27.	Expenditure in March 1927.
	Rs.	Rs.
Cattle Farm	1,983	3,475
Tobacco Farm	455	2,788

- (d) Occupier's share of municipal taxes was not recovered from the District Agricultural Officer of a farm in respect of the portion of the office building occupied by him free of rent as his private quarters. Government have ordered that the occupier's share of the taxes should be recovered from the officer.
- (e) The financial results of the working of most of the nurseries were unsatisfactory as will appear from the table below. The cost of cultivation was disproportionate to the outturn. The irregularities were reported to Government through the several audit notes, and on 20th March 1928 they issued orders that proper supervision and control should be exercised over the accounts of the subordinate officers.

Financial results of the working of Sericultural nurseries for the year 1926-27 :—

Names of nurseries.	Receipts.	Expenditure.	Deficit.
	Rs.	Rs.	Rs.
Berhampur	11,549	23,746	12,197
Kalitha	1,856	9,919	8,063
Mirgunj	2,931	9,254	6,323
Piasbari	27,156	32,908	5,752
Amriti	16,559	22,229	5,670
Kamarpur	5,023	7,326	2,303
Tollygunj	393	2,513	2,120
Dacca	422	1,046	624
TOTAL	65,889	1,08,941	43,052

142. Faulty administration of grant.—The voted expenditure under “34—Agriculture—Transferred, Veterinary charges” fell short of the amount voted by the Council by Rs. 1,06,087, or 28 per cent. Eliminating the recovery of Rs. 42,200 effected from other Governments for maintenance of the Bengal Veterinary College, for which no provision was originally made, the net saving amounted to Rs. 63,889. In other words, more than 16·9 per cent. of the original provision was ultimately found to be unnecessary. The estimates were high (*vide* item B—2—Voted, page 161).

GRANT No. 21.—INDUSTRIES—TRANSFERRED.

143. An inspection of the accounts of a technical institute disclosed that during the closing months of the financial year 1925-26, a sum of Rs. 700 was drawn to meet incidental charges in connection with the delivery, loading and unloading of certain articles at the institute; out of this amount, a sum of Rs. 284 only was disbursed up to 31st March 1926 and the remainder was not fully disbursed till August of the following year. The drawal of money in advance of requirements was in direct contravention of rule 317 of the Bengal Financial Rules. Two instances, involving a sum of Rs. 261, were also noticed in which expenditure incurred during the year 1926-27 was thrown against the grant of the following year, contrary to rule 316 of the Bengal Financial Rules.

The irregularities were reported to Government on 23rd December 1927, who, on 25th February 1928, called for an explanation regarding the irregularities. Government accepted assurance of the Head of the Department that this mistake would not be repeated and asked him to inform the officer concerned that his action was against the broad account rules and to warn him against the repetition of such mistakes in future.

144. The local audit of the accounts of a technical school disclosed that a remittance transfer receipt for Rs. 240 was obtained on the 26th March 1926 from the treasury in favour of a certain firm in Calcutta on account of the value of teak wood. The wood was received on 19th April 1926. The money was obviously drawn from the treasury in March 1926 to avoid lapse of budget grant in contravention of rule 317 of the Bengal Financial Rules. Government in their letter of 14th February 1928 intimated that the explanation of the officer was not acceptable and that he should follow the rules in this respect strictly in future.

145. The following irregularities were noticed in the local audit of the Technical and Industrial Institutes:—

- (i) In certain Technical schools, receipts were not granted for fees, etc., realised from students, nor for payments made by customers for the cost of the articles manufactured or repaired in the school.
- (ii) Cash books were not properly maintained in the majority of cases. The Head Master of a Weaving School was warned by Government for entering the payment of an amount in the cash book on 31st March 1926 although a portion of it was actually paid in the following financial year. In two schools the cash was not verified monthly as required by the rules.
- (iii) In 3 institutes charges incurred during 1926-27 were thrown on the grant of the following year in violation of rule 316 of the Bengal Financial Rules.
- (iv) Realisations of the sale-proceeds of articles manufactured in the workshop attached to a school and the recovery of loans granted to the students were unusually delayed in certain cases.
- (v) Several account registers such as Stock book, Loan register, Contingent register, Register of finished products, etc., were not properly maintained.
- (vi) In one weaving institute 2 large buildings on high rentals were leased for hostels attached to the institution although several seats in these buildings remained vacant almost permanently and the amounts realised as seat rent bore a small proportion to the rents actually paid, thereby causing a loss of Rs. 252 per mensem to Government.
- (vii) The Assistant Principal of an institute, who officiated as Principal and occupied his quarters during the period from 19th April 1927 to 18th December 1927, did not pay the occupier's share of municipal taxes for the same period.

These irregularities, some of which were also noticed in the course of the previous inspection and mentioned in paragraph 129 of the "Report for 1926-27" were brought to the notice of Government through the several audit notes. As regards items (i) to (v), Government have asked the Head of the Department to take steps for preventing recurrence. They have further ordered that the occupier's share of municipal taxes should be recovered from the officer concerned. Their orders on item (vi) are still awaited.

146. In the course of local audit of a Survey school it was noticed that school fees, seat rents, etc., realised from a student of a Survey school for the month of September 1926 were not credited in the accounts. The matter was enquired into by the Principal of the School and the clerk concerned was found guilty of misappropriation of a sum of Rs. 33. Proceedings were drawn up against him on several other charges which finally resulted in his dismissal from the service of Government. The amount was recovered from him. The Principal was censured by the Head of the Department for his mismanagement and Government approved of the action taken by the latter.

147. Faulty administration of grant.—No expenditure appeared against the provision of Rs. 10,000 made under the head "35—Industries—Industries—Transferred, Direction—Contributions and grants—Voted". The circumstances in which the provision remained un-utilised, and whether it was not possible to foresee them at the time of framing the estimates, may require investigation (*vide* item A—1, page 163).

GRANT No. 23.—CIVIL WORKS—TRANSFERRED.

148. Financial irregularity.—Several instances were again noticed of works having been commenced prior to acceptance of tenders. The explanations offered were mostly to the effect that works of an urgent nature were taken up before the final acceptance of tenders. Government issued instructions to the Superintending Engineer to take special care to see that such irregularities do not recur. From the table below it will be seen that some improvement has been effected in respect of this class of irregularity. It is hoped that adequate steps will be taken to eliminate this class of irregularity altogether.

Year.	Number of cases.
1925-26	116
1926-27	54
1927-28	46

149. The annual register of stock, for the year ending 31st March 1925, of a certain Division closed with a gross loss of Rs. 10,408. The loss was chiefly due to the following circumstances:—

- (i) Sale at Rs. 8-4 per thousand of 5,86,997 surplus second class bricks, originally manufactured for the project at a cost of Rs. 20-8 per thousand, resulted in a loss of Rs. 7,191 to the State. Out of this loss Rs. 3,229 on account of reduction of stock rate from Rs. 20-8 to Rs. 15 in previous years was adjusted in the accounts for March 1924 leaving a balance of Rs. 3,962 which together with Rs. 493, representing charges for work-establishment, etc., is included in the above loss of Rs. 10,408.
- (ii) Sale by public auction of about 40 items of stock under different other sub-heads brought about a loss of Rs. 1,290.
- (iii) The reduction of the issue rates of 27,187 c.ft. brick-bats from Rs. 9-8 per 100 c.ft. to the market rate of Rs. 6 per 100 c. ft., together with the revision of rates of certain other items, gave rise to a loss of about Rs. 1,500.
- (iv) Reduction of the issue rates of certain building materials (brick-bats) originally collected for the construction of certain Sub-Divisional Court buildings and Munsiffi, which projects were ultimately abandoned, together with the charges incurred in the entertainment of work-establishment for watching the materials, resulted in a loss of Rs. 3,036.

The losses, as analysed above, clearly point to an unnecessary accumulation of stock in the past which, with very few exceptions, could not be utilised. The question regarding the responsibility of the officers

concerned for the accumulation of the materials was raised and the Local Government, in ordering the write off of the whole amount of loss, held that no officer was to blame in the matter.

150. In a Public Works Division the original design for the construction of a building provided for light tiled sunshades over angle iron brackets, for the windows. In the course of construction, a proposal was put forward for the substitution of reinforced concrete sunshades in place of the tiled ones as it was expected that the former would keep the rooms cooler. The Executive Engineer prepared a sample sunshade and showed it to the Consulting Architect for approval. The latter approved of the appearance generally but, at the same time, pointed out that the construction was bad as it had a sag in the middle.

Owing to some engineering defect in the construction, one of the reinforced concrete sunshades fell and a report of the matter having been made, the Superintending Engineer, in company with the Consulting Architect and the Executive Engineer, visited the spot and found that the same defect which had caused the collapse of this particular sunshade, was present in all the other sunshades in the building. Accordingly, the Superintending Engineer gave orders for dismantling all the reinforced concrete sunshades. An estimate for Rs. 4,774 under the Repair grant for the cost of pulling them down and replacing them by tiled ones as originally designed, was approved by the Superintending Engineer and sanctioned by the Executive Engineer. The work was completed at a cost of Rs. 4,774. The loss was admittedly due to defective engineering and would not have occurred under better management and efficient supervision.

Government took disciplinary measures in the matter by holding up the Assistant Engineer at the efficiency bar and stopping the increment of the Executive Engineer—the officers primarily responsible for the loss.

151. In the course of inspection of the accounts of a Public Works Division it transpired that a contract was entered into with a firm who undertook to manufacture Surki from bricks and bats supplied by Government at stock rates. The purchase rate for Surki was fixed at Rs. 56 per hundred maunds, which was subsequently raised to Rs. 60 per 225 c. ft. or per hundred maunds at site of work, under tender No. 113 of 3rd October 1921. The total quantity of bricks and bats supplied by the Government was 4,83,000 and 20,000 respectively, resulting in an outturn of 29,959 maunds of Surki, out of which 21,918 maunds had been supplied to Government. A balance of 8,041 maunds (18,093 c. ft.) was thus still due from the firm.

The Sub-Divisional Officer, who was deputed by the Executive Engineer on 24th November 1923 to verify stock at the firm's premises, reported the existence of only 250 maunds (or 562 c. ft.) of Surki, the rest being very bad stuff manufactured out of rubbish and old bricks. He was also given to understand that there were about 2,000 bricks lying under a heap of bazar materials. The Executive Engineer personally verified the above facts on 28th November 1923. Accordingly, in April 1924, the Executive Engineer requested two other Divisional Officers not to receive any further supply of Surki from the firm as the firm was unable to supply stuff of the required specifications. But,

subsequently, it appeared that about 5,300 c. ft. of Surki had been purchased by one of the Divisional Officers from the firm in pursuance of a tender dated 9th July 1925, under which the firm agreed to supply 1st class Government Surki at Rs. 60 per 225 c. ft. (or 100 maunds). A question arose as to why the accepted rate of Surki was Rs. 60 per hundred maunds when the bazar rate for the 1st class Surki was admittedly Rs. 50 per hundred maunds. Secondly if the discontinuance of the usual return of Surki meant that no further bricks were being issued to the firm for the manufacture of 1st class Government Surki, then 5,300 c. ft. of Surki subsequently supplied (when the balance in stock in November 1923 was only 562 c. ft.) must have been mostly manufactured from bazar materials, and consequently Government was not bound by the rate agreed upon in the contract. Hence, the acceptance of a rate about ten rupees in excess of the prevailing bazar rate was inequitable and resulted in a loss to Government which could have been prevented if the Executive Engineer had been more careful. Further, when it was decided to discontinue the further purchase of Surki from the firm, no steps were taken to cancel the agreement till August 1925.

It was ascertained by Government that the Executive Engineer who purchased about 5,300 c. ft. of Surki was not responsible, as the instructions to him were not clear and as he had also the authority of the Superintending Engineer, in the matter of purchase, nor could the Superintending Engineer be held responsible as he had no information at the time of his issuing orders that the Company was unable to execute the contract and as the contract was still running. The entire blame, in the opinion of Government, lay with the Executive Engineer who originally entered into the agreement, in not taking prompt action to cancel the contract as soon as it was found that the firm was unable to execute it. The Executive Engineer responsible, having retired from service, Government did not pursue the matter further.

152. During inspection of a Public Works Divisional office it was found that 40 ceiling fans were supplied by a company in January 1924 and were taken into the purchase account in February 1924. On the company submitting their bill to the divisional office, the Executive Engineer returned the bill in February 1924 on the ground that the rate of each fan should be Rs. 125 and not Rs. 140 as the order was placed on the company's quotation dated 15th December 1923. This quotation, in which the company offered to sell the fans at Rs. 125 each, was not traceable in the office of the Executive Engineer. Accordingly, the company was requested to resubmit the bill after making necessary corrections.

The company took no further action till September 1924. They then resubmitted their bill with the rate as before, without assigning any reason for adhering to the same rate beyond stating that their representative had called at the Executive Engineer's office and had explained the charges for the fans. Subsequently, the bill was passed at the rate of Rs. 140 and payment was made in September 1924.

The company stated that the stock of fans at Rs. 125 had been sold previously and those supplied were not the same stock. The Executive Engineer further explained that the company's quotation of December 1923 had distinctly stipulated that the price of Rs. 125 would only hold good whilst the stock lasted. In the circumstances, the Executive

Engineer could not force the company to accept the lower rate. Had the order been placed immediately on receipt of the company's quotation dated 15th December 1923, the purchase could have been made at Rs. 125 instead of at Rs. 140 for each fan and Government would have been saved from a loss of Rs. 600.

After studying the case in detail, Government were satisfied that there was no laxity on the part of any officer that warranted the taking of any disciplinary action in the matter. They held, however, that there was failure to take prompt action which would have saved Government money and they hoped that the example of the case would be remembered in future negotiations of a similar kind.

153. In a certain division road metal to a certain quantity was collected for repair works. On measurements being taken and recorded in the Measurements Books, only parts of the quantities actually measured were paid for in final bills. It was stated that funds did not permit of payment for the full quantity of metal collected.

On the Audit Office pointing out that the procedure of making part payments for supplies made to avoid excess over allotment was irregular, the Controlling authority ordered that such payment should not be made and that the instructions of the Audit Office should be strictly followed in future.

154. In a Public Works Division a sum of Rs. 2,762 was spent up to March 1925 on a repair work against an estimate of Rs. 2,587 sanctioned by a Superintending Engineer. The actual cost having exceeded the estimate by more than five per cent., the sanction of the Superintending Engineer was necessary to regularise the excess. This was avoided by adjusting Rs. 70, representing pay of work establishment which had been debited to the work in November and December 1924, by a write-back order in the accounts for March 1925 final. The effect of this transfer entry was that against the provision of Rs. 94 in the estimate for work charged establishment there was no expenditure.

The Officer responsible explained that the original charge was erroneous, and was not detected at the time the work establishment bills were submitted. This was subsequently corrected by the write-back order.

Government considered the explanation as unsatisfactory and directed that special attention should be paid to reports on the work in future.

155. *Faulty administration of grant.*—The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Land Revenue" was less than the amount voted by the Council by Rs. 9,596. Reappropriation of Rs. 2,749 and surrender of Rs. 9,029 converted the saving to an excess of Rs. 2,182, *i.e.*, over 13 per cent. of the expenditure remained ultimately uncovered. The surrender of Rs. 2,500 sanctioned on the 23rd March 1928 was hardly justified (*vide* item A. 1, page 168).

156. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Administration of Justice" fell short of the amount voted by the Council by Rs. 1,54,888, *i.e.*, more than 30 per cent. of the original provision could not be utilised. The estimates were high (*vide* item A-5 (2), page 169).

157. The voted expenditure under "41—Civil Works—Transferred, Original Works—Buildings—Police" fell short of the amount voted by

the Council by Rs. 3,50,765, *i.e.*, over 45 per cent. of the original provision could not be utilised. The necessity for providing funds far in excess of actual requirements may perhaps be investigated (*vide* item A-7 (2), page 169).

158. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Ports and Pilotage" was more than the amount voted by the Council by Rs. 26,272, *i.e.*, over 29 per cent. of the expenditure was not originally provided for. It may, perhaps, be ascertained whether the increased expenditure could not have been foreseen at the time of framing the estimates (*vide* item A-8, page 169).

159. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Education" fell short of the amount voted by the Council by Rs. 3,04,631, *i.e.*, over 39 per cent. of the provision could not be utilised. The necessity for providing funds far in excess of actual requirements requires investigation (*vide* item A-9 (2), page 170).

160. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Medical" fell short of the amount voted by the Council by Rs. 2,54,072. Over 38 per cent. of the original provision could not be utilised. The estimates were unduly high (*vide* item A-10 (2), page 170).

161. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Public Health" was less than the amount voted by the Council by Rs. 10,935, *i.e.*, over 60 per cent. of the original provision could not be utilised. The extent to which the original provision, which proved far in excess of the actual requirements, was justified may perhaps be investigated (*vide* item A-11, page 170).

162. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Agriculture" was less than the amount voted by the Council by Rs. 28,642; *i.e.*, over 28 per cent. of the original provision could not be utilised. A sum of Rs. 29,270 was surrendered resulting in an ultimate excess of Rs. 628. The surrender of Rs. 5,192 sanctioned on the 31st March 1928 was not fully justified (*vide* item A-12 (2), page 170).

163. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Industries" was less than the amount voted by the Council by Rs. 16,628; *i.e.*, over 18 per cent. of the original provision could not be utilised. A sum of Rs. 46,709 was reappropriated to this head and Rs. 50,881 was surrendered resulting in a net saving of Rs. 12,456.

The addition and surrender were sanctioned on the dates mentioned below:—

Addition.		Surrender.	
	Rs.		Rs.
1st June 1927	1,348	14th September 1927	30,000
1st June 1927	1,106	27th October 1927	4,000
29th July 1927	5,486	6th February 1928	40,000
27th October 1927	792	14th March 1928	5,959
27th October 1927	907	31st March 1928	922
24th November 1927	37,070		
TOTAL	46,709	TOTAL	50,881

The necessity of the modification of the appropriation under the head at different times requires investigation (*vide* A—13, page 170).

164. The voted expenditure under "41—Civil Works—Transferred—Original Works—Buildings—Civil Works" was less than the amount voted by the Council by Rs. 80,647; *i.e.*, about 70 per cent. of the original provision remained unutilised. The extent to which the original provision, which proved far in excess of actual requirements, was justified requires investigation (*vide* item A—14 (2), page 171).

165. The voted expenditure under the head "41—Civil Works—Transferred—Original Works—Buildings—Miscellaneous Departments" was less than the amount voted by the Council by Rs. 21,416; *i.e.*, 35 per cent. of the original provision remained unutilised. The estimates were high (*vide* item A—16 (2), page 171).

166. The voted expenditure under "41—Civil Works—Transferred—Original Works—Communications" exceeded the original provision by Rs. 41,826; *i.e.*, over 6 per cent. of the expenditure was not originally provided for. It may be investigated whether a more accurate estimate was not possible (*vide* item B—2, page 171).

167. The voted expenditure under "60—Civil Works not charged to Revenue, Original Works—Buildings—General Administration" was less than the amount voted by the Council by Rs. 1,17,390. Over 58 per cent. of the original provision could not be utilised. The estimates were unduly high (*vide* item No. K—1, page 174).

168. The vote of the Council was taken for an expenditure of Rs. 1,05,26,000 under "Grant No. 23—Civil Works", but the expenditure amounted to Rs. 89,50,894, resulting in a saving of Rs. 15,75,106 (*vide* page 174). Over 14.9 per cent. of the grant could not be utilised. Taking the two heads "41—Civil Works" and "60—Civil Works not charged to Revenue" it will be seen from the table below that the tendency to over-estimate is on the increase.

Year.	Grant. Rs.	Expenditure. Rs.	Percentage of saving.
1925-26	1,14,43,597	1,00,75,444	11.95
1926-27	1,16,04,300	1,01,16,896	12.81
1927-28	1,05,26,000	89,50,894	14.96

It seems that provision is made year after year without due regard to the spending capacity of the department and in some cases in respect of projects which had not matured to such an extent as to justify the expenditure thereon being included in the estimates.

GRANT No. 26.—STATIONERY AND PRINTING—RESERVED.

169. *Faulty administration of grant.*—The voted expenditure under "46—Stationery and Printing—Cost of stores purchased in England" was more than the amount voted by the Council by Rs. 31,622; *i.e.*, over 35 per cent. of the expenditure was not originally provided for. A sum of Rs. 14,030 (net) was reappropriated to this head leaving Rs. 17,592 uncovered. About 20 per cent. of the expenditure remained uncovered. It may be investigated whether the bulk of the ultimate excess could not

have been provided for before the close of the year (*vide* item D, page 182).

GRANT No. 29.—LOANS AND ADVANCES BEARING INTEREST —LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—RESERVED.

170. Faulty administration of grants.—The expenditure under “Advances under Special Laws” amounted to Rs. 60,913 against the original provision of Rs. 86,000. The expenditure of Rs. 60,913 included a sum of Rs. 27,749 on account of book-keeping adjustment. The actual expenditure, therefore, amounted to Rs. 33,164 and the real saving was Rs. 52,836, which was due to the fact that the estimates were framed on the basis of the amount required for payment of Takavi Advances during the year. The estimates in the present case should, however, be framed on the basis of the expenditure which is likely to be accepted by the Collectors during the year, and not on the amount which may be required for payment of Takavi Advances during the year, as only that portion of the expenditure incurred on Takavi Advances is adjusted under “Advances under Special Laws” which is accepted by the Collectors after completion of the work for recovery from the parties concerned. Provision should also be made for the establishment charges incurred by certain collectors for effecting recoveries (*vide* page 198).

REFUNDS OF REVENUE.

171. Administration of grant.—It was suggested in the Audit and Appropriation Accounts of the Government of Bengal for 1924-25 (*vide* paragraph 101) that a system of control by disbursing officers of expenditure connected with refunds of revenue would be more effective as they are in a better position to estimate future liabilities and to watch progress of expenditure. This view was accepted by the Auditor General. Government, however, observed that payment of refunds was obligatory and could not be withheld for want of appropriation. They, therefore, did not accept the proposal of the Account Office and decided that action would be taken on the reports made by the Accountant General in the course of appropriation audit conducted by him. Government admitted that such a course would not be effective as the Accountant General's figures are two months in arrear, but no other course was feasible. The Finance Department have been declared as a controlling authority in this case.

The variations noticed in the appropriation accounts during the year under report (*vide* pages 200—204) were mainly due to expenditure incurred during the closing two months of the year which could not be foreseen from the progress of actuals of the first ten months of the year. In the circumstances, the existing arrangement for control over expenditure is far from satisfactory. It is, therefore, desirable to consider whether information from local officers, specially where large amounts are involved, will not secure greater accuracy in determining the final appropriation for a year than that obtained under the existing arrangement.

SECTION V.—MISCELLANEOUS OBSERVATIONS.

172. This section of the report deals with the constitution of the Public Accounts Committee, its duties and functions and the action taken by it and by Government on previous reports.

Constitution and functions of the Public Accounts Committee.

173. The Public Accounts Committee consists of eight members selected from the Legislative Council and the Member of the Executive Council in charge of the Finance Department who is the *ex-officio* Chairman of the Committee. The Accountant General, Bengal, is invited to attend every meeting of the Committee as his presence is of great assistance in the discharge of its statutory functions in connection with the Appropriation Accounts of the Province or such other matter as are, in the opinion of the Finance Department, calculated to bring that Committee into closer touch with the details of the financial administration of the Province.

174. The functions of the Public Accounts Committee are mentioned below:—

- (i) Under Rule 33 of the Bengal Legislative Council Rules, it has to deal with the Appropriation Accounts of the province and such other matters as the Finance Department may refer to it.
- (ii) Under Rule 34 of the above Rules, it has to scrutinise the Appropriation Accounts and, in doing so, it has to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council. It has also to bring to the notice of the Council:—
 - (a) every reappropriation from one grant to another;
 - (b) every reappropriation within a grant which is not made in accordance with the rules regulating the functions of the Finance Department, or which has the effect of increasing the expenditure or an item of expenditure the provision for which has been specifically reduced by a vote of the Council; and
 - (c) all expenditure which the Finance Department has requested should be brought to the notice of the Council.

175. The power of dealing with the Appropriation Accounts conferred upon the Committee under Rule 33 [*vide* clause (i)] of the Bengal Legislative Council Rules is a separate power in itself and is not limited by the specifications mentioned in Clause (ii) above. The Committee is entitled to offer in its report criticisms and recommendations upon any matter discussed in the Appropriation Accounts or in the Auditor General's forwarding Reports, whether such matters concern the accounts of expenditure, voted or *non-voted*, or those of receipts. They cannot, however, deal with cases arising in a "backward tract" in which the provisions of Section 72-D of the Government of India Act do not apply, as the functions of the Public Accounts Committee and the Legislative Council are regulated by the Rules framed under that Section of the

No. 3.

Page 95, paragraph 176—

Put a stop after the words "Auditor General" in line 4 and *delete* the rest of the paragraph.

No. 3.

Page 35, Paragraph 17C -

Put a stop after the words "And the Council" in line 1 and delete the rest of the paragraph.

Act. Subject to the above limitation, the breaches of the canons of financial propriety reported by the Auditor General have to be so handled by the Committee as to facilitate their rectification. The Committee is not an executive but an advisory body.

176. Referring to paragraph 169 of the "Report for 1926-27" it is hoped that each member of the Public Accounts Committee has been supplied with a copy of the "Memorandum on the work of the Public Accounts Committees in India" drawn up by the Auditor General and that full advantage of it has been availed of by each member.

177. The Appropriation Accounts present the audited accounts of the province and in the report the adequacy or otherwise of the grants for the year is discussed, the important cases of financial irregularity brought to light are mentioned and the financial condition of the province is analysed. It is, therefore, the chief means by which the Committee can exercise effectively its statutory functions.

Action taken on previous Reports.

178. During the year 1928-29, the Committee met thirteen times for the examination of the Appropriation Accounts of the Government of Bengal for 1926-27 and the Report of the Accountant General thereon. The Accountant General, Bengal, was present at all the meetings. The dates on which the meetings were held and the number of members present on each occasion are shown below:—

Dates of meeting.	Number of members present.
2nd August 1928	8
7th August 1928	6
10th August 1928	5
13th August 1928	6
14th August 1928	5
15th August 1928	4
16th August 1928	3
17th August 1928	2
21st August 1928	4
23rd August 1928	4
24th August 1928	4
27th August 1928	5
26th November 1928	4

179. The Committee was satisfied that the money voted by the Council had been spent within the scope of the demand granted by the Council. No reappropriation was made from one grant to another. It was generally satisfied with the action taken by Government and explanations furnished by official witnesses.

180. Specific recommendations made by the Committee and the action taken by Government so far as it has been communicated up to the time of the preparation of the present report are enumerated below:—

(a) Paragraph 2, pages 1 and 2 of the "Report for 1926-27".—

A reference is invited to paragraph 3 of the present report.

- (b) *Paragraph 8, page 4 of the "Report for 1926-27".*—The Committee recommended the Legislative Council to vote the excess expenditure of Rs. 1,042. Further orders on the point are awaited.
- (c) *Paragraph 11, pages 4 and 5 of the "Report for 1926-27".*—It was recognised that the methods of estimating on a percentage basis and adjusting accounts on a *pro-rata* basis made it difficult to forecast the amounts to be distributed under the several heads, specially as the expenditure on a *pro-rata* basis cannot be known till the accounts of the year are closed. The Committee, therefore, thought that if estimated recoveries and subsequent adjustments were both made on a percentage basis for all the heads concerned, greater accuracy would be attained. No communication on the point has yet been received from Government.
- (d) *Paragraph 22, page 18 of the "Report for 1926-27".*—The Committee recommended that the latest date for the submission of vouchers to the Accountant General might be extended from the 15th to the 20th. The recommendation of the Committee was accepted by Government and orders have been issued accordingly.
- (e) *Paragraphs 34, 35 and 41 (ii), pages 32-34 and 39 of the "Report for 1926-27".*—The position in respect of the three dredgers "Ronaldshay", "Cowley" and "Burdwan" was fully considered and the Committee decided to recommend that in view of the expenditure being incurred and the inability to make full use of the dredgers, Government should consider whether at least one of the dredgers should not be disposed of as early as possible. No orders of Government on the point have yet been received.
- (f) *Paragraph 37, pages 35 and 36 of the "Report for 1926-27".*—A reference is invited to paragraph 38 of the present report.
- (g) *Paragraphs 77, 78 and 79, pages 53-55 of the "Report for 1926-27".*—The Committee was of opinion that neither the contractor in these cases, nor any of his relations, should be employed in future by the Forest Department. Orders of Government are awaited.
- (h) *Paragraph 109, page 65 of the "Report for 1926-27".*—The Committee was of opinion that all head clerks of Colleges, who have to deal with money, should furnish security. Orders of Government are awaited.
- (i) *Paragraph 111, page 66 of the "Report for 1926-27".*—The Committee recommended that steps should be taken to ascertain the complete needs well beforehand so that the necessary budget provision might be made. Orders of Government are awaited.

- (j) *Paragraph 114, page 66 of the "Report for 1926-27".*—In view of the fact that there had been a saving under the head "Government Special Schools" for some years, the Committee recommended that the budget provision for the next year (1929-30) might safely be reduced by 5 per cent. Orders of Government are awaited.
- (k) *Paragraph 136, pages 75-76 of the "Report for 1926-27".*—The Committee recommended that money should be allotted for electrification of the building from the Railway main at an early date. Orders of Government are awaited.
- (l) *Paragraph 119, pages 69-71 of the "Report for 1926-27".*—A reference is invited to paragraph 132 of the present report.
- (m) *Paragraph 117, pages 66-67 of the "Report for 1926-27".*—A reference is invited to paragraph 131 of the present report.

SECTION VI.—APPROPRIATION ACCOUNTS.

181. The principles which govern the examination of these accounts are briefly indicated below :—

- (a) In scrutinising the excesses and savings shown in the accounts which follow, the important point is to see the proportion which the variation bears to the total grant and not the amount of the variation. Variations in expenditure of a compulsory character like interest, superannuation charges, etc., can only be regarded as instances of bad budgetting and it has to be seen whether the Finance Department, which is responsible for framing the estimates, could, in the circumstances of each case, have framed a more accurate estimate. In the case of expenditure which can more or less be regulated, it has to be seen whether the excess, if any, could have been avoided by vigilance on the part of the controlling authority. A saving is not to be condoned altogether unless it is the result of economy which could not have been foreseen. A certain margin of provision over expenditure is dictated by prudence, but sound public finance requires efficient control on the tendency of the administration to over-estimate expenditure. The Public Accounts Committee may see if such a tendency is noticeable in the accounts which follow with regard to any particular class of items. There have been considerable savings in expenditure which may be scrutinised in this respect.
- (b) Certain powers of reappropriation have been conferred on the Executive for administrative convenience and these have to be considered from the point of view of both the heads of expenditure affected. The increase has to be scrutinised to see whether it could not have been avoided, at what stage it was foreseen, and whether or not it constitutes such a large proportion of the original appropriation as to amount to an abuse of powers of reappropriation which are only intended to meet normal unforeseen variations.
- (c) The saving, if it forms a substantial proportion of the appropriation, has to be scrutinised to see why the appropriation could not be utilised as anticipated, at what stage the saving was foreseen and whether or not provision was made greatly in excess of actual requirements and of the spending capacity of the department concerned.

APPROPRIATION ACCOUNTS.

SUMMARY of Appropriation Accounts by Grants.

Number and Name of Grants.	Grant.	Expenditure.		Expenditure compared with Grant.		
		Rs.	Rs.	Less than Granted.	More than Granted.	
1.—Land Revenue	<div>Non-voted</div> <div>Voted</div>	2,55,692	2,41,465	14,227	...	
2.—Excise	<div>Non-voted</div> <div>Voted</div>	1,48,830	1,47,880	950	...	
3.—Stamps	<div>Non-voted</div> <div>Voted</div>	5,034	4,420	614	...	
4.—Forests	<div>Non-voted</div> <div>Voted</div>	7,35,470	7,14,364	21,106	...	
5.—Registration	<div>Non-voted</div> <div>Voted</div>	4,000	4,410	...	410	
6.—Scheduled Taxes		15,000	15,000	...	...
7.—Interest on Irrigation Works—	Non-voted	19,22,150	17,75,617	1,46,533	...	
8.—Irrigation	Non-voted	5,02,000	5,19,203	...	17,203	
	Voted {	Gross	51,38,000	36,31,592	15,06,408	...
		Recoveries	—82,000	—2,45,752	1,63,752	...
9.—Interest on Ordinary Debt—	Non-voted	—9,58,000	—7,17,028	...	2,40,972	
10.—General Administration	Non-voted	26,43,877	25,39,266	1,04,611	...	
	Voted	94,38,000	92,06,249	2,31,751	...	
11.—Administration of Justice	Non-voted	23,15,300	22,99,783	15,517	...	
	Voted	85,45,000	85,46,254	...	1,254	
12.—Jails and Convict Settlements	Non-voted	1,47,650	1,37,452	10,198	...	
	Voted	34,16,000	33,03,673	1,12,327	...	
13.—Police	Non-voted	17,03,743	16,54,268	49,475	...	
	Voted	1,72,25,000	1,68,79,038	3,45,962	...	
14.—Ports and Pilotage	Non-voted	81,278	80,969	309	...	
	Voted	7,67,000	6,56,117	1,10,883	...	

