

Disable
GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS
1947-48

(From the 15th August, 1947 to the 31st March, 1948)

AND

THE AUDIT REPORT
1948



सत्यमेव जयते

PRINTED BY THE GOVERNMENT OF
INDIA PRESS, CALCUTTA, INDIA, 1950



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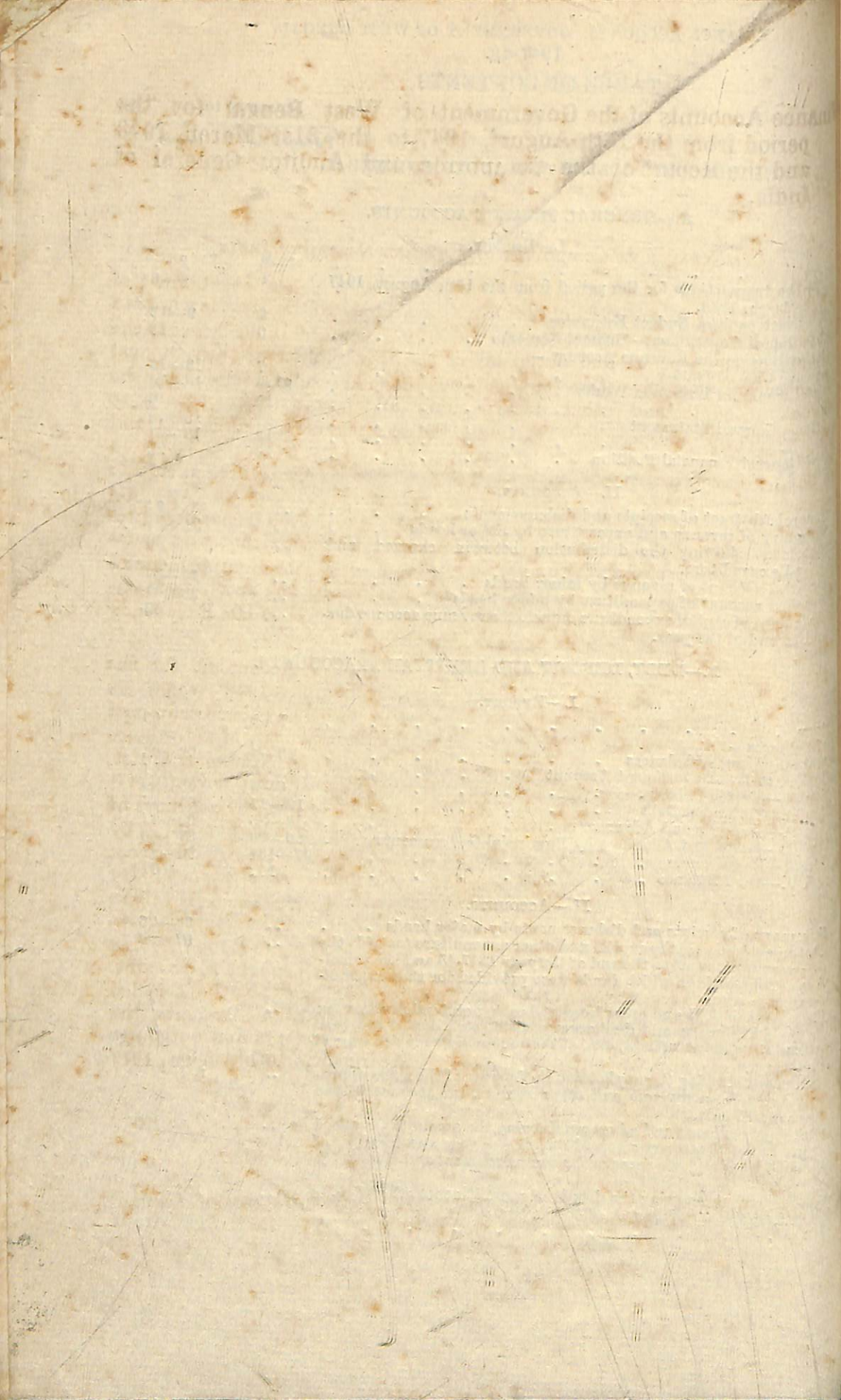
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Finance Accounts of the Government of West Bengal for the period from the 15th August, 1947 to the 31st March, 1948 and the Report of the Comptroller and Auditor General of India.

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the period from the 15th August, 1947 to the 31st March, 1948 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the period, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both the revenue and capital accounts, the accounts of the public debt and the liabilities and assets of the Government of West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the period, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India, the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to His Excellency the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts, for the period from the 15th August 1947 to the 31st March 1948 which as Comptroller and Auditor General I am required to audit, have been examined under my direction by the Accountant General, West Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936, as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. Likewise, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Accounts in the United Kingdom under my direction. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue; but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the period from the 15th August, 1947 to the 31st March, 1948.

SIMLA ;

The 15th March 1951.

V. NARAHARI RAO,

Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

1. *Main Divisions of Accounts.*—There are four main divisions of Government accounts—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities such as those for future pensions by payment of the capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received and has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads, e.g., cash remittances from one treasury to another, transfers between different accounting circles and remittances between India and England. Credits and debits taken to the adjusting heads in the first instance are cleared eventually by adjustment under final heads.

The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the period from the 15th August, 1947 to the 31st March, 1948 as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and presenting the true state of affairs of Government Commercial undertakings run on commercial principles. The detailed accounts of this class of undertakings are, therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of a particular category of transaction e.g., Section A denotes the revenue (and expenditure) grouped as 'Principal Heads of Revenue' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between charged and authorised. The Major, Minor and Sub-heads prescribed for the classification of expenditure in the general accounts are not necessarily identical with the Grants, Sub-heads and other units of allotments which are selected by the Finance Department for Demands for Grants and the Appropriation Accounts; but in general, a certain degree of correlation is maintained between the Demands for Grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other.

3. *Balances and Reserves.*—The accounts work from balance to balance, these balances working up to the general cash balances, a portion of which is kept in the treasuries within the State while the rest is deposited with the Reserve Bank of India. Apart from these cash balances are the Cash Balance Investment Account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in treasury bills and other short-term securities of the Central Government.

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Registration	18,88	19,45	+ 57	Charges on account of Motor Vehicles Acts.	2,23	2,83	+ 53
Receipts under Motor Vehicles Acts	22,66	28,46	+ 5,80				
Other Taxes and Duties	3,38,68	4,32,80	+ 94,12	Other Taxes and Duties	6,73	5,83	- 90
Total—Principal Heads	14,73,73	16,01,32	+ 1,27,59	Total—Direct Demands	74,07	72,54	- 1,53
Railways	92	..	- 92	Railways . . . . .	..	..	..
Irrigation—Net Receipts	8,43	11,17	+ 2,74	Irrigation	52,31	39,44	- 12,87
Debt Services	16,45	11,58	- 4,87	Debt Services	8,02	10,39	+ 2,37
Civil Administration	1,52,85	91,97	- 60,88	Civil Administration	7,79,62	6,77,56	- 1,02,06
Civil Works and Miscellaneous Public Improvements.	9,67	6,72	- 2,95	Civil Works and Miscellaneous Public Improvements.	89,46	74,95	- 14,51
Miscellaneous	20,33	11,23	- 9,10	Miscellaneous	2,27,63	1,55,42	- 72,21
Grants-in-aid from Central Government. . . . .	..	40,00	+ 40,00	Extraordinary Charges	4,13,67	3,29,31	- 84,36
Miscellaneous Adjustments between Central and Provincial Governments.	5	11	+ 6	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	2,20	3,95	+ 1,75
Extraordinary Receipts	2,05,83	1,09,22	- 96,61	TOTAL EXPENDITURE ON REVENUE ACCOUNT.	16,46,98	13,63,56	- 2,83,42
TOTAL REVENUE	18,88,26	18,83,32	- 4,94	Surplus	2,41,28	5,19,76	+ 2,78,48