SUMMARY of Appropriation Accounts by Grants—*contd.*

Number and Name of Grants.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
		Rs.	Rs.	Rs.	Rs.
15.—Scientific Departments	{ Non-voted	5,000	4,500	500	...
	{ Voted	23,000	22,470	530	...
16.—Education—Reserved	{ Non-voted	2,21,000	2,10,275	10,725	...
	{ Voted	12,26,000	11,87,148	38,852	...
17.—Education—Transferred	{ Non-voted	11,56,400	11,28,054	28,346	...
	{ Voted	1,13,85,000	1,12,61,882	1,23,618	...
18.—Medical	{ Non-voted	10,25,737	10,28,386	...	2,649
	{ Voted	45,87,000	43,78,663	2,08,337	...
19.—Public Health	{ Non-voted	77,016	79,902	...	1,986
	{ Voted	32,67,000	29,18,863	3,48,137	...
20.—Agriculture	{ Non-voted	2,17,289	2,15,262	2,027	...
	{ Voted	21,27,000	19,89,326	1,37,674	...
21.—Industries	{ Non-voted	93,748	92,240	1,508	...
	{ Voted	11,85,000	11,06,018	78,982	...
22.—Miscellaneous Departments	{ Non-voted	4,044	10,077	...	6,033
	{ Voted	2,37,000	2,26,881	10,119	...
23.—Civil Works	{ Non-voted	16,75,306	16,30,357	44,949	...
	{ Voted	1,05,26,000	89,50,894	15,75,106	...
24.—Famine Relief and Insurance		90,000	80,431	9,569	...
25.—Superannuation Allowances and Pensions.	{ Non-voted	4,40,459	4,19,597	20,862	...
	{ Voted	59,97,000	57,17,014	2,79,986	...
26.—Stationery and Printing	{ Non-voted	13,000	12,835	165	...
	{ Voted	21,07,000	20,51,568	55,432	...
27.—Miscellaneous	{ Non-voted	27,300	22,207	5,093	...
	{ Voted	4,42,000	3,01,256	1,40,744	...
28.—Expenditure in England	{ Non-voted	31,56,622	31,26,043	30,579	...
	{ Voted	5,73,000	5,77,992	...	4,992

SUMMARY of Appropriation Accounts by Grants—*concl'd.*

Number and Name of Grants.	Grant.	Expenditure.		Expenditure compared with Grant.		
		Rs.	Rs.	Less than Granted.	More than Granted.	
29. Loans and Advances bearing interest.	<i>Non-voted</i> .	1,06,493	1,06,488	5	...	
	<i>Voted</i> .	12,81,000	6,92,700	5,88,300	...	
30.—Repayment of Advances from the Provincial Loans Fund	<i>Non-voted</i> .	5,89,000	5,90,208	...	1,208	
Refunds	<i>Non-voted</i> .	18,24,485	18,79,522	...	55,037	
<hr/>						
Total	<i>Non-voted</i>	2,01,39,923	1,99,57,122	5,08,299	3,25,498(a)	
	<i>Voted</i> .	Gross .	9,99,66,000	9,34,95,392	64,77,463	6,855(a)
		Recoveries .	—82,000	—2,45,752	1,63,752	...
		Net .	9,98,84,000	9,32,49,640	66,41,215	6,855
<hr/>						
Grand Total—Voted and <i>Non-voted</i> .		12,00,23,923	11,32,06,762	71,49,514	3,32,353	
<hr/>						
Net Saving .				Rs. 68,17,161		

(a) Amount of excesses to be covered by excess grants:—

							Rs.
Voted (<i>vide</i> paragraph 9)	:	:	:	:	:	:	6,855
<i>Non-voted</i> (<i>vide</i> paragraph 10)	:	:	:	:	:	:	3,25,498

GRANT No. 1.—LAND REVENUE—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with the collection of LAND REVENUE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
	Rs.	Rs.	Less than Granted.	More than Granted.
MAJOR HEAD 5.—LAND REVENUE.				
	Rs.		Rs.	Rs.
A.—Charges of Administration.	<i>Non-voted.</i> { <i>Original</i> 50,000 <i>Supplementary(a)</i> —5,000 } 45,000 <i>Voted</i> 2,53,999	45,913	...	913
B.—Management of Government Estates.	<i>Non-voted.</i> { <i>Original</i> 65,000 <i>Supplementary (b)</i> 1,600 } 66,600 <i>Voted</i> 13,27,000	62,375	4,225	...
C.—Charges on account of Land Revenue Collections.— <i>Non-voted</i>	<i>Original</i> 22,000 <i>Supplementary(a)</i> —2,690 } 19,310	18,607	703	...

EXPLANATION of Variations between Expenditure and Grant.

A. *Non-voted*.—Mainly due to larger expenditure under "Pay of Officers" in the Land Acquisition Department. The excess remained uncovered.

A. *Voted*.—Due to larger recoveries (Rs. 1,62,475) of partition fees and from local bodies on account of Land Acquisition Certificate and Road Cess Establishments and to smaller expenditure mainly under "Pay of Officers" (Rs. 15,247), "Pay of Establishment" (Rs. 23,504) and "Contingencies" (Rs. 18,512). A sum of Rs. 147 was reappropriated to other heads and Rs. 2,000 was surrendered resulting in a net saving of Rs. 2,19,938 (*vide* paragraph 78).

B. *Non-voted*.—Mainly due to smaller expenditure under "Supplies and Services" owing to smaller payment of commission on collection of rents and to smaller payment of road and public works cesses in the excluded area.

B. *Voted*.—Mainly due to smaller expenditure under (1) "Supplies and Services" (Rs. 36,456) owing to smaller outlay on improvement in Government Estates and in the Colonization area and to small savings under other units excepting under "Allowances, honoraria, etc." where an excess of Rs. 5,628 occurred on account of larger payment of travelling allowance which, however, was covered by reappropriation. A sum of Rs. 3,600 was surrendered reducing the saving to Rs. 50,024.

C.—Due to non-payment of plough rent commissions on the amounts collected by certificate procedure.

(a) Surrendered on 29th March 1928.

(b) Sanctioned on 17th November 1927.

GRANT No. 1.—LAND REVENUE—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 5.—LAND REVENUE— <i>contd.</i>				
D.—Survey and Settlement.	Rs.			
	Non-voted. { Original 91,000 Supplementary (c)—792 }	90,208	86,426	3,782
	Voted	21,58,000	21,51,424	6,576
E.—Land Records	Rs.			
	Non-voted. { Original 22,500 Supplementary (d) 574 }	23,074	22,594	480
	Voted	62,500	49,953	12,547
F.—Assignments and Compensations.	Non-voted	12,000	5,550	6,450
	Voted	1,26,000	96,421	29,579

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D. *Non-voted*.—Due mainly to smaller expenditure under (1) "Allowances, honoraria, etc." (Rs. 4,130), the bulk of which occurred under travelling allowance in connection with Minor Settlement Operations, (2) "Supplies and Services" (Rs. 597) and (3) "Contingencies" (Rs. 992), partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 1,748) mainly in the Controlling Office and under (5) "Pay of Establishment" (Rs. 583). The excesses under (4) and (5) remained uncovered.

D. *Voted*.—Mainly due to non-utilisation of Rs. 5,770 under lump provision for unforeseen jobs and to smaller expenditure under (1) "Pay of Establishment" (Rs. 27,674) mainly in the Drawing Office and in the Major Settlement Operations, (2) "Allowances, honoraria, etc." (Rs. 5,806), (3) "Contingencies" (Rs. 5,569) and Rs. 126 added for rounding off, partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 3,261), (5) "Supplies and Services" (Rs. 31,735) and to smaller recoveries of Rs. 3,373 from private and wards estates. Rs. 4,151 ultimately remained uncovered under (4) as a result of reappropriations sanctioned during the year.

A sum of Rs. 400 was reappropriated from this minor head reducing the saving to Rs. 6,176.

E. *Voted*.—Mainly due to smaller expenditure under "Pay of Establishment" (Rs. 7,361) owing to non-utilisation of the provision for leave reserve (Rs. 1,620) and to vacancies in the district offices. Larger recovery of Rs. 2,643 on account of share cost of Director of Land Records' Office also contributed to the saving.

A sum of Rs. 632 was surrendered resulting in a net saving of Rs. 11,915.

F. *Non-voted*.—Due to smaller expenditure on account of "Miscellaneous Land Revenue Compensations" than anticipated.

F. *Voted*.—Due mainly to smaller expenditure to the extent of Rs. 2,203 under "Pensions in lieu of resumed lands" and Rs. 28,828 under "Malikana", partly counterbalanced by larger expenditure under "Miscellaneous Land Revenue Compensations" to the extent of Rs. 1,452 which was, however, more than covered by reappropriation.

(c) Sanctioned on 17th January 1928.

(d) Rs. 792 sanctioned on 17th January 1928 and Rs. 218 surrendered on 30th March 1928.

GRANT No. 1.—LAND REVENUE—RESERVED—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 5.—LAND REVENUE— <i>concl'd.</i>				
G.—Loss or Gain by Exchange	1,000	21	979	...
H.—Cost of Stores purchased in England	2,000	3,060	...	1,060
For rounding	<i>Non-voted</i>	—500	...	500
	<i>Voted</i>	501	...	501
<hr/>				
Rs.				
Total	<i>Non-voted.</i> { <i>Original</i> 2,62,000 <i>Supplementary</i> —6,308 }	2,55,692	2,41,465	<i>Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 14,227.</i>
	<i>Voted</i>	39,31,000	36,06,169	<i>Saving of Expenditure (Voted) as compared with Grant Rs. 3,24,831.</i>

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

G.—Due to the change in the flat rate of exchange from 2s. per rupee to 1s. 6d. per rupee. Rs. 1,000 was reappropriated to the Head H resulting in an excess of Rs. 21.

H.—Due mainly to the reasons stated against the head G. A sum of Rs. 1,547 was reappropriated to this head. A saving of Rs. 487 ultimately accrued.

GRANT No. 2.—EXCISE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with the EXCISE DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 6.—EXCISE.				
	Rs.			
A.—Superintendence { Non-voted { Original Nil.				
—Transferred { Voted { Supple- (a) 1,652	1,652	1,652	...	...
	1,14,000	1,11,703	2,297	...
B.—Excise Bureau—Transferred	48,000	42,904	5,096	...
C.—Presidency Establishment—Transferred	2,22,000	1,95,945	26,055	...

EXPLANATION of Variations between Expenditure and Grant.

A. Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 3,736) owing to vacancies, (2) "Contract Contingencies" (Rs. 833), (3) "Other contingencies" (Rs. 89) and Rs. 59 added for rounding off, partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 1,832) owing to leave salary of one officer for 4 months paid in India for which provision was made in the High Commissioner's budget, (5) "Allowances, honoraria, etc." (Rs. 413) owing to payment of passage to one officer not provided for and (6) "Supplies and Services" (Rs. 175). The excess under (4) was fully covered by reappropriation but Rs. 264, Rs. 915, Rs. 75 and Rs. 67 ultimately remained uncovered under (1), (5), (6) and (2), respectively, as a result of reappropriation and surrender made during the year. A sum of Rs. 1,155 remained uncovered under the minor head as a result of deduction from this head by reappropriations to the extent of Rs. 1,800 and surrender of Rs. 1,652. The surrender of Rs. 1,652 was sanctioned on the 29th March 1928.

B.—Mainly due to smaller expenditure under "Supplies and Services" owing to smaller payment of rewards. A sum of Rs. 2,000 (net) was reappropriated to other heads and Rs. 300 was surrendered reducing the saving to Rs. 2,796.

C.—Mainly due to non-payment of Rs. 15,000 for contribution to the Customs Department towards the cost of combined Customs and Excise Testing Station at Calcutta owing to Excise testing work having been undertaken by the Chemical Examiner to the Government of Bengal and to smaller expenditure under "Supplies and Services" owing to smaller payment of rewards to outsiders. A sum of Rs. 6,661 was reappropriated to this head and Rs. 19,000 was surrendered resulting in a net saving of Rs. 13,716.

(a) Sanctioned on 30th March 1928.

GRANT No 2.—EXCISE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 6.—EXCISE— <i>contd.</i>				
D.—District Executive Establishment—				
D. 1.—Reserved—Non-voted	Rs. 32,000			
	{ Original 32,000 Supple- mentary (b) 1,816 }	33,816	32,865	951 ...
D. 2.—Transferred		8,13,000	8,09,361	3,639 ...
E.—Distilleries—				
E. 1.—Reserved—Non-voted	Rs. 11,000			
	{ Original 11,000 Supple- mentary (c) 300 }	11,300	11,302	... 2
E. 2.—Transferred		2,29,000	2,24,131	4,869 ...
F.—Cost of Opium supplied to Excise Department—				
Transferred		10,69,000	10,54,950	14,050 ...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D. 2.—Due to smaller expenditure under "Pay of Establishment" to the extent of Rs. 12,112 partly counterbalanced by larger expenditure of Rs. 7,321 under "Pay of Officers", Rs. 359 under "Allowances, honoraria, etc." and Rs. 793 deducted for rounding off. The excesses were fully covered by reappropriation. A sum of Rs. 370 (net) was reappropriated to other heads reducing the saving to Rs. 3,269.

E. 1.—Due to larger expenditure of Rs. 285 under "Pay of Establishment", Rs. 3 under "Contract Contingencies" and Rs. 489 deducted for rounding off, partly counterbalanced by smaller expenditure of Rs. 400 under "Allowances, honoraria, etc.", Rs. 253 under "Supplies and Services" and Rs. 122 under "Other Contingencies". The excesses under the primary units remained uncovered.

E. 2.—Due to smaller expenditure of Rs. 1,526 under "Pay of Establishment", Rs. 1,775 under "Supplies and Services", Rs. 1,152 under "Contract Contingencies" and Rs. 3,907 under "Other Contingencies", partly counterbalanced by larger expenditure of Rs. 2,630 under "Allowances, honoraria, etc.", owing mainly to adjustment of fees to Government pleaders conducting excise and opium cases to having been made under this head while provision was originally made under "Supplies and Services", and Rs. 861 deducted for rounding off. The excess was covered by reappropriation. A sum of Rs. 1,559 (net) was reappropriated to this head raising the saving from Rs. 4,869 to Rs. 6,428.

F.—On the abolition of the Presidency Opium godown in Calcutta, the original indent of opium was curtailed by 9 chests or 540 seers as suitable accommodation could not be found. A sum of Rs. 4,050 was reappropriated to other heads and Rs. 9,816 was surrendered resulting in a net saving of Rs. 184.

(b) Rs. 1,520 sanctioned on 27th March 1928 and Rs. 296 on 19th March 1928.

(c) Sanctioned on 27th March 1928.

GRANT No. 2.—EXCISE—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 6.—EXCISE— <i>concl'd.</i>				
G.—Compensa- tions— Transferred	Rs. Non-voted. { Original 1,02,000 Supple- (d) 62 mentary } Voted	1,02,062 1,02,061 1,000 316	1 684	...
H.—Loss or Gain by Exchange—Transferred	400	2	398	...
I.—Cost of Stores purchased in England— Transferred	1,200	1,157	43	...
Deduct—Central Government's share of Combined Salt and Excise Establishment—Transferred.	—2,00,000	—2,00,000	...	...
For rounding	400	...	400	...
<hr/>				
Total	Reserved— Non-voted. { Original 43,000 Supple- 2,116 mentary }	45,116 44,167	...	...
	Transfer- { Non-voted { Original 1,02,000 red. { Supple- 1,714 mentary } Voted	1,03,714 1,03,713 22,98,000 22,40,469	...	...
<hr/>				
Grand Total	Non-voted. { Original 1,45,000 Supple- 3,830 mentary } Voted	1,48,830 1,47,880 22,98,000 22,40,469	Saving of Expendi- ture (Non-voted) as compared with Ap- propriation Rs. 950. Saving of Expenditure (Voted) as com- pared with Grant Rs. 57,531.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

G. Voted.—Full sanctioned amount was not required during the year. A sum of Rs. 62 was surrendered reducing the saving to Rs. 622.

H.—Due to the change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. The entire provision was transferred to the head I. Rs. 2 remained uncovered.

I.—Due to smaller indents of stores from England. Rs. 400 was reappropriated to this head raising the saving to Rs. 443.

(d) Sanctioned on 3rd February 1928.

H

GRANT No. 3.—STAMPS—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with STAMPS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
MAJOR HEAD 7.—STAMPS.						
A.—Non-Judicial—	Rs.	Rs.	Rs.	Rs.		
A. 1.—Superintendence.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> <div>(a) 23</div> </div>	1,800	1,823	1,752	71	...
	Voted.	.	34,000	32,992	1,008	...
A. 2.—Charges for the Sale of Stamps.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>.</div> <div>.</div> </div>	<div>700</div> <div>3,05,300</div>	<div>551</div> <div>3,08,204</div>	<div>149</div> <div>...</div>	<div>...</div> <div>2,904</div>
A. 3.—Stamps supplied from Central Stores.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>.</div> <div>.</div> </div>	<div>300</div> <div>1,35,000</div>	<div>149</div> <div>1,15,124</div>	<div>151</div> <div>19,876</div>	<div>...</div> <div>...</div>
A. 4.—Cost of stamps manufactured in India, received from the Government of India Security Printing Press.		...		2,463	...	2,463
B.—Judicial —						
B. 1.—Superintendence.	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> <div>(a) 11</div> </div>	900	911	876	35	...
	Voted	.	17,000	16,496	504	...

EXPLANATION of Variations between Expenditure and Grant.

A. 1.—Voted.—A sum of Rs. 2,020 (net) was reappropriated to this head and Rs. 23 was surrendered raising the saving to Rs. 3,005. The supply of stamps from the Central Stamp Store, Nasik, was given effect to from the 1st April 1928 instead of from the last quarter of 1927-28 as was originally decided and consequently the increased provision for cost of transport was not utilised.

A. 2.—Non-voted.—Due to smaller sale of stamps in excluded areas in consequence of which smaller discount to stamp vendors was paid.

A. 2.—Voted.—A sum of Rs. 20,000 was reappropriated to other heads raising the excess to Rs. 22,904. The net excess of Rs. 22,904 was due to the discount allowed to stamp vendors on the sale of stamps during the last two months of the year being larger than in the preceding ten months of the year or the average for the corresponding periods of the three previous years as a result of larger sales of stamps. The excess could not be anticipated and remained uncovered.

A. 3.—Non-voted.—Due to smaller supply of stamps in the excluded area.

A. 3.—Voted.—Due to over-estimate on the part of the Deputy Controller of Stamps. A sum of Rs. 14,030 was reappropriated to other heads resulting in a net saving of Rs. 5,846.

A. 4.—Excess remained uncovered. The adjustment was made after the close of the year.

B. 1.—Voted.—Vide explanation under A. 1.—Voted. A sum of Rs. 1,010 (net) was added to the head by reappropriation and Rs. 11 was surrendered raising the saving to Rs. 1,503.

(a) Sanctioned on 23rd August 1927.

GRANT No. 3.—STAMPS—RESERVED—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD 7.—STAMPS— <i>concl'd.</i>					
B. 2.—Charges for the Sale of Stamps.					
{ <i>Non-voted</i>	500	404	96	...	
{ Voted	1,55,500	1,37,560	17,940	...	
B. 3.—Discount on Plain Paper					
{ <i>Non-voted</i>	100	34	66	...	
{ Voted	16,900	16,440	460	...	
B. 4. Stamps and Plain Paper Supplied from Central Stores.					
{ <i>Non-voted</i>	700	654	46	...	
{ Voted	2,24,300	2,57,205	...	32,905	
B. 5.—Cost of Stamps manufactured in India, received from the Government of India Security Printing Press.	...	2,125	...	2,125	
<hr/>					
Total {	Non-voted { <i>Original</i>	Rs. 5,000	5,034	4,420	Saving of Expenditure (<i>Non-voted</i>) as compared with Appropriation Rs. 614.
	{ <i>Supplementary</i>	34			
Total {	Voted	8,88,000	8,88,509		Excess of Expenditure (<i>Voted</i>) as compared with Grant Rs. 609.

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

B. 2.—Voted.—Due to smaller sale of court fee stamps to vendors than was originally anticipated. A sum of Rs. 15,000 was reappropriated to other heads reducing the saving to Rs. 2,940.

B. 4.—Voted.—Due to larger supply of stamps from the Central Stores than was forecasted. The excess was covered by reappropriation of Rs. 46,000 resulting in a net saving of Rs. 13,095. (*Vide* also remarks under A. 3.—Voted.)

B. 5.—Excess remained uncovered. The adjustment was made after the close of the year.

GRANT No. 4.—FORESTS—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted for salaries and expenses of the FOREST DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 8.—FOREST.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.	Non-voted. { Original 2,04,000 Supple-mentary (a) 43,581 } Voted	2,47,581	2,36,000	11,581 ...
B.—Establishment	Non-voted. { Original 3,60,000 Supple-mentary (b) 42,525 } Voted	4,02,928	3,99,901	3,027 ...
C.—Loss or Gain by Exchange.	Non-voted. { Original 1,000 Supple-mentary (c) —1,000 } Voted . . . . .	...	...	... ..
D.—Cost of Stores purchased in England.	Non-voted. { Original 2,000 Supple-mentary (c) 1,000 } Voted	3,000	...	3,000 ...
		6,000	5,835	165 ...

EXPLANATION of Variations between Expenditure and Grant.

A. Non-voted.—Mainly due to smaller expenditure under "Miscellaneous".

A. Voted.—Mainly due to smaller expenditure under "Timber and other produce removed from the forests by Government Agency" and under "Organization, improvement and extension of forests". A sum of Rs. 65,665 was surrendered resulting in a net saving of Rs. 8,226. (Vide paragraph 84.)

B. Non-voted.—Due to smaller expenditure of Rs. 2,688 under "Allowances, honoraria, etc.", Rs. 803 under "Contingencies" and Rs. 116 added for rounding off, partly counterbalanced by larger expenditure of Rs. 415 under "Pay of Officers" and Rs. 165 under "Pay of Establishment". The excesses remained uncovered.

B. Voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 19,140), "Allowances, honoraria, etc." (Rs. 19,430) owing mainly to the provision proving larger, under "Pay of Establishment" (Rs. 4,460) and Rs. 44 added for rounding off, partly counterbalanced by larger expenditure under "Contingencies" (Rs. 451) which was covered by reappropriation. A sum of Rs. 35,607 was surrendered resulting in a net saving of Rs. 7,016. (Vide paragraph 85.)

C. Voted.—The entire provision was reappropriated to the head D.—Voted in view of the change in the flat rate of Exchange from 2s. in the rupee to 1s. 6d. in the rupee. The expenditure remained uncovered.

D. Non-voted.—Due to no stores having been purchased from England.

D. Voted.—A sum of Rs. 2,615 was reappropriated to this head raising the saving to Rs. 2,780.

(a) Rs. 1,980 sanctioned on 1st March 1928 and Rs. 41,601 on 30th March 1928.

(b) Rs. 1,640 sanctioned in November 1927, Rs. 30,475 in January 1928. Rs. 138 in February 1928 and Rs. 10,675 in March 1928.

(c) Sanctioned on 22nd February 1928.

GRANT No. 4.—FORESTS—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 8.—FOREST—concl'd.	Rs.	Rs.	Rs.	Rs.
	Rs.			
Total 8.—Forest	<div><div>Non-voted.</div><div><div>Original 5,67,000</div><div>Supplementary 86,509</div></div></div>	6,53,509	6,35,901	...
	<div><div>Voted</div><div>.</div><div>.</div><div>.</div></div>	9,29,000	8,10,331	...
MAJOR HEAD 8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.				
E.—Amount Financed from Ordinary Revenues.	<div><div>Non-voted.</div><div><div>Original 61,000</div><div>Supplementary (d) 20,961</div></div></div>	81,961	78,463	3,498
	<div><div>Voted</div><div>.</div><div>.</div><div>.</div></div>	2,14,000	1,83,300	30,700
MAJOR HEAD 52A.—FOREST CAPITAL OUTLAY NOT CHARGED TO REVENUE.				
F.—Conservation and Works.	<div><div>Non-voted</div><div><div>Original 61,000</div><div>Supplementary (d) 20,961</div></div></div>	81,961	78,385	3,576
	<div><div>Voted</div><div>.</div><div>.</div><div>.</div></div>	2,14,000	1,83,300	30,700
G.—Cost of Stores purchased in England.	Non-voted.	...	77	...
H.—Loss or Gain by Exchange	Non-voted.	...	1	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

E.—Due to smaller amount transferred to this head from the head "52 A" as a result of smaller expenditure under head F.

F. Voted.—Mainly due to smaller expenditure on "Communications and buildings". A sum of Rs. 615 was reappropriated to other heads and Rs. 22,961 was surrendered resulting in a net saving of Rs. 7,124.

G. and H.—The excesses remained uncovered.

(d) Rs. 1,000 sanctioned on 25th February 1928, Rs. 19,221 on 30th March 1928 and Rs. 740 on 28th March 1928.

GRANT No. 4.—FORESTS—RESERVED—*concl'd.*

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 52A.—FOREST CAPITAL OUTLAY NOT CHARGED TO REVENUE— <i>concl'd.</i>				
I.—Deduct Amount financed from Ordinary Revenues.				
Non-voted { Original 61,000 Supplementary (d) 20,961 }	—81,961	—78,463	...	3,498
Voted	—2,14,000	—1,83,300	...	30,700
Net amount not charged to Revenue.				
Non-voted	...	...	...	...
Voted . . . . .	...	...	...	...
Total—Grant No. 4.—Forests.				
Non-voted { Original 6,28,000 Supplementary 1,07,470 }	7,35,470	7,14,364	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 21,106.	
Voted	11,43,000	9,93,631	Saving of Expenditure (Voted) as compared with Grant Rs. 1,49,369	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*I.—*Vide* explanation under E.

(d) Rs. 1,000 sanctioned on 25th February 1928, Rs. 740 on 28th March 1928 and Rs. 19,221 on 30th March 1928.

GRANT No. 5.—REGISTRATION.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with the REGISTRATION DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 9.—REGISTRATION.	Rs.	Rs.	Rs.	Rs.
A.—Superintendence—Transferred	80,000	78,984	1,016	...
B.—District Charges { Reserved—Non-voted	4,000	4,410	...	410
{ Transferred	20,29,000	19,87,001	41,999	...
Total { Reserved—Non-voted	4,000	4,410	...	...
{ Transferred	21,09,000	20,65,985	...	...
<hr/>				
Grand Total { Non-voted	4,000	4,410	Excess of Expenditure (Non-voted) as compared with Appropriation Rs. 410. Saving of Expenditure (Voted) as compared with Grant Rs. 43,015.	
{ Voted	21,09,000	20,65,985		

EXPLANATION of Variations between Expenditure and Grant.

A.—Due mainly to smaller expenditure under "Allowances, honoraria, etc.," owing to the provision of Rs. 2,640 for "House rent and other allowances" not having been utilised, partly counterbalanced by larger expenditure under "Pay of Establishment", the bulk of which was covered by reappropriation, leaving a small sum of Rs. 25 uncovered. A sum of Rs. 658 (net) was reappropriated to other heads reducing the saving to Rs. 358.

B.—Non-voted.—Mainly due to the reduction of Rs. 407 in the estimates for rounding off. The excess remained uncovered.

B.—Voted.—Mainly due to smaller expenditure under (1) "Other Contingencies" (Rs. 46,280) owing to the payment of arrear rent for the buildings belonging to the Central Government occupied by the Calcutta Registration Office being smaller than was provided for, (2) "Pay of Establishment" (Rs. 19,357) on account of casualties by deaths and retirement of officers at higher stages in the time scale, (3) "Supplies and Services" (Rs. 5,417) owing to the provision for purchase of iron safes having been made under this head while the expenditure was adjusted under "Other Contingencies", (4) "Contracts Contingencies" (Rs. 39), larger recoveries from the Calcutta Improvement Trust (Rs. 2,549) and Rs. 38 added for rounding off. The saving was counterbalanced by larger expenditure under (5) "Pay of Officers" (Rs. 27,734) owing to the original provision being low and (6) "Allowances, honoraria, etc.," (Rs. 3,947) owing to larger travelling expenses. The excess under (6) was fully covered by reappropriation, but a sum of Rs. 1,734 remained uncovered under "Pay of Officers". A sum of Rs. 658 (net) was reappropriated to this head and Rs. 30,000 was surrendered resulting in a net saving of Rs. 12,657.

GRANT No. 6.—SCHEDULED TAXES—RESERVED.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with the collection of AMUSEMENT TAX.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 9A.—SCHEDULED TAXES.				
Charges for the Collection of Amusement Tax	15,000	15,000	...	...
Total	15,000	15,000	Excess or Saving of Expenditure (Voted) as compared with Grant Nil.	

EXPLANATION of Variation between Expenditure and Grant.

No remarks.

GRANT No. 7.—INTEREST ON IRRIGATION WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—RESERVED—NON-VOTED.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Appropriated, to defray the expenses in connection with payment of Interest on works for which CAPITAL ACCOUNTS are kept.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
MAJOR HEAD 14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.					
		Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works	<div> <div>Original 3,60,000</div> <div>Supplementary—^(a)24,000</div> </div>	3,36,000	3,09,606	26,394	...
B.—Navigation, Embankment and Drainage Works.	<div> <div>Original 15,97,000</div> <div>Supplementary—^(b)10,850</div> </div>	15,86,150	14,66,011	1,20,139	...
Total	<div> <div>Original 19,57,000</div> <div>Supplementary —34,850</div> </div>	19,22,150	17,75,617	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 1,46,533.	

EXPLANATION of Variations between Expenditure and Appropriation.

A. & B.—Due to the interest on outlay from 1st April 1927 to 31st March 1928 having been calculated at the rate of 5.59 per cent. instead of at 6.28 per cent. adopted in the estimates and to smaller outlay on works during 1927-28 than was anticipated.

(a) Sanctioned on 3rd March 1928.

(b) Rs. 8,850 sanctioned on 3rd March 1928 and Rs. 2,000 on 29th March 1928.

GRANT No. 8.—IRRIGATION—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for expenditure on IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.				
<i>Working Expenses.</i>	Rs.	Rs.	Rs.	Rs.
A.—Irrigation Works—				
A. 1.—Extensions and Improvements	1,000	1,254	...	254
A. 2.—Maintenance and Repairs	85,000	77,694	7,306	...
A. 3.—Establish- ment.	Rs. { <i>Original</i> 24,000 { <i>Supple-</i> <i>mentary</i> (a) 2,000 { Voted	26,000 19,140	6,860 7,467	......
A. 4.—Tools and Plant	2,500	2,944	...	444
A. 5.— <i>Deduct</i> —Recoveries on Revenue Account.	—1,000	—109	...	891
For rounding	500	...	500	...
B.—Navigation, Embankment and Drainage Works—				
B. 1.—Extensions and Improvements	3,62,000	2,39,907	1,22,093	...
B. 2.—Maintenance and Repairs	6,94,000	8,68,176	...	1,74,176

EXPLANATION of Variations between Expenditure and Grant.

A. 1.—Due to larger works in the Midnapur Canals. A sum of Rs. 232 was reappropriated to other heads on the 7th March 1928, raising the excess of Rs. 254 to Rs. 486 (*vide* paragraph 92).

A. 2.—Due to smaller expenditure in the Midnapur Canals. Rs. 7,000 was reappropriated to other heads resulting in a net saving of Rs. 306.

A. 3. and A. 4.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

A. 5.—Due to smaller recoveries than were anticipated.

B. 1.—Mainly due to the provision made for Government's share of the reconstruction of certain bridges in Calcutta and suburbs not having been utilised. A sum of Rs. 1,06,033 was reappropriated to other heads and Rs. 6,546 was surrendered resulting in a net saving of Rs. 9,514. The estimates were unduly high. (*Vide* paragraph 93).

B. 2.—Mainly due to larger repair works in the Sundarban Steamer Route and the Madaripur Bhil Route and the charges in connection with the Dredger Ronaldshay having been transferred to this head from the head "55—Construction of Irrigation, etc., works" where provision was originally made. The excess was covered by reappropriation of Rs. 2,08,582 (net) resulting in a net saving of Rs. 34,406. The original estimates were unduly low (*vide* paragraph 94).

(a) Sanctioned on 31st March 1928.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT— <i>concl'd.</i>						
<i>Working Expenses—concl'd.</i>						
B. —Navigation, Embankment and Drainage Works— <i>concl'd.</i>						
		Rs.				
B. 3.—Establishment.	<div> <div>Non-voted.</div> <div>Voted</div> </div>	<div> <div>Original 1,47,000</div> <div>Supplementary (a) 11,500</div> </div>	1,58,500	1,52,128	6,372	...
			3,01,500	4,02,506	...	1,01,006
B. 4.—Tools and Plant			47,500	49,852	...	2,352
B. 5.— <i>Deduct</i> —Recoveries on Revenue Account			—39,000	—74,941	35,941	...
B. 6.— <i>Deduct</i> —English cost of Stores			...	—1,596	1,596	...
B. 7.—Loss or Gain by Exchange			...	11	...	11
B. 8.—Cost of Stores purchased in England			...	1,585	...	1,585
<hr/>						
Total—XIII—Working Expenses.	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>Original 1,71,000</div> <div>Supplementary 13,500</div> <div>Gross</div> <div>Recoveries</div> <div>Net</div> </div>	1,84,500	1,71,268	...	...
			16,02,000	17,42,866	...	...
			—40,000	—75,050	...	...
			15,62,000	16,67,816	...	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

- B. 3. and B. 4.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).
- B. 5.—Due mainly to larger recoveries on account of hire of dredgers.
- B. 6.—Due to no provision having been originally made for expenditure on English stores. Deduction of Rs. 1,537 was provided by reappropriation (*vide* Head B. 8).
- B. 7.—Due to fluctuations in the rate of Exchange. The excess remained uncovered.
- B. 8.—Due to the expenditure not having been originally anticipated. The excess was covered by reappropriation of Rs. 1,587.

(a) Sanctioned on 31st March 1928.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	Rs.	Rs.	Rs.	Rs.
A. A.—Irrigation Works—				
<i>Works for which neither Capital nor Revenue accounts are kept.</i>				
A. A. 1.—Works	6,500	8,993	...	2,493
A. A. 2.—Extensions and Improvements	2,000	4,687	...	2,687
A. A. 3.—Maintenance and Repairs	39,000	43,804	...	4,804
A. A. 4.—Estab- lishment. { Non-voted { Original 12,000 { Voted { Supple- mentary (a)1,000	13,000	12,724	276	...
	32,000	28,850	3,150	...
A. A. 5.—Tools and Plant	1,000	2,143	...	1,143
For rounding	500	...	500	...
<i>Miscellaneous Expenditure.</i>				
A. A. 6.—Pensions { Non-voted { Original 4,000 { Voted { Supple- mentary (a)4,000	...	...	...	...
	14,000	...	14,000	...
A. A. 7.—Other Charges . . . . .	...	1,728	...	1,728
A. A. 8.—Establishment { Non-voted	...	209	...	209
	{ Voted	418	...	418
A. A. 9.—Tools and Plant . . . . .	...	64	...	64

EXPLANATION of Variations between Expenditure and Grant—*contd.*

A. A. 1.—Mainly due to expenditure in connection with the Amjore Weir not having been originally provided for. The excess was covered by reappropriation of Rs. 5,000 (net). A saving of Rs. 2,507 ultimately accrued.

A. A. 2.—Due to larger expenditure on the Eden Canals. A sum of Rs. 470 (net) was reappropriated to this head leaving Rs. 2,217 uncovered. The transfer of Rs. 2,660 in March 1928, from this head was not fully justified (*vide* paragraph 95).

A. A. 3.—Due to larger repair works in connection with the Eden Canals. Rs. 4,790 was reappropriated to this head leaving Rs. 14 uncovered.

A. A. 4, A. A. 5, A. A. 8 and A. A. 9.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

A. A. 6.—Due to adjustment of pensionary charges under Establishment. The entire amount was reappropriated to other heads.

A. A. 7.—Due to expenditure in connection with survey works not originally provided for. The expenditure was covered by reappropriation of Rs. 1,795 resulting in a net saving of Rs. 67.

(a) Sanctioned on 31st March 1928.

No. 4

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Explanation of variation between Expenditure and Grant
(Grant No. 8, 1910)

A. A. 1-

Substitute Rs. 2,000 and Rs. 7 for Rs. 2,000 and Rs. 2,501
occurring in line 2 of the explanation

A. A. 2-

For the second and the last sentence of the explanation substitute
the following:—

"The excess was covered by reappropriation of Rs. 2,910 (net)
resulting in a net saving of Rs. 833."

No. 4.

Page 118—

Grant No. 8 Irrigation.

Explanation of variations between Expenditure and Grant.

A. A. 1—

Substitute Rs. 2,500 and Rs. 7 for Rs. 5,000 and Rs. 2,507 occurring in line 3 of the explanation.

A. A. 2—

For the second and the last sentences of the explanation *substitute* the following :—

“The excess was covered by reappropriation of Rs. 2,970 (net) resulting in a net saving of Rs. 283.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD 15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd.						
B. B.—Navigation, Embankment and Drainage Works—						
<i>Works for which neither Capital nor Revenue accounts are kept—contd.</i>						
B. B. 1.—Works	3,35,500	2,49,370	86,130	...		
B. B. 2.—Extensions and Improvements	...	963	...	963		
	Rs.					
B. B. 3.—Maintenance and Repairs.	<div> <div>Non-voted.</div> <div>Voted</div> </div>	<div> <div>{ Original 1,06,000 Supplementary(b) 13,000 }</div> <div>.</div> </div>	<div>1,19,000</div> <div>5,84,000</div>	<div>1,19,258</div> <div>5,57,603</div>	<div>...</div> <div>20,392</div>	<div>258</div> <div>...</div>
B. B. 4.—Establishment	<div> <div>Non-voted.</div> <div>Voted</div> </div>	<div> <div>{ Original 1,31,000 Supplementary(b) 10,500 }</div> <div>.</div> </div>	<div>1,41,500</div> <div>3,68,000</div>	<div>1,73,808</div> <div>3,62,453</div>	<div>...</div> <div>5,547</div>	<div>32,308</div> <div>...</div>
B. B. 5.—Tools and Plant			31,000	37,163	...	6,163
B. B. 6.—Suspense	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>.</div> <div>.</div> </div>	<div>...</div> <div>...</div>	<div>1,760</div> <div>— 21,313</div>	<div>...</div> <div>21,313</div>	<div>1,760</div> <div>...</div>
For rounding			500	...	500	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B. B. 1.—Mainly due to smaller expenditure on Agricultural and Drainage works than was anticipated. A sum of Rs. 71,938 (net) was reappropriated to other heads resulting in a net saving of Rs. 14,192. The estimates were unduly high (*vide* paragraph 96).

B. B. 2.—Due to the expenditure in connection with the Orissa Coast and other canals not having been originally anticipated. The expenditure was partly covered by reappropriation of Rs. 895 (net) leaving Rs. 68 uncovered.

B. B. 3.—*Non-voted*.—The excess remained uncovered. The supplementary appropriation sanctioned to meet larger expenditure on embankments proved slightly lower.

B. B. 3.—Voted.—A sum of Rs. 3,857 (net) was reappropriated to other heads and Rs. 13,000 was surrendered resulting in a net saving of Rs. 9,535.

B. 4. and B. 5.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

B. B. 6.—*Non-voted*.—Due to re-adjustment of recovery of Establishment charges appearing in the final account of the High Commissioner for 1926-27 which was provisionally adjusted by credit to this head in the accounts for 1926-27 (*vide* item B. B. 5.—*Non-voted*, page 111 of the Report for 1926-27).

B. 6.—Voted.—Mainly due to credits appertaining to Miscellaneous Advances in re-adjustment of debits of the previous year (1926-27). A sum of Rs. 2,500 was reappropriated to this head resulting in a saving of Rs. 23,813.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 15.—OTHER REVENUE EXPENDITURE	Rs.	Rs.	Rs.	Rs.
FINANCED FROM ORDINARY REVENUES— <i>concl'd.</i>				
B. B.—Navigation, Embankment and Drainage Works— <i>concl'd.</i>				
<i>Miscellaneous Expenditure.</i>				
B. B. 7.—Establishment	Non-voted 3,000	2,043	957	...
	Voted 6,000	4,162	1,838	...
B. B. 8.—Tools and Plant	1,000	839	161	...
B. B. 9.—Other Charges	26,000	20,318	5,682	...
B. B. 10.—Deduct—English cost of Establishment.	Non-voted —29,000	—28,819	...	181
	Voted —2,000	...	...	2,000
	Rs.			
Total—15.—Other Revenue Expenditure.	Non-voted { Original 2,27,000 Supplementary 20,500 } Voted	2,47,500 2,80,983	...	...
		14,45,000 13,02,250	...	...
MAJOR HEAD 16.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.				
C.—B, Financed from Ordinary Revenues—				
C. 1.—Navigation, Embankment and Drainage Works.	Non-voted { Original 14,000 Supplementary (a) 1,000 } Voted { Gross Recoveries	15,000 11,760 2,17,000 1,84,133 —27,000 —37,464	3,240 32,867 10,464	.........
	Non-voted { Original 14,000 Supplementary 1,000 } Voted { Gross Recoveries Net	15,000 11,760 2,17,000 1,84,133 —27,000 —37,464 1,90,000 1,46,669	............	............

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B. B. 7 and B. B. 8.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

B. B. 9.—Due to the provision for charges in connection with Irrigation Surveys debitable to the head A. A. 7 having been originally made under this head. A sum of Rs. 6,564 was reappropriated to other heads, resulting in a net excess of Rs. 882 which remained uncovered.

B. B. 10.—Voted.—Due to no expenditure having been incurred by the High Commissioner.

C. 1.—Non-voted.—Due to smaller Establishment charges.

C. 1.—Voted.—Mainly due to smaller expenditure in connection with construction of locks and sluices in the Madaripur Bhil Route. A sum of Rs. 48,758 (net) was reappropriated to other heads resulting in an excess of Rs. 15,891 over the gross appropriation which remained uncovered.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—Not Charged to Revenue.				
D.—A. Irrigation Works—				
Productive—				
D. 1.—Works	17,50,000	3,40,167	11,09,833	...
D. 2.—Establishment.	<div> <div>Rs.</div> <div> <div>Non-voted.</div> <div> <div>Original</div> <div>50,000</div> </div> <div> <div>Supplementary</div> <div>4,000</div> </div> </div> </div>	54,000	49,946	4,054
	62,000	54,024	7,976	...
D. 3.—Tools and Plant	27,500	53,731	...	26,231
D. 4.—Suspense	...	—46,257	46,257	...
For rounding	500	...	500	...
E.—B. Navigation, Embankment and Drainage Works—				
Productive—				
E. 1.—Works	19,800	—5,229	25,029	...
E. 2.—Establishment	<div> <div>Non-voted.</div> <div>...</div> </div>	5,246	...	5,246
	1,500	5,907	...	4,407
E. 3.—Deduct—Receipts and Recoveries on Capital Account	—15,000	—14,671	...	329
For rounding	—300	...	...	300

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D. 1.—Due to smaller works in the Damodar Canal owing to the delay in the completion of the railway siding at Panagar by the East Indian Railway and difficulty in obtaining plant in time. A sum of Rs. 12,81,580 was surrendered and Rs. 91,120 was reappropriated to other heads resulting in a net saving of Rs. 37,133. Over 80 per cent. of the amount voted by the Council could not be utilised (*vide* paragraph 97).

D. 2 and D. 3.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

D. 4.—Represents the cost of materials purchased for the Damodar Canal for which no payment could be made during the year.

E. 1.—Due to the maintenance charges of the dredger "Ronaldshay", for which provision was made under this head, having been adjusted under the head "XIII—Irrigation, Navigation, Embankment and Drainage Works—Working Expenses". A sum of Rs. 15,493 (net) was reappropriated to other heads resulting in a net saving of Rs. 9,536.

E. 2.—*Vide* Consolidated Statement of Establishment charges of the Irrigation Department mentioned in paragraph 11 (d).

(a) Sanctioned on 31st March 1928.

GRANT No. 8.—IRRIGATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>Not Charged to Revenue—contd.</i>				
E.—B. Navigation, Embankment and Drainage Works— <i>contd.</i>				
Unproductive—				
E. 4.—Works	2,00,000	1,52,532	47,468	...
E. 5.—Establishment.	Rs.			
{ Non-voted. { Original 15,000	16,000	11,760	4,240	...
{ Voted { Supplementary (a) 1,000				
E. 6.—Tools and Plant	8,500	6,889	1,611	...
E. 7.—Deduct—Receipts and Recoveries on Capital Account	—27,000	—1,56,031	1,29,031	...
E. 8.—Deduct—English cost of Stores	—96,000	—53,038	...	42,962
E. 9.—Loss or Gain by Exchange	24,000	...	24,000	...
E. 10.—Cost of Stores purchased in England	72,000	53,038	18,962	...
F.—Deduct—Amount financed from Ordinary Revenues.	Rs.			
{ Non-voted. { Original —14,000	—15,000	—11,760	...	3,240
{ Voted { Supplementary (a) —1,000				
	—1,90,000	—1,48,669	...	43,331

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

E. 4.—Due to the provision of Rs. 11,500 for additions and alterations of the dredger "Cowley" not having been utilised and to smaller expenditure on the construction of locks and sluices of the Madaripur Bhil Route. A sum of Rs. 62,258 was reappropriated to other heads leaving Rs. 14,790 uncovered. The transfer of Rs. 36,000 sanctioned on the 28th March 1928, does not seem to have been fully justified (*vide* paragraph 98).

E. 5 and E. 6.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Irrigation Department mentioned in paragraph 11 (d).

E. 7.—Due to larger recoveries on account of hire of dredgers in connection with the dredging of the Madaripur Bhil Route.

E. 8.—Due to smaller purchase of stores. The provision for recoveries was reduced by Rs. 42,000 by reappropriation.

E. 9.—Due to change of flat rate of exchange from 2s. to 1s. 6d. in the rupee. The entire amount was reappropriated to other heads.

E. 10.—Due to smaller purchase of stores from England. A sum of Rs. 18,000 (net) was reappropriated to other heads resulting in a net saving of Rs. 962.

F.—Due to smaller amount transferred to the head C. I. as a result of smaller expenditure in connection with the Madaripur Bhil Route.

(a) Sanctioned on 31st March 1928.

GRANT No. 8.—IRRIGATION—RESERVED—concl'd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD 55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—Not Charged to Revenue—concl'd.					
	Rs.				
Total—55—Construction, etc.	Non-voted.	<div> <div>Original</div> <div>Supplementary</div> <div>51,000</div> <div>4,000</div> </div>	55,000	55,192	...
	Voted	Gross	18,74,000	4,02,343	...
		Recoveries	—15,000	—1,33,238	...
		Net	18,59,000	2,69,105	...
Total—Grant No. 8.—Irrigation.	Non-voted.	<div> <div>Original</div> <div>Supplementary</div> <div>4,63,000</div> <div>39,000</div> </div>	5,02,000	5,19,203	Excess of Expenditure (Non-voted) as compared with Appropriation Rs. 17,203.
	Voted	Gross	51,30,000	26,31,592	Saving of Gross Expenditure (Voted) as compared with Gross Grant Rs. 15,00,408.
		Recoveries	—82,000	—2,45,752	
		Net	50,56,000	33,85,840	Saving of Net Expenditure (Voted) as compared with Net Grant Rs. 16,70,160.

Stores (Stock) Accounts for 1927-28 of the Irrigation Department.

Division.	Opening balance.	Addition to Stock.	Total.	Issues to Works, etc.	Closing balance.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15 and 55.—Irrigation Works—						
Canals	3,068	805	3,873	3,475	398	Stock limit 4,700
Khulna	(a) 122	...	122	...	122	" " 500
Co-sye	3,285	722	4,007	1,007	3,000	" " 3,000
Damodar	21,493	—6	21,490	416	21,044	" " 27,500
Nadia Rivers	300	...	300	108	192	" " 500
Dredger	...	2,074	2,074	...	2,074	" " 2,500
Total	28,271	3,595	31,866	5,036	26,830	

(a) Erroneously shown as Rs. 123 in the last year's report.

The statement is based on figures appearing in the Divisional Accounts submitted to the Audit Office.

No. 9.—INTEREST ON ORDINARY DEBT—RESERVED—NON-VOTED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Appropriated, to pay the INTEREST CHARGES.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 19.—INTEREST ON ORDINARY DEBT.				
A.—Interest payable to Provincial Loans Fund on—				
(b)—Advances in respect of Irrigation Capital Expenditure up to 1920-21.	8,85,000	4,26,543	4,58,457	...
(c)—Other Advances	1,75,000	6,32,046	...	4,57,046
B.—Deduct—Interest transferred to Commercial Departments	19,57,000	17,75,617	...	1,81,383
C.—Deduct—Interest portion of equated payments out of revenue.	61,000	...	...	61,000
TOTAL	9,58,000	7,17,028	Excess of Expenditure (non-voted) as compared with Appropriation Rs. 2,40,972.	

EXPLANATION of Variations between Expenditure and Appropriation.

A. (b)—Due to the amount of Rs. 4,57,700 on account of interest payable to the Provincial Loans Fund on advances taken after the 1st April 1921 in respect of Irrigation Capital expenditure having been debited to the head (c) instead of to this head where provision was made. The adjustment was made after the close of the year.

A. (c)—Due to the reason stated against (b). The excess was counterbalanced by savings under head (b).

B.—Due to smaller amounts having been transferred to the head "14—Interest on works for which Capital Accounts are kept" than were provided for (see page 115).

C.—Due to no adjustment of interest portion of equated payments on account of commuted value of pensions having been made. The entire expenditure incurred in 1926-27 on account of payments of commuted value of pensions was charged to the revenue head "45—Superannuation Allowances and Pensions" in the accounts for 1927-28 (vide paragraphs 37(b) and 57).

GRANT No. 10.—GENERAL ADMINISTRATION.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, in connection with the GENERAL ADMINISTRATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 22.—GENERAL ADMINISTRATION.	Rs.	Rs.	Rs.	Rs.
A.—Salary of the Governor { Original 1,11,000 —Reserved. Non-voted. { Supple- mentary (a)9,000 }	1,20,000	1,20,000	...	...
B.—Sumptuary Allowance of the Governor—Reserved. Non-voted. { Original 26,034 Supple- mentary (a)2,000 }	28,034	28,032	2	...
C.—Staff and House-hold of the Governor { Non-voted. { Original 1,21,000 —Reserved. { Supple- mentary (b)1,06,662 }	2,27,662	2,21,413	6,249	...
	4,65,000	3,60,861	1,04,139	...
D.—Expenditure from Contract Allowance—Reserved. { Non-voted. { Original Nil. Supple- mentary (c)1,10,010 }	1,10,010	1,09,844	166	..
	80,000	...	80,000	...
E.—Tour Expenses—Reserved. Non-voted. { Original 1,20,000 Supple- mentary (d)—10,000 }	1,10,000	1,03,332	6,668	...

EXPLANATION of Variations between Expenditure and Grant.

C.—Non-voted.—Due to smaller expenditure under (1) "Allowances, honoraria, etc." (Rs. 10,125) mainly in the Body Guard Establishment and (2) "Supplies and Services" (Rs. 305), partly counterbalanced by larger expenditure under (3) "Pay of officers" (Rs. 3,964) mainly in the Body Guard Establishment, (4) "Grants-in-aid, contributions, etc." (Rs. 167) and Rs. 50 deducted for rounding off. The excesses remained uncovered.

C.—Voted.—Mainly due to the charges in connection with (1) the annual maintenance and renewal of furniture and carpets, etc., in Government House having been classified under "Non-voted" instead of "Voted" where provision was originally made and (2) the entire provision for "Body Guard Establishment" having been originally made under "Voted" while the expenditure appeared under "Non-voted" (Rs. 33,592) and "Voted" (Rs. 1,00,066). A sum of Rs. 11,927 (net) was reappropriated to other heads and Rs. 88,989 was surrendered resulting in a net saving of Rs. 3,223.

D.—Voted.—Due to the charge having been classified under "Non-voted". A sum of Rs. 17,565 was reappropriated to other heads and Rs. 61,340 was surrendered. Rs. 1,095 lapsed.

E.—Due to smaller expenditure in connection with the tour of His Excellency the Governor than was anticipated.

(a) Sanctioned on 31st March 1928.

(b) Rs. 37,819 sanctioned up to December 1927, Rs. 36,690 in February 1928 and Rs. 32,153 in March 1928 in view of the treatment of some charges under Non-voted.

(c) Rs. 80,000 sanctioned in November 1927 and Rs. 30,010 in January 1928 in view of the charge having been classified as Non-voted.

(d) Rs. 3,000 sanctioned in November 1927 and Rs. 7,000 in March 1928.

GRANT No. 10.—GENERAL ADMINISTRATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD 22.—GENERAL ADMINISTRATION — <i>contd.</i>					
		Rs.	Rs.	Rs.	Rs.
F.—Executive Council—Reserved.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary</div> </div> <div> <div>2,72,000</div> <div>(e)7,000</div> </div> </div>	2,79,000	2,75,259	3,741	...
	Voted	19,000	19,175	...	175
G.—Ministers—Transferred	.	1,46,000	1,32,680	13,320	...
H.—Legislative Council—Reserved.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary (f)—11,600</div> </div> <div> <div>91,500</div> </div> </div>	79,900	78,272	1,628	...
	Voted	1,97,500	1,75,174	22,326	...
I.—Elections for Indian and Provincial Legislature—Reserved.		15,000	12,373	2,627	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

F.—Non-voted.—Due to smaller payment of travelling allowance and cost of passages than was provided for.

F.—Voted.—Mainly due to larger expenditure under "Contingencies". The excess was more than covered by reappropriation of Rs. 4,003 resulting in a net saving of Rs. 3,828.

G.—Mainly due to the vacancy in the post of one minister for some part of the year. A sum of Rs. 8,038 was reappropriated to other heads and Rs. 2,400 was surrendered resulting in a net saving of Rs. 2,882.

H.—Voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 1,873) owing to leave allowance of one officer having been drawn in England, (2) "Pay of Establishment" (Rs. 381) and (3) "Allowances, honoraria, etc." (Rs. 26,728) owing to smaller payment of travelling allowance in view of fewer sittings of the Council, partly counterbalanced by larger expenditure of Rs. 6,471 under (4) "Contingencies" owing to enhancement of rent of the Town Hall, Calcutta and Rs. 185 deducted for rounding off. The excess under (4) was fully covered by reappropriation.

A sum of Rs. 8,800 was surrendered resulting in a net saving of Rs. 13,526.

I.—Due to smaller expenditure than was provided for. A sum of Rs. 5,900 was surrendered on the 30th March 1928 converting the saving into an excess of Rs. 3,273 which remained uncovered. The surrender was not justified (*vide* paragraph 101).

(e) Sanctioned on 27th March 1928

(f) Sanctioned on 1st March 1928.

GRANT No. 10.—GENERAL ADMINISTRATION—*contd.*Expenditure compared
with Grant.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 22.—GENERAL ADMINISTRATION — <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
J.—Civil Secretariat—				
J-1.—Reserved				
{ Non-voted. { Original 2,67,000 { Supplementa y (g) 36,530	3,03,530	2,73,900	29,630	...
{ Voted	8,14,000	8,03,427	10,573	...
J-2.—Transferred				
{ Non-voted. { Original 1,09,000 { Supplementa y (h) 12,963	1,21,963	1,16,322	5,641	...
{ Voted	2,60,000	2,47,815	12,185	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

J. 1.—*Non-voted*.—Due to smaller expenditure under "Pay of Officers" (Rs. 13,939) mainly in the Political, Appointment and Judicial Department, "Allowances, honoraria, etc." (Rs. 2,543) and to recovery of Rs. 13,948 from the Central Government in connection with the administration of agency subjects, the entire provision in respect of which was made under "Voted", partly counterbalanced by Rs. 800 deducted for rounding off.

J. 1.—*Voted*.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 21,064) mainly in the Finance, Commerce and Marine Department, (2) "Other Contingencies" (Rs. 9,218) mainly in the Book Depot and Rs. 392 added for rounding off, partly counterbalanced by larger expenditure under (3) "Pay of Officers" (Rs. 3,141) owing to leave arrangements, (4) "Allowances, honoraria, etc." (Rs. 4,150) owing mainly to larger payment of travelling allowance, (5) "Contract Contingencies" (Rs. 13) in the Translator's Department and to smaller recoveries of Rs. 12,797 from the Central Government owing to the fact that a portion of the recovery was adjusted under *Non-voted* whereas provision for the entire recovery was made under *Voted*. The excesses under (3), (4) and (5) were covered by reappropriation. A sum of Rs. 1,679 was reappropriated to this head and Rs. 7,270 was surrendered resulting in a net saving of Rs. 4,982.

J. 2.—*Non-voted*.—Mainly due to smaller expenditure under "Pay of officers" in the Agriculture and Industries Department.

J. 2.—*Voted*.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 139), (2) "Pay of Establishment" (Rs. 6,604) mainly in the Education Department, (3) "Allowances, honoraria, etc." (Rs. 2,831) owing to smaller payment of house rent and other allowances, and (4) "Contingencies" (Rs. 3,576) owing mainly to smaller purchase of books, partly counterbalanced by larger expenditure under (5) "Contract Contingencies" (Rs. 50) in the Librarian's Department and Rs. 906 deducted for rounding off. The excess under (5) was covered by reappropriation. A sum of Rs. 846 (net) was added to this head by reappropriation and Rs. 2,700 was surrendered resulting in a net saving of Rs. 10,331.

(g) Rs. 12,087 sanctioned up to December 1927, Rs. 1,527 in February 1928 and Rs. 22,916 in March 1928.

(h) Sanctioned in March 1928.

GRANT No. 10.—GENERAL ADMINISTRATION—*contd.*

Service,	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 22.—GENERAL ADMINISTRATION— <i>contd.</i>				
K.—Board of Revenue—Reserved.		Rs.		
	Non-voted.	{ Original 74,000 Supplementary (i) 1,957 }		
	Voted	85,000	75,713	244 ...
L.—Local Fund Audit Establishment—Reserved.	Non-voted	13,000	13,140	... 140
	Voted	1,66,000	1,84,223	... 18,223
M.—Commissioners—Reserved.	Non-voted.	{ Original 1,59,000 Supplementary (j) 6,308 }	1,65,203	1,69,962 ... 4,754
	Voted	2,86,000	2,63,907	22,093 ...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

K.—Voted.—Mainly due to smaller expenditure under (1) "Pay of Establishment" (Rs. 4,398) owing to death and retirement of upper division assistants, (2) "Allowances, honoraria, etc." (Rs. 1,275) owing to less expenditure on travelling and hill allowances and (3) "Other Contingencies" (Rs. 1,495) owing to exercise of strict economy, partly counterbalanced by larger expenditure under (4) "Contract Contingencies" (Rs. 332) and Rs. 34 deducted for rounding off. Rs. 32 remained uncovered under (4). A sum of Rs. 5,000 was reappropriated from this head resulting in a net saving of Rs. 1,802.

L.—Non-voted.—Mainly due to larger adjustment of leave and pension contribution. The excess remained uncovered.

L.—Voted.—Due to the reasons stated against the head L. Non-voted. A small sum of Rs. 1,070 was reappropriated to this head leaving Rs. 17,153 uncovered (*vide* paragraph 102).

M.—Non-voted.—Mainly due to larger expenditure under "Pay of Officers" owing to the appointment of a non-voted officer in place of voted officer on leave. The excess remained uncovered.

M.—Voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 14,274) owing to an officer having been on leave and on special duty for some part of the year, (2) "Pay of Establishment" (Rs. 1,971) owing to non-utilisation of the provision made for leave allowance as less number of assistants went on leave, (3) "Contract Contingencies" (Rs. 1,711), (4) "Other Contingencies" (Rs. 2,477) owing to observance of economy in expenditure and to small savings under other units. A sum of Rs. 6,793 was reappropriated to other heads resulting in a net saving of Rs. 15,300.

(i) Sanctioned on 25th November 1927.

(j) Rs. 1,508 sanctioned in December 1927 and Rs. 4,700 in March 1928.

GRANT No. 10.—GENERAL ADMINISTRATION—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD 22.—GENERAL ADMINISTRATION— <i>contd.</i>					
	Rs.				
N.—General Es-	{ Non-voted. { Original 10,94,000 Supple- (t) mentary —1,08,908 }	9,85,092	9,29,772	55,320	...
—Reserved.					
	{ Voted	61,30,000	61,33,656	...	3,656
O.—Sub-Divisional Establishments	{ Non-voted	22,000	21,715	285	...
—Reserved.	{ Voted	6,03,000	6,21,236	...	18,236

EXPLANATION of Variations between Expenditure and Grant—*contd.*

"N.—Non-voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 35,474) owing mainly to change in personnel, (2) "Allowances, honoraria, etc." (Rs. 12,612) on account of less expenditure under cost of passages owing to fewer officers having gone on leave out of India, larger recovery of Rs. 4,340 from the District Boards and to small savings under certain units aggregating Rs. 3,612, partly counterbalanced by Rs. 700 deducted for rounding off and small excess of Rs. 18 under "Contract Contingencies" which remained uncovered.

N.—Voted.—Excess occurred under—

	Rs.
(1) Pay of Officers	81,654
(2) Allowances, honoraria, etc.	49,801
(3) Contract Contingencies	10,297
which was partly counterbalanced by savings under—	
(4) Pay of Establishment	65,323
(5) Supplies and Services	8,961
(6) Other Contingencies	7,745
(7) Deduct: Establishment charges recoverable from other Governments, etc.	55,847
(8) Rounding	220

The variations were due to—

- (1) Change in personnel and to the provision proving low,
- (2) larger payment of travelling allowance and of diet and travelling allowance to witnesses,
- (3) larger expenditure in district offices and treasuries,
- (4) pay of process-serving peons attached to sub-divisions having been adjusted under head O, the provision for which was originally made under this head,
- (5) less expenditure on account of law charges,
- (6) less expenditure due to strict economy by disbursing officers, and
- (7) larger recoveries from District Boards.

The excess under (1) remained uncovered and those under (2) and (3) were fully covered by reappropriation.

A sum of Rs. 16,758 was reappropriated to this head and Rs. 80 was surrendered resulting in a net saving of Rs. 13,022.

O.—*Non-voted*.—Due to smaller expenditure under "Pay of Establishment" (Rs. 628), partly counterbalanced by larger expenditure of Rs. 143 under "Allowances, honoraria, etc.," and Rs. 200 deducted for rounding off.

O.—Voted.—Mainly due to larger expenditure under "Pay of Establishment" owing to the reasons stated against N.—Voted.—(4). The excess was covered by reappropriation of Rs. 20,593 (net) resulting in a net saving of Rs. 2,357.

(k) Rs. 33,331 sanctioned up to December 1927, Rs. 62,500 in January 1928, Rs. 5,377 in February 1928 and Rs. 7,700 in March 1928.

GRANT No. 10.—GENERAL ADMINISTRATION—*concl'd.*

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 22.—GENERAL ADMINISTRATION— <i>concl'd.</i>				
P.—Other Estab-lishments—Reserved.	Rs. 1,500 (l) — 945	555	550	5 ...
Non-voted.	Original			
	Supple-mentary			
Voted		31,500	32,881	... 1,331
Q.—Discretionary Grants by Heads of Provinces, etc.—Reserved.	Non-voted	2,000	1,990	10 ...
	Voted	1,40,000	1,39,237	763 ...
R.—Cost of Stores purchased in England—Reserved		...	1,403	... 1,103
S.—Loss or Gain by Exchange—Reserved		...	3	... 3
For rounding—Non-voted		--84	...	84
TOTAL				
Reserved	Non-voted. { Original 23,74,000 Supple-mentary 1,47,914 }	25,21,914	24,22,944	... ..
	Voted	90,32,000	88,25,754	... ..
Transferred.	Non-voted. { Original 1,09,000 Supple-mentary 12,963 }	1,21,963	1,16,322	... ..
	Voted	4,06,000	3,80,195	.. ..
TOTAL—GRANT No. 10.				
	Non-voted. { Original 24,83,000 Supple-mentary 1,60,877 }	26,43,877	25,39,266	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 1,04,611.
	Voted	94,38,000	92,06,249	Saving of Expenditure (Voted) as compared with Grant Rs. 2,31,751.