SUMMARY OF THE TRANSACTIONS FOR THE PERIOD FROM THE 15TH AUGUST, 1947 TO THE 31ST MARCH, 1948—*contd.*

Receipts.	Budget Estimates 15th August 1947 to 31st March 1948.	Actuals 15th August 1947 to 31st March 1948.	More (+) Less (-).	Disbursements.	Budget Estimates 15th August 1947 to 31st March 1948.	Actuals 15th August 1947 to 31st March 1948.	More (+) Less (-).
1	2	3	4	5	6	7	8

II.—CAPITAL:

Capital Expenditure outside the Revenue account—

Irrigation	39,48	6,85	-32,63
Agricultural Improvement and Research.	2,50	1,00	-1,50
Industrial Development	11,80	4,67	-7,13
Civil Works	17,65	3,85	-13,80
Other Provincial Works	25	8	-17
Provincial Schemes of State Trading.	1,45,41	3,89	-1,41,52
TOTAL	2,17,09	20,34	-1,96,75

III.—DEBT.

Public Debt—

Floating debt	22,00,00	10,78,80	-11,21,20
TOTAL	22,00,00	9,65,61	-12,34,39

Public Debt—

Loans from the Central Government	5,34.91	4,90.00	-44.91	Loans from the Central Government	2,00.00	2,00.00	..
TOTAL	27,34.91	14,55.61	-12,79.30	TOTAL	24,00.00	12,78.80	-11,21.20
<i>Unfunded Debt</i> —				<i>Unfunded Debt</i> —			
State Provident Funds	25.00	27.00	+2.00	State Provident Funds	18.00	14.82	-3.18
TOTAL	25.00	27.00	+2.00	TOTAL	18.00	14.82	-3.18
<i>Deposits and Advances.</i>				<i>Deposits and Advances.</i>			
Famine Insurance Fund	8.80	8.00	-80	Famine Insurance Fund	8.50	7.99	-51
Depreciation Reserve Fund—Government Presses.	54	47	-7	Depreciation Reserve Fund—Government Presses.	1.05	16	-89
Other Reserve Funds	6.38	6.38	..	Other Reserve Funds	5.26	2.71	-2.55
Deposits of Local Funds	1,10.06	1,86.39	+76.33	Deposits of Local Funds	1,07.26	1,39.14	+31.88
Civil Deposits	13,63.30	22,84.93	+9,21.63	Civil Deposits	13,05.10	21,38.82	+8,33.72
Other Accounts	7.58	63	-6.95	Other Accounts	7.58	3.49	-4.09
Advances not bearing interest	15.15	44.62	+29.47	Advances not bearing interest	16.67	66.79	+50.12
Suspense	10,02.00	13,06.10	+3,04.10	Suspense	10,02.00	15,46.04	+5,44.04
TOTAL	25,13.81	38,37.52	+13,23.71	TOTAL	24,53.42	39,05.14	+14,51.72

SUMMARY OF THE TRANSACTIONS FOR THE PERIOD FROM THE 15TH AUGUST, 1947 TO THE 31ST MARCH, 1948—concl'd.

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Receipts.	Budget Estimates 15th August 1947 to 31st March 1948.	Actuals, 15th August 1947 to 31st March 1948.	More(+) Less(-).	Disbursements.	Budget Estimates 15th August 1947 to 31st March 1948.	Actuals, 15th August 1947 to 31st March 1948.	More(+) Less(-).
1	2	3	4	5	6	7	8
<i>Loans and Advances by Provincial Governments.</i>							
Recoveries of Loans and Advances	68.43	26.60	-41.83		34.58	15.89	-18.69
<i>Remittances.</i>							
Remittances . . . . .	..	27,33,34	+27,33,34		..	27,98,67	+27,98,67
<i>Cash Balance.</i>							
(A) Opening Balance	-2,06,12	-2,25,23	-19,11		2,54,22	3,40,94	+85,72
GRAND TOTAL	70,24,29	97,38,16	+27,13,87	GRAND TOTAL	70,24,29	97,38,16	+27,13,87

III.—DEBT—concl'd.

Loans and Advances by Provincial Governments.

IV.—REMITTANCE.

Remittances.

Cash Balance.

(A) Increase of cash balance during the year (vide paragraph 12) 5,66,17.

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

5. Large and important variations between the budget figures and actuals both under receipts and disbursements as exhibited in the foregoing summary are briefly explained below :—

RECEIPTS.

I.—REVENUE.

Increases.

Customs (+16,44).—Excess credit of excise duty on jute pending re-adjustment in the accounts for 1948-49 (Rs. 10 lakhs).

Forest (+14,38).—Larger demand for timber and charcoal.

Receipts under Motor Vehicles Acts (+5,80).—Larger yield under the Provincial Motor Vehicles Taxation Act.

Other Taxes and Duties (+94,12).—Larger yield from (i) Entertainment tax (5,44), (ii) Electricity duty (11,23), (iii) Sales tax (50,72), (iv) Sale of motor spirit (14,79) and (v) Taxation on raw jute (10,65).

Irrigation (+2,74).—Larger receipts from Government embankments.

Grants-in-aid from Central Government (+40,00).—*Ad hoc* grant pending final settlement of the basis of allocation of Jute Export Duty assigned to States.

Decreases.

Railways (—92).—No share of the profit of the Darjeeling Himalayan Railway was payable to Government.

Debt Services (—4,87).—Interest on Irrigation Capital expenditure calculated for 7½ months of the year against the estimate for 12 months (3,06) and smaller amount of interest on loans realised from local bodies, etc. (1,60).

Civil Administration (—60,88).—This is a group head and the decrease is the net effect of decreases and increases under its components. The more important decreases occurred under—

(i) *Agriculture (—32,35).*—Smaller sales of seeds, manures, etc., in connection with the Grow More Food schemes.

(ii) *Industries (—33,86).*—Sale proceeds of Japanese silk filature adjusted in the accounts for 1948-49 and smaller recoveries in connection with the Rehabilitation Programme.

The decreases were partly offset by increases under—

(iii) *Administration of Justice (+2,72).*—Larger receipts of magisterial fines as well as of fees and commissions realised by the Administrator General and Official Trustee and the Official Receiver.

(iv) *Education (+1,71).*—Larger receipts of fees of Government arts colleges and examination fees realised from private candidates.

(v) *Public Health (+1,01).*—Larger receipt of fees for analysis of water in the Public Health Laboratory.

Civil Works (—2,95).—Less transfers from the Road Development Fund owing to smaller expenditure on road construction works met from the fund.

Miscellaneous (—9,10).—No adjustment of unclaimed or lapsed deposits was made during the year.

Extraordinary Receipts (—96,61).—Smaller amount of subvention paid by the Central Government for Post-War Development schemes.

III.—DEBT.

Increases.

Deposits of Local funds (+76,33).—Increased receipts from (i) District funds (27,04), (ii) Municipal funds (17,93), (iii) Education funds (24,48) and (iv) Other Miscellaneous funds (6,87).