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

P.—Voted.—Due to expenditure in connection with "Ferry charges" amounting to Rs. 2,680 not having been originally provided for and to larger expenditure in connection with Staging Bungalow (Rs. 870), partly counterbalanced by smaller expenditure in connection with Circuit House (Rs. 1,199) owing to non-utilisation of the provision made for "Rents, rates and taxes" of the Burdwan and Dacca Circuit houses, non-utilisation of the provision of Rs. 422 for encamping grounds and Rs. 548 added for rounding off. The excesses were covered by re-appropriation. A sum of Rs. 3,000 was reappropriated to this head resulting in a net saving of Rs. 1,619.

R.—Due to no provision having been originally made. The excess was partly covered by reappropriation of Rs. 1,347 leaving Rs. 29 uncovered.

S.—The expenditure remained uncovered.

(l) Sanctioned on 31st March 1928.

GRANT No. 11.—ADMINISTRATION OF JUSTICE—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with ADMINISTRATION OF JUSTICE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD--24.—ADMINISTRATION OF JUSTICE.					
A.—High Court	Rs.				
	<i>Non-voted.</i> { <i>Original</i> 17,03,900 <i>Supplementary</i> (a) —1,10,227 }	15,93,673	15,95,865	...	2,192
	Voted	1,65,100	1,58,817	6,283	...
B.—Law Officers	Rs.				
	<i>Non-voted.</i> { <i>Original</i> 82,000 <i>Supplementary</i> (b)—425 }	81,575	79,626	1,949	...
	Voted { <i>Original</i> 5,66,000 <i>Supplementary</i> (c) 26,000 }	5,92,000	6,12,123	...	20,123

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 14,748) mainly in the Original Side owing to the provision having proved insufficient and (2) "Allowances, honoraria, etc." (Rs. 297) owing mainly to the payment of passage to an officer of the Original Side, partly counterbalanced by smaller expenditure under (3) "Pay of Establishment" (Rs. 12,345) owing to smaller entertainment of temporary establishment and Rs. 508 added for rounding off. The excess remained uncovered.

A.—Voted.—Mainly due to smaller expenditure under "Contingencies" in the Appellate Side. Rs. 5,000 was reappropriated to other heads reducing the saving to Rs. 1,283.

B.—Non-voted.—Due mainly to smaller expenditure under "Allowances, honoraria, etc." and "Supplies and Services" in the excluded area and Rs. 480 added for rounding off.

B.—Voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 1,780) owing mainly to the officiating arrangement made during the absence on leave of the Public Prosecutor in the Courts of the Presidency Magistrate, (2) "Allowances, honoraria, etc." (Rs. 18,328) owing to larger payment of fees to Government pleaders, smaller recoveries to the extent of Rs. 2,382 from private estates for business conducted by the Legal Remembrancer and Rs. 824 deducted for rounding off, partly counterbalanced by smaller expenditure under "Pay of Establishment" (Rs. 1,241), "Supplies and Services" (Rs. 1,252) and "Contingencies" (Rs. 698). The excesses under (1) and (2) were fully covered by reappropriation.

A sum of Rs. 29,274 was reappropriated to this head resulting in a net saving of Rs. 9,151.

(a) Rs. 40,000 sanctioned on 27th February 1928 and Rs. 70,227 in March 1928.

(b) Addition of Rs. 2,575 sanctioned on 31st January 1928 and Rs. 3,000 surrendered on 31st March 1928.

(c) Voted in March 1928 session to cover anticipated excess expenditure.

GRANT No. 11.—ADMINISTRATION OF JUSTICE—RESERVED

—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—24.—ADMINISTRATION OF JUSTICE—contd.				
C.—Administrator-General and Official Trustee	1,45,000	1,49,247	...	4,247
D.—Coroner's Court	8,000	7,549	451	...
Rs.				
E.—Presidency Magistrate's Courts.	<div> <div>Non-voted.</div> <div> <div>Original 25,000</div> <div>Supplementary (d)—4,000</div> </div> <div>Voted.</div> </div>			
	21,000	20,596	404	...
	1,70,000	1,74,651	...	4,651

EXPLANATION of Variations between Expenditure and Grant—contd.

C.—Due mainly to larger expenditure under (1) "Pay of Officers" (Rs. 4,212) on account of appointment of two officers for some part of the year and to increment allowed to one officer which was not originally provided for and (2) "Allowances, honoraria, etc." (Rs. 1,867) owing to the payment of passage to one officer for which no provision was made, partly counterbalanced by smaller expenditure under other units.

The excesses under (1) and (2) were fully covered by reappropriation.

A sum of Rs. 4,909 was reappropriated to this head resulting in a net saving of Rs. 662.

D.—Mainly due to smaller expenditure under contingencies.

E.—Non-voted.—Due to Rs. 700 added for rounding off, partly counterbalanced by larger expenditure under "Pay of Officers" (Rs. 261) and under "Allowances, honoraria, etc." (Rs. 35) which remained uncovered.

E.—Voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 4,969), (2) "Allowances, honoraria, etc." (Rs. 2,173), (3) "Other Contingencies" (Rs. 1,876) and Rs. 910 deducted for rounding off, partly counterbalanced by larger recoveries of Rs. 3,426 from the Calcutta Corporation and smaller expenditure under (4) "Pay of Establishment" (Rs. 1,766) and (5) "Contract Contingencies" (Rs. 85). The excess under (2) was fully covered by reappropriation. Under (1) a sum of Rs. 6,588 (net) was added by reappropriation but a sum of Rs. 3,800 was surrendered on the 31st March 1928, leaving Rs. 2,781 uncovered. Under (3) a sum of Rs. 138 remained ultimately uncovered. The provision for recoveries was increased by Rs. 12,000 but the sum of Rs. 11,120 representing recoveries of expenditure of the previous year was correctly adjusted under the receipt head "XVII.—Administration of Justice" instead of by reducing the expenditure and this resulted in a short recovery to the extent of Rs. 8,574. On the whole a sum of Rs. 567 (net) was reappropriated to this minor head and Rs. 3,800 was surrendered, leaving Rs. 7,884 uncovered. The surrender was sanctioned on the 29th March 1928.

(d) Surrendered on 31st March 1928.

GRANT No. 11.—ADMINISTRATION OF JUSTICE—RESERVED
—contd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—24.—ADMINISTRATION OF JUSTICE—contd.				
	Rs.			
F.—Civil and Sessions Court.	{ Non-voted. { Original 6,11,000 { Supple- { mentary (e) 7,952 }	6,18,952	6,03,681	15,271 ...
	{ Voted { Original 70,62,000 { Supple- { mentary (f) 17,000 }	70,79,000	70,71,232	7,768 ...
G.—Courts of Small Causes	3,36,000	3,26,590	9,410	...
H.—Criminal Courts.	{ Non-voted 100 { Voted 39,900	15	85	...
		35,845	4,055	...

EXPLANATION of Variations between Expenditure and Grant—contd.

F.—Non-voted.—Mainly due to smaller expenditure under "Pay of Officers" owing to change in personnel.

F.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 17,065) and small savings under some units, partly counterbalanced by larger expenditure under (2) "Pay of Officers" (Rs. 12,150), (3) "Contract Contingencies" (Rs. 2,479) and (4) "Other Contingencies" (Rs. 2,055). The excesses under (3) and (4) were fully covered by reappropriation but that under (2) was partly covered by reappropriation of Rs. 7,700 leaving Rs. 4,450 uncovered. The saving under (1) was, however, converted to an excess of Rs. 11,322 as a result of reappropriation of Rs. 28,387 (net), the bulk of which was sanctioned in March 1928.

A sum of Rs. 19,350 was reappropriated from this minor head leaving Rs. 11,582 uncovered.

G.—Due to smaller expenditure of Rs. 10,756 under "Pay of Officers", Rs. 302 under "Other Contingencies" and Rs. 658 added for rounding off, partly counterbalanced by larger expenditure of Rs. 2,092 under "Pay of Establishment", Rs. 116 under "Allowances, honoraria, etc." and Rs. 98 under "Contract Contingencies". The excesses were covered by reappropriation. A sum of Rs. 8,060 (net) was reappropriated to other heads reducing the saving to Rs. 1,350.

H.—Non-voted.—Due to smaller payment of "Rewards under Arms Act" in the excluded area.

H.—Voted.—Due to smaller expenditure under "Pay of Establishment" (Rs. 2,026) owing to non-entertainment of one probationer in the Juvenile Court and Detention House at Howrah, to non-utilisation of the provision for leave allowance and to stoppage of medico-legal allowance of the Sub-Assistant Surgeon, Police Case Hospital, Alipore, and to small savings under other units. A sum of Rs. 2,340 was reappropriated to other heads reducing the saving to Rs. 1,715.

(e) Addition of Rs. 15,227 sanctioned in March 1928, reduction of Rs. 2,375 sanctioned on 31st January 1928 and Rs. 4,700 surrendered on 28th March 1928.

(f) Voted in March 1928 session to cover anticipated excess expenditure.

GRANT No. 11.—ADMINISTRATION OF JUSTICE—RESERVED
—concl'd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—24.—ADMINISTRATION OF JUSTICE—concl'd.				
I.—Muktearship Examination Charges . . .	10,000	10,200	...	200
	Rs.			
Total Grant No. 11 {	Non-voted. { Original 24,22,000 Supplementary -1,06,700 }	23,15,300	22,99,783	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 15,57.
	Voted { Original 85,02,000 Supplementary 43,000 }	85,45,000	85,46,254	
				Excess of Expenditure (Voted) as compared with Grant Rs. 1,254.

EXPLANATION of Variations between Expenditure and Grant—concl'd.

I.—Due to larger contingent expenditure. The excess remained uncovered,

GRANT No. 12.—JAILS AND CONVICT SETTLEMENTS—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with JAILS AND CONVICT SETTLEMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—25.—JAILS AND CONVICT SETTLEMENTS.				
	Rs.			
A.—Jails	$\left\{ \begin{array}{l} \text{Non-voted.} \\ \text{Voted.} \end{array} \right. \left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} 1,45,000 \\ (a)-3,380 \end{array}$	$\left\{ \begin{array}{l} 1,41,620 \\ 27,35,000 \end{array} \right.$	$\left\{ \begin{array}{l} 1,31,943 \\ 26,80,299 \end{array} \right.$	$\left\{ \begin{array}{l} 9,677 \\ 54,701 \end{array} \right.$...
B.—Jail Manufactures.	$\left\{ \begin{array}{l} \text{Non-voted.} \\ \text{Voted.} \end{array} \right. \left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} 6,000 \\ (b)30 \end{array}$	$\left\{ \begin{array}{l} 6,030 \\ 6,00,000 \end{array} \right.$	$\left\{ \begin{array}{l} 5,509 \\ 5,82,013 \end{array} \right.$	$\left\{ \begin{array}{l} 521 \\ 17,987 \end{array} \right.$...

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—Due to smaller expenditure under (1) "Allowances, Honoraria, etc." (Rs. 4,749) owing mainly to the provision for-cost of passage in Central Jails not having been utilised in full and to smaller expenditure for house rent and other allowances under "Superintendence", (2) "Pay of Establishment" (Rs. 2,310) mainly in the District Jail, (3) "Pay of Officers" (Rs. 1,332), (4) "Contingencies" (Rs. 576) mainly in the District Jail and small savings under other units.

A.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 54,318), (2) "Charges for the Bengal Ordinance Act detenus in Jails outside Bengal" (Rs. 42,005), (3) "Pay of Officers" (Rs. 4,593), (4) "Contingencies" (Rs. 7,323), (5) "Charges for police custody" (Rs. 2,148), (6) "Charges for distribution of quinine" (Rs. 3,510), partly counterbalanced by larger expenditure under (7) "Allowances, honoraria, etc." (Rs. 13,969), (8) "Supplies and Services" (Rs. 41,157), (9) "Contribution for passages" (Rs. 3,000) for which no provision was originally made and Rs. 1,070 deducted for rounding off. The excesses under (7) and (9) were covered by reappropriation, but the excess under (8) was raised from Rs. 41,157 to Rs. 70,948 as a result of reappropriation of Rs. 29,791 from this unit, the bulk of which was sanctioned in March 1928. A sum of Rs. 5,000 was reappropriated to the head B and Rs. 76,450 was surrendered in March 1928, converting the saving of Rs. 54,701 to an excess of Rs. 26,749. The surrender of Rs. 76,450 in March 1928 was not fully justified (*vide* paragraph 110).

B.—Non-voted.—Mainly due to smaller purchase of raw materials in jails in the excluded area.

B.—Voted.—Mainly due to smaller expenditure in connection with articles supplied for sale in Jail Depot (Rs. 33,088), partly counterbalanced by larger expenditure for purchase of raw materials in Central and District Jails.

(a) Addition of Rs. 280 and Rs. 2,900 sanctioned on 29th March 1928 and 31st March 1928, respectively, and reduction of Rs. 5,644 and Rs. 916 on 24th January 1928 and 24th March 1928, respectively.

(b) Addition of Rs. 60 sanctioned on 24th March 1928 and reduction of Rs. 30 on 29th March 1928.

GRANT No. 12.—JAILS AND CONVICT SETTLEMENTS—RESERVED

—*concid.*

Service.	Grant	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD - 25.—JAILS AND CONVICT SETTLEMENTS— <i>concid.</i>				
C.—Loss or Gain by Exchange	16,500	—133	16,633	...
D.—Cost of Stores purchased in England	64,500	41,494	23,006	...
<hr/>				
Total Grant No. 12 {	Rs. 1,47,650	1,37,452	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 10,198. Saving of Expenditure (Voted) as compared with Grant Rs. 1,12,327.	
{ Non-voted. { Original Supplementary 1,51,000 } { —3,350 }				
{ Voted	34,16,000	23,03,673		

EXPLANATION of Variations between Expenditure and Grant—*concid.*

C.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. The *minus* figure of Rs. 133 represents gain on the exchange transaction.

D.—Due to certain stores required for the Dacca Woollen Mills having been purchased in India instead of from England. A sum of Rs. 1,250 (net) was reappropriated to this head and Rs. 24,000 was surrendered resulting in a net saving of Rs. 256.

NOTE.—The following cases of loss amounting to Rs. 7,439 were written off under orders of competent authority:—

General Department.

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 74 items)	5,879
Incidental loss due to causes beyond control (consisting of 28 items)	434
Physical loss of stores due to theft (consisting of 8 items)	80
Damage to stores due to act of God	13

Manufactory Department.

Depreciation of stores through normal causes of fair wear and tear (consisting of 17 items)	1,033
TOTAL	7,439

GRANT No. 13.—POLICE—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with Police.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 26.—POLICE.	Rs.	Rs.	Rs.	Rs.
A.—Presidency { Non-voted	1,56,150	1,41,384	14,766	...
Police. { Voted	32,86,850	31,74,146	1,12,704	...

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—Mainly due to smaller expenditure under "Pay of Officers" (Rs. 7,015) owing to change in personnel and "Allowances, honoraria, etc." (Rs. 7,541) on account of smaller payment of house rent and other allowances and cost of passages.

A.—Voted.—Saving occurred under the following primary units:—

	Rs.
(1) Pay of Officers	5,533
(2) Pay of Establishment	22,681
(3) Allowances, honoraria, etc.	40,842
(4) Other Contingencies	66,511
(5) Deduct—Establishment charges recovered from other Governments, Departments, etc.	26,191

The saving was partly counterbalanced by larger expenditure under—

(6) Supplies and Services	42,042
(7) Contract Contingencies	5,899
(8) Rounding (provision deducted)	1,113

Important variations were due to—

- (1) abolition of the post of one officer in the Hackney Carriage Department,
- (2) smaller entertainment of Police Force in the Calcutta and the Port Police,
- (3) smaller payment of "Rewards" and "Cost of railway warrants,"
- (4) smaller payment of house rent in view of several officers having occupied new police buildings completed during the year,
- (5) larger recoveries from the Port Commissioners on account of Port Police and of diet supplied at hospitals and
- (6) secret service expenditure not originally provided for and larger expenditure on the purchase and maintenance of motor cars.

The excesses under (6) and (7) were covered by reappropriation.

GRANT No. 13.—POLICE—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD 26.—POLICE ~ <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Rs.				
B.—Superintendentence.	<div> <div> Non-voted. </div> <div> Original 2,12,520 Supplementary (a) 3,500 </div> </div>	2,09,020	2,01,998	7,022	...
	<div> Voted </div>	1,66,480	1,63,383	3,097	...
C.—District Executive Force.	<div> <div> Non-voted. </div> <div> Original 9,24,250 Supplementary (b) 44,352 </div> </div>	9,68,602	9,52,440	16,162	...
	<div> Voted </div>	1,13,83,750	1,11,52,586	2,31,164	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B.—Non-voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 3,700) and "Allowances, honoraria, etc." (Rs. 3,222).

B.—Voted.—Due to smaller expenditure under (1) "Allowances, honoraria, etc." (Rs. 1,027), (2) "Contract Contingencies" (Rs. 2,722), (3) "Other Contingencies" (Rs. 3,375), partly counterbalanced by larger expenditure under (4) "Pay of Establishment" (Rs. 3,602), (5) "Supplies and Services" (Rs. 25) and Rs. 400 deducted for rounding off. The excesses under (4) and (5) were covered by reappropriation. A sum of Rs. 1,344 (net) was reappropriated to other heads reducing the saving to Rs. 1,753.

C.—Non-voted.—Due to savings under all the primary units excepting under "Pay of Officers" where a small sum of Rs. 1,628 remained uncovered.

C.—Voted.—Saving occurred in the following cases:—

	Rs.
(1) Pay of Officers	36,643
(2) Pay of Establishment	29,284
(3) Supplies and Services	1,03,518
(4) Other Contingencies	58,640
(5) Establishment charges recoverable from other Governments, departments, etc.	15,794
(6) Larger recovery from police force for diet supplied	601
The saving was partly counterbalanced by larger expenditure under—	

(7) Allowances, honoraria, etc.	6,073
and (8) Contract Contingencies	6,272
(9) Smaller recovery from Chittagong Port for police supplied	864
(10) Amount deducted for rounding off	107

Important variations were due—

- (1) mainly on account of change in personnel,
- (3) mainly on account of smaller expenditure on "Arms, accoutrements and ordnance stores" and "Clothing charges",
- (4) to smaller expenditure on account of "Rents, rates and taxes",
- (5) to recoveries of police guards supplied to East Indian and Eastern Bengal Railways for which no provision was made.

The excess under (8) was fully covered by reappropriation while that under (7) was partly covered leaving Rs. 1,467 uncovered.

A sum of Rs. 64,381 (net) was reappropriated to other heads and Rs. 39,758 was surrendered resulting in a net saving of Rs. 1,27,025.

(a) Addition of Rs. 2,000 sanctioned on 14th February 1928 and reduction of Rs. 5,700 sanctioned on 31st March 1928.

(b) Addition of Rs. 832, Rs. 8,000 and Rs. 36,600 sanctioned on 27th February 1928, 10th March 1928 and 31st March 1928, respectively, and reduction of Rs. 1,080 on 31st March 1928.

GRANT No. 13—POLICE—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD 26—POLICE— <i>contd.</i>					
	Rs.				
D.—Police Training School.	<div> <div> <div>Non-voted.</div> <div> <div>Original 14,700</div> <div>Supplementary (c) 2,951</div> </div> </div> <div>Voted</div> </div>	16,751	16,775	...	24
	2,31,300	2,19,569	11,731	...	
E.—Special Police	<div> <div> <div>Non-voted.</div> <div> <div>Original 1,82,280</div> <div>Supplementary (d) —10,400</div> </div> </div> <div>Voted</div> </div>	1,71,880	1,64,993	6,887	...
	3,74,720	3,72,875	1,845	...	

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D.—Non-voted.—The excess remained uncovered.

D.—Voted.—Due to smaller expenditure under "Allowances, honoraria, etc." (Rs. 7,932), "Other Contingencies" (Rs. 9,346), "Contract Contingencies" (Rs. 1,708) and "Pay of Officers" (Rs. 708), partly counterbalanced by larger expenditure under "Pay of Establishment" (Rs. 3,388), "Supplies and Services" (Rs. 1,071), Rs. 456 deducted for rounding off and smaller recovery to the extent of Rs. 3,048 from Assam Government for training cadets of that province than anticipated.

The excess under "Pay of Establishment" which was due to revision of pay of Sub-Inspectors was fully covered by reappropriation. The excess under "Supplies and Services" was also fully covered by reappropriation.

A sum of Rs. 1,366 was reappropriated to other heads and a sum of Rs. 600 was surrendered resulting in a net saving of Rs. 9,765.

E.—Non-voted.—Due mainly to smaller expenditure under (1) "Pay of Officers" (Rs. 3,430), (2) "Allowances, honoraria, etc." (Rs. 2,924), (3) "Supplies and Services" (Rs. 2,681), (4) "Other Contingencies" (Rs. 902) and Rs. 176 added for rounding off, partly counterbalanced by larger expenditure under (5) "Pay of Establishment" (Rs. 882) and (6) Rs. 2,345 paid as contribution for passages for which no provision was made. The excesses under (5) and (6) remained uncovered.

E.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 12,045), (2) "Contract Contingencies" (Rs. 1,948) and (3) "Other Contingencies" (Rs. 5,261), partly counterbalanced by larger expenditure under (4) "Allowances, honoraria, etc." (Rs. 7,071) owing mainly to larger payment of "House rent and other allowances" and "Ration allowance", (5) "Supplies and Services" (Rs. 10,033) owing mainly to larger payment of clothing charges and Rs. 305 deducted for rounding off. The excesses under (4) and (5) were more than covered by reappropriation.

A sum of Rs. 11,276 was reappropriated to this head raising the saving under the minor head from Rs. 1,845 to Rs. 13,121.

(c) Rs. 600 sanctioned on 17th March 1928 and Rs. 1,451 on 31st March 1928.
 (d) Sanctioned on 31st March 1928.

GRANT No. 13—POLICE—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD 26—POLICE- <i>contd.</i>					
	Rs.				
F.—Railway Police	<div> <div>Non-voted.</div> <div> <div>Original 61,600</div> <div>Supplementary (e) 3,012</div> </div> </div>	64,612	63,729	883	...
	Voted	7,11,400	7,20,618	...	9,218
G.—Criminal Investigation Department.	<div> <div>Non-voted.</div> <div> <div>Original 1,06,470</div> <div>Supplementary (f) 6,228</div> </div> </div>	1,12,698	1,08,949	3,749	...
	Voted	10,00,530	10,02,277	...	1,747

EXPLANATION of Variations between Expenditure and Grant—*contd.*

F.—Voted.—Due, in the main, to larger expenditure under (1) "Supplies and Services" (Rs. 7,838) and (2) "Other Contingencies" (Rs. 14,828) owing mainly to larger payment of "Rents, rates and taxes" in the Eastern Bengal Railway Police, partly counterbalanced by smaller expenditure under (3) "Pay of Establishment" (Rs. 756), (4) "Allowances, honoraria, etc." (Rs. 7,302) owing mainly to smaller expenditure under "Travelling allowance" and "House rent and other allowances" in the Eastern Bengal Railway Police, smaller payment to Bihar and Orissa Government for Bengal Nagpur Railway Police (Rs. 4,282) and Rs. 921 added for rounding off. The excess under (2) was fully covered by reappropriation while that under (1) was partly covered leaving Rs. 1,017 uncovered.

A sum of Rs. 32,223 was reappropriated to this head and Rs. 600 was surrendered resulting in a net saving of Rs. 22,405.

G.—Non-voted.—Mainly due to smaller expenditure under "Allowances, honoraria, etc."

G.—Voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 4,059), (2) "Pay of Establishment" (Rs. 19,497) owing mainly to the entertainment of temporary force, (3) "Allowances, honoraria, etc." (Rs. 5,157) owing mainly to larger travelling expenses and Rs. 492 deducted for rounding off, partly counterbalanced by smaller expenditure under (4) "Supplies and Services" (Rs. 2,676), (5) "Contract Contingencies" (Rs. 1,931) and (6) "Other Contingencies" (Rs. 22,851) owing to smaller expenditure under "Rents, rates and taxes" and "Other non-contract charges". The excesses under (1), (2) and (3) were fully covered by reappropriation.

A sum of Rs. 14,492 (net) was reappropriated to this head and Rs. 785 was surrendered resulting in a net saving of Rs. 11,960.

(e) Rs. 600 sanctioned on 27th February 1928 and Rs. 2,412 on 31st March 1928.

(f) Sanctioned on 31st March 1928.

GRANT No. 13—POLICE—RESERVED—*concl'd.*

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 26—POLICE— <i>concl'd.</i>				
	Rs.			
H.—Works				
{ Non-voted	4,000	4,000	...	...
{ Voted	70,000	73,584	...	3,584
For Rounding				
{ Non-voted	30	...	30	...
{ Voted	-30	...	...	30
Total Grant No. 13				
{ Non-voted. { Original 16,62,000	17,03,743	16,54,268	Saving of expenditure (Non-voted) compared with Appropriation Rs. 49,475.	
{ Supple- mentary 41,743 }				
{ Voted	1,72,25,000	1,68,79,038	Saving of expenditure (Voted) as compared with Grant Rs. 3,46,962.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

H.—Voted.—Due to larger execution of works departmentally. The excess was covered by reappropriation of Rs. 9,100 and a saving of Rs. 5,516 ultimately accrued.

NOTE.—The following cases of loss amounting to Rs. 3,259 were written off under orders of competent authority:—

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 12 items)	3,250
Incidental loss due to causes beyond control (consisting of 1 item)	5
Irrecoverable claim of Government against its servant (consisting of 1 item)	4
TOTAL	3,259

GRANT No. 14—PORTS AND PILOTAGE—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for the salaries and expenses in connection with Ports and Pilotage.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—27.—PORTS AND PILOTAGE.				
A. Charges for Pooled Launches.	Non-voted { Original 24,500 Supplementary (a)—736 }	23,764	24,103	339
	Voted	6,51,000	5,55,058	95,942
B.—Purchase of Marine Stores and coal for the building, repairs and outfit of ships and vessels.	40,000	38,953	1,047	..
C.—Ports Establishment.	Non-voted { Original 54,000 Supplementary (b) 4,014 }	58,014	56,866	1,148
	Voted	40,000	23,577	16,423

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—Due to larger expenditure under "Pay of Officers" (Rs. 79-3) owing mainly to the payment of leave allowance to one officer which was not provided for, partly counterbalanced by small savings under other units.

A.—Voted.—Due to non-utilisation of the provision of Rs. 7,500 for the post of an Assistant Engineer Superintendent under "Pay of Officers" as the post was not created, smaller expenditure under (1) "Supplies and Services" (Rs. 71,126) owing to the final instalment on account of a launch not having been paid and to expenditure on repairs and stores for pooled launches and the expenditure in the Narayanganj Dockyard having been much less than was estimated, (3) "Contingencies" (Rs. 13,511) owing to less expenditure in the Port Office, Calcutta and in the Narayanganj Dockyard and to small savings under other units. A sum of Rs. 5,310 was reappropriated to other heads and Rs. 89,528 was surrendered resulting in a net saving of Rs. 1,104. It may be investigated whether the estimates were not unduly high (*vide* paragraph 115).

B.—A sum of Rs. 500 was added to the head by reappropriation and Rs. 1,100 was surrendered resulting in a net saving of Rs. 447.

C.—Non-voted.—Due to savings under all heads excepting under "Allowances, honoraria, etc." where an excess of Rs. 348 accrued which remained uncovered.

C.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 14,740) owing to the provision of Rs. 7,000 for leave allowance of the Agent for Government Consignments having made been under this unit while the expenditure on this account appeared under "Pay of Officers" and to smaller expenditure having been incurred on account of leave allowance for members of the staff of the Agent for Government Consignments than anticipated as some of the staff was provided with employment in other Government offices, (2) "Supplies and Services" (Rs. 65,637) owing to less stores having been handled by the Agent for Government Consignments and to small savings under some units aggregating Rs. 2,179, partly counterbalanced by larger expenditure under (3) "Pay of Officers" (Rs. 7,000) for the reasons stated against (1), (4) "Share cost on account of survey of steam vessels in the Calcutta Port" (Rs. 1,114), to smaller recoveries to the extent of Rs. 57,809 for the reasons stated against (2) and to charges of the "Marine Court" (Rs. 210) not having been originally provided for. The excess under (3) as well as the expenditure connected with the "Marine Court" was covered by reappropriation.

A sum of Rs. 910 was reappropriated to this head and Rs. 13,800 was surrendered resulting in a net saving of Rs. 3,533 (*vide* paragraph 116).

(a) Addition of Rs. 1,254 sanctioned up to October 1927: reduction of Rs. 440 sanctioned up to November 1928 and Rs. 1,550 surrendered on 27th March 1928.

(b) Rs. 2,614 sanctioned up to January 1928 and Rs. 1,490 on 2nd March 1928.

GRANT No. 14—PORTS AND PILOTAGE—RESERVED—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—27.—PORTS AND PILOTAGE— <i>concl'd.</i>				
D.—Subsidies to steam boat companies	4,500	4,500	...	...
E.—State Yacht Establishment	29,000	32,329	...	3,329
F.—Loss or Gain by Exchange . . . . .	...	1	...	1
G.—Cost of Stores purchased in England . . . . .	...	91	...	91
H.—Miscellaneous	2,000	1,603	392	...
For Rounding { Non-voted	-500	...	...	500
{ Voted	500	...	500	...
<hr/>				
Total Grant No. 14 {	Rs.			
	{ Non-voted. { Original 78,000			
	{ Supplementary. 3,278 }			
	81,278	80,969	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 309.	
	7,67,000	6,56,117	Saving of expenditure (Voted) as compared with Grant Rs. 1,10,883	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

D.—A sum of Rs. 1,125 was surrendered on the 27th March 1928 as it was anticipated that payment of subsidy for 3 quarters at the rate of Rs. 1,125 per quarter would be made but payment for 4 quarters was actually made. Rs. 1,125 remained uncovered. The surrender was not justified.

E.—Due to larger expenditure incurred under "Supplies and Services" and "Contingencies" during His Excellency's July and August tours. The excess was covered by reappropriation of Rs. 3,600 resulting in a net saving of Rs. 271.

F.—The expenditure remained uncovered.

G.—Due to no expenditure on this account having been originally anticipated. The excess was covered by reappropriation of Rs. 300 resulting in a net saving of Rs. 209.

H.—Due to less expenditure on account of Harbour Master's fees. A sum of Rs. 300 was surrendered reducing the saving to Rs. 92.

GRANT No. 15.—SCIENTIFIC DEPARTMENTS—RESERVED.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for the salaries and expenses in connection with SCIENTIFIC DEPARTMENTS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—20.—SCIENTIFIC DEPARTMENTS.				
A.—Inspector of Mines	100	70	30	...
B.—Donations to Scientific Societies.	<i>Non-voted</i>	4,500	4,500	...
	<i>Voted</i>	23,000	22,400	600
For Rounding	<i>Non-voted</i>	500	...	500
	<i>Voted</i>	—100	...	...
Total Grant No. 15 {	<i>Non-voted</i>	5,000	4,500	<i>Saving of expenditure (Non-voted) as compared with Appropriation Rs. 500.</i>
	<i>Voted</i>	23,000	22,470	<i>Saving of expenditure (Voted) as compared with Grant Rs. 530.</i>

EXPLANATION of Variations between Expenditure and Grant.

B.—Voted.—Due to smaller payment of grant to the Dacca Museum than was provided for.

GRANT No. 16.—EDUCATION—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Services	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 31.—EDUCATION (RESERVED).				
A.—Government Secondary Schools.	Rs. { Non-voted. { Original 80,000 Supplementary (a) 2,500 }	82,500	82,211	289
	{ Voted }	3,06,000	3,00,374	5,626
B.—Direct Grants to non-Government Secondary Schools.	Rs. { Non-voted. { Original 13,000 Supplementary (b) 390 }	13,320	13,107	213
	{ Voted }	3,45,000	3,00,210	44,790
C.—Direct Grants to non-Government Primary Schools.	Rs. { Non-voted. { Original 36,000 Supplementary (c) 4,600 }	31,400	34,135	2,735
	{ Voted }	4,05,000	4,22,639	17,639

EXPLANATION of Variations between Expenditure and Grant.

A.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 5,023) owing mainly to vacancies, (2) "Allowances, honoraria, etc." (Rs. 1,032), (3) "Supplies and Services" (Rs. 6,464) on account of smaller Boarding charges paid, (4) "Contract Contingencies" (Rs. 1,271) and Rs. 402 added for rounding off, partly counterbalanced by larger expenditure under (5) "Pay of Officers" (Rs. 7,964) owing to the provision proving insufficient and (6) "Other Contingencies" (Rs. 602). The excesses under (5) and (6) were fully covered by reappropriation, but the saving under (1) was converted into an excess of Rs. 477 as a result of reappropriation of Rs. 5,500 from that unit sanctioned on the 28th March 1928.

B.—Voted.—Mainly due to smaller payment of non-recurring grants to schools for European and Anglo-Indian Education. A sum of Rs. 15,525 was reappropriated to other heads and Rs. 21,767 was surrendered resulting in a net saving of Rs. 7,498. The original estimates were high. (Vide paragraph 118.)

C.—Non-voted.—Due to larger payment of grants in excluded areas. The excess remained uncovered. The surrender of Rs. 1,500 and reduction of Rs. 400 by reappropriation sanctioned on the 30th March, 1928 were hardly justified.

C.—Voted.—Mainly due to larger payment of recurring grants and to payment of non-recurring grants, for which no provision was originally made, to schools for European and Anglo-Indian Education. The excess was partly covered by reappropriation of Rs. 15,525 leaving Rs. 2,114 uncovered.

(a) Sanctioned on 12th January 1928.

(b) Sanctioned in February 1928.

(c) Rs. 2,700 sanctioned on 27th May 1927 and Rs. 1,900 on 30th March 1928.

GRANT No. 16.—EDUCATION—RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 31.—EDUCATION (RESERVED)— <i>contd.</i>				
D.—Grants to Local Bodies for Primary Education.	Rs. 34,000			
Non-voted. { Original Rs. 34,000 Supplementary (d) — 3,921 }	30,079	24,471	5,608	...
E.—Government Special Schools.				
Non-voted. { Original 10,000 Supplementary (e) — 6,200 }	3,800	3,176	624	...
Voted	1,14,000	1,10,480	3,520	...
F.—Direct Grants to non-Government Special Schools.				
Non-voted. { Original 13,000 Supplementary (f) — 1,000 }	12,000	11,189	811	...
Voted	2,000	2,450	...	450
G.—Inspection				
Non-voted. { Original 38,000 Supplementary (g) 2,731 }	40,731	38,678	2,053	...
Voted	17,000	16,931	69	...
H.—Scholarships				
Non-voted. { Original 4,000 Supplementary (h) 1,100 }	5,100	2,289	2,811	...
Voted	34,000	31,264	2,736	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D.—Due to smaller payment of grants in the excluded area.

E.—Voted.—Mainly due to smaller expenditure under "Pay of Officers".

F.—Voted.—Due to payment of grant of Rs. 560 to the Hill Schools Nomination Endowment Fund of the Calcutta Diocesan Board of Education for which no provision was made. The excess remained uncovered. (*Vide* paragraph 119.)

G.—Non-voted.—Due to savings under all the primary units, mainly under "Allowances, honoraria, etc."

H.—Non-voted.—Due to smaller payment of scholarships in Secondary and Special Schools in the excluded area.

H.—Voted.—Due to smaller payment of scholarships, mainly in the Primary and Special Schools. Rs. 50 was reappropriated from this head reducing the saving to Rs. 2,686.

(d) Addition of Rs. 2,700 sanctioned on 27th May 1927 and reduction of Rs. 3,631 sanctioned up to February 1928 and of Rs. 2,990 in March 1928.

(e) Rs. 1,200 sanctioned on 12th December 1927 and Rs. 5,000 on 30th March 1928.

(f) Sanctioned on 30th March 1928.

(g) Rs. 2,331 sanctioned up to February 1928 and Rs. 400 on 29th March 1928.

(h) Sanctioned on 29th March 1928.

GRANT No. 17.—EDUCATION—TRANSFERRED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for Expenditure in respect of EDUCATION.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 31.—EDUCATION (TRANSFERRED).				
A.—Grants to Universities.	Non-voted	5,50,000	5,50,000	...
	Voted	4,88,000	4,80,030	7,970
	Rs.			
B.—Government Arts Colleges.	Non-voted. { Original 3,63,600 Supplementary (a) —38,600 }	3,25,000	3,11,340	13,660
	Voted	13,30,400	13,30,250	150
C.—Grants to non-Government Arts Colleges		4,21,000	4,32,394	11,394

EXPLANATION of Variations between Expenditure and Grant.

A.—Voted.—Due to non-payment of grant to the Calcutta University towards the pay of a professor of Islamic Studies and Culture in the Post Graduate Department.

B.—Non-voted.—Due to smaller expenditure under "Pay of Officers" owing to change in personnel.

B.—Voted.—Savings occurred under (1) "Pay of Establishment" (Rs. 4,254), (2) "Allowances, honoraria, etc." (Rs. 8,192), (3) "Supplies and Services" (Rs. 8,561) and (4) "Other Contingencies" (Rs. 10,790), which were partly counterbalanced by larger expenditure under (5) "Pay of Officers" (Rs. 27,162), (6) "Contract Contingencies" (Rs. 4,016) and Rs. 469 deducted for rounding off. The variations were due under (2) to smaller payment of travelling and house-rent and other allowances, (3) to smaller purchase of apparatus, (4) to smaller expenditure on account of purchase of books and other non-contract charges, (5) and (6) to inadequate provision. As a result of reappropriations sanctioned during the year Rs. 12,175, Rs. 309 and Rs. 408 remained ultimately uncovered under (5), (3) and (6), respectively. A sum of Rs. 1,613 (net) was added to this minor head by reappropriation resulting in a net saving of Rs. 1,763.

C.—Due to larger payment of recurring and non-recurring grants. The excess under "Non-recurring" was fully covered by reappropriation while that under "Recurring" was partly covered. A sum of Rs. 10,200 was reappropriated to this head leaving a sum of Rs. 1,194 uncovered which included Rs. 235 deducted for rounding off.

(a) Surrendered on 31st March 1928.

GRANT No. 17.—EDUCATION—TRANSFERRED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 31.—EDUCATION (TRANSFERRED)— <i>contd.</i>				

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D.—Voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 5,354), (2) "Pay of Establishment" (Rs. 5,373) mainly in the Bengal Engineering College, (3) "Allowances, honoraria, etc." (Rs. 12,488) mainly on account of smaller payment of house-rent and other allowances and stipends to students under training and small savings under other heads aggregating Rs. 830, partly counterbalanced by larger expenditure under (4) "Contract Contingencies" (Rs. 1,487) owing to larger expenditure in the "Training Colleges for Teachers." Rs. 487 ultimately remained uncovered under (4).

E.—Non-voted.—Due to smaller expenditure under "Pay of Officers", partly counterbalanced by Rs. 100 deducted for rounding off.

E.—Voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 40,925) owing to insufficient provision, (2) "Supplies and Services" (Rs. 1,582) and (3) "Contract Contingencies" (Rs. 22,992) due to increased expenditure in some schools, partly counterbalanced by smaller expenditure under (4) "Pay of Establishment" (Rs. 9,706), (5) "Allowances, honoraria, etc." (Rs. 11,871) on account of smaller payment of house-rent and other allowances, (6) "Other Contingencies" (Rs. 17,132) mainly under other non-contract charges and Rs. 7 added for rounding off. A sum of Rs. 3,025 remained ultimately uncovered under (1). The excess under the minor head was covered by reappropriation of Rs. 41,332 (net) resulting in a net saving of Rs. 14,549.

F.—Due to smaller payment of non-recurring grant to the extent of Rs. 41,223, partly counterbalanced by larger payment of recurring grants to the extent of Rs. 10,700 of which Rs. 846 was covered as a result of reappropriation sanctioned during the year. A sum of Rs. 38,205 was reappropriated to other heads leaving Rs. 8,005 uncovered under the minor head.

G.—Due to the payment of leave allowance of abolished circle school pandits for which no provision was originally made and to larger expenditure in Primary Schools mainly under "Pay of Establishment." The excess was partly covered by reappropriation of Rs. 5,533 leaving Rs. 1,286 uncovered.

H.—Due to smaller payment of recurring and non-recurring grants to primary schools. Rs. 6,081 (net) was reappropriated to this head raising the saving to Rs. 24,167.

(a) Surrendered on 31st March 1928.

GRANT No. 17.—EDUCATION—TRANSFERRED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 31.—EDUCATION—(TRANSFERRED)— <i>contd.</i>				
I.—Grants to Local Bodies for Primary Education	23,13,000	22,48,200	64,800	...
J.—Government Special Schools.				
{ Non-voted. { Original Rs. 42,000 { Supple- (b) { mentary -10,250 }	31,750	26,227	5,523	...
{ Voted }	9,54,000	9,70,260	...	16,260
K.—Direct Grants to non-Government Special Schools	3,39,000	3,33,291	6,709	...
L.—Direction				
{ Non-voted. { Original Rs. 76,000 { Supple- (c) 4,025 }	80,025	80,358	...	333
{ Voted }	1,35,000	1,41,376	...	6,376

EXPLANATION of Variations between Expenditure and Grant—*contd.*

I.—Due to smaller payment of grants to local bodies. A sum of Rs. 13,701 was reappropriated to other heads reducing the saving to Rs. 51,099.

J.—Non-voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 2,884) mainly in the Engineering and Survey Schools and "Allowances, honoraria, etc." (Rs. 2,301) owing to smaller payment of travelling allowance and cost of passages and Rs. 338 added for rounding off.

J.—Voted.—Due to larger expenditure under (1) "Pay of Officers" (Rs. 25,242) owing to the provision on account of pay of some lecturers of the Commercial Institute having been made under "Pay of Establishment" and to larger expenditure in other schools, (2) "Supplies and Services" (Rs. 1,969), (3) "Other Contingencies" (Rs. 2,251) and Rs. 1,409 deducted for rounding off, partly counterbalanced by smaller expenditure under (4) "Pay of Establishment" (Rs. 9,598) mainly due to the reasons stated against (1), (5) "Allowances, honoraria, etc." (Rs. 3,135) and (6) "Contract Contingencies" (Rs. 1,878). The excesses under (1), (2) and (3) were covered by reappropriation.

The excess under the minor head was covered by reappropriation of Rs. 27,028 resulting in a net saving of Rs. 10,768.

K.—A sum of Rs. 17,029 (net) was reappropriated to other heads in view of anticipated savings under recurring grants which did not materialise. Rs. 10,320 remained uncovered.

L.—Non-voted.—Mainly due to larger expenditure under "Pay of Officers." The excess remained uncovered.

L.—Voted.—Due to larger expenditure under (1) "Pay of Establishment" (Rs. 8,925) owing to larger entertainment of temporary establishment, (2) "Allowances, honoraria, etc." (Rs. 110) owing to larger payment of travelling allowance, (3) "Contract Contingencies" (Rs. 2,799) and Rs. 340 deducted for rounding off, partly counterbalanced by smaller expenditure under (4) "Pay of Officers" (Rs. 5,370) and (5) "Other Contingencies" (Rs. 428). The excesses under (1) and (3) were fully covered by reappropriation. The saving under (4) was converted to an excess of Rs. 1,110 as a result of reappropriation of Rs. 6,480 made from that unit. The excess under (2) remained uncovered.

The excess under the minor head was partly covered by reappropriation of Rs. 5,370 leaving Rs. 1,006 uncovered.

(b) Reduction of Rs. 1,250 sanctioned on 15th July 1927 and Rs. 9,000 surrendered on 31st March 1928.

(c) Rs. 1,250 sanctioned on 15th July 1927 and Rs. 2,775 on 28th March 1928.

GRANT No. 17.—EDUCATION—TRANSFERRED—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
MAJOR HEAD 31.—EDUCATION—(TRANSFERRED)— c ntd.				Rs.	Rs.
M.—Inspection	<div> <div>Rs.</div> <div>59,000</div> <div>Non-voted. { Original</div> <div>Supple-mentary(d)—2,775 }</div> </div>	56,225	50,506	5,719	...
	<div> <div>Voted</div> <div>.</div> <div>.</div> <div>.</div> <div>.</div> </div>	11,91,000	11,70,431	20,569	...
N.—Scholarships	.	2,80,000	2,87,171	...	7,171
O.—Miscellaneous	.	3,62,000	3,27,357	34,643	...
P.—Works	.	...	6,452	...	6,452
Q.—Loss or Gain by Exchange	.	...	3	...	3
R.—Cost of Stores purchased in England	.	...	509	...	509

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

M.—*Non-voted.*—Due to smaller expenditure under “Pay of Officers” (Rs. 2,932) and “Allowances, honoraria, etc.” (Rs. 2,787) owing to smaller payment of travelling allowance.

M.—*Voted.*—Due to smaller expenditure under (1) “Pay of Officers” (Rs. 21,986) owing to the full complement of inspecting officers not having been entertained, (2) “Pay of Establishment” (Rs. 2,362), partly counterbalanced by larger expenditure under (3) “Allowances, honoraria, etc.” (Rs. 575), (4) “Contract Contingencies” (Rs. 2,218), (5) “Other Contingencies” (Rs. 486) and Rs. 500 deducted for rounding off. The excess under (3) remained uncovered. Under (4) a sum of Rs. 718 remained uncovered. The excess under (5) was fully covered by reappropriation.

A sum of Rs. 11,140 (net) was reappropriated from this minor head resulting in a net saving of Rs. 9,429.

N.—Mainly due to larger payment of scholarships in secondary schools. The excess remained uncovered.

O.—Due to smaller expenditure of Rs. 8,756 under “Examination charges”, Rs. 2,415 under “Grants for encouragement of literature”, Rs. 25,521 under “Grants-in-aid, Contributions, etc.” owing to smaller payment of grant to the Indian Society of Oriental Art and miscellaneous charges, and Rs. 400 added for rounding off, partly counterbalanced by larger expenditure under “Allowances, honoraria, etc.” (Rs. 2,449) owing mainly to larger payment of allowances to medical officers and larger payment of grant to the Board of Secondary and Intermediate Education, Dacca. A sum of Rs. 17,082 was reappropriated to other heads resulting in a net saving of Rs. 17,561.

P, Q, and R.—Due to no provision having been made. The expenditure remained uncovered.

(d) Sanctioned on 28th March 1928.

GRANT No. 18.—MEDICAL.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with the Medical Services.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
	Rs.	Rs.	Less than Granted.	More than Granted.
MAJOR HEAD 32.—MEDICAL.				
A.—Medical Establishment—				
A. 1.—Grants to dispensaries for supply of medicines to Government servants—				
A. 1. (1)—Reserved— <i>Non-voted</i>	580	580	...	...
A. 1. (2)—Transferred	11,475	10,820	655	...
A. 2.—Other charges—				
A. 2. (1)—Reserved— <i>Non-voted</i> .	Rs. Original 53,420 Supplementary(a)—2,768	50,652	49,495	1,157
A. 2. (2)—Transferred	Original 2,28,500 Supplementary(b) 22,685	2,51,185	2,24,169	27,016
Non-voted.				
Voted	5,99,025	6,13,037	...	14,012

EXPLANATION of Variations between Expenditure and Grant.

A. 2 (1).—The expenditure included a sum of Rs. 2,353 on account of contribution for passages of officers transferred from other departments for which no provision was made. The excess which remained uncovered was more than counterbalanced by savings under other units mainly under "Pay of Officers" (Rs. 1,594) and "Allowances, honoraria, etc." (Rs. 1,426).

A. 2 (2).—Non-voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 15,936) owing to change in personnel, "Allowances, honoraria, etc." (Rs. 9,840) owing to smaller payment of cost of passages and travelling allowance, to non-utilisation of the provision of Rs. 1,200 for contribution for passages and to Rs. 40 added for rounding off.

A. 2 (2).—Voted.—Due to larger expenditure under (1) "Pay of Establishment" (Rs. 17,108) owing mainly to the provision for Sub-Assistant Surgeons in district offices proving inadequate, (2) "Allowances, honoraria, etc." (Rs. 4,754) owing mainly to larger claims for travelling allowance, partly counterbalanced by smaller expenditure under (3) "Pay of Officers" (Rs. 1,324) and small savings under other units aggregating Rs. 6,526. The excess under (2) was fully covered by reappropriation but a small sum of Rs. 563 remained uncovered under (1). Under (3) a net excess of Rs. 5,655 accrued as a result of reappropriation of Rs. 3,001 to that unit and surrender of Rs. 9,980 sanctioned on the 31st March 1928.

A sum of Rs. 25,636 was reappropriated to this head and Rs. 9,980 was surrendered resulting in a net saving of Rs. 1,644.

(a) Deduction of Rs. 268 sanctioned on 10th February 1928 and Rs. 2,500 on 29th March 1928.

(b) Deduction of Rs. 4,115 sanctioned on 28th November 1927, addition of Rs. 2,900 on the 16th March 1928, of Rs. 26,800 on 31st March 1928 and surrender of Rs. 2,900, on the 31st March 1928.

GRANT No. 18.—MEDICAL—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
M. JOR HEAD 32.—MEDICAL— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
B.—Hospitals and Dispensaries—				
B. 1.—Grants to Hospitals and Dispensaries—				
		Rs.		
B. 1. (1)—Reserved.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary.</div> </div> <div>8,500</div> <div>(c) 268</div> </div>	8,768	8,125	643
	Voted	1,500	1,500	...
B. 1. (2)—Transferred		3,90,000	3,45,226	44,174
B. 2. Other Charges—				
B. 2. (1)—Reserved—Non-voted.	<div> <div>Original</div> <div>Supplementary.</div> </div> <div>53,000</div> <div>(d)—1,500</div>	51,500	52,522	1,022
B. 2. (2)—Transferred	<div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary.</div> </div> <div>1,03,800</div> <div>(e)—485</div>	1,03,315	1,03,065	250
	Voted	18,75,200	18,51,107	24,093
C.—Grants for Medical purposes—				
C. 1.—Reserved		7,000	...	7,000
C. 2.—Transferred		1,63,000	1,57,263	5,632

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B. 1 (2).—Due to smaller payment of grants to rural dispensaries and to hospitals attached to new Medical Schools. A sum of Rs. 34,214 (net) was re-appropriated to other heads and Rs. 500 was surrendered resulting in a net saving of Rs. 9,460 (*vide* paragraph 133).

B. 2 (1).—Due to larger expenditure under (1) "Supplies and Services" (Rs. 1,119) owing to larger purchase of medical and surgical requisites and (2) "Pay of Establishment" (Rs. 1,623), partly counter balanced by savings under other units. The excesses remained uncovered.

B. 2 (2).—Voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 17,589), (2) "Pay of Establishment" (Rs. 10,152), (3) "Contract Contingencies" (Rs. 18,973) and (4) "Other Contingencies" (Rs. 3,959), partly counter-balanced by larger expenditure under (6) "Allowances, honoraria, etc." (Rs. 14,566) owing mainly to larger payment of house rent and other allowances in Presidency Hospitals and Dispensaries, (7) "Supplies and Services" (Rs. 11,610) owing to larger purchase of medical and surgical requisites and Rs. 404 deducted for rounding off. The excesses under (6) and (7) were fully covered by reappropriation.

A sum of Rs. 48,562 was reappropriated to this head and Rs. 3,000 was surrendered raising the saving to Rs. 69,655.

C. 1.—Due to non-payment of grant to the State Medical Faculty and the Bengal Council of Medical Registration. Rs. 6,543 was reappropriated and surrendered from this head.

C. 2.—A sum of Rs. 1,358 (net) was reappropriated to other heads and Rs. 13,200 was surrendered resulting in a net excess of Rs. 8,926.

(c) Sanctioned on 10th February 1923.

(d) Surrendered on 29th March 1923.

(e) Addition of Rs. 3,515 sanctioned on 28th November 1927 and reduction of Rs. 4,00 on 31st March 1928.

GRANT No. 18.—MEDICAL—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD 32.—MEDICAL— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	
D.—Medical Colleges and Schools—					
	Rs.				
Transferred—	<div> <div>Non-voted.</div> <div> <div>Original 3,89,300</div> <div>Supplementary. —42,063</div> </div> </div>	3,47,237	3,69,082	...	21,845
	Voted	7,91,700	7,96,841	...	5,141
E.—Mental Hospital—					
	Rs.				
Transferred—	<div> <div>Non-voted.</div> <div> <div>Original 2,50,600</div> <div>Supplementary. —59,900</div> </div> </div>	1,90,700	1,99,353	...	8,653
	Voted	6,33,400	6,09,323	1,24,072	...
F.—Chemical Examiner—					
	Rs.				
Transferred—	<div> <div>Non-voted.</div> <div> <div>Original 23,700</div> <div>Supplementary. —1,500</div> </div> </div>	22,300	21,995	205	...
	Voted	24,300	12,650	11,610	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

D.—*Non-Voted*.—Savings were anticipated under "Pay of Officers" in the Medical College in consequence of which Rs. 29,400 was surrendered on 31st March 1928. This anticipation, however, did not materialise.

D.—*Voted*.—Mainly due to larger expenditure under (1) "Pay of Officers" (Rs. 12,879), (2) "Allowances, honoraria, etc." (Rs. 1,777) and Rs. 1,128 deducted for rounding off, partly counterbalanced by smaller expenditure under "Supplies and Services" (Rs. 9,672) and small savings under other units aggregating Rs. 971. The excesses under (1) and (2) were partly covered by reappropriation leaving Rs. 1,136 and Rs. 905, respectively, uncovered. A sum of Rs. 27,773 was reappropriated to this head and Rs. 9,900 was surrendered resulting in a net saving of Rs. 12,732.

E.—*Non-voted*.—Mainly due to larger payment of grants for the maintenance of the Ranchi European Mental Hospital than was anticipated. The excess remained uncovered.

E.—*Voted*.—Mainly due to smaller payment of grants to the Indian Mental Hospital, Ranchi. A sum of Rs. 64,214 (net) was reappropriated to other heads and Rs. 1,300 was surrendered, resulting in a net saving of Rs. 58,558. The estimates were unduly high (*vide* paragraph 134).

F.—*Voted*.—Mainly due to larger recoveries of Rs. 16,345 from other Governments on account of analytical work done by the Chemical Examiner, Bengal, partly counterbalanced by larger expenditure under "Pay of Officers" (Rs. 4,280) owing to the appointment of an additional Chemical Examiner. The bulk of the excess under "Pay of Officers" was covered by reappropriation leaving Rs. 223 uncovered.

A sum of Rs. 6,269 was added to this head by reappropriation raising the saving to Rs. 17,879.

(f) Addition of Rs. 600 sanctioned on 28th November 1927, reduction of Rs. 1,963 on 7th February 1928 and of Rs. 40,700 in March 1928.

(g) Sanctioned in March 1928.

(h) Sanctioned on the 31st March 1928.

GRANT No. 18.—MEDICAL—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD 32.—MEDICAL— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	
G.—Cost of Stores purchased in England—Transferred—	67,500	80,016	...	12,516	
H.—Loss or Gain by Exchange—Transferred—	22,500	130	22,370	...	
For Rounding—Transferred	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>—400</div> <div>400</div> </div>	<div> <div>...</div> <div>400</div> </div>	<div> <div>400</div> <div>...</div> </div>	
	Rs.				
Total	<div> <div>Reserved</div> <div>Transferred</div> </div>	<div> <div> <div>Non-voted</div> <div>Voted</div> </div> <div> <div>Original 1,15,500</div> <div>Supplementary. —4,000</div> </div> <div> <div>Original 9,95,500</div> <div>Supplementary. —81,263</div> </div> </div>	<div> <div>1,11,500</div> <div>8,500</div> </div> <div> <div>1,10,722</div> <div>9,14,237</div> </div>	<div> <div>1,500</div> <div>43,77,163</div> </div>	<div> <div>...</div> <div>...</div> </div>
Grand Total	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div> <div>Original 11,11,000</div> <div>Supplementary. —85,263</div> </div> <div> <div>10,25,737</div> <div>45,87,000</div> </div> </div>	<div> <div>10,28,386</div> <div>43,78,663</div> </div>	<div> <div>Excess of Expenditure (Non-voted) as compared with Appropriation Rs. 2,649.</div> <div>Saving of Expenditure (voted) as compared with Grant Rs. 2,08,337.</div> </div>	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

G.—Mainly due to the change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. A sum of Rs. 19,451 (net) was reappropriated to this head resulting in a net saving of Rs. 6,935.

H.—Due to the reasons stated against the head G. The entire provision was transferred to the head G. Rs. 130 remained uncovered.

GRANT No. 19.—PUBLIC HEALTH.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for the salaries and expenses of the Public Health Department.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 33.—PUBLIC HEALTH.	Rs.	Rs.	Rs.	Rs.
A.—Public Health Establishment—				
A. 1.—Contribution towards the pay of Health Officers and Sanitary Inspectors—				
A 1 (1).—Reserved— <i>Non-voted</i>	3,000	3,000	...	...
A 1 (2).—Transferred	88,000	90,375	...	2,375
A. 2.—Other Charges—				
A. 2 (1).—Reserved— <i>Non-voted</i> . { <i>Original</i> 15,000 <i>Supplementary</i> (a) 60 }	15,060	14,999	61	...
A 2 (2).—Transferred. { <i>Non-voted</i> { <i>Original</i> 25,000 <i>Supplementary</i> (b) 3,816 }	28,816	33,461	...	4,645
[Voted	6,38,000	6,51,746	...	16,746

EXPLANATION of Variations between Expenditure and Grant.

A. 1 (2).—Due to larger payments during the closing months of the year. The excess remained uncovered.

A. 2 (1).—*Non-voted*.—Due to smaller expenditure under (1) "Allowances, honoraria, etc." (Rs. 263), (2) "Other contingencies" (Rs. 323), (3) "Contract Contingencies" (Rs. 47), partly counterbalanced by larger expenditure under (4) "Pay of Establishment" (Rs. 246), (5) "Supplies and Services" (Rs. 6) and Rs. 320 deducted for rounding off. The excesses under (4) and (5) remained uncovered.

A. 2 (2).—*Non-voted*.—Due to the payment of passage to an officer in March 1928 which could not be foreseen and provided for. The excess remained uncovered.

A. 2 (2).—*Voted*.—Due to larger expenditure under (1) "Pay of Establishment" (Rs. 15,717) owing mainly to entertainment of larger number of Sub-Assistant Surgeons and Sanitary Inspectors for urgent epidemic works in rural areas, (2) "Supplies and Services" (Rs. 22,752) owing to the refund of Rs. 25,156 to the Titagarh Municipality which was recovered on account of the supervision charges in connection with the sewerage work undertaken by the Public Health Department, (3) "Contract Contingencies" (Rs. 3,476), (4) "Other Contingencies" (Rs. 3,624) and to smaller recoveries of Rs. 11,931 from local bodies for supervision charges by the Chief Engineer and Rs. 193 deducted for rounding off, partly counterbalanced by smaller expenditure under (5) "Pay of Officers" (Rs. 9,417) owing to leave allowance of one officer having been drawn in England and one Assistant Engineer not having been appointed, (6) "Allowances, honoraria, etc." (Rs. 31,580) on account of smaller payment of travelling allowance and house rent and other allowances. The excesses under (1), (2) and (3) were fully covered by reappropriation but a sum of Rs. 2,042 remained uncovered under (4).

A sum of Rs. 47,774 (net) was added to the head by reappropriation and Rs. 17,296 was surrendered resulting on the whole in a net saving of Rs. 13,732.

(a) Sanctioned on 21st March 1928.

(b) Sanctioned on 11th February 1928.

GRANT No 19.—PUBLIC HEALTH--*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 33.—PUBLIC HEALTH— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
B.—Grants for Public Health purposes—				
B. 1.—Grants-in-aid towards waterworks scheme—				
B. 1(1).—Reserved— <i>Non-voted</i>	3,000	2,000	1,000	...
B. 1(2).—Transferred	6,39,000	3,06,859	3,32,141	...
B. 2.—Grants-in-aid towards sewerage scheme—				
Transferred	55,000	53,173	1,827	...
B. 3.—Other Schemes—				
B. 3(1).—Reserved— <i>{ Original 11,000 Supple- mentary (c)—500 }</i>	10,500	9,450	1,050	...
B. 3(2).—Transferred	13,55,000	11,73,661	1,81,339	...
C.—Expenses in connection with epidemic diseases—				
C. 1.—Reserved— <i>Non-voted</i>	1,000	1,000	...	...
C. 2.—Transferred	4,20,000	5,52,234	...	1,32,234
D.—Bacteriological Laboratories—				
Transferred . <i>{ Non-</i> <i>{ Original 4,000 voted. Supple- mentary (d)—2,300 }</i>	1,700	1,297	403	...
Voted	13,000	18,269	...	5,269

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B. 1 (1).—Due to smaller payment of grant for construction of wells in Siliguri Government Estates.

B. 1 (2).—Due to non-payment of grants to some Municipalities for water works and to non-utilisation in full of the provision made for rural water supply. A sum of Rs. 1,88,674 was reappropriated to other heads and Rs. 82,446 was surrendered resulting in a net saving of Rs. 61,021. The estimates were unduly high (*vide* paragraph 136).

B. 2.—A sum of Rs. 1,800 was reappropriated to other heads resulting in a net saving of Rs. 27.

B. 3 (1).—Mainly due to smaller payment of augmentation grant to the District Board, Darjeeling.

B. 3 (2).—Mainly due to smaller expenditure in connection with Public Health Organisation in districts. A sum of Rs. 8,198 (net) was reappropriated to other heads resulting in a net saving of Rs. 1,73,141. The estimates were high (*vide* paragraph 137).

C. 2.—Due to larger expenditure in connection with the manufacture of anti-cholera vaccine and on measures for dealing with cholera epidemic. The excess was covered by reappropriation of Rs. 1,33,898 resulting in a net saving of Rs. 1,164.

D. *Non-voted*.—Mainly due to Rs. 400 added for rounding off.

D. Voted.—Due, in the main, to larger expenditure under "Pay of Officers" owing to arrangements made for a *non-voted* officer and for a voted officer having gone on leave. The excess was partly covered by reappropriation of Rs. 5,000 leaving Rs. 269 uncovered.

(c) Sanctioned on 30th March 1928.

(d) Sanctioned on 31st March 1928.

GRANT No. 19.—PUBLIC HEALTH—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 33.—PUBLIC HEALTH— <i>concl'd.</i>				
E.—Pasteur Institute—Transferred	48,000	59,718	...	11,718
	Rs.			
F.—Works—Reserved— <i>{ Original Nil</i> <i>Non-voted. { Supple- 13,940</i> <i>mentary (e) 13,940</i>	13,940	13,795	145	...
G.—Cost of Stores purchased in England— Transferred.	8,000	9,825	...	1,825
H.—Loss or Gain by Exchange—Transferred	3,000	3	2,997	...
<hr/>				
Total { Reserved—Non-voted <i>{ Original 33,000</i> <i>Supple- 13,500</i>	46,500	44,244	...	...
{ Transferred <i>{ Non- { Original 29,000</i> <i>noted { Supple- 1,516</i>	30,516	34,758	...	...
	32,67,600	29,18,863	...	...
<hr/>				
Grand Total { Non-voted <i>{ Original 62,000</i> <i>Supple- 15,016</i>	77,016	79,002	<i>Excess of Expendi- ture (Non-voted) as compared with Appropriation Rs. 1,986.</i>	
	32,67,000	29,18,863		
			<i>Saving of Expendi- ture (Voted) as com- pared with Grant Rs. 2,48,137.</i>	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

E.—Mainly due to larger expenditure under "Supplies and Services" owing to increase in the number of patients. The excess was covered by reappropriation of Rs. 12,500 resulting in a net saving of Rs. 782.

G.—Mainly due to change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. The excess was covered by reappropriation of Rs. 3,000 resulting in a net saving of Rs. 1,175 which was due to smaller indents than was anticipated.

H.—Due to the reason explained against G. The entire provision was re-appropriated to the head G. The expenditure of Rs. 3 remained uncovered.

(e) Addition of Rs. 14,000 sanctioned on 14th September 1927 and reduction of Rs. 60 sanctioned on 21st March 1928.

GRANT No. 20.—AGRICULTURE.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for the salaries and other expenses in connection with Agriculture.

[Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 34.—AGRICULTURE.	Rs.	Rs.	Rs.	Rs.
A.—Agriculture—	Rs.			
A. 1. Reserved—Non-voted.	{ Original 49,000 Supplementary(a)—1,000 }	48,000	46,559	1,441 ...
A. 2. Transferred { Non-voted.	{ Original 1,29,500 Supplementary (b)—13,842 }	1,15,658	1,13,878	1,780 ...
{ Voted	.	10,57,500	10,15,213	42,287 ...
B.—Veterinary charges—				
B. 1. Reserved .	{ Non-voted 2,000 Voted 1,20,000 }	2,630	...	630 ...

EXPLANATION of Variations between Expenditure and Grant.

A. 1.—Mainly due to smaller expenditure under "Supplies and Services" in the Sericulture Department and Botanical and other Public Gardens in the excluded area.

A. 2.—Non-voted.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 3,274) mainly under "Other Supervising Staff" owing to change in personnel, partly counterbalanced by larger expenditure under (2) "Allowances, honoraria, etc." (Rs. 1,384) mainly under "Botanical and other Public Gardens" on account of payment of cost of passages to an officer amounting to Rs. 2,402 in March 1928 and Rs. 110 deducted for rounding off. The excess under (2) remained uncovered.