Civil Deposits (+9,21,63).—Larger receipts under (i) Personal Deposits (8,93,62), (ii) Civil Deposits (24,75) and (iii) Deposits for work done for Public bodies (2,76).

Advances not bearing interest (+29,47).—Increased recovery of advances of pay of surplus personnel as well as of officers transferred from East Pakistan (20,83) and larger recovery of Forest advance (7,89).

Suspense (+3,04,10).—Increase mainly under Other Suspense Accounts.

Decreases.

Floating Debt (—12,34,39).—Smaller requirements of cash credit advances from the Imperial Bank owing to less procurements of food grains.

Loans from the Central Government (—44,91).—Loans for development projects and Grow More Food schemes were not required to the extent anticipated.

Other Accounts (—6,95).—The bulk of the subvention from Central Road Fund was not required owing to smaller expenditure on Road Fund Works.

Recoveries of Loans and Advances (—41,83).—Smaller recoveries of (i) advances to the Calcutta Corporation (10,13), (ii) agricultural loans to cultivators (19,37) and (iii) miscellaneous loans and advances (9,45).

IV.—REMITTANCES.

Increases.

Remittances (+27,33,34).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Forest (+3,88).—Larger demand for timber and charcoal and purchase of launches.

Debt Services (+2,37).—Unforeseen payment of West Bengal Government's share of interest on overdraft of undivided Bengal and larger deposits in the General Provident Fund.

Capital expenditure within the Revenue Account (+1,75).—Larger payments of commuted value of pensions.

Decreases.

Land Revenue (—2,42).—Slow progress of works in the Khasmahals owing to scarcity of labour, etc., cost of land and structures acquired for a survey school debited to "Civil Works" and vacancies in the Survey and Settlement Departments.

Irrigation (—12,87).—Inclusion of interest on irrigation works for the Pre-partition period in the budget and postponement and slow progress of works due to delay in land acquisition and paucity of materials.

Civil Administration (—1,02,06).—Savings occurred under all of its components except one (1,13,74) and was partly offset by an increase of 12,40 under Police due to increased expenditure on clothing charges and setting of Wireless Stations. The more important savings occurred under the following heads:—

(i) *Administration of Justice* (—7,09).—Over-estimation of expenditure under Civil and Sessions Courts.

(ii) *Jails and Convict Settlements* (—5,50).—Failure of contractors to supply raw materials and dietary articles.

(iii) *Education* (—18,54).—Delay in giving full effect to the Primary Education scheme, unnecessary provision for grant to the Calcutta University, smaller requirement of grants to non-Government primary schools and fewer awards of scholarships.

(iv) *Medical* (—8,48).—Absorption of supernumerary staff in the hospitals, less grants to medical institutions and payment of contribution to the Bihar Government on account of maintenance of Ranchi Indian Mental Hospital being made in 1948-49.

(v) *Public Health* (—11,95).—Postponement of certain schemes in connection with water-supply, anti-malaria and other preventive measures and non-adjustment of the cost of certain supplies during the year.

(vi) *Agriculture* (—49,13).—Schemes in connection with the Grow More Food campaign not being operated to the extent anticipated and delay in the re-organisation of the department.

(vii) *Co-operation* (—3,28).—Non-payment of subsidy to a bank and suspension of normal tours due to certain officers being engaged on special work in connection with the Partition.

(viii) *Industries* (—5,40).—Non-utilisation of the bulk of the provision for rehabilitation programme due partly to a large number of artisans having settled and partly to certain charges being adjusted under famine as also to non-execution of certain schemes for procurement of fish.

Civil Works (—14,51).—Postponement and slow progress of works owing to delay in obtaining possession of land, delay in sanctioning estimates, paucity of materials and labour, etc.

Miscellaneous (—72,21).—Expenditure in connection with riots, Bihar refugees, Calcutta Housing Scheme and payment of contributions to local bodies in the districts affected by the Partition being smaller than estimated for.

Extraordinary Charges (—84,36).—Under Extraordinary charges in India there was a saving of 36,50 due mainly to vacancies remaining unfilled in the Directorates of Rationing and Transportation, less number of optees from East Pakistan, liabilities carried forward and smaller adjustment of losses on sale of subsidised food. The balance of the saving viz. 47,86, was due to certain schemes of Post-War Development not being finalised within the year.

II.—CAPITAL.

Decreases.

Irrigation (—32,63).—Delay in the commencement of works in connection with the Mor Reservoir Project.

Agricultural Improvement and Research (—1,50).—Delay in the acquisition of land for the establishment of six seed multiplication farms.

Industrial Development (—7,13).—Certain vessels and stores for development of fisheries could not be procured (2,52), non-receipt of materials for a electricity scheme (1,75) and late implementation of certain schemes (2,02).

Civil Works (—13,80).—Smaller outlay on National and Provincial Highways owing to delay in the acquisition of land and other causes.

Provincial Schemes of State Trading (—1,41,52).—The procurement of rice was much below expectations.

III.—DEBT.

Increases.

Deposits of Local funds (+31,88).—Larger withdrawals from (i) Educational funds (11,59), (ii) Municipal funds (8,91), (iii) District funds (6,43) and (iv) Other Miscellaneous funds (4,92).

Civil Deposits (+8,33,72).—Larger withdrawals of personal deposits.

Advances not bearing interest (+50,12)—Larger advances of pay of surplus personnel as well as of officers transferred from East Pakistan (20,83), large withdrawals of Forest Advance (8,00), increased demand for permanent advance (8,00) and unforecast adjustment under the head "Accounts with the Government of Pakistan" (12,41).

Suspense (+5,44,04).—Increase chiefly under Other Suspense Accounts.

Decreases.

Floating Debt (—11,21,20).—Repayment of debt being smaller owing to the reasons stated under the head on the receipt side.

State Provident funds (—3,18).—Smaller withdrawals of General Provident fund and Indian Civil Service Provident fund deposits.

Other Reserve funds (—2,55).—Smaller amount reimbursed from the Fund for promotion of education amongst educationally backward classes owing to smaller expenditure incurred on the scheme.

Other Accounts (—4,08).—Smaller expenditure on schemes financed from the Central Road Fund.

Loans and Advances (—18,69).—Smaller requirement of loans by cultivators for agricultural purposes (16,00) and delay in sanctioning loan for procurement of yarn by the Industrial Union (4,00), partly offset by unforecast payment of loan to municipalities (1,56).

IV.—REMITTANCES.

Increase.

Remittances (+27,98,67).—The transactions under this head were not provided for in the budget.

REVENUE POSITION OF GOVERNMENT—GENERAL REMARKS.

6. It will be seen from the summary of transactions in paragraph 4 *ante*, that the revenue receipt was 18,83,32 against an estimate of 18,88,26 and the revenue expenditure 13,63,56 against a budget provision of 16,46,98 or in other words the receipts and the expenditure fell below the estimates by 4,94 and 2,83,42 respectively. The net effect was that the revenue surplus for the period under report was 5,19,76 against the budget anticipation of 2,41,28 showing an improvement of 2,78,48 which was chiefly attributable to saving in revenue expenditure.

The decrease of 4,94 in revenue receipts was the net effect of decreases aggregating 1,82,48 under certain heads partly offset by a total increase of 1,77,54 under others. The bulk of the decrease occurred under 'Civil Administration', 'Miscellaneous' and 'Extraordinary receipts' and was chiefly due to smaller sale of seeds, manures, etc., in connection with Grow More Food schemes, non-adjustment within the year of sale proceeds of Japanese silk filature, smaller recoveries in connection with rehabilitation programme, non-adjustment of unclaimed or lapsed deposit and smaller amount of subventions paid by the Central Government for Post-war Development schemes.