A. 2.—Voted.—Due to smaller expenditure under (1) "Supplies and Services" (Rs. 21,391) owing mainly to non-utilisation of the provision of Rs. 20,000 for purchase of machinery and equipment for the use of the Agricultural Engineer under "Other Supervising staff", (2) "Other Contingencies" (Rs. 20,438) owing to smaller expenditure incurred under all the sub-heads of account and to small savings under some units aggregating Rs. 7,702, partly counterbalanced by larger expenditure under (3) "Pay of Officers" (Rs. 5,981) and (4) "Grant-in-aid, contributions, etc." (Rs. 1,263). Rs. 3,418 and Rs. 163 remained ultimately uncovered under (3) and (4) respectively. A sum of Rs. 9,950 was reappropriated to other heads and Rs. 15,400 was surrendered reducing the saving to Rs. 16,937.

B. 1.—Non-voted.—Due to larger expenditure under "Pay of Establishment" (Rs. 507) and "Allowances, honoraria, etc." (Rs. 320), partly counterbalanced by small savings under other units. The excess remained uncovered.

(a) Sanctioned on 31st March 1928.

(b) Reduction of Rs. 692 sanctioned on 7th September 1927, Rs. 4,800 on 17th February 1928, Rs. 11,500 in March 1928, and addition of Rs. 3,550 sanctioned on 12th March 1928.

GRANT No. 20.—AGRICULTURE—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 34.—AGRICULTURE— <i>contd.</i>				
B. 2. Transferred {				
Non-voted { Original 47,000 Supplementary (c) —3,869 }	43,131	43,785	...	654
Voted	3,76,000	2,69,911	1,06,089	...
C.—Co-operative Credit—				
C. 1. Grants to Co-operative Societies— Transferred.	19,580	19,580	...	...
C. 2. Other charges—				
C. 2. (1) Reserved—Non-voted	8,000	8,169	...	169
C. 2. (2) Transferred	5,45,420	5,51,207	...	11,787
D.—Cost of Stores purchased in { Non-voted { Original 300 England—Supplementary (d) 200 }	500	242	258	...
Transferred — Voted	2,700	2,569	131	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

B. 2.—Non-voted.—Mainly due to larger expenditure under "Allowances, honoraria, etc.", in the Bengal Veterinary College. The excess remained uncovered.

B. 2.—Voted.—Mainly due to the recovery of Rs. 42,200—from other Governments for the maintenance of the Bengal Veterinary College not originally provided for and to smaller expenditure under "Supplies and Services" (Rs. 51,740) owing mainly to smaller purchase of medical and surgical requisites in the Veterinary Hospitals and Dispensaries and to small savings under some units. A sum of Rs. 8,164 was reappropriated to other heads and Rs. 45,500 was surrendered reducing the saving to Rs. 52,425. Eliminating the recovery of Rs. 42,200, the saving amounted to Rs. 63,889, i.e., over 16.9 per cent. of the provision could not be utilised. The estimates were high (*vide* paragraph 142).

C. 2 (1).—Mainly due to larger payment of travelling allowance in the excluded area. The excess remained uncovered.

C. 2 (2).—Due to larger expenditure under (1) "Allowances, honoraria, etc." (Rs. 5,987) owing to larger payment of travelling allowance, (2) "Contingencies" (Rs. 16,535) owing mainly to the payment of Rs. 15,064 to the Central Government on account of rent of buildings belonging to that Department occupied by the office of the Registrar, Co-operative Societies, Bengal, from 1st April 1923 to 30th April 1925 for which no provision was originally made and Rs. 70 deducted for rounding off, partly counterbalanced by smaller expenditure under (3) "Pay of Officers" (Rs. 9,919) owing to some posts remaining vacant for some part of the year and to the provision of Rs. 2,000 for leave allowance not having been utilised and (4) "Pay of Establishment" (Rs. 836). The excesses under (1) and (2) were fully covered by reappropriation. The saving under (4) was, however, converted to an excess of Rs. 1,714 as a result of reappropriation of Rs. 5,000 sanctioned on the 23rd February 1928 and Rs. 600 sanctioned on the 3rd March 1928 from that unit. The above reappropriations were hardly justified. The excess on the whole was partly covered by reappropriation of Rs. 8,164 leaving Rs. 3,623 uncovered.

D.—Non-voted.—Due to smaller indents for stores.

D.—Voted.—Due to the reason stated above. A sum of Rs. 800 was reappropriated to this head raising the saving to Rs. 931.

(c) Rs. 1,369 sanctioned on 17th February and Rs. 2,500 on 31st March 1928.

(d) Sanctioned on 22nd March 1928.

GRANT No. 20.—AGRICULTURE—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 34.—AGRICULTURE— <i>concl'd.</i>				
E.—Loss or Grain by Exchange—Transferred	Rs. 200			
{ Non-voted { Original Supple-mentary (c) —200 }	...	—1	1	...
{ Voted }	800	—4	804	...
F.—Works—Transferred	5,000	4,850	150	...
<hr/>				
Total { Reserved { Non-voted { Original 59,000 } { Supple-mentary —1,000 }	58,000	57,358	...	...
{ Voted }	1,20,000	1,20,000	...	...
Total { Transferred { Non-voted { Original 1,77,000 } { Supple-mentary —17,711 }	1,59,289	1,57,904	...	...
{ Voted }	20,07,000	18,69,326	...	...
<hr/>				
Grand Total { Non-voted { Original 2,36,000 } { Supple-mentary —18,711 }	2,17,289	2,15,262	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 2,027	
{ Voted }	21,27,000	19,89,326	Saving of Expenditure (Voted) as compared with Grant Rs. 1,37,674.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

E.—Voted.—Due to change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. The entire grant was reappropriated to the head D.

F.—A sum of Rs. 9,950 was reappropriated to this head on the 7th December 1927 in view of anticipated increased expenditure which did not materialise. Rs. 5,000 was, therefore, subsequently surrendered. The net saving amounted to Rs. 5,100.

NOTE.—The following cases of loss amounting to Rs. 8,148 were written off under orders of competent authority:—

	Rs.
Depreciation of stores through normal causes and fair wear and tear (consisting of 23 items)	5,255
Damage to stores through act of God (consisting of 4 items)	30
Physical loss of stores due to theft (consisting of 1 item)	31
Incidental loss due to causes beyond control (consisting of 1 item)	10
Irrecoverable claim of Government against third parties (consisting of 1 item)	2,822
TOTAL	8,148

(e) Sanctioned on 22nd March 1928.

GRANT No. 21.—INDUSTRIES.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with Industries.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 35 —INDUSTRIES.				
A.—Industries—				
A. 1.—Direction—Contribution and Grants— Transferred.	10,000	...	10,000	...
A. 2.—Grants-in-aid to technical and industrial schools—				
A. 2 (1) Reserved— <i>Non-voted</i>	6,000	6,000	...	...
A. 2 (2) Transferred	2,32,000	2,14,810	17,190	...
A. 3.—Other charges—				
A. 3 (1) Reserved	42,000	37,943	4,057	...

EXPLANATION of Variations between Expenditure and Grant.

A. 1.—Due to non-utilisation of the provision for grant to Bengal Home Industries Association. Rs. 1,600 was reappropriated to other heads and Rs. 8,400 was surrendered (*vide* paragraph 147).

A. 2 (2).—Due to less expenditure in the Kanchrapara Technical School and also to the fact that the Ordnance Technical School at Ishapur was started later in the year than was anticipated. Rs. 2,500 was reappropriated to other heads and Rs. 1,300 was surrendered reducing the saving to Rs. 13,390.

A. 3 (1).—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 4,155) owing mainly to vacancy in the post of one Assistant Inspector, (2) "Pay of Establishment" (Rs. 1,952) owing mainly to smaller entertainment of temporary establishment and Rs. 210 added for rounding off, partly counterbalanced by larger expenditure under (3) "Allowances, honoraria, etc." (Rs. 1,728) owing to larger payment of travelling allowance, (4) "Other Contingencies" (Rs. 344) and (5) to the expenditure of Rs. 188 on account of customs duty on imported stores for which no provision was originally made. The excesses under (3) and (5) were fully covered by reappropriation while Rs. 274 remained uncovered under (4).

A sum of Rs. 520 was reappropriated to this head and Rs. 2,100 was surrendered resulting in a net saving of Rs. 2,477.

GRANT No. 21.—INDUSTRIES—*contd.*

Service.			Expenditure compared with Grant.	
	Grant.	Expenditure.	Less than Granted.	More than Granted.
MAJOR HEAD 35.—INDUSTRIES— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
A. 3 (2) Transferred—				
{ Non-voted { Original Rs. 56,000				
{ Supple- (a)	40,856	40,318	538	...
{ mentary —15,144				
{ Voted	5,08,000	4,66,343	41,657	...
B.—Cinchona Plantation—				
{ Non-voted { Original Rs. 45,600				
{ Supple- (a) 892	46,492	45,922	570	...
{ Voted	3,36,400	3,29,808	6,592	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

A. 3 (2).—Voted.—Savings occurred under—

(1) "Pay of Officers"	6,803
(2) "Allowances, honoraria etc."	3,052
(3) "Supplies and Services"	8,040
(4) "Other Contingencies"	15,209
(5) "Scholarships"	7,032
(6) "Miscellaneous"	2,545
(7) "Establishment charges recovered from other Governments, etc."	3,348

which were partly counterbalanced by excess under—

(8) "Pay of Establishment"	1,216
(9) "Contract Contingencies"	1,233
(10) "Charges for development of Industries"	1,462
Deduction for rounding off	461

The variations were due mainly to—

- (1) non-utilisation of the provision of Rs. 8,200 for leave allowance in "Technical and Industrial Schools",
- (2) smaller expenditure for "House rent, and other allowances" in "Technical and Industrial Schools",
- (3) less expenditure on the purchase and repair of appliances in the workshops attached to some of the Technical and Industrial Schools,
- (4) less expenditure in all the Technical and Industrial Schools relating to non-contract contingencies,
- (5) absence of stipend holders in some of the Technical and Industrial Schools,
- (6) less contingent expenditure for mining instruction in coal fields, examination charges and Rs. 330 added for rounding off under the sub-head of account "Miscellaneous" and
- (7) recoveries from the Bihar and Orissa Government for the Bengal Tanning Institute and the Serampur Weaving Institute.

The excesses under (8), (9) and (10) were fully covered by reappropriation.

A sum of Rs. 1,574 (net) was reappropriated to other heads and a sum of Rs. 11,850 was surrendered resulting in a net saving of Rs. 28,233.

B.—Non-voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 1,983) owing mainly to claims of some officers not having been drawn during the year, Rs. 70 under "Pay of Establishment" and Rs. 90 added for rounding off, partly counterbalanced by larger expenditure under "Allowances, honoraria, etc." (Rs. 1,573) owing mainly to the payment of cost of passages to the family of certain officers which remained uncovered.

B.—Voted.—Mainly due to smaller expenditure under (1) "Contingencies" (Rs. 13,699) owing to the scheme for the purchase of a new Dynamo having fallen through at the end of the year, partly counterbalanced by larger expenditure under (2) "Pay of Establishment" (Rs. 1,698) owing to increase in the staff and (3) "Supplies and Services" (Rs. 5,267) owing to larger carriage and freight charges paid. Excesses, large and small, were covered by reappropriation. A sum of Rs. 2,644 was surrendered resulting in a net saving of Rs. 3,943.

(a) Sanctioned in March 1928.

GRANT No. 21.—INDUSTRIES—*concl'd.*

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 35.—INDUSTRIES— <i>concl'd.</i>				
C.—Works—Transferred	...	3,815	...	3,815
D.—Cost of stores purchased in England—				
D. 1.—Reserved	42,500	...	42,500	...
D. 2.—Transferred	230	53,258	...	53,028
E.—Loss or Gain by Exchange—				
E. 1.—Reserved	14,495	...	14,495	...
E. 2.—Transferred	...	41	...	41
	400	...	400	...
For rounding { Reserved { Non-voted	...	...	...	...
{ Voted	—395	...	...	395
{ Transferred	—230	...	...	230
	Rs.			
	52,000	52,892	51,922	...
{ Non-voted { Original	892			
{ Voted	...	4,35,000	3,67,751	...
Total { Transferred { Non-voted { Original	56,000	40,856	40,318	...
{ Voted	—15,144	7,50,000	7,38,267	...
	1,08,000	93,748	92,240	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 1,508.
Grand Total { Voted	11,95,000	11,06,018		Saving of Expenditure (Voted) as compared with Grant Rs. 78,982.

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

C.—Due to the construction of a workshop at the Government Weaving Institute, Serampore, the expenditure for which was not originally provided for. A sum of Rs. 4,967 was reappropriated to this head resulting in a net saving of Rs. 1,152.

D. 1 and D. 2.—The expenditure on stores for Cinchona Plantations and for Electrical Advisor was exhibited in the accounts of the High Commissioner under "Transferred" instead of under "Reserved". The expenditure of Rs. 53,258 under the head D. 2 included the charges for "Reserved" and "Transferred" subjects. Taking the two heads together an excess of Rs. 10,528 accrued which was covered by reappropriation of Rs. 14,682 (*vide* explanation against item No. 35 at page 6 of the High Commissioner's Account).

E. 1.—The entire grant was reappropriated to head D. 1 in view of the change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee.

E. 2.—The excess which was due to fluctuations in the rate of exchange remained uncovered.

NOTE.—The following cases of loss amounting to Rs. 1,058 were written off under orders of competent authority:—

Depreciation of stores through normal causes and fair wear and tear (consisting of 10 items)	647
Incidental loss due to causes beyond control (consisting of 3 items)	118
Damage to stores through act of God (consisting of 5 items)	189
Physical loss of stores due to theft (consisting of 3 items)	104

Total 1,058

GRANT No. 22.—MISCELLANEOUS DEPARTMENTS.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to pay the salaries and other expenses of Miscellaneous Departments.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 37.—MISCELLANEOUS DEPARTMENTS.	Rs.	Rs.	Rs.	Rs.
A.—Inspector of Factories—Reserved.				
{ Non-voted { Original Nil { Supple- { mentary (a) 3,044 }	3,044	2,976	68	...
{ Voted	1,67,000	1,56,330	10,670	...
B.—Provincial Statistics—				
B 1.—Reserved { Non-voted	1,000	262	738	...
{ Voted	1,000	751	249	...
B 2.—Transferred.	1,000	928	72	...
C.—Preservation and Translation of Ancient Manuscripts—Reserved	6,000	6,200	...	200
D.—Examinations—Reserved	15,000	13,969	1,031	...

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—The supplementary appropriation was sanctioned owing to the decision to treat the fees of I. M. S. Civil Surgeons as *non-voted*.

A.—Voted.—Mainly due to smaller expenditure under (1) "Pay of Officers" (Rs. 6,800) owing to an officer having gone on leave out of India, (2) "Allowances, honoraria, etc." (Rs. 2,590) owing mainly to the reasons stated against the head A.—Non-voted, (3) "Contingencies" (Rs. 1,012) owing to the branch office at Jalpaiguri having been opened late and (4) "Pay of Establishment" (Rs. 518) owing mainly to larger provision having been made, partly counterbalanced by the deduction of Rs. 250 for rounding off. A sum of Rs. 3,243 was reappropriated to other heads and 5,651 was surrendered resulting in a net saving of Rs. 1,776.

B. 1.—Non-voted.—Mainly due to Rs. 700 added for rounding off.

B. 1.—Voted.—Due to smaller payment of leave allowance to retrenched clerks of Traffic Registration Offices.

B. 2.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 24) and Rs. 250 added for rounding off, partly counterbalanced by larger expenditure under (2) "Allowances, honoraria, etc." (Rs. 79) and (3) "Contingencies" (Rs. 123). The excesses under (2) and (3) were fully covered by reappropriation. A sum of Rs. 326 was added to this head by reappropriation raising the saving to Rs. 398.

C.—Due to provision having been made in round thousands. This defect has been removed by providing the actual requirements, viz., Rs. 6,200 from 1928-29. The excess remained uncovered.

D.—Mainly due to smaller payment of remuneration to examiners and to smaller contingent charges. A sum of Rs. 800 was surrendered resulting in a net saving of Rs. 231.

(a) Addition of Rs. 3,344 sanctioned on 1st October 1927, Rs. 250 on 2nd November 1927 and Rs. 550 surrendered on 27th March 1928.

GRANT No. 22.—MISCELLANEOUS DEPARTMENTS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 37.—MISCELLANEOUS DEPARTMENTS— <i>concl'd.</i>				
E.—Miscellaneous—				
E. 1.—Reserved.				
{ Non-voted . . . . .	...	6,839	...	6,839
{ Voted	43,000	39,454	3,546	...
E. 2.—Transferred	3,000	9,249	...	6,249
F.—Administration of the Trade Disputes Investigation Act—Reserved	1,000	...	1,000	...
<hr/>				
Total . {	Reserved . {	Rs. 1,000		
	{ Non-voted { Original	3,044	4,044	10,077
	{ Voted	2,33,000	2,16,704	...
Total . {	Transferred	4,000	10,177	...
	<hr/>			
Grand Total . {	Non-voted { Original	1,000	4,044	10,077
	{ Non-voted { Supplementary	3,044		
Grand Total . {	Voted	2,37,000	2,26,881	...
	<hr/>			
			Excess of Expenditure (Non-voted) as compared with Appropriation Rs. 6,033.	
			Saving of Expenditure (Voted) as compared with Grant Rs. 10,119.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

E. 1.—*Non-voted*.—Due to adjustment in March 1928 of the leave salary of one acting Branch Pilot drawn in India which could not be provided for. The excess remained uncovered.

E. 1.—*Voted*.—Due to smaller expenditure under (1) "Pay of Officers" (Rs. 2,941) owing to shortage of one Inspector for over three months and the new officer having been allowed a lower rate of pay than his predecessor, (2) "Pay of Establishment" (Rs. 205) owing to non-utilisation in full of the provision for leave allowance, and (3) "Allowances, honoraria, etc." (Rs. 153) owing to the reason stated against (1), partly counterbalanced by larger expenditure under "Contingencies" (Rs. 415) which was fully covered by reappropriation and to Rs. 338 deducted for rounding off. A sum of Rs. 3,680 was reappropriated to other heads resulting in a net excess of Rs. 134.

E. 2.—Mainly due to the payment of rent of the Rent Controller's office for which no provision was made. The excess was covered by reappropriation of Rs. 6,597 resulting in a net saving of Rs. 348.

F.—Due to absence of charge. The entire provision was surrendered.

GRANT No. 23.—CIVIL WORKS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 41.—CIVIL WORKS— <i>contd.</i>				
	Rs.			
A. 5.—Administration of Justice—				
A. 5. (1) Reserved <i>Non-voted</i> { <i>Original</i> 500 <i>Supple- (a)</i> <i>mentary—500</i> }	...	...	...	...
A. 5. (2) Transferred	5,10,700	3,55,812	1,54,888	...
A. 6.—Jails and convict settlements—				
A. 6 (1) Reserved <i>Non-voted</i> { <i>Original</i> 3,000 <i>Supplemen- (c)</i> <i>tary —500</i> }	2,500	2,198	302	...
A. 6. (2)—Transferred	1,11,600	1,00,199	11,401	...
A. 7.—Police—				
A. 7. (1) Reserved <i>Non-voted</i> { <i>Original</i> 20,600 <i>Supple- (d)</i> <i>mentary 8,927</i> }	29,527	28,861	666	...
A. 7. (2) Transferred	7,68,300	4,17,535	3,50,765	...
A. 8.—Ports and Pilotage—				
Transferred	62,500	88,772	...	26,272

EXPLANATION of Variations between Expenditure and Grant—*contd.*

A. 5 (2).—Mainly due to smaller expenditure in connection with the construction of some Munsifs' Courts and quarters. A sum of Rs. 26,077 was reappropriated to other heads and Rs. 1,25,642 was surrendered resulting in a net saving of Rs. 3,169. The estimates were high, as more than 30 per cent. of the amount voted by the Council could not be utilised (*vide* paragraph 156).

A. 6 (1).—Due to smaller expenditure on minor works.

A. 6 (2).—Due to non-utilisation in full of the provision made for construction of some sub-jails and to smaller expenditure on minor works. A sum of Rs. 5,662 was reappropriated to this head and Rs. 13,142 was surrendered resulting in a net saving of Rs. 3,921.

A. 7 (2).—Mainly due to smaller expenditure on some police buildings in Calcutta. A sum of Rs. 60,070 was reappropriated to other heads and Rs. 2,88,375 was surrendered, resulting in a net saving of Rs. 2,920. The estimates were unduly high as more than 45 per cent. of the provision could not be utilised (*vide* paragraph 157).

A. 8.—Mainly due to larger expenditure in connection with construction of a residence and office for the Engineer and Ship Surveyor, Chittagong, than was provided for. A sum of Rs. 28,943 was reappropriated to this head and Rs. 463 was surrendered resulting in a net saving of Rs. 2,208. The original estimate was too low as more than 29 per cent. of the expenditure was not originally provided for (*vide* paragraph 158).

(a) Sanctioned on 31st March 1928.

(c) Sanctioned on 13th May 1927.

(d) Rs. 7,802 sanctioned up to January 1928 and Rs. 1,125 on 27th March 1928.

GRANT No. 23.—CIVIL WORKS—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.	
				Less than Granted.	More than Granted.
MAJOR HEAD 41.—CIVIL WORKS.— <i>contd.</i>					
		Rs.	Rs.	Rs.	Rs.
A. 9.—Education—					
A. 9. (1) Reserved	<div> <div>Non-voted</div> <div> <div>Original 5,000</div> <div>Supplementary—1,213 (e)</div> </div> <div>Voted</div> </div>	3,787	3,711	76	...
A. 9. (2) Transferred.	.	5,000	4,791	209	...
	.	7,77,300	4,72,669	3,04,631	...
A. 10.—Medical—					
A. 10. (1) Reserved Non-voted	<div> <div>Original 7,600</div> <div>Supplementary 1,594 (f)</div> </div>	9,194	9,192	2	...
A. 10. (2) Transferred	.	6,54,800	4,00,728	2,54,072	...
A. 11.—Public Health—					
Transferred	.	18,000	7,065	10,935	...
A. 12.—Agriculture—					
A. 12 (1) Reserved Non-voted	<div> <div>Original 500</div> <div>Supplementary—500 (g)</div> </div>	...	...	...	...
A. 12 (2) Transferred	.	1,01,400	72,758	28,642	...
A. 13.—Industries—Transferred	.	92,000	75,372	16,628	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

A. 9 (2).—Mainly due to smaller expenditure on the construction of some buildings than was provided for. A sum of Rs. 31,582 was reappropriated to other heads and Rs. 2,53,247 was surrendered resulting in a net saving of Rs. 19,802. The estimates were unduly high (*vide* paragraph 159).

A. 10 (2).—Due to smaller expenditure in connection with the construction of some buildings and to the non-utilisation of the bulk of the provision of Rs. 1,30,000 for construction of Medical schools in Bengal. A sum of Rs. 14,086 was reappropriated to other heads and Rs. 2,31,194 was surrendered resulting in a net saving of Rs. 8,792. The original provision was unduly high (*vide* paragraph 160).

A. 11.—Mainly due to the bulk of the provision made for installation of a cold storage plant at the Bengal Vaccine Depot not having been utilised. A sum of Rs. 535 was reappropriated to other heads and Rs. 8,815 was surrendered resulting in a net saving of Rs. 1,585 (*vide* paragraph 161).

A. 12 (2).—Mainly due to smaller expenditure in connection with the construction of some buildings and for sinking of a tube well at the Dacca Farm. A sum of Rs. 29,270 was surrendered resulting in a net excess of Rs. 628 which remained uncovered (*vide* paragraph 162).

A. 13.—Mainly due to smaller expenditure for construction of additional buildings for the Serampore Weaving Institute. A sum of Rs. 46,709 was reappropriated to this head and Rs. 50,881 was surrendered resulting in a net saving of Rs. 12,456 (*vide* paragraph 163).

(e) Rs. 1,138 sanctioned on 27th March 1928 and Rs. 75 on 31st March 1928.

(f) Rs. 147 sanctioned on 13th May 1927 and Rs. 1,447 on 19th January 1928.

(g) Sanctioned on 31st March 1928.

GRANT No. 23.—CIVIL WORKS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD 41.—CIVIL WORKS— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.
A. 14.—Civil Works—				
	Rs.			
A. 14 (1)—Reserved— Non-voted. { Original 7,000 Supplementary (h) 3,161 }	10,161	9,673	488	...
A. 14 (2)—Transferred	1,14,000	33,353	80,647	...
A. 15.—Stationery and Printing—Transferred	1,000	—2,082	3,082	...
A. 16.—Miscellaneous Departments—				
A. 16 (1)—Reserved — Non-voted. { Original 1,500 Supplementary (i)—1,137 }	363	363	...	...
A. 16 (2)—Transferred	61,100	39,684	21,416	...
B.—Original Works—Communications—				
B. 1.—Reserved— Non-voted. { Original 2,30,000 Supplementary (j)—1,58,283 }	71,717	68,895	2,824	...
B. 2.—Transferred	5,67,000	6,08,826	...	41,826

EXPLANATION of Variations between Expenditure and Grant—*contd.*

A. 14 (2).—Mainly due to non-utilisation of the bulk of the provision made for construction of a certain approach road in the Porabazar land in Calcutta. A sum of Rs. 44,624 (net) was reappropriated to other heads and Rs. 35,387 was surrendered resulting in a net saving of Rs. 636. About 70 per cent. of the original provision could not be utilised. Such high percentage of saving as compared with the original estimate requires explanation (*vide* paragraph 164).

A. 15.—Mainly due to write-back of Rs. 2,504 erroneously adjusted in the divisional accounts of the previous year (1926-27) under this head instead of under "Repairs". A sum of Rs. 531 was reappropriated to other heads resulting in a net saving of Rs. 2,551.

A. 16 (2).—Mainly due to non-utilisation of the bulk of the provision of Rs. 31,600 made for an inspection Bungalow at Alipur Duars. A sum of Rs. 7,135 was reappropriated to other heads and Rs. 13,710 was surrendered resulting in a net saving of Rs. 571. The original estimate was high as 35 per cent. of the original provision could not be utilised (*vide* paragraph 165).

B. 1.—The original appropriation was reduced mainly on account of postponement of the construction of a girder bridge over the Tista river for which a provision of Rs. 1,16,200 was made and curtailment of works in connection with some roads in Darjeeling to meet increased demands for repairs to roads owing to damage caused by the rains.

B. 2.—Due to larger expenditure in connection with (1) "Surfacing the Barrackpore Trunk Road with 2-inch tar pitch macadam", (2) "Arboricultural operations on some of the roads in the Duars in the Jalpaiguri District" and (3) "Improvement of the Mainaguri Dhupguri Road." The excess would have been larger but for a very small expenditure having been incurred in connection with the work of "Widening and Improving the Grand Trunk Road from Bally to Palta Ghat." A sum of Rs. 48,383 was reappropriated to this head and Rs. 3,060 was surrendered resulting in a net saving of Rs. 3,497. Over 6 per cent. of the expenditure was not originally provided for (*vide* paragraph 166).

(h) Addition of Rs. 3,665 sanctioned up to January 1928 and reduction of Rs. 504 in March 1928.

(i) Reduction of Rs. 1,021 sanctioned up to September 1927 and Rs. 116 (net) in March 1928.

(j) Rs. 1,10,792 sanctioned up to January 1928, Rs. 1,598 in February and Rs. 45,693 in March 1928.

GRANT No. 23.—CIVIL WORKS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
MAJOR HEAD 41.—CIVIL WORKS— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	
C.—Repairs—					
C. 1.—Reserved .	<div><div>Non-voted.</div><div><div>Original 9,50,000</div><div>Supplementary (k) 1,41,543</div></div></div>	10,94,543	10,87,801	6,742	...
C. 2.—Transferred .	<div><div>Voted</div><div>.</div></div>	3,55,000	3,62,087	...	7,087
D.—Establishment—					
D. 1.—Reserved .	<div><div>Non-voted.</div><div><div>Original 1,37,000</div><div>Supplementary (l)—12,000</div></div></div>	1,25,000	1,29,395	...	4,395
D. 2.—Transferred	<div><div>Voted</div><div>.</div></div>	70,000	68,654	1,346	...
	<div><div>Non-voted.</div><div><div>Original 3,28,000</div><div>Supplementary (l) 45,000</div></div></div>	3,73,000	3,77,310	...	4,310
	<div><div>Voted</div><div>.</div></div>	10,74,000	11,30,293	...	56,293
E.—Tools and Plant—					
E. 1.—Reserved .	<div><div>Non-voted.</div><div><div>Original 33,000</div><div>Supplementary (m)—17,537</div></div></div>	15,463	13,421	2,042	...
E. 2.—Transferred .	<div><div>Voted</div><div>.</div></div>	4,000	3,663	337	...
F.—Grants-in-aid—					
F. 1.—Reserved—Non-voted.	<div><div>Original 6,000</div><div>Supplementary (n) 850</div></div>	6,850	6,728	122	...
F. 2.—Transferred .	. . . . .	2,44,000	2,58,334	...	14,334

EXPLANATION of Variations between Expenditure and Grant—*contd.*

C. 1.—Non-voted.—*Vide* remarks against B. 1.

C. 1.—Voted.—Due to larger repair works in Governor's residences. A sum of Rs. 20,800 was reappropriated to this head and Rs. 4,500 was surrendered resulting in a net saving of Rs. 9,213.

C. 2.—Mainly due to smaller repairs to roads, etc., than was provided for. A sum of Rs. 50,087 was reappropriated to other heads and Rs. 61,474 was surrendered resulting in a net saving of Rs. 53,301.

D. and E.—*Vide* Consolidated Statement of Establishment and Tools and Plant charges of the Public Works Department mentioned in paragraph 11 (d).

F. 2.—Due to payment of departmental charges (Rs. 8,525) recoverable from the Calcutta Corporation for the restoration of the damaged surface of the Barrackpur Trunk Road for laying out water mains and to larger payment of grant to District Boards representing 1½ per cent. collections for Government Estates on Road Works. The excess was covered by reappropriation of Rs. 14,763 resulting in a net saving of Rs. 429.

(k) Rs. 1,10,000 sanctioned up to January 1928 and Rs. 31,543 in March 1928.

(l) Sanctioned on 31st March 1928.

(m) Rs. 19,010 sanctioned up to January 1928 and Rs. 7,527 in March 1928.

(n) Sanctioned in March 1928.

GRANT No. 23.—CIVIL WORKS—*contd.*

Service.		Grant.	Expenditure.	Expenditure compared with Grant.		
				Less than Granted.	More than Granted.	
MAJOR HEAD 41. CIVIL WORKS— <i>concl'd.</i>						
G.—Suspense—		Rs.	Rs.	Rs.	Rs.	
G. 1.—Reserved.	Non-voted.	{ Original Nil Supple- mentary (o)—26 }	—26	—4,162	4,136	...
	Voted	.	...	—143	143	...
G. 2.—Transferred	Non-voted	.	...	—1,657	1,657	...
	Voted	.	...	—72,346	72,346	...
H.—Deduct—English cost of Stores and Establish- ment—						
Transferred	Non-voted	.	—1,13,000	—1,43,270	35,270	...
	Voted	.	—17,000	—32,497	15,497	...
I.—Cost of Stores purchased in England—						
Transferred		.	...	193	...	193
J.—Loss or Gain by Exchange—						
Transferred		.	...	1	...	1
For rounding—Transferred		{ Non-voted Voted }	{ -500 500 }	{	{ ... 500 }	{ 500 ...
Total	Re- served	Non-voted.	{ Original 14,26,500 Supple- mentary —29,694 }	13,96,806	13,82,885	...
		Voted	.	4,84,000	4,85,926	...
	Trans- ferred	Non-voted	{ Original 2,14,500 Supple- mentary 45,000 }	2,59,500	2,27,333	...
		Voted	.	91,03,000	80,09,781	...
Total 41.— Civil works.		{ Non-voted Voted }	{ Original 16,41,000 Supplementary 15,306 }	{ 16,56,306 84,95,707 }	{	{

EXPLANATION of Variations between Expenditure and Grant—*contd.*

G. 1.—*Non-voted*.—Due mainly to larger issue of stock in the excluded area.

G. 1.—Voted.—Mainly due to re-adjustment of the establishment charges debited to the head "Suspense" in the accounts for 1926-27 after *pro rata* distribution for that year had been made.

G. 2.—*Non-voted*.—Due to the reasons stated against G. 1.—*Voted*.

G. 2.—Voted.—Mainly due to larger issues of stock and larger credits of miscellaneous advances.

H.—Due to larger payment of leave and deputation salaries in England.

I. and J.—The excesses remained uncovered.

(c) Sanctioned on 27th September 1927.

M 2

GRANT No. 23.—CIVIL WORKS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 60.—CIVIL WORKS NOT CHARGED TO REVENUE—TRANSFERRED.				
K.—Original Works—Buildings—				
K. 1.—General Administration	2,00,000	82,610	1,17,390	...
K. 2.—Police	3,50,000	3,08,385	41,615	...
	Rs.	39,095		
L. Establishment { Non-voted. { Original 26,000	19,000	20,089	...	1,089
{ Voted { Supple-mentary (p)—7,000	81,000	60,195	20,805	...
M. Tools and Plant	8,000	3,997	4,003	...
Total 60.—Civil Works—Transferred. { Non-voted. { Original 26,000	19,000	20,089	...	...
{ Voted { Supple-mentary —7,000	6,39,000	4,55,187	...	...
Total—Grant No. 23.—Civil Works. { Non-voted { Original 16,67,000	16,75,306	16,30,357	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 44,949.	
{ Voted { Supple-mentary 8,306	1,05,26,000	89,50,894	Saving of Expenditure (Voted) as compared with Grant Rs. 15,75,106.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

K. 1.—Due to smaller works in connection with the New Council Chamber. Rs. 1,00,000 was surrendered resulting in a net saving of Rs. 17,390. Over 53 per cent. of the original provision could not be utilised. The extent to which the original provision was justified requires investigation (*vide* paragraph 167).

K. 2.—Due to smaller expenditure in connection with the construction of some Police buildings. Rs. 34,757 was surrendered resulting in a net saving of Rs. 6,858.

L. and M.—*Vide* consolidated statement of Establishment and Tools and Plant charges of the Public Works Department mentioned in paragraph 11 (d).

(p) Rs. 5,000 sanctioned on 10th November 1927 and Rs. 2,000 on 24th February 1928.

Stores (Stock) Accounts for 1927-28 of the Public Works Department.

Division	Opening balance.	Addition to Stock.	Total.	Issue to works &c.	Closing balance.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
41. CIVIL WORKS— PROVINCIAL.						
Electrical	13,890	48,572	62,462	49,763	12,699	Sanctioned limit 30,500
Stores	29,329	44,237	73,566	56,309	17,257	„ 60,000
Darjeeling	10,982	61,492	72,474	55,575	16,899	„ 20,000
Jalpaiguri	10,463	1,497	11,960	2,898	9,062	„ 11,000
Duars Road	8,812	25,196	34,008	25,868	8,140	„ 12,000
Rajshahi	12,526	1,153	13,679	1,537	12,142	„ 16,000
Dacca	17,533	15,235	32,768	15,916	16,852	„ 25,000
Bakarganj	19,670	34,379	54,049	27,373	26,676	„ 33,000
Chittagong	1,48,563	53,879	2,02,442	82,638	1,19,804	„ 1,50,000
Chittagong Hill Tracts	2,253	306	2,559	1,165	1,394	„ 7,000
Burdwan	14,638	146	14,784	12,181	2,303	„ 4,500
Hijli	35,730	11,058	46,788	10,204	36,584	„ 42,000
Total	3,24,389	2,97,150	6,21,539	3,41,727	2,79,812	

The statement is based on figures appearing in the Divisional Accounts submitted to the Audit Office.

GRANT No. 24.—FAMINE RELIEF AND INSURANCE—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted for FAMINE EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—43—FAMINE RELIEF AND INSURANCE.				
A.—Famine Relief .	Rs. 90,000	Rs. 80,431	Rs. 9,569	...
	{ Original 50,000 Supplementary (a) 40,000 }			
Total .	Rs. 90,000	Rs. 80,431	Saving of Expenditure (Voted) as compared with Grant Rs. 9,569.	
	{ Original 50,000 Supplementary 40,000 }			

EXPLANATION of Variations between Expenditure and Grant.

A.—Due to a surrender of Rs. 6,000 made by the Collector of Birbhum at the fag end of the year and refund of Rs. 3,569 made by District Boards.

(a) Voted on 20th February 1928 to meet increased demand (*vide* paragraph 8).

GRANT No. 25.—SUPERANNUATION ALLOWANCES AND PENSIONS
—RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to defray the expenses in connection with SUPERANNUATION ALLOWANCES AND PENSIONS.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD 45—SUPERANNUATION ALLOWANCES AND PENSIONS.				
	Rs.			
A.—Superannuation and Retired Allowances.	<div> <div>Non-voted.</div> <div>Original 90,000</div> <div>Supplementary (a) 90,000</div> </div>	1,50,000	1,33,481	16,519 ...
	Voted	45,40,000	44,16,062	1,23,938 ...
B.—Commuted Value of Pensions paid to other Local Governments		5,60,000	6,37,598	77,898
C.—Equated payment of Commuted Value of Pensions charged to Revenue.	<div>Non-voted.</div> <div>Original 19,000</div> <div>Supplementary (b) 2,20,490</div>	2,39,490	2,39,489	1 ...
	Voted	98,000	10,18,011	9,20,011
D.—Compassionate Allowances—				
D 1.—Compassionate Allowances—(Ordinary).	<div>Non-voted.</div> <div>Original 1,000</div> <div>Supplementary (b) 1,000</div>	...	...	...
	Voted	6,000	7,456	1,456
D 2.—Compassionate Allowances chargeable to Compassionate Gratuity Fund.	<div>Non-voted.</div> <div>Original 500</div> <div>Supplementary (b) 500</div>	...	...	...
	Voted	10,500	9,661	839 ...

EXPLANATION of Variations between Expenditure and Grant.

A.—Non-voted.—Due to some pensions not having been drawn during the year.

A.—Voted.—Due to the reason stated above. A sum of Rs. 41,949 (net) was reappropriated to this head and Rs. 1,38,000 was surrendered resulting in a net saving of Rs. 26,987.

B.—Due to larger debits from other Governments than were anticipated. The excess was partly covered by reappropriation of Rs. 50,000, leaving Rs. 27,898 uncovered.

C.—Due to the entire expenditure of Rs. 12,57,500 incurred in connection with the payment of commuted value of pensions to retired officers during 1926-27 having been adjusted under this head by relieving the Capital major head "60-B—Payments of commuted value of pensions" to which head it was debited in 1926-27. The adjustment was fully covered by reappropriation in respect of the voted expenditure and by supplementary appropriation in respect of the non-voted expenditure.

D. 1.—Voted.—Due to larger claims than were anticipated. The excess was covered by reappropriation of Rs. 2,000 resulting in a net saving of Rs. 544.

D. 2.—Voted.—Due to smaller claims than were anticipated.

(a) Rs. 40,000 sanctioned on 9th March 1928 and Rs. 20,000 on 31st March 1928.

(b) Sanctioned on 31st March 1928.

GRANT No. 25.—SUPERANNUATION ALLOWANCES AND PENSIONS —RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD —45—SUPERANNUATION ALLOWANCES AND PENSIONS— <i>concl.</i>	Rs.	Rs.	Rs.	Rs.
E.—Covenanted Civil Service Pensions.				
{ Non-voted { Original 73,000 { Supple- { mentary (c) 3,200 }	76,200	75,076	1,124	...
F.—Donations to Provident Fund.				
{ Non-voted { Original 8,000 { Supple- { mentary (d) —3,500 }	4,500	3,925	575	...
{ Voted	36,000	46,848	...	10,848
G.—Gratuities	24,000	27,810	...	3,810
H.—Pensions for distinguished and meritorious services	20,000	29,522	...	9,522
I.—Deduct—Pensionary charges transferred to Commercial Departments.				
{ Non-voted { Original Nil { Supple- { mentary (d) —53,000 }	—53,000	—52,440	...	560
{ Voted . . . . .	...	—1,02,819	1,02,819	...
For rounding { Non-voted	500	...	500	...
{ Voted	500	...	500	...
Total 45—Superannuation Allowances and Pensions.				
{ Non-voted { Original 1,92,000 { Supple- { mentary 2,25,690 }	4,17,690	3,99,531	...	...
{ Voted	52,95,000	60,91,349	...	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

E.—Due to non-drawal of some pensions.

F.—Non-voted.—Due to smaller expenditure than was anticipated.

F.—Voted.—Due to larger expenditure than was provided for. The excess was covered by reappropriation of Rs. 12,000 resulting in a net saving of Rs. 1,152.

G.—Due to larger claims than were anticipated. The excess was partly covered by reappropriation of Rs. 3,000 leaving Rs. 810 uncovered.

H.—Due to larger claims than were originally provided for. The excess was covered by reappropriation of Rs. 13,000 resulting in a net saving of Rs. 3,478.

I.—Non-voted.—The excess remained uncovered.

I.—Voted.—No provision was originally made. A minus provision of Rs. 1,05,000 was made by corresponding increase in the provision under A.—voted. A net excess of Rs. 2,181 ultimately accrued under this head owing to smaller amount having been transferred in respect of 14 per cent. of the gross Irrigation Establishment charges on account of pensionary charges of the department.

GRANT No. 25.—SUPERANNUATION ALLOWANCES AND PENSIONS —RESERVED—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—45-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.				
	Rs.			
—Financed from Ordinary Revenues.	<div> <div>Non-voted.</div> <div>Original Nil</div> <div>Supplementary (e) 2,62,259</div> </div>	2,62,259	2,59,555	2,704 ...
	Voted	...	6,43,676	... 6,43,676
Total—45-A.—				
Commutation of Pensions financed from Ordinary Revenues.	<div> <div>Non-voted.</div> <div>Original Nil</div> <div>Supplementary 2,62,259</div> </div>	2,62,259	2,59,555	... ..
	Voted	...	6,43,676	... ..
MAJOR HEAD—60-B.—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE).				
K.—Commuted value of Pensions.	<div> <div>Non-voted.</div> <div>Original 2,07,000</div> <div>Supplementary (f) 55,259</div> </div>	2,62,259	2,59,555	2,704 ...
	Voted	7,49,000	6,43,676	1,05,324 ...
L.—Deduct—Capital portion of equated payments out of revenue.	<div> <div>Non-voted.</div> <div>Original -9,000</div> <div>Supplementary (e) -2,30,490</div> </div>	-2,39,490	-2,39,489	... 1
	Voted	-47,000	-10,18,011	9,71,011 ...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

J.—Voted.—No provision was originally made. It was subsequently decided to meet the entire capital expenditure incurred during 1927-28 on account of commuted value of pensions to retired officers from Revenue. Rs. 6,94,792 was provided by reappropriation to cover the charge. A saving of Rs. 51,116 ultimately accrued.

K.—Voted.—Due to smaller payment of commuted value of pensions to retired officers. A sum of Rs. 34,051 was added to this head by reappropriation and Rs. 87,259 was surrendered resulting in a net saving of Rs. 52,116.

L.—*Vide* explanation against C.

(e) Sanctioned on 31st March 1928.

(f) Rs. 6,134 sanctioned on 22nd September 1927, Rs. 24,926 on 28th November 1927 and Rs. 24,199 on 10th December 1927.

GRANT No. 25.—SUPERANNUATION ALLOWANCES AND PENSIONS —RESERVED—concl'd.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
MAJOR HEAD—37-B.—PAYMENTS OF COMMUTED VALUE OF PENSIONS (NOT CHARGED TO REVENUE)—concl'd.	Rs.	Rs.	Rs.	Rs.
M.—Deduct— Amount financed from Ordinary Revenues.	Rs.			
Non-voted.	<div>Original Nil</div> <div>Supplementary(e) —2,62,259</div>	<div>—2,62,259</div> <div>—2,59,555</div>	...	2,704
Voted	...	—6,43,676	6,43,676	...
Total 60-B. Pay- ment of com- muted value of Pensions.	<div>Non-voted.</div> <div>Original 1,98,000</div> <div>Supplementary —4,37,490</div>	<div>—2,39,490</div> <div>—2,39,489</div>	...	...
Voted	...	7,02,000 —10,18,011	...	...
Total Grant No. 25	<div>Non-voted.</div> <div>Original 3,90,000</div> <div>Supplementary 50,459</div>	<div>4,40,459</div> <div>4,19,597</div>	<div>Saving of Expenditure (Non voted, as com- pared with Approp- riation Rs. 20,862.</div>	
Voted	...	59,97,000 57,17,014	<div>Saving of Expenditure (Voted) as compared with Grant Rs. 2,79,986.</div>	

EXPLANATION of Variations between Expenditure and Grant—concl'd.

M.—Voted.—Vide explanation against J.—Voted.

(e) Sanctioned on 31st March 1928.

GRANT No. 26.—STATIONERY AND PRINTING.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, to pay salaries and other expenses of the STATIONERY AND PRINTING DEPARTMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD—46.—STATIONERY AND PRINTING.					
A.—Stationery supplied from Central Stores—					
A. 1.—Reserved	<i>Non-voted</i>	4,000	4,540	...	540
	<i>Voted</i>	8,28,000	8,14,865	13,125	...
A. 2.—Transferred		45,000	44,913	87	...
B.—Cost of Printing Work done by Central Government Press for Provincial Governments					
—Reserved		24,000	14,058	9,942	...
C.—Government Presses—Reserved ...	<i>Non-voted</i>	9,000	8,295	705	...
	<i>Voted</i>	11,35,000	10,89,471	45,529	...

EXPLANATION of Variations between Expenditure and Grant.

A. 1.—Non-voted.—Due to larger supply of stationery articles in offices located in the excluded area. The excess remained uncovered.

A. 1.—Voted.—Due to smaller indents than were anticipated. A sum of Rs. 4,000 was reappropriated to other heads reducing the saving to Rs. 9,135.

B.—The local officer has explained that the variation has been due to the fact that the estimate for 1927-28 was framed in August 1926 on the figures of the previous 12 months from August 1925 to July 1926 plus overhead charges for 1925-26, whereas the actual expenditure has been worked out on the figures for March 1927 to February 1928 plus overhead charges for the year 1927-28.

C.—Non-voted.—Due to smaller expenditure under "Pay of Officers" (Rs. 1,025) mainly in the Bengal Government Press, partly counterbalanced by Rs. 320 deducted for rounding off.

C.—Voted.—Due to smaller expenditure under (1) "Pay of Establishment" (Rs. 52,151) mainly in the Bengal Government Press and the Press and Forms Department owing to change in the date of increment of the clerical establishment and to the entertainment of a less number of convicts than what was anticipated, (2) "Addition to plant, machinery, etc." (Rs. 2,519), (3) "Other Contingencies" (Rs. 207), deduction of Rs. 29,338 on account of English cost of stores which was not provided for and Rs. 1,370 added for rounding off. The savings were partly counterbalanced by larger expenditure under (4) "Pay of Officers" (Rs. 1,171) in the Bengal Government Press, (5) "Allowances, honoraria, etc." (Rs. 14,767) owing to payment of cost of passages not originally provided for and to larger payment of overtime allowance in the Bengal Government Press, (6) "Supplies and Services" (Rs. 2,646), (7) "Contract Contingencies" (Rs. 5,539), (8) "Stores" (Rs. 641), and by smaller recovery of Rs. 15,292 from the Central Government on account of cost of printing work done in the Bengal Government Press for departments of the Central Government.

The saving under (1) was converted to an excess of Rs. 3,781 as a result of reappropriation of Rs. 20,229 (net) and surrender of Rs. 35,703 which was sanctioned on 22nd March 1928. The excesses under (4), (6), (7) and (8) were fully covered by reappropriation while that under (5) was partly covered by reappropriation leaving Rs. 962 uncovered.

A sum of Rs. 8,670 was added to this head and a sum of Rs. 35,703 was surrendered resulting on the whole in a net saving of Rs. 18,490.

GRANT NO. 26.—STATIONERY AND PRINTING—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.			
			Less than Granted.	More than Granted.		
	Rs.	Rs.	Rs.	Rs.		
MAJOR HEAD—46.—STATIONERY AND PRINTING — <i>concl'd.</i>						
D.—Cost of Stores purchased in England—Reserved	56,300	87,922	...	31,622		
E.—Loss or Gain by Exchange—Reserved	18,700	339	18,361	...		
<hr/>						
Total {	Reserved {	<i>Non-voted</i>	13,000	12,835
	{	Voted	20,62,000	20,06,655
		Transferred	45,000	44,913
<hr/>						
Grand Total {	{	<i>Non-voted</i>	13,000	12,835	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 165.	
		Voted	21,07,000	20,51,568		

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

D.—Due to change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee and to larger indents than were anticipated. A sum of Rs. 14,030 (net) was reappropriated to this head leaving Rs. 17,592 uncovered. About 20 per cent. of the expenditure remained uncovered. It may perhaps be investigated whether it was not possible to provide funds to cover the bulk of the excess which ultimately accrued, before the close of the year (*vide* paragraph 169).

E.—The entire provision was reappropriated to head D. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

NOTE.—A sum of Rs. 256 on account of incidental loss due to causes beyond control was written off under orders of competent authority.

GRANT No. 27.—MISCELLANEOUS.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for MISCELLANEOUS EXPENDITURE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD.—17.—MISCELLANEOUS.				
A.—Durbar presents and allowances to Vakils—Reserved	6,000	330	5,670	...
B.—Donations for Charitable purposes.—Reserved.				
{ Non-voted	1,000	864	136	...
{ Voted	63,000	58,632	4,368	...
C.—Charges on account of European Vagrants—Reserved	7,000	8,102	...	1,102
D.—Rewards for destruction of wild animals—Reserved.				
{ Non-voted	500	378	122	...
{ Voted	12,500	5,938	6,562	...
E.—Petty Establishment—Reserved	17,500	17,182	318	...
Rs.				
F.—Special Commissions of Enquiry—Reserved				
{ Non-voted. { Original 15,300 } { Voted . { Supplementary (a) 4,300 }	11,000	10,516	484	...
	11,500	9,282	2,218	...

EXPLANATION of Variations between Expenditure and Grant.

A.—Due to non-utilisation of the bulk of the provision for cost of Khillats for certain title holders. Rs. 5,670 was surrendered.

B.—Voted.—Due to the failure of some institutions to draw their grants. Rs. 200 was reappropriated to other heads and Rs. 1,475 was surrendered resulting in a net saving of Rs. 2,633.

C.—Due to larger expenditure under "Pay of Establishment" (Rs. 181), "Contingencies" (Rs. 821) and Rs. 100 deducted for rounding off. The excesses were covered by reappropriation of Rs. 1,200 resulting on the whole in a net saving of Rs. 98.

D.—Non-voted.—Due to smaller rewards paid in the excluded area.

D.—Voted.—Due to smaller rewards paid as a smaller number of tigers was shot than was anticipated. Rs. 6,500 was surrendered reducing the saving to Rs. 62.

F.—Voted.—Due to the appointment of smaller number of Committees than was anticipated. Rs. 1,500 was surrendered reducing the saving to Rs. 718.

(a) Sanctioned on the 24th March 1928.

GRANT No. 27.—MISCELLANEOUS—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
MAJOR HEAD—47.—MISCELLANEOUS— <i>contd.</i>				
G.—Irrecoverable Temporal Loans Written off—Reserved.	Rs. 5,000 (b) 7,100	12,100	8,192	3,908
Non-voted { Original Supplementary				
Voted	7,000	9,161	...	2,161
H.—Rents, rates and Taxes—Reserved	39,000	38,345	655	...
I.—Contributions—Reserv. d.	2,500	2,210	290	...
Non-voted				
Voted	16,500	46,822	...	30,322
J.—Miscellaneous and unforeseen charges—Reserved.	509 (c)—500	...	...	...
Non-voted { Original Supplementary				
Voted	2,59,500	1,04,935	1,54,565	...
K.—Miscellaneous Durbar Charges—Reserved	2,000	1,849	151	...
L.—Miscellaneous Charges for the treatment of Patients at the Pasteur Institute—				
L-1.—Reserved—Non-voted	100	47	53	...
L-2.—Transferred	1,000	618	382	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

G.—Non-voted.—Due to the fact that local officers were not aware that no account adjustment was necessary in the case of write-off of interest receipts.

G.—Voted.—Due to larger amounts having been written-off on account of irrecoverable loans. The excess was covered by reappropriation of Rs. 8,352 resulting in a net saving of Rs. 6,191 which was due to the reasons stated against the head G.—Non-voted.

I.—Non-voted.—Due to smaller payment to the Darjeeling Municipality for Fire Brigade.

I.—Voted.—Due to contributions of Rs. 35,000 to the Victoria Memorial and Rs. 7,900 to the Art Gallery having been debited to this head instead of under the head J where provision was originally made, partly counterbalanced by smaller payment of contributions for the maintenance of telegraph lines and for other purposes. A sum of Rs. 42,900 was reappropriated to this head and Rs. 11,900 was surrendered resulting in a net saving of Rs. 678.

J.—Voted.—Due (1) to the reasons stated against I.—voted, (2) to non-utilisation in full of the provision of Rs. 80,000 under "Reserve", (3) to some charges sanctioned out of this provision having been adjusted under other minor heads and (4) to unforeseen delay in transferring detenus from Jails in other provinces to village domicile in Bengal which resulted in less expenditure in February and March 1928. A sum of Rs. 52,252 was reappropriated to other heads and Rs. 91,000 was surrendered resulting in a net saving of Rs. 11,313.

K.—Due to certain charges not paid out of the provision for 1927-28.

L. 1.—Due to smaller expenditure in the excluded area than anticipated.

L. 2.—Due to smaller expenditure than provided for.

(b) Addition of Rs. 8,000 sanctioned on 20th December 1927 and reduction of Rs. 900 on 24th March 1928.

(c) Sanctioned on 24th March 1928.

GRANT No. 27.—MISCELLANEOUS—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
			Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
MAJOR HEAD—47—MISCELLANEOUS—concl'd.					
For rounding	<div> <div>Non-voted</div> <div>Voted</div> </div>	<div> <div>100</div> <div>—100</div> </div>	<div> <div>...</div> <div>...</div> </div>	<div> <div>100</div> <div>...</div> </div> <div>500</div>	
<hr/>					
	Rs.				
Total	Reserved	<div> <div>Non-voted { Original 25,000 Supplementary 2,300 }</div> <div>Voted</div> </div>	<div> <div>27,300</div> <div>4,41,000</div> </div>	<div> <div>22,207</div> <div>3,00,638</div> </div>	<div> <div>...</div> <div>...</div> </div>
	Transferred	1,000	618	...
	<hr/>				
Grand Total	Non-voted { Original 25,000 Supplementary 2,300 }	27,300	22,207	Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 5,093. Saving of Expenditure (Voted) as compared with Grant Rs. 1,40,744.	
	Voted	4,42,000	3,01,256		

GRANT No. 28.—EXPENDITURE IN ENGLAND.

See also Report on the Accounts.

ACCOUNT of the sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for Expenditure under the control of the High Commissioner and the SECRETARY OF STATE.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—5. Land Revenue—Reserved—	Rs.			
A. 1.—High Commissioner.	<div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary</div> <div>11,500</div> <div>(a)12,500</div> </div>	24,000	23,246	754 ...
A. 2.—Secretary of State.	. . . . .	19,000	6,007	12,993 ...
A. 3.—Loss or Gain by Exchange.	<div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary</div> <div>3,833</div> <div>(a)—3,833</div> </div>	...	130	... 130
	Voted	6,333	17	6,316 ...
B.—6. Excise—Transferred—				
B. 1.—High Commissioner	<div> <div>Non-voted</div> <div>Original</div> <div>Supplementary</div> <div>Nil</div> <div>(a)13,600</div> </div>	13,600	13,441	159 ...
	Voted	6,500	9,068	... 2,568
B. 2.—Loss or Gain by Exchange.	Non-voted . . . . .	...	96	... 96
	Voted	2,167	24	2,143 ...

EXPLANATION of Variations between Expenditure and Grant.

A. 2.—Provision was made for expenditure in several appeal cases in respect of which no payments were necessary during the year. Rs. 11,707 was reappropriated to other heads resulting in a net saving of Rs. 1,286.

A. 3.—Non-voted.—Due to fluctuations in the rate of Exchange. The excess remained uncovered.

A. 3.—Voted.—The entire provision was reappropriated to other heads. The expenditure remained uncovered.

B. 1.—Voted.—Due to change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. Rs. 2,286 was reappropriated to this head. The grant so modified was not sufficient to cover in full the leave salary of the only officer on leave. Rs. 282 remained uncovered.

B. 2.—Non-voted.—The expenditure remained uncovered.

B. 2.—Voted.—The entire provision was reappropriated to B. 1.—Voted in view of the change in the flat rate of exchange. The expenditure remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
C. 8.—Forest—Reserved—	Rs.			
C. 1.—High Commissioner				
{ Non-voted. { Original 50,000	78,000	76,817	1,183	...
{ Supple- (a) 28,000				
{ Voted	1,000	...	1,000	...
C. 2.—Loss or Gain by Exchange.				
{ Non-voted. { Original 16,667	...	372	...	372
{ Supple- (a) 16,667				
{ Voted	333	...	333	...
D.—15. Other Revenue Expenditure—Reserved—				
D. 1.—High Commissioner.				
{ Non-voted. { Original 52,000	24,133	28,681	...	4,548
{ Supple- (a) 27,867				
{ Voted	1,500	...	1,500	...
D. 2.—Loss or Gain by Exchange.				
{ Non-voted. { Original 17,333	...	138	...	138
{ Supple- (a) 17,333				
{ Voted	500	...	500	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

C. 1.—Voted and C. 2.—Voted.—Provision for a possible appointment to the Forest Service which did not materialise. The provision was transferred to other heads.

C. 2.—Non-voted.—The expenditure remained uncovered.

D. 1.—Non-voted.—Mainly due to adjustment under this head of Rs. 4,979 shown by the High Commissioner under "55 Construction of Irrigation, etc., works" (Head T. 1) for the purpose of *pro-rata* distribution. The excess was counter-balanced by saving under the Head T. 1.

D. 1.—Voted and D. 2.—Voted.—Due to contingent provision not having been utilised. The provisions were transferred to other heads.

D. 2.—Non-voted.—The expenditure remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—22. General Administration—				
E. 1.—High Commissioner—	Rs.			
E. 1 (1) Reserved.				
{ Non-voted. { Original 4,30,000	6,37,600	6,36,125	1,475	...
{ Voted { Supplementary (a) 2,07,600	80,000	1,07,280	...	27,280
E. 1 (2)—Transferred.				
{ Non-voted. { Original Nil	6,800	6,954	...	154
{ Voted { Supplementary (a) 6,800				
E. 2.—Secretary of State—Reserved.				
{ Non-voted . . .	...	760	..	760
{ Voted . . .	9,500	9,682	...	182
E. 3.—Loss or Gain by Exchange—				
E. 3 (1)—Reserved.				
{ Non-voted. { Original 1,43,333	...	3,228	...	3,228
{ Voted { Supplementary (a)—1,43,333	29,833	242	29,591	...
E. 3 (2)—Transferred—Non-voted	...	30	...	30

EXPLANATION of Variations between Expenditure and Grant—*contd.*

E. 1 (1).—Voted.—Due to (1) change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee, (2) to more candidates for the Indian Civil Service having been selected during 1927-28 and (3) larger expenditure on account of Local Governments' share of the cost of the High Commissioner's Establishment. Rs. 20,667 was reappropriated to this head leaving Rs. 6,613 uncovered.

E. 1. (2).—*Non-voted*.—Due to payment of overseas pay to an officer authorised late in the year.

E. 2.—*Non-voted*.—Due to a charge for passage of A. D. C. to the Governor which was not anticipated when the budget was framed. The excess remained uncovered.

E. 2.—Voted.—The excess was covered by reappropriation of Rs. 1,166 resulting in a net saving of Rs. 984.

E. 3 (1).—*Non-voted* and E. 3 (2).—Due to fluctuations in the rate of exchange. The excèses remained uncovered.

E. 3 (1).—Voted.—The entire provision was reappropriated to other heads. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expendi- ture.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
F.—24. Administration of Justice—				
Reserved—	Rs.			
F. 1.—High Commissioner.				
{ Non-voted. { Original 2,67,500 }	3,66,667	3,64,415	2,252	...
{ Voted { Supplementary (a) 99,167 }	15,000	34,703	...	19,703
F. 2.—Secretary of State.				
{ Non-voted. { Original Nil }	6,666	6,667	...	1
{ Voted { Supplementary (a) 6,666 }	1,000	1,206	...	206
F. 3.—Loss or Gain by Ex- change.				
{ Non-voted. { Original 89,167 }	...	1,948	...	1,948
{ Voted { Supplementary (a) -89,167 }	5,333	104	5,229	...
G.—25. Jails and Convict Settlements—				
Reserved—				
G. 1.—High Commissioner—				
{ Non-voted— { Original . . . 22,000 }	33,333	32,055	1,275	...
{ Supplementary (a) 11,333 }				
G. 2.—Loss or Gain by Ex- change.				
{ Non-voted— { Original . . . 7,333 }	...	150	...	150
{ Supplementary (a) -7,333 }				

EXPLANATION of Variations between Expenditure and Grant—*contd.*

F. 1.—Voted.—Payments to officers on leave were more than were forecasted, payment of sterling overseas pay to an officer who was granted this concession during the year and change in the flat rate of exchange from 2s. in the rupee to 1s. 6d. in the rupee. Rs. 17,440 was reappropriated to this head. Rs. 2,263 remained uncovered.

F. 2.—Voted.—Mainly due to change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 333 resulting in a net saving of Rs. 127.

F. 3.—Non-voted.—Due to fluctuations in the rate of exchange. The expenditure remained uncovered.

F. 3.—Voted.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

G. 2.—Due to fluctuations in the rate of exchange. The expenditure remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Rs.	Grant. Expenditure.		Expenditure compared with Grant.	
		Rs.	Rs.	Less than Granted.	More than Granted.
H.—26 Police—Reserved—					
H. 1.—High Commissioner.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary</div> </div> <div>2,90,000</div> <div>(a) 1,52,667</div> </div>	4,42,667	4,37,260	5,407	...
H. 2.—Secretary of State—Non-voted	<div> <div>Voted</div> <div>Original</div> <div>Supplementary</div> </div> <div>1,000</div> <div>(a) 333</div>	14,000	6,518	7,482	...
H. 3.—Loss or Gain by Exchange.	<div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary</div> </div> <div>97,000</div> <div>(a)—97,000</div>	...	2,131	...	2,131
I.—27 Ports and Pilotage—Reserved—					
I. 1.—High Commissioner		1,000	1,441	...	441
I. 2.—Loss or Gain by Exchange		333	11	322	...
J.—31 Education—					
J. 1.—High Commissioner—					
J. 1 (1)—Reserved.	<div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary</div> </div> <div>11,260</div> <div>(a) 4,073</div>	15,333	15,034	299	...
J. 1 (2)—Transferred.	<div> <div>Voted</div> <div>Non-voted.</div> <div>Original</div> <div>Supplementary</div> </div> <div>93,740</div> <div>(a) 65,620</div>	1,59,360	1,52,722	6,638	...
	Voted	34,940	58,828	...	23,888

EXPLANATION of Variations between Expenditure and Grant—*contd.*

H. 1.—Voted.—Expenditure represents mainly payments in respect of the officer lent from Metropolitan Police to advise on traffic problems in Calcutta and to expenses in connection with recruitments. Rs. 8,666 (net) was reappropriated to other heads leaving Rs. 1,184 uncovered.

H. 3.—Non-voted.—Due to fluctuations in the rate of exchange. The expenditure remained uncovered.

H. 3.—Voted.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

I. 1.—Due to change in the flat rate of exchange and to payment of leave salary of an officer. The excess was covered by reappropriation of Rs. 467 resulting in a net saving of Rs. 26.

I. 2.—The entire provision was reappropriated to other heads. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

J. 1 (1).—Voted.—Mainly due to more officers having been on leave and to change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 3,757 (net) resulting in a net saving of Rs. 430.

J. 1 (2).—Non-voted.—Due to provision retained for unforeseen payments during the last quarter of the year not having been fully required.