The bulk of the increase occurred under 'Customs', 'Forest', 'Other Taxes and Duties' and Grants-in-aid from Central Government, and was chiefly due to excess credit of jute export duty pending readjustment in the accounts of the following year, increased demand for timber and charcoal, larger yield from other taxes and duties and an *ad hoc* grant from the Central Government pending final settlement of the basis of allocation of jute export duty assigned to the States.

On the expenditure side the saving of 2,83,42 was the net effect of a total saving of 2,92,07 under certain heads partly offset by excesses aggregating 8,65 under others. The bulk of the saving occurred under 'Civil Administration', 'Miscellaneous' and 'Extraordinary charges' and was chiefly attributable to difficulty in correct estimation due to the situation created by the Partition of the Province and schemes in connection with the Post-War Development programme not being worked out in full. The other factors responsible for the saving were delay in giving full effect to the Primary Education scheme, reduced expenditure in connection with epidemic diseases, and schemes relating to Grow More Food campaign not being fully operated upon.

No new tax was levied during the year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to end of the year.

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of West Bengal up to the end of 1947-48.

Nature of expenditure.	Expenditure up to the 14th August, 1947.	Expenditure during the period from the 15th August, 1947 to the 31st March, 1948.	Total.
1	2	3	4
65.—Capital Outlay on Forest	13	..	13
68.—Construction of Irrigation, etc., works.	2,72,87	6,85	2,79,72
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	66	1,00	1,66
72.—Capital Outlay on Industrial Development.	4,04	4,67	8,71
81.—Capital Outlay on Civil Works outside the Revenue Account.	96,04	3,85	99,89
82.—Capital Outlay on other Provincial Works outside the Revenue Account.	4	8	12
83.—Payments of Commuted Value of Pensions.	4,73	..	4,73
85-A.—Capital Outlay on Provincial Schemes of State Trading.	1,95,30	3,89	1,99,19
Total	5,73,81	20,34	5,94,15

65.—Capital Outlay on Forest.

The expenditure represents cost of reconstruction of buildings of the Forest Department damaged by the earthquake of 1934.

68.—Construction of Irrigation, etc., works.

The expenditure represents the outlay on irrigation projects detailed in Account No. 6 on page 62.

71.—Capital Outlay on Schemes of Agricultural Improvement and Research.

The expenditure on Productive Development projects relating to Agriculture which are to be financed by loans are exhibited under this capital head. The figure represents expenditure on the scheme for the establishment of seed multiplication farms.

72.—Capital Outlay on Industrial Development.

The cost of productive schemes for the development of Industries has been taken to this Capital head. The main schemes are (1) Electrification of semi-rural areas, (2) Opening of industrial centres in villages, (3) Exploitation of coastal and estuarine fisheries and provision of fishing fleet and (4) Organisation of Silk reellers' Co-operatives.

81.—Capital Outlay on Civil Works outside the Revenue Account.

The expenditure shown under this capital head represents the outlay on (1) Legislative Council Chamber, (2) Calcutta Police Housing Scheme, (3) Willingdon Bridge Roadway, (4) Reconstruction of and repairs to Government property damaged by the earthquake of 1934 and (5) Development of Provincial Roads.

82.—Capital Outlay on other Provincial Works outside the Revenue Account.

The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme and (2) Housing Scheme of bustee dwellers.

83.—Payment of Commuted Value of Pensions.

The amount represents the West Bengal Government's share of the expenditure incurred for the purpose by the Government of Undivided Bengal out of loan funds.

85-A.—Capital Outlay on Provincial Schemes of State Trading.

The amount represents the value of rice and other foodstuffs in stock at the time of the Partition and procurements thereafter.

Financial Results of Irrigation Works.

8. The abstract below showing the Capital and Revenue Accounts of all systems in a simple consolidated form brings out financial results of all the Irrigation Works in the Province :—

Names of Projects.	Direct Capital Outlay.		Revenue receipts during the period from the 15th August, 1947 to the 31st March, 1948.			Direct working expenses during the period from the 15th August, 1947 to the 31st March, 1948.	Net revenue excluding interest.		Interest on capital	Net profit or loss after meeting interest.	
	During the period from the 15th August, 1947 to the 31st March, 1948.	To end of 1947-48.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total Revenue—receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (—).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Productive.</i>											
Mor Reservoir Project	7,76	32,95	..	..	..	..	..	..	68	—30	2
<i>Unproductive.</i>											
Midnapore Canal	..	83,07	1,65	..	1,65	1,23	+42	•5	2,09	—1,64	2
Bakreswar Irrigation Scheme.	..	7,01	16	..	16	16	..	..	18	—18	2.5
Damodar Canal Project.	—91	1,25,87	7,73	..	7,73	2,51	+5,22	4.1	3,16	+2,06	2.6
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Haji Tidal Canal	..	25,51	22	..	22	26	—4	•2	64	—68	2.6
Calcutta and Eastern Canals.	..	21,82	2,79	..	2,79	1,78	+1,01	4.6	55	+46	2.1
Sundarbans Steamer Route.	..	7,53	36	..	36	12	+24	8.2	19	+5	•6
Dredging "Bidyadhari".	..	(a)7,96	..	..	..	..	..	..	20	—20	2.5
Dredger "Burdwan"	..	18,63	..	..	..	14	—14	•1	34	—48	3.5
Total	6,85	3,25,35	12,91	..	12,91	6,20	+6.71	2.1	8,03	—1,32	•4

(a) Excludes 3,00 met from contribution.

The percentage of net loss in the period under report was .4 on the Capital Outlay to end of the year.

9. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for work sanctioned before the 1st April, 1919; 5 per cent. for those sanctioned between the 1st April, 1919 and the 1st August, 1921, and 6 per cent. for those sanctioned after the 1st August, 1921. With effect from the year 1941-42 Government fixed 4 per cent. as the rate for the productivity test in respect of new works sanctioned on or after the 1st April, 1941. The productivity test involves certain *pro forma* adjustments which do not appear in the regular Government accounts. If a work classed as "Productive" fails to yield the prescribed return for three successive years, it is transferred to the "Unproductive" class. Similarly, if a work, classed as "Unproductive" succeeds in yielding for three successive years the prescribed return, it is transferred to the "Productive" class.

There is no productive Irrigation work in the State at present except "Mor Project" which has been sanctioned by Government as a productive scheme and has been under execution during the year under review. The result of the review by audit of the sanctioned project estimate a copy of which was received from the Superintending Engineer concerned was duly considered by Government. It has been stated that suggestions put forward by audit will be given effect to in the revised project estimate which is under preparation. None of the unproductive canals was transferred to the productive class during the year.

COMMITMENTS.

10. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of West Bengal was committed at the end of 1947-48 in respect of sanctioned schemes debitible both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitible to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 72.55 lakhs in respect of schemes debitible to the revenue account and to the extent of Rs. 4,12.15 lakhs in respect of those which are debitible outside the revenue account.

DEBT POSITION — GENERAL STATEMENT.

11. The debt position of the Government of West Bengal at the commencement and also at the end of the period under review is shown in the following statement. —

Nature of Debt. 1	Amount of Debt.		Difference (+) or (-). 4
	On 15th August, 1947. 2	On 31st March, 1948. 3	
Floating Debt	1,68,63	55,44	-1,13,19
Loans from the Central Government	2,61,35	5,51,35	+2,90,00
Unfunded Debt	3,55,72	3,67,90	+12,18
Gross Total—Rupee Debt	7,85,70	9,74,69	+1,88,99
Deduct—Outstanding loans and advances made by Government.	-2,98,80	-2,88,09	+10,71
Net Debt	4,86,90	6,86,60	+1,99,70

The above statement will show that there was an increase of 1,99,70 in the net liability of Government on account of the various classes of debts at the end of the year. Details are furnished below.

(i) *Floating Debt*.—This consists of cash credit advances taken from the Imperial Bank of India in connection with the procurement operations.

(ii) *Loans from the Central Government*.—This includes 2,61,35 on account of the West Bengal Government's share of the total amount outstanding against Undivided Bengal at the time of Partition, as per details given below :—

1. Civil Defence Expenditure	62,21
2. For strengthening the Damodar Left Embankment	66,31
3. Grow More Food Schemes	6,89
4. Development projects	55,36
5. Ways and Means Advances	70,40
6. Erection of silk filatures	18
Total	<u>2,61,35</u>

Excepting the loan of Rs. 66,31 lakhs for strengthening the Damodar Left Embankment which it has since been decided to treat as a grant to the State and of Rs. 18 thousand for erection of silk filatures which is being recovered from the parties concerned, the rate of interest and the terms of repayment in respect of the balances of other loans are still under the consideration of the Central Government. Besides the above, a loan of 2,50,00 bearing interest at 2 per cent. per annum and completely repayable in 1948-49 was taken to cover the deficit balance of the State on 15th August, 1947 and another loan of 40,00 bearing interest at 2½ per cent. to be paid half yearly from 31st March, 1948 and completely repayable by 31st March, 1958 was also obtained for carrying out development projects.

(iii) *Unfunded Debt*.—This comprises the Provident Fund balances of Government servants.

(iv) *Loans and Advances made by Provincial Governments*.—The details of the transactions on account of the loans and advances made by Provincial Government are shown in statement No. 5 of Part B of this compilation (page 103). The interest received by Government during the year under review in respect of such loans and advances amounted to 3,95.

The outstanding balance under the head included a sum of 9,10 on account of a loan to the District Board of 24-Parganas for the Magra Hat Drainage Scheme. A part of the loan was at first considered to be irrecoverable, but Government subsequently ordered that the cess realised on behalf of the District Board should be adjusted against the outstanding loan. It was further decided to postpone till 1954-55 the question of write-off of the balance. In accordance with this decision a sum of 16 was adjusted during the year 1947-48 (Post-partition) against this loan. See also paragraph 87 of Part B of this compilation.

The balance also included a sum of 5,74 on account of advances to ex-detenus in connection with the Detenue Training and Setting-up Scheme. No adjustment was made during the year under review.

(2) *Debt Services*.—The total amount paid by Government during the year out of current revenues on account of interest charges on its debt and other obligations was 11,27 as shown below :—

	Rs.
(1) Interest on floating debt	1,93
(2) Interest on loan taken from the Central Government	1,01
(3) Interest on State Provident Fund balances	8,33
Total	11,27

BALANCE.

12. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal, month by month, during 1947-48 (Post-partition) :—

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank*.
1	2	3	4	5	6	7
1947—						
August 15th to 31st	39,27	—2,64,50	10,97,06	7,91,13	53,15	27,56
September	53,15	27,55	8,96,47	8,64,24	69,20	43,73

*The bank balance shown in Column 7 represents the balance according to Government account.

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.*
	2	3			4	5	6	7
1947— <i>contd.</i>						
October	69,20	43,73	17,19,14	13,30,21	5,01	4,96,85
November	5,01	4,96,85	12,68,72	14,67,34	39,93	2,63,31
December	39,93	2,63,31	14,08,50	13,17,68	30,54	3,63,52
1948—						
January	30,54	3,63,52	15,07,78	15,68,03	10,80	3,23,01
February	10,80	3,23,01	12,43,20	13,14,87	(a) 13,73	2,48,41
March	13,73	2,48,41	36,90,14	36,11,34	(a) —6,23	3,47,17

*The bank balance shown in Column 7 represents the balance according to Government account.

(a) Includes (—) 35,43 on account of remittance in transit.

Under an agreement with the Reserve Bank of India, the Government of West Bengal have to maintain a minimum balance of Rs. 12 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum the deficiency is made good, either by taking a 'Ways and Means' advance from the Reserve Bank or by selling treasury bills to the public.

No treasury bills, were issued nor any 'Ways and Means' advance taken during the year.

(ii) The details of the cash credit advances taken from the Imperial Bank of India, their repayment and the total amount of interest paid are shown below:—

Month.	Balance on 15-8-47.	Amount taken.	Amount repaid.	Balance on 31-3-48.	Interest.
1	2	3	4	5	6
September, 1947	66,82	1,50,00	..	..
October 1947	53,10	..	..	..
November, 1947	68,54	1,00,00	..	..
December, 1947	1,65,27	1,10,00	..	..
January, 1948	73,66	1,50,00	..	..
February, 1948	50,57	1,00,00	..	..
March, 1948	4,75,65	4,68,80	..	..
Total	1,68,63	9,65,61	10,78,80	55,44	1,93

(iii) Cash credit advances taken during the year amounted to 9,65,61 which together with the previous balance worked out to 11,34,24. A sum

of 10,78,80 was repaid leaving a balance of 55,44. The interest on the advance paid was 1,93.

(iv) In addition to the closing cash balance of 3,40,94 on the 31st March, 1948 shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the suspense head "Cash Balance Investment Account".

The total investments (valued at purchased rates) at the beginning and end of the year were as follows:—

	15th August, 1947.	31st March, 1948.
(1) Cash Balance Investment Account <i>vide</i> paragraph 74 of Part B of this compilation at page 84	45,02	45,02
(2) Earmarked Investments (as shown in sub-paragraph (v) below)	13,93	13,93
Total	58,95	58,95

The balances of Government at the beginning and the end of the year, therefore, stood as follows:—

	15th August, 1947.	31st March, 1948.
Cash (<i>vide</i> sub-paragraph (i))	—2,25,23	3,40,94
Investments	58,95	58,95
Total	—1,66,28	3,99,89

The increase of 5,66,17 in the balance is explained below:—

	Increase.	Decrease.
(1) Net debt outstanding at the end of the year (<i>vide</i> paragraph 11 <i>ante</i>)	1,99,70	..
(2) Revenue Surplus	5,19,76	..
(3) Capital Expenditure outside the Revenue Account . . . . .	..	20,34
(4) Difference of receipts and disbursements under deposit and remittance heads . . . . .	..	1,32,95
Total	7,19,46	1,53,29
Net increase	5,66,17	

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts

at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 1,11 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 15th August, 1947.			Balance on 31st March, 1948.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
	2	3	4	5	6	7
1. Famine Insurance Fund	1,04	13,93	14,97	1,04	13,93	14,97
2. Depreciation Reserve Fund—Government Presses.	4,46	..	4,46	4,76	..	4,76
3. Fund for promotion of education amongst educationally backward classes.	2,17	..	2,17	5,84	..	5,84
4. Subventions from Central Road Fund.	-13,88	..	-13,88	-16,53	..	-16,53
5. Deposit Account of grants for economic development and improvement of rural areas.	42	..	42	42	..	42
6. Deposit Account of the grant made by the Indian Central Jute Committee.	14	..	14	19	..	19
7. Deposit Account of the grant made by the Indian Council of Agricultural Research.	9	..	9	9	..	9
8. Deposit Account of the grant from the Central Government for the development of handloom industry.	1,35	..	1,35	1,09	..	1,09
9. Deposit Account of the grant from the Indian Central Sugar-cane Committee.	43	..	43	43	..	43
10. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	-61	13,93	13,32	50	13,93	14,43

The nature of the balances has been explained in paragraphs 21 to 23 and 54 to 58 of the Report in Part B of this compilation. Excluding these earmarked balances the free balances of the State at the beginning and at the end of the year were as follows:—

	15th August, 1947.	31st March, 1948.
Cash	-2,24,62	3,40,44
Investment	45,02	45,02
Total	-1,79,60	3,85,46

(vi) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraph 2 *ibid.* The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the Secretary to the Government of West Bengal, Finance Department.

SUMMARY OF GENERAL FINANCIAL POSITION.

13. As already explained in paragraph 6 *ante* dealing with the revenue position of Government there was a revenue surplus of 5,19,76 against the estimated surplus of 2,41,28. The net transactions under the Capital, Investment and Remittance accounts also registered an improvement of 46,41. There was no change in the balance under investments. The balance of the State (including investments) therefore rose from —1,66,28 to ~~4,39,89.00~~ 3,99,89. This shows that during the year under review there was an improvement in the position of cash balance of the State to the extent of 5,66,17. The main factor which contributed to the improvement was surplus in revenue account as mentioned above.

The debt position shows an increase in the net liability of the State from Rs. 4,86,90 to 6,86,60, the increase being mainly on account of a loan of Rs. 2 crores received from the Union Government to meet the *minus* balance which the State commenced functioning on the 15th August, 1947. Treasury bills were floated during the year. The balance on account of Credit Advances taken from the Imperial Bank of India for financing the purchase of foodgrains amounted to 55,44 and that relating to unfunded advances to 3,67,90. Under Loans and Advances granted by the State Government the total balance outstanding stood at 2,88,09.

The monthly cash balance in the Reserve Bank and at treasuries was satisfactory throughout the year and no ways and means advance was required to be taken during the year.

The net liability of the State on account of Public Debt, Unfunded Debt, etc., at the close of the year was 6,91,42 as indicated in the following statement:—

Assets.		Liabilities.	
Loans and Advances by Provincial Governments	2,88,09	Public Debt	6,06,00
Balance	{ Investments . . . 58,95 Cash 3,40,94	Unfunded Debt	3,87,00
		Deposits and Advances	4,46,00
		Remittances	41,00
	Total		Total
	6,87,98		13,79,00
	Net liability		6,91,42

The net liability on the 15th August, 1947, was 11,90,86. There has, therefore, been a decrease of 4,99,44 in the liability of Government in the year under review.

In addition to the liability mentioned above Government were committed to an expenditure of 4,84,73 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable jointly to Revenue and Capital.

Against these liabilities and commitments, the State owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, etc., in which Rs. 4,35,86 lakhs had been invested up to the end of the year under review as also some stocks of foodgrains purchased in connection with Grain Purchase Schemes, the value of which could not be ascertained. Besides, there are various physical assets of the State such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS.

Receipts.	Actuals for the period from 15th August, 1947 to 31st March, 1948.	Disbursements.	Actuals for the period from 15th August, 1947 to 31st March, 1948.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts . . .	17,74,10,561	Revenue expenditure . . .	13,59,61,551
Extraordinary receipts . . .	1,09,21,994	Capital expenditure within the Revenue Account.	3,94,888
(A) Total—Revenue receipts . . .	18,83,32,555	(A) Total—Expenditure on Revenue Account.	13,63,56,439
		Capital Expenditure outside the Revenue Account.	20,33,657
Public Debt incurred . . .	14,55,60,757	Public Debt discharged . . .	12,78,80,000
Unfunded Debt incurred . . .	26,99,501	Unfunded Debt discharged . . .	14,82,386
Deposits and Advances . . .	38,37,51,986	Deposits and Advances . . .	39,05,14,546
Loans and Advances by Provincial Governments.	26,60,324	Loans and Advances by Provincial Governments.	15,88,542
Remittances	27,33,34,350	Remittances	27,98,67,298
Total—Receipts	99,63,39,473	Total—Disbursements	93,97,22,868
(B) (Opening) Cash balance . . .	—2,25,23,485	(B) (Closing) Cash balance . . .	3,40,93,120
GRAND TOTAL	97,38,15,988	GRAND TOTAL	97,38,15,988

(A) Revenue Surplus during the year—Rs. 5,19,76,116.

(B) Increase of cash balance during the year—Rs. 5,66,16,605.

See also paragraph 12 of the Report.

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS.

Heads of Revenue.	Actuals for the period from 15th August, 1947 to 31st March, 1948.	Heads of Expenditure.	Actuals for the period from 15th August, 1947 to 31st March, 1948.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
A.—Principal Heads of Revenue—	Rs.	A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
I.—Customs	66,44,473	4.—Taxes on Income other than Corporation Tax.	..	1,30,665	1,30,665
IV.—Taxes on Income other than Corporation Tax.	3,83,67,112	5.—Salt . . . . .	..	3,037	3,037
V.—Salt	332	7.—Land Revenue	..	14,77,785	14,77,785
VII.—Land Revenue.	1,40,21,440	8.—Provincial Excise.	..	16,77,014	16,77,014
VIII.—Provincial Excise.	3,54,61,353	9.—Stamps. . . . .	..	2,54,056	2,54,056
IX.—Stamps	1,38,79,086	10.—Forest . . . . .	..	21,62,079	21,62,079
X.—Forest	36,88,530	11.—Registration . . . . .	..	6,82,619	6,82,619
XI.—Registration	19,44,609	12.—Charges on account of Motor Vehicles Acts.	2,83,065	..	2,83,065
XII.—Receipts under Motor Vehicles Acts.	28,45,544	13.—Other Taxes and Duties.	..	5,83,452	5,83,452
XIII.—Other Taxes and Duties.	4,32,80,020	Total	2,83,065	69,70,707	72,53,772
Total	16,01,32,499	C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
C.—Irrigation, Navigation, Embankment and Drainage Works—		17.—Interest on works for which Capital Accounts are kept.	8,02,707	..	8,02,707
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		18.—Other Revenue Expenditure financed from ordinary Revenue.	..	31,41,078	31,41,078
Gross Receipts—		Total	8,02,707	31,41,078	39,43,785
Direct Receipts	12,90,761	Carried over	10,85,772	1,01,11,785	1,11,97,557
Carried over	12,90,761				
	16,01,32,499				

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS
—contd.

Heads of Revenue.	Actuals for the period from 15th August, 1947 to 31st March, 1948.	Heads of Expenditure.	Actuals for the period from 15th August, 1947 to 31st March, 1948.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	16,01,32,499	Brought forward .	10,85,772	1,01,11,785	1,11,97,557
	12,90,761	E.—Debt Services—			
Deduct—Working Expenses.	6,20,413	22.—Interest on Debt and other Obligations.	11,27,389	..	11,27,389
Net Receipts .	6,70,348	Deduct—			
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		(1) Interest transferred to Commercial Departments.	—88,396	..	—88,396
Direct Receipts	4,46,940	(2) Interest portion of equated payments on account of commuted value of pensions.	..	..	..
Total .	11,17,288	Deduct—Total .	—88,396	..	—88,396
E.—Debt Services—		Total .	10,38,993	..	10,38,993
XX.—Interest .	11,58,260	F.—Civil Administration—			
Total .	11,58,260	25.—General Administration.	5,13,640	83,90,881	89,04,521
F.—Civil Administration—		27.—Administration of Justice.	11,26,641	32,87,151	44,13,792
XXI.—Administration of Justice.	17,70,201	28.—Jails and Convict Settlements.	..	31,92,486	31,92,486
XXII.—Jails and Convict Settlements.	3,01,342	29.—Police .	..	2,03,11,305	2,03,11,305
XXIII.—Police .	4,87,624	30.—Ports and Pilotage.	..	97,411	97,411
XXIV.—Ports and Pilotage.	45,834	36.—Scientific Departments.	..	20,200	20,200
XXVI.—Education	7,73,465	37.—Education .	..	91,03,998	91,03,998
XXVII.—Medical.	12,31,534	38.—Medical .	79,836	60,69,341	61,49,177
XXVIII.—Public Health.	4,34,807	39.—Public Health	..	16,18,616	16,18,616
XXIX.—Agriculture.	23,79,947	40.—Agriculture .	..	58,45,203	58,45,203
XXX.—Veterinary	75,587				
Carried over .	75,00,341	Carried over .	17,20,117	5,79,36,592	5,96,56,709
	16,24,08,047		21,24,765	1,01,11,785	1,22,36,550

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS
—contd.

Heads of Revenue.	Actuals for the period from 15th August, 1947 to 31st March, 1948.	Heads of Expenditure.	Actuals for the period from 15th August, 1947 to 31st March, 1948.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	16,24,08,047	Brought forward .	21,24,765	1,01,11,785	1,22,36,569
	75,00,341	41.—Veterinary .	17,20,117	5,79,36,592	5,96,56,709
XXXI.—Co-operation.	1,95,729	42.—Co-operation .	..	5,52,924	5,52,924
XXXII.—Industries.	13,71,231	43.—Industries .	..	6,02,667	6,02,667
XXXVI.—Miscellaneous Departments.	1,29,846	47.—Miscellaneous Departments.	..	60,74,808	60,74,808
		Total .	..	8,69,010	8,69,010
Total .	91,97,147	H.—Civil Works and Miscellaneous Public Improvements—	17,20,117	6,60,36,001	6,77,56,118
		50.—Civil Works .	5,75,629	69,19,969	74,95,598
H.—Civil Works and Miscellaneous Public Improvements—		Total .	5,75,629	69,19,969	74,95,598
XXXIX.—Civil Works.	6,71,422	J.—Miscellaneous—			
..		54.—Famine—			
Total .	6,71,422	A.—Famine Relief .	..	22,21,738	22,21,738
J.—Miscellaneous—		55.—Superannuation Allowances and Pensions.	51,966	30,54,110	31,06,076
XLIV.—Receipts in aid of Superannuation.	52,305	56.—Stationery and Printing.	..	17,48,754	17,48,754
XLV.—Stationery and Printing.	1,56,499	57.—Miscellaneous	12,22,845	72,42,305	84,65,150
XLVI.—Miscellaneous.	9,13,665	Total .	12,74,811	1,42,66,907	1,55,41,718
Total .	11,22,469	M.—Extraordinary Items—			
		63.—Extraordinary charges.	..	1,77,75,321	1,77,75,321
		63-B.—Post-war Reconstruction and Development Schemes.	..	1,51,56,246	1,51,56,246
		Total—Extraordinary items.	..	3,29,31,567	3,29,31,567
		Total—Revenue Expenditure.	56,95,322	13,02,66,229	13,59,61,551
Carried over .	17,33,99,085	Carried over .	56,95,322	13,02,66,229	13,59,61,551

2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS
—concl'd.

Heads of Revenue.	Actuals for the period from 15th August, 1947 to 31st March, 1948.	Heads of Expenditure.	Actuals for the period from 15th August, 1947 to 31st March, 1948.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	17,33,99,085	Brought forward	56,95,322	13,02,66,229	13,59,61,551
Contributions and Miscellaneous Adjustments between Central and Provincial Governments—		Capital Expenditure within the Revenue Account—			
		JJ.-55A.—Commutation of Pensions financed from Ordinary Revenues.	..	3,94,888	3,94,888
Grants-in-aid from Central Government.	40,00,000	Total	..	3,94,888	3,94,888
Miscellaneous adjustments between Central and Provincial Governments.	11,476	Total—Expenditure on Revenue Account.	56,95,322	13,06,61,117	13,63,56,439
		Total—Revenue	..	..	18,83,32,555
		Surplus (+)	..	..	5,19,76,116
Total	40,11,476	Capital Expenditure outside the Revenue Account—			
Extraordinary Receipts—		CC.-68.—Construction of irrigation, etc.	..	6,84,899	6,84,899
Extraordinary Receipts.	1,09,21,994	FF.-71.—Capital Outlay on Schemes of Agricultural Development.	..	1,00,037	1,00,037
		FF.-72.—Capital Outlay on Industrial Development.	..	4,66,883	4,66,883
		HH.-81.—Capital Outlay on Civil Works.	..	3,85,156	3,85,156
Total	1,09,21,994	JJ.-82.—Capital Account of other Provincial Works outside the Revenue Account.	..	8,332	8,332
		JJ.-85A.—Capital Outlay on Provincial Schemes of State Trading.	..	3,88,350	3,88,350
		Total	..	20,33,657	20,33,657
Total Revenue	18,83,32,555	Total—Expenditure	56,95,322	13,26,94,774	13,83,90,096

No. 3.—STATEMENT SHOWING THE DISTRIBUTION BETWEEN CHARGED AND AUTHORISED EXPENDITURE.

Particulars. 1	Charged. 2	Authorised. 3	Total 4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	56,95,322	13,12,81,500	13,69,76,822
Expenditure outside the Revenue Account . . . . .	..	20,33,657	20,33,657
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b). . . . .	..	39,98,255	39,98,255
Total	56,95,322	13,72,53,442	14,29,48,764

(a) and (b) The figures have been arrived at as follows :—

—	Charged.	Authorised.
	Rs.	Rs.
(a) Total Expenditure as in Account No. 2	56,95,322	13,06,61,000
Add—Working Expenses of Irrigation . . . . .	..	6,20,000
Total	56,95,322	13,12,81,000
(b) Depreciation Reserve Fund, Government Presses . . . . .	..	16,000
Advances Repayable . . . . .	..	23,33,000
Loans to Municipalities, Port Funds, etc. . . . .	..	14,78,000
Loans to Government Servants . . . . .	..	1,10,000
Total . . . . .	..	39,38,000

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS.

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
A.—Principal Heads of Revenue—		A.—Principal Heads of Revenue	
I.—Customs—		—contd.	
Share of net proceeds of Export Duties assigned to Provinces.	66,44,473	VII.—Land Revenue—concl'd.	
Total	66,44,473	Brought forward	1,38,63,374
IV.—Taxes on Income other than Corporation Tax—		Recoveries of overpayments	5,117
Share of net proceeds assigned to Provinces.	3,56,88,000	Collection of payments for services rendered.	48,517
Taxes on Agricultural Income	26,88,067	Miscellaneous	1,09,774
Deduct—Refunds	-8,955	Deduct—Refunds	-5,342
Total	3,83,67,112	Total	1,40,21,440
V.—Salt—		VIII.—Provincial Excise—	
Miscellaneous	332	Country spirits	1,18,86,849
Total	332	Country fermented liquors	29,12,218
VII.—Land Revenue—		Malt liquors	5,49,899
Ordinary revenue	1,23,72,066	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	64,61,088
Sale of Government estates	1,252	Receipts from commercial spirits, including denatured spirits and medicated wines.	14,94,166
Sale proceeds of waste-lands and redemption of land tax.	9,000	Opium	65,51,859
Recoveries on account of survey and settlement charges.	10,768	Hemp and other drugs	54,19,784
Rents, etc., of fisheries	15,441	Receipts from Distilleries	4,100
Rates and cesses on lands	14,54,847	Fines, confiscations and miscellaneous.	1,06,030
Carried over	1,38,63,374	Recoveries of overpayments	53
		Collection of payments for services rendered.	79,872
		Deduct—Refunds	-4,565
		Total	3,54,61,353
		IX.—Stamps—	
		A.—NON-JUDICIAL—	
		Sale of stamps	88,53,666
		Carried over	88,53,666

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
A.—Principal Heads of Revenue <i>—contd.</i>		A.—Principal Heads of Revenue <i>—contd.</i>	
IX.—Stamps—concl'd.		X.—Forest—	
Brought forward	88,53,666	Timber and other produce removed from the forests by Government agency.	5,19,800
Duty on impressing documents	1,67,934	Timber and other produce removed from the forests by consumers or purchasers.	29,87,000
Fines and Penalties	5,068	Drift and waif wood and confiscated forest produce.	10,00,000
Miscellaneous	50,017	Miscellaneous	1,80,000
Recoveries from other Governments for stamps supplied from Provincial stamps stores.	163	Deduct—Refunds	—
Deduct—Refunds	—3,91,064	Total	36,88,000
Total—Non-Judicial	86,85,784	XI.—Registration—	
B.—JUDICIAL—		Fees for registering documents.	16,76,000
(i) Court fees—		Fees for copies of registered documents.	60,000
Court fees realised in stamps	50,10,572	Miscellaneous	2,08,000
"		Deduct—Refunds	—
Total	50,10,572	Total	19,44,000
(ii) Other Receipts—		XII.—Receipts under Motor Vehicles Acts—	
Sale of stamps	1,91,490	Receipts under the Indian Motor Vehicles Act.	5,88,000
Fines and penalties	933	Receipts under the Provincial Motor Vehicles Taxation Act.	22,03,000
Miscellaneous	156	Fees and other receipts	63,000
Deduct—Refunds	—9,849	Deduct—Refunds	—
Total	1,82,730	Total	28,45,000
Total—Judicial	51,93,302		
Total—Non-Judicial	86,85,784		
GRAND TOTAL	1,38,79,086		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
A.—Principal Heads of Revenue <i>—contd.</i>		A.—Principal Heads of Revenue <i>—concl'd.</i>	
XIII.—Other Taxes and Duties—		XIII.—Other Taxes and Duties <i>—concl'd.</i>	
A.—TAXES ON LUXURIES INCLUDING TAXES ON ENTERTAINMENTS, AMUSEMENTS, BETTING AND GAMBLING—		D.—OTHER ITEMS—concl'd.	
Entertainment Tax	35,43,682	Brought forward	2,66,87,889
Betting Tax—		Receipts under Bengal Raw Jute Taxation Act, 1941.	19,65,531
Totalisator	38,13,676	Deduct—Refunds	—9,952
Bookmakers	31,37,937		
Total	1,04,95,295	Total	2,86,43,468
		GRAND TOTAL	4,32,86,020
B.—RECEIPTS FROM ELECTRICITY DUTIES—			
Fees under the Indian Electricity Rules, 1932 and fees for the electrical inspection of cinemas.	63,492	C.—Irrigation, Navigation, Embankment and Drainage Works—	
Other receipts	40,77,765	XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
Total	41,41,257	A.—IRRIGATION WORKS—	
		(2) Unproductive Works—	
D.—OTHER ITEMS—		Gross Receipts—	
Receipts under the Bengal Finance Act, 1939.	1,37,249	Direct Receipts—	
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	2,10,71,901	Water rates	9,14,115
Receipts under Motor Spirit Sales Taxation Act, 1941.	54,78,739	Other canal produce	1,028
Carried over	2,66,87,889	Carried over	9,15,143

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 1st August 1947 to 31st March 1948.
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>		C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>contd.</i>		XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl'd.</i>	
A.—IRRIGATION WORKS— <i>concl'd.</i>		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Brought forward	9,15,143	(2) Unproductive Works—	
Navigation	7,640	Gross Receipts—	
Sales of water	1,618	Direct Receipts—	
Plantation	77	Navigation	
Rents	2,908	Other canal produce	
Recoveries of expenditure	32	Rents	
Miscellaneous	26,544	Recoveries of expenditure	
Deduct—Refunds	—16	Miscellaneous	
Total	9,53,946	Total	
Deduct—Working Expenses—		Deduct—Working Expenses—	
Extensions and Improvements	2,043	Maintenance and Repairs	
Maintenance and Repairs	1,42,609	Establishment	
Establishment	2,34,912	Tools and Plant	
Tools and Plant	9,103	Charges in England	
Charges in England	1,101	Total—Working Expenses	
Total—Working Expenses	3,89,768	Net Receipts	
Net Receipts	5,64,173	GRAND TOTAL	

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>		E.—Debt Services—<i>concl'd.</i>	
A.—IRRIGATION WORKS—		XX.—Interest—<i>concl'd.</i>	
Direct Receipts—		Brought forward	4,39,595
Water rates	755	Interest on Irrigation Capital Outlay incurred before 1st April 1937.	7,14,311
Miscellaneous	115	Miscellaneous	4,353
Total—A.—Irrigation Works	870	Receipts in England—High Commissioner.	20
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		<i>Deduct—Refunds</i>	<i>—19</i>
Direct Receipts—		Total	11,58,260
Navigation	35,953	F.—Civil Administration—	
Plantations	5	XXI.—Administration of Justice—	
Other Canal Produce	199	Sale-proceeds of unclaimed and escheated property.	43,556
Rents	11,808	Court-fees realised in cash	12,719
Recoveries of expenditure.	23,965	General fees, fines and forfeitures.	12,91,896
Miscellaneous	3,74,144	Pledership and Mukhtearship examination fees.	2,678
<i>Deduct—Refunds</i>	<i>—4</i>	Receipts of the Official Assignee.	1,16,209
Total—B.—Navigation, Embankment and Drainage Works.	4,46,070	Receipts of the Official Receiver, Calcutta.	66,805
GRAND TOTAL	4,46,940	Miscellaneous fees and fines	96,332
Debt Services—		Miscellaneous	1,63,086
X.—Interest—		Recoveries of overpayments	988
Interest on loans and advances by the Provincial Governments.	3,94,969	Collection of payments for services rendered.	1,946
Interest on arrears of revenue.	44,626	<i>Deduct—Refunds</i>	<i>—26,009</i>
Carried over	4,39,595	Total	17,70,201

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 1st August 1947 to 31st March 1948.
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>		C.—Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>contd.</i>		XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>contd.</i>	
A.—IRRIGATION WORKS— <i>concl.</i>		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	
Brought forward	9,15,143	(2) Unproductive Works—	
Navigation	7,640	Gross