J. 1 (2).—Voted.—Mainly due to the provision made in the budget for new scholarships having proved insufficient and to change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 26,393 resulting in a net saving of Rs. 2,505.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
J.—31. Education— <i>concl'd.</i>				
J. 2—Loss or Gain by Exchange—				
J. 2 (1).—Reserved.				
{ Non-voted . . . . .	...	54	...	54
{ Voted . . . . .	...	49	...	49
J. 2 (2).—Transferred.				
{ Non-voted { Original 35,000 { Supplement- (a)—35,000	...	805	...	805
{ Voted	15,483	285	15,198	...
K.—32. Medical—				
K. 1.—High Commissioner—				
K. 1 (1).—Reserved—Non-voted.	Nil. (a) 4,800	4,800	4,400	400
K. 1 (2).—Transferred.				
{ Non-voted { Original 1,80,000 { Supplement- (a) 34,627	2,14,627	2,08,114	6,513	...
{ Voted	8,150	15,635	...	7,485
K. 2.—Secretary of State—				
Transferred				
{ Non-voted { Original 19,000 { Supplement- (a)—8,334	10,666	...	10,666	...
{ Voted	2,000	3,978	...	1,978

EXPLANATION of Variations between Expenditure and Grant—*contd.*

J. 2 (1) and J. 2 (2).—Non-voted.—Due to fluctuations in the rate of exchange. The excesses remained uncovered.

J. 2 (2).—Voted.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

K. 1 (1).—Due to smaller payment of sterling overseas pay.

K. 1 (2).—Non-voted.—Due to smaller payment of leave salaries and sterling overseas pay.

K. 1 (2).—Voted.—Due to change in the flat rate of exchange and to the fact that savings due to non-arrival of officers included in the leave programme did not cover in full the leave salaries of officers not forecasted. A sum of Rs. 6,050 was provided by reappropriation, which, however, did not allow sufficient margin for an unexpected payment late in March 1928. Rs. 1,435 remained uncovered.

K. 2.—Non-voted.—Provision was fixed by the Bengal Government. No expenditure was incurred.

K. 2.—Voted.—Due to the issue of furlough pay to an officer (£288 = Rs. 3,840), whereas, no cases being anticipated at the time of framing the budget. The change in the flat rate of exchange is partly responsible for the excess. The excess was covered by reappropriation of Rs. 2,000 resulting in a net saving of Rs. 22.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
K.—32. Medical— <i>concl'd</i> —	Rs.	Rs.	Rs.	Rs.
K. 3.—Loss or Gain by Exchange—				
K. 3 (1)—Reserved— <i>Non-voted</i>	...	20	...	20
K. 3 (2)—Transferred.	<div><div>Non-voted</div><div><div>Original 66,333</div><div>Supplementary (a)—66,333</div></div></div>	<div><div>...</div><div>930</div></div>	<div><div>...</div><div>3,267</div></div>	<div><div>930</div><div>...</div></div>
	Voted	3,383	116	...
L.—33 Public Health—				
L. 1.—High Commissioner	<div><div>Non-voted</div><div><div>Original 21,500</div><div>Supplementary (a)—17,900</div></div></div>	<div><div>3,600</div><div>11,180</div></div>	<div><div>3,507</div><div>14,182</div></div>	<div><div>93</div><div>...</div></div>
	Voted . . . . .	...	...	3,002
L. 2.—Loss or Gain by Exchange.	<div><div>Non-voted</div><div><div>Original 7,167</div><div>Supplementary (a)—7,167</div></div></div>	<div><div>...</div><div>3,727</div></div>	<div><div>21</div><div>78</div></div>	<div><div>...</div><div>3,649</div></div>
	Voted . . . . .	...	...	...
M.—34. Agriculture—				
M. 1.—High Commissioner—				
M. 1(1)—Reserved— <i>Non-voted</i> .	<div><div>Original Nil</div><div>Supplementary (a) 3,600</div></div>	<div><div>3,600</div><div>2,570</div></div>	<div><div>3,564</div><div>3,231</div></div>	<div><div>36</div><div>...</div></div>
M. 1 (2)—Transferred.	<div><div>Non-voted.</div><div><div>Original 45,000</div><div>Supplementary (a) 13,000</div></div></div>	<div><div>58,000</div><div>2,570</div></div>	<div><div>56,864</div><div>3,231</div></div>	<div><div>1,136</div><div>...</div></div>
	Voted . . . . .	...	...	661

EXPLANATION of Variations between Expenditure and Grant—*contd.*

K. 3 (1) and K. 3 (2).—*Non-voted*.—Due to fluctuations in the rate of exchange. The excesses remained uncovered.

K. 3 (2).—*Voted*.—The entire provision was reappropriated to other heads. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

L. 1.—*Voted*.—Mainly due to the change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 3,193 resulting in a net saving of Rs. 191.

L. 2.—*Non-voted*.—Due to fluctuations in the rate of exchange. The excess remained uncovered.

L. 2.—*Voted*.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

M. 1 (2).—*Voted*.—Mainly due to change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 856 resulting in a net saving of Rs. 195.

(a). Sanctioned on 20th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
Rs.	Rs.	Rs.	Rs.	Rs.
M.—34. Agriculture— <i>concl.</i>				
M. 2. Loss or Gain by Exchange—				
M. 2 (1)—Reserved— <i>Non-voted</i>	...	25	...	25
M. 2 (2).— Transferred.	<div> <div>Non-voted.</div> <div> <div>Original 15,000</div> <div>Supplementary (a)—15,000</div> </div> </div>	246	...	246
Voted	857	21	836	...
N.—35. Industries—				
N. 1. High Commissioner—				
N. 1 (1)—Reserved.	<div> <div>Non-voted.</div> <div> <div>Original Nil</div> <div>Supplementary (a) 6,000</div> </div> </div>	6,000	10,562	4,562
Voted	...	4,800	...	4,800
N. 1 (2)—Transferred.	<div> <div>Non-voted.</div> <div> <div>Original 13,800</div> <div>Supplementary (a)—5,134</div> </div> </div>	8,666	3,087	5,579
Voted	31,300	28,972	2,328	...
N. 2.—Loss or Gain by Exchange—				
N. 2 (1).—Reserved	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary</div> </div> </div>	25	...	25
Voted	...	88	...	88
N. 2 (2).—Transferred.	<div> <div>Non-voted.</div> <div> <div>Original 4,600</div> <div>Supplementary (a)—4,600</div> </div> </div>	32	...	32
Voted	10,483	141	10,292	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

M. 2 (1) and M. 2 (2).—*Non-voted*.—Due to fluctuations in the rate of exchange. The excesses remained uncovered.

M. 2 (2).—*Voted*.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure remained uncovered.

N. 1 (1).—*Non-voted*.—Due to the provision having been made under N. 1 (2) *Non-voted*. The excess was counterbalanced by saving under the latter head.

N. 1 (1).—*Voted*.—Due to the reason stated above and to change in the flat rate of exchange. The excess was counterbalanced by saving under N. 1 (2) *Voted* as increased by reappropriation of Rs. 4,832 made under the head.

N. 1 (2).—*Vide* explanation against N. 1 (1).

N. 2 (1) and N. 2 (2).—*Non-voted*.—The excesses remained uncovered.

N. 2 (2).—*Voted*.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure which was due to fluctuations in the rate of exchange remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
O.—37. Miscellaneous Departments—Reserved.				
	Rs.			
O. 1.—High Commissioner.				
{ Non-voted. { Original 60,000	62,666	61,129	1,537	...
{ Supple- (a) 2,666				
{ Voted	30,000	49,423	...	19,423
O. 2.—Loss or Gain by Exchange.				
{ Non-voted. { Original 20,000	...	376	...	376
{ Supple- (a) —20,000				
{ Voted	10,000	245	9,755	...
P.—41. Civil Works—Transferred—				
P. 1.—High Commissioner.				
{ Non-voted. { Original 85,000	1,49,345	1,47,523	1,822	...
{ Supple- (a) 64,345				
{ Voted	12,500	32,089	...	19,589
P. 2.—Loss or Gain by Exchange.				
{ Non-voted. { Original 28,333	...	747	...	747
{ Supple- (a) —28,333				
{ Voted	4,167	214	3,953	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

O. 1.—Voted.—Due to (1) modification of leave programme on which the grant was based, (2) more officers having been allowed Sterling Overseas Pay, (3) payment of honorarium to an officer who assisted in the recruitment of an Electrical Inspector and to change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 20,666 resulting in a net saving of Rs. 1,243.

O. 2.—Non-voted.—Due to fluctuations in the rate of exchange. The excess remained uncovered.

O. 2.—Voted.—The entire provision was reappropriated in view of the change in the flat rate of exchange. The expenditure remained uncovered.

P. 1.—Voted.—Due (1) to change in the flat rate of exchange, (2) to payment of leave salary in the Colonies to an officer not forecasted, (3) to more officers having been paid Sterling Overseas Pay than was provided for and (4) to cost of two recruitments of which one was provided for. The excess was covered by reappropriation of Rs. 20,565 resulting in a net saving of Rs. 976.

P. 2.—Non-voted.—The expenditure remained uncovered.

P. 2.—Voted.—The entire provision was reappropriated to other heads. The expenditure remained uncovered.

(a) Sanctioned on 30th March 1928.

32 30 3
193
32496

GRANT No. 28.—EXPENDITURE IN ENGLAND—*contd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.		
	Rs.	Rs.	Less than Granted.	More than Granted.	
	Rs.	Rs.	Rs.	Rs.	
Q.—45. Superannuation Allowances and Pensions—Reserved—					
Q. 1.—High Commissioner.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>5,64,500</div> </div> <div> <div>Supplementary</div> <div>(a) 2,22,726</div> </div> </div>	7,87,226	7,85,370	1,856	...
Q. 2.—Secretary of State.	<div> <div>Voted</div> <div>83,000</div> </div> <div> <div>Non-voted.</div> <div> <div>Original</div> <div>83,000</div> </div> <div> <div>Supplementary</div> <div>(a) —49,667</div> </div> </div>	1,30,000	1,50,206	...	20,206
	Voted	...	7,545	...	7,545
Q. 3.—Loss or Gain by Exchange.	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>2,15,833</div> </div> <div> <div>Supplementary</div> <div>(a) —2,15,833</div> </div> </div>	...	3,099	...	3,099
	Voted	43,333	645	42,688	...
R —46. Stationery and Printing—Reserved —					
R. 1.—High Commissioner		6,000	15,812	...	9,812
R. 2.—Loss or Gain by Exchange		2,000	93	1,907	...
S.—47. Miscellaneous—Reserved—					
S. 1.—High Commissioner		800	168	632	...
S. 2.—Loss or Gain by Exchange		267	1	266	...

EXPLANATION of Variations between Expenditure and Grant—*contd.*

Q. 1.—Voted.—Mainly due to change in the flat rate of exchange. A sum of Rs. 16,666 was reappropriated to this head leaving Rs. 3,540 uncovered which was due to increased payment in the latter part of the year.

Q. 2.—Non-voted.—Due to withdrawal of debits of previous years.

Q. 2.—Voted.—Due to a charge which was not anticipated when the budget was framed. The expenditure was covered by reappropriation of Rs. 9,333 resulting in a net saving of Rs. 1,788.

Q. 3.—Non-voted.—Due to fluctuations in the rate of exchange. The expenditure remained uncovered.

Q. 3.—Voted.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure remained uncovered.

R. 1.—Due to payments including arrears, on account of an officer, who was granted Sterling Overseas Pay during the year and to the change in the flat rate of exchange. The excess was covered by reappropriation of Rs. 9,879 resulting in a net saving of Rs. 67.

R. 2.—The entire provision was reappropriated to other heads in view of the change in the flat rate of exchange. The expenditure remained uncovered.

S. 1.—Due to anticipated claims having been carried forward. Rs. 527 (net) was reappropriated to other heads resulting in a net saving of Rs. 105.

S. 2.—The entire provision was transferred to other heads in view of the change in the flat rate of exchange. The expenditure remained uncovered.

(a) Sanctioned on 30th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
T. 55.—Construction of Irrigation, etc., works—not charged to Revenue—Reserved.				
T. 1.—High Commissioner— <i>Non-voted.</i>	Commiss- { <i>Original</i> <i>Supple-</i> <i>mentary</i>	Rs. Nil (a) 5,333	5,333	... 5,333 ...
Total .	Reserved	{ <i>Non-voted.</i> { <i>Original</i> 24,53,259 <i>Supple-</i> <i>mentary</i> 79,431	25,32,690	25,30,924 ...
		{ Voted	4,23,242	4,11,130 ...
	Trans-ferred.	{ <i>Non-voted.</i> { <i>Original</i> 6,14,473 <i>Supple-</i> <i>mentary</i> 10,191	6,24,664	5,95,119 ...
		{ Voted	1,49,357	1,56,862 ...
For rounding	{ <i>Non-voted</i>		—732	... 732
	{ Voted		401	... 401 ...
Grand Total	{ <i>Non-voted.</i> { <i>Original</i> 30,67,000 <i>Supple-</i> <i>mentary</i> 89,622		31,56,622	31,26,043 Saving of expenditure (Non-voted) as compared with Appropriation Rs. 30,579.
	{ Voted		5,73,000	5,77,992 Excess of expenditure (Voted) as compared with Grant Rs. 4,992.

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*T.1.—*Vide* explanation against the head D. 1.—*Non-voted.*

(a) Sanctioned on 59th March 1928.

GRANT No. 29.—LOANS AND ADVANCES BEARING INTEREST— LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS— RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for payment of Loans and Advances by the PROVINCIAL GOVERNMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Loans to Mofussil Municipalities	90,500	27,823	62,677	..
B.—Loans to Port Funds	5,00,000	...	5,00,000	...
C.—Loans to District and other Local Fund Committees	1,80,000	1,30,000	50,000	...
D.—Advances to Cultivators.	Rs. Nil.			
	<div> <div>Non-voted.</div> <div> <div>Original</div> <div>Supplementary (a) 1,06,493</div> </div> </div>	1,06,493	1,06,488	5 ...
	<div> <div>Voted</div> <div> <div>Original 2,20,000</div> <div>Supplementary (b) 2,00,000</div> </div> </div>	4,20,000	4,70,533	... 50,533

EXPLANATION of Variations between Expenditure and Grant.

A.—Due to non-payment of loans for (1) Suri Drainage (Rs. 20,000), (2) Tamluk Water Supply (Rs. 10,000), (3) Nalchity Municipal Market (Rs. 1,000) and (4) Chandpur Water Supply (Rs. 32,000). A sum of Rs. 43,000 was surrendered and Rs. 20,000 reappropriated to other heads resulting in an excess expenditure of Rs. 323 which was due to book-keeping adjustment.

B.—Due to non-payment of loan to the Chittagong Port Fund for which provision was made. A sum of Rs. 1,33,000 was reappropriated to other heads and Rs. 3,64,417 was surrendered allowing Rs. 2,583 to lapse.

C. Due to non-payment of the loan of Rs. 1,50,000 to the Commissioners for the New Howrah Bridge partly counterbalanced by the payment of a loan of Rs. 1,00,000 to the Tippera District Board. Rs. 1,00,000 was reappropriated to this head on the 28th March 1928 to cover the loan to the Tippera District Board and Rs. 1,50,000 representing the provision for the New Howrah Bridge was surrendered on the 26th March 1928.

D.—Voted.—The expenditure includes Rs. 23,223 on account of book-keeping.

No. 1.

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Grant No. 29 Loans and Advances bearing interest—Loans and Advances by Provincial Governments—Reserved.

Explanation of variations between Expenditure and Grant.

D. Voted—

Substitute "Rs. 25,743" for "Rs. 23,223" and "Rs. 24,790" for "Rs. 27,310" in lines 1 and 2 of the explanation and put a full stop after "March 1928" in line 5 and delete the rest of the explanation.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
T. 55.—Construction of Irrigation, etc., works—not charged to Revenue—Reserved.				
T. 1.—High Commissioner— <i>Non-voted.</i>	Rs. Nil (a) 5,333	5,333 ...	5,333 ...	
Total	Reserved	<div> <div>Non-voted.</div> <div>Original 24,53,259 Supple- 79,431 mentary</div> </div>	25,32,690	25,30,924 ...
	Voted	.	4,23,242	4,11,130 ...
	Transferred.	<div> <div>Non-voted.</div> <div>Original 6,14,473 Supple- 10,191 mentary</div> </div>	6,24,664	5,95,119 ...
	Voted	.	1,49,357	1,56,862 ...
For rounding	Non-voted	.	—732	...
	Voted	.	401	...
Grand Total	Non-voted.	<div> <div>Original 30,67,000</div> <div>Supple- 89,622 mentary</div> </div>	31,56,622	31,26,043 Saving of expenditure (Non-voted) as compared with Appropriation Rs. 30,579.
	Voted	.	5,73,000	5,77,992 Excess of expenditure (Voted) as compared with Grant Rs. 4,992.

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*T.1.—*Vide* explanation against the head D. 1.—*Non-voted.*

(a) Sanctioned on 50th March 1928.

GRANT No. 28.—EXPENDITURE IN ENGLAND—*concl'd.*

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
T. 55.—Construction of Irrigation, etc., works—not charged to Revenue—Reserved.				
T. 1.—High Commissioner— <i>Non-voted.</i>	Rs. Nil (a) 5,333	5,333	...	5,333
Total	Reserved	Non-voted. { Original 24,53,259 Supplementary 79,431 }	25,32,690	25,30,924
	Voted	. . . . .	4,23,242	4,11,130
	Transferred	Non-voted. { Original 6,14,473 Supplementary 10,191 }	6,24,664	5,95,119
	Voted	. . . . .	1,49,357	1,66,862
For rounding	Non-voted	. . . . .	—732	...
	Voted	. . . . .	401	...
Grand Total	Non-voted.	{ Original 30,67,000 Supplementary 89,622 }	31,56,622	31,26,043
	Voted	. . . . .	5,73,000	5,77,992
			Saving of expenditure (Non-voted) as compared with Appropriation Rs. 30,579.	
			Excess of expenditure (Voted) as compared with Grant Rs. 4,992.	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*T.1.—*Vide* explanation against the head D. 1.—*Non-voted.*

(a) Sanctioned on 59th March 1928.

No. 1.

Page 197—

Grant No. 29 Loans and Advances bearing interest—Loans and Advances
by Provincial Governments—Reserved.

Explanation of variations between Expenditure and Grant.

D. Voted—

Substitute "Rs. 25,743" for "Rs. 23,223" and "Rs. 24,790" for
"Rs. 27,310" in lines 1 and 2 of the explanation and put a full stop after
"March 1928" in line 5 and delete the rest of the explanation.

GRANT No. 29.—LOANS AND ADVANCES BEARING INTEREST— LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS— RESERVED.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Granted, for payment of Loans and Advances by the PROVINCIAL GOVERNMENT.

Service.	Grant.	Expenditure.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
A.—Loans to Mofussil Municipalities	90,500	27,823	62,677	...
B.—Loans to Port Funds	5,00,000	...	5,00,000	...
C.—Loans to District and other Local Fund Committees	1,80,000	1,80,000	50,000	...
D.—Advances to Cultivators.	Rs. Nil.			
	Non-voted. { Original Supplementary (a) 1,06,493 }	1,06,493	1,06,488	5
	Voted { Original 2,20,000 Supplementary (b) 2,00,000 }	4,20,000	4,70,533	50,533

EXPLANATION of Variations between Expenditure and Grant.

A.—Due to non-payment of loans for (1) Suri Drainage (Rs. 20,000), (2) Tamluk Water Supply (Rs. 10,000), (3) Nalchity Municipal Market (Rs. 1,000) and (4) Chandpur Water Supply (Rs. 32,000). A sum of Rs. 43,000 was surrendered and Rs. 20,000 reappropriated to other heads resulting in an excess expenditure of Rs. 323 which was due to book-keeping adjustment.

B.—Due to non-payment of loan to the Chittagong Port Fund for which provision was made. A sum of Rs. 1,33,000 was reappropriated to other heads and Rs. 3,64,417 was surrendered allowing Rs. 2,583 to lapse.

C. Due to non-payment of the loan of Rs. 1,50,000 to the Commissioners for the New Howrah Bridge partly counterbalanced by the payment of a loan of Rs. 1,00,000 to the Tippera District Board. Rs. 1,00,000 was reappropriated to this head on the 28th March 1928 to cover the loan to the Tippera District Board and Rs. 1,50,000 representing the provision for the New Howrah Bridge was surrendered on the 26th March 1928.

D.—Voted.—The expenditure includes Rs. 23,223 on account of book-keeping adjustment. The real excess, therefore, amounted to Rs. 27,310 which was due to larger advances paid to cultivators owing to failure of crop. A sum of Rs. 52,800 was reappropriated to this head and a sum of Rs. 28,010 was surrendered in March 1928 leaving Rs. 2,520 uncovered.

(a) Rs. 1,06,117 sanctioned on 22nd February 1928, Rs. 300 on 5th March 1928 and Rs. 76 on 27th March 1928.

(b) Voted in the August 1927 session to meet increased demands (vide paragraph 8).

GRANT No. 29.—LOANS AND ADVANCES BEARING INTEREST—
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS—
RESERVED—*concl'd.*

Service.	Grant.	Expenditure	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	Rs.	Rs.	Rs.	Rs.
E.—Advances under Special Laws	86,000	60,913	25,087	..
F.—Miscellaneous Loans and Advances	5,000	3,431	1,569	...
For rounding	—500	...	...	500
Rs. -----				
Total	<i>Non-voted</i> { <i>Orinal</i> . Nil { <i>Supplementary</i> 1,06,493 }		1,06,493 1,06,488 <i>Saving of Expenditure (Non-voted) as compared with Appropriation Rs. 5.</i>	
	<i>Voted</i> { <i>Original</i> . 10,81,000 { <i>Supplementary</i> 2,00,000 }		12,81,000 6,92,700 <i>Saving of Expenditure (Voted) as compared with Grant Rs. 5,88,300.</i>	

EXPLANATION of Variations between Expenditure and Grant—*concl'd.*

E.—Due to smaller adjustment of Drainage and Embankment advances mainly for Midnapur Tacavi Works than was anticipated. A sum of Rs. 4,650 was surrendered resulting in a net saving of Rs. 20,437. Over 29 per cent. of the original provision could not be utilised. The estimate in this case is framed on a wrong principle as explained in paragraph 170.

F.—Due to smaller payment of loan to weavers. A sum of Rs. 200 was re-appropriated to this head for payment of loan to a detenu. The net saving amounted to Rs. 1,769.

GRANT No. 30.—REPAYMENT OF ADVANCES FROM THE PROVINCIAL LOANS FUND—RESERVED—*Non-voted*.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Appropriated, for repayment of Advances from the PROVINCIAL LOANS FUND.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
A.—Provincial	5,89,000	5,90,208	...	1,208
Total— <i>Non-voted</i>	5,89,000	5,90,208	Excess of Expenditure (<i>Non-voted</i>) as compared with Appropriation Rs. 1,208.	

EXPLANATION of Variations between Expenditure and Appropriation.

A. Due to the provision for repayment of each class of loans having been made in round thousands of rupees. Excess remained uncovered.

REFUNDS—Non-voted.

See also Report on the Accounts.

ACCOUNT of the Sum Expended, in the year ended 31st March 1928, compared with the Sum Appropriated, to meet expenditure in connection with REFUNDS OF REVENUE.

Service.		Appropriation.	Expenditure.	Expenditure compared with Appropriation.	
				Less than Appropriated.	More than Appropriated.
		Rs.	Rs.	Rs.	Rs.
A.—V.—Land Revenue— <i>Deduct</i> Refunds—					
Reserved . . .	<div>Rs. 80,000</div> <div>{ Original Supplementary (a)—8,000 }</div>	72,000	64,700	7,300	...
B.—VI.—Excise— <i>Deduct</i> Refunds—					
B. 1.—Reserved . . .	<div>1,500</div> <div>{ Original Supplementary (b)—1,200 }</div>	300	603	...	303
B. 2.—Transferred . . .	<div>48,500</div> <div>{ Original Supplementary (b)—1,000 }</div>	47,500	39,138	8,362	...
C.—VII.—Stamps— <i>Deduct</i> Refunds—Reserved—					
C. 1.—A.—Non-Judicial.	<div>6,25,000</div> <div>{ Original Supplementary (c)—25,000 }</div>	6,00,000	6,90,722	...	90,722
C. 2.—B.—Judicial		2,00,000	1,91,767	8,233	...

EXPLANATION of Variations between Expenditure and Appropriation.

A.—Due to smaller payments during the closing months of the year than was anticipated.

B. 1.—Due to larger payments in excluded areas than was anticipated. The excess remained uncovered.

B. 2.—Due to smaller payments during the closing months.

C. 1.—Mainly due to the re-adjustment of Rs. 1,03,895 after the close of the year on account of the share of stamp duty due to the Calcutta Improvement Trust. The excess remained uncovered.

C. 2.—Due to smaller claims for refunds during the closing months of the year than was anticipated.

(a) Rs. 1,000 sanctioned on 22nd February 1928 and Rs. 7000 on 29th March 1928.

(b) Sanctioned on 22nd February 1928.

(c) Sanctioned on 29th March 1928.

REFUNDS—Non-voted—contd.

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation.		
			Less than Appropriated.	More than Appropriated.	
	Rs.	Rs.	Rs.	Rs.	
D.—VIII.—Forests— <i>Deduct Refunds—</i>					
Reserved . . .	<div>Rs. 1,000 { Supple- mentary (d)5,764</div>	6,764	4,625	2,139	...
E.—IX.—Registration— <i>Deduct Refunds—</i>					
E. 1.—Reserved	194	...	194	...
E. 2.—Transferred . . .	<div>5,000 { Supple- mentary (e)2,500</div>	7,500	7,428	72	...
F.—9. A. Scheduled Taxes—					
<i>Deduct Refunds—</i>					
Reserved . . .	<div>Original 1,000 { Supple- mentary (f)—702</div>	298	...	298	...
G.—XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— <i>Deduct Refunds—</i>					
Reserved . . .	<div>Original 2,000 { Supple- mentary (g)—1,550</div>	450	423	27	...
H.—XIV.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept— <i>Deduct Refunds—</i>					
Reserved . . .	<div>Original 500 { Supple- mentary (h)1,262</div>	1,762	1,031	731	...

EXPLANATION of Variations between Expenditure and Appropriation—contd.

D.—Due to smaller claims during the closing months.

E. 1.—Due to absence of provision. The charge appeared in the closing months of the year. Excess remained uncovered.

F.—Due to absence of charge.

H.—Due to smaller payments during the closing months of the year than were anticipated.

(d) Sanctioned on 28th February 1928.

(e) Sanctioned on 15th March 1928.

(f) Sanctioned on 6th February 1928.

(g) Rs. 1,438 sanctioned in August 1927 and Rs. 112 on 3rd March 1928.

(h) Addition of Rs. 1,438 sanctioned in August 1927 and reduction of Rs. 176 on 31st March 1928.

REFUNDS—*Non-voted—contd.*

Service.	Appropriation.	Expenditure.	Expenditure compared with Appropriation	
			Less than Appropriated.	More than Appropriated.
	Rs.	Rs.	Rs.	Rs.
I.—XVI—Interest— <i>Deduct Refunds—</i>	Rs.			
Reserved	$\left. \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right\} \begin{array}{l} \text{Nil} \\ (i) 10,648 \end{array}$	10,648	10,619	29 ...
J.—XVII—Administration of Justice—				
<i>Deduct—Refunds—Reserved</i>	1,00,000	99,203	797	...
K.—XVIII—Jails and Convict Settlements—				
<i>Deduct Refunds—Reserved—</i>	$\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} 5,000 \\ (j) 6,500 \end{array}$	11,500	10,599	901 ...
L.—XIX—Police— <i>Deduct Refunds—</i>				
Reserved	$\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} 10,000 \\ (k) 2,000 \end{array}$	12,000	14,217	... 2,217
M.—XX—Ports and Pilotage— <i>Deduct Refunds—</i>				
Reserved	$\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} \text{Nil} \\ (l) 200 \end{array}$	200	120	80 ...
N.—XXI—Education— <i>Deduct Refunds—</i>				
Transferred	4,000	6,442	...	2,442
O.—XXII—Medical— <i>Deduct Refunds—</i>				
Transferred	$\left\{ \begin{array}{l} \text{Original} \\ \text{Supplementary} \end{array} \right. \begin{array}{l} 40,000 \\ (m) 4,000 \end{array}$	44,000	46,677	... 2,677

EXPLANATION of Variations between Expenditure and Appropriation—*contd.*

J. and K.—Due to smaller payments during the closing months of the year than were anticipated.

L.—Due to larger payment to the Calcutta Corporation of the surplus on account of the working of the Calcutta Hackney Carriage Act than was provided for. Excess remained uncovered.

N. and O.—Due to larger claims during the closing months of the year than were anticipated. Excess remained uncovered.

(i) Rs. 10,448 sanctioned on 11th August 1927 and Rs. 200 on 22nd March 1928.

(j) Rs. 5,644 sanctioned on 24th January 1928 and Rs. 856 on 27th March 1928.

(k) Sanctioned on 22nd February 1928.

(l) Sanctioned on 25th November 1927.

(m) Sanctioned on 22nd March 1928.

REFUNDS — *Non-voted—contd.*

Service.	Rs.	Appropriation.	Expenditure.		Expenditure compared with Appropriation.		
			Rs.	Rs.	Less than Appropriated.	More than Appropriated.	
			Rs.	Rs.	Rs.	Rs.	
P.—XXIII—Public Health— <i>Deduct</i> Refunds—Transferred ²				1,000	2,042	...	1,042
Q.—XXIV—Agriculture— <i>Deduct</i> Refunds—							
Q. 1.—Reserved			...		28	...	28
Q. 2.—Transferred	{ Original 500 Supplementary (n) 7,361 }		7,861	8,182	...	321	
R.—XXV—Industries— <i>Deduct</i> Refunds—							
R. 1.—Reserved	{ Original Nil Supplementary (o) 14,000 }		14,000	18,030	...	4,030	
* R. 2.—Transferred			2,000	580	1,420	...	
S.—XXVI—Miscellaneous Departments— <i>Deduct</i>	{ Original 1,000 Supplementary (p) 1,000 }		2,000	629	1,371	...	
Refunds—Reserved.							
T.—XXX—Civil Works— <i>Deduct</i> Refunds—							
T. 1.—Reserved	{ Original 100 Supplementary (q) 2,916 }		3,016	4,840	...	1,824	
T. 2.—Transferred	{ Original 1,03,900 Supplementary (r) 13,416 }		90,484	96,554	...	6,070	
U.—XXXIII.—Receipts in aid of Superannuation—							
<i>Deduct</i> Refunds—Reserved.			500	553	147	...	
V.—XXXIV.—Stationery and Printing—							
<i>Deduct</i> Refunds—Re-served.	{ Original 1,000 Supplementary (s) 702 }		1,702	1,977	...	275	

EXPLANATION of Variations between Expenditure and Appropriation—*contd.*

P. and Q.—Due to larger claims during the closing months of the year than were anticipated. Excess remained uncovered.

R. 1.—Due to larger debit from the Central Government on account of sale of Cinchona Febrifuge belonging to that Government. The supplementary appropriation proved insufficient. The adjustment was made after the close of the year. Excess remained uncovered.

R. 2.—Due to smaller claims than were anticipated.

S. Due to smaller claims than were anticipated.

T. 1 and T. 2.—Due to claims for refund of house rent during the closing month of the year proving larger than were anticipated. Excess remained uncovered.

V.—The excess remained uncovered.

(n) Rs. 692 sanctioned on 19th September 1927, Rs. 6,169 on 17th February 1928 and Rs. 500 on 23rd March 1928.

(o) Sanctioned on 30th March 1928.

(p) Sanctioned on 22nd February 1928.

(q) Rs. 2,887 sanctioned up to December 1927, Rs. 65 in February 1928 and Rs. 14 on 20th March 1928.

(r) Rs. 2,916 as per (q) above and Rs. 10,500 on 29th March 1928.

(s) Sanctioned on 6th February 1928.

REFUNDS—*Non-voted—concl'd.*

Service.			Expenditure compared with Appropriation.		
	Rs.	Rs.	Rs.	Less than Appropriated. Rs.	More than Appropriated. Rs.
W.—XXXV.—Miscellaneous— <i>Deduct Refunds—</i>					
Reserved	<div> <i>Original</i> 4,80,000 <i>Supplementary</i> (t)1,03,000 </div>	5,83,000	5,57,759	25,201	...
Total	<div> Reserved <i>Original</i> 15,08,600 <i>Supplementary</i> 1,11,540 </div>	16,20,140	16,72,479	...	...
	<div> Transferred <i>Original</i> 2,04,900 <i>Supplementary</i> —555 </div>	2,04,345	2,07,043	...	...
Grand Total <i>Non-voted</i>	<div> <i>Original</i> 17,13,500 <i>Supplementary</i> 1,10,985 </div>	18,24,485	18,79,522	<i>Excess of Expenditure (Non-voted) as compared with Appropriation Rs. 55,037.</i>	

EXPLANATION of Variations between Expenditure and Appropriation—*concl'd.*

W.—Due to smaller claims for refund of lapsed deposit during the closing months of the year. The supplementary appropriation sanctioned to meet anticipated larger expenditure proved slightly higher.

(t) Sanctioned on 20th March 1928.

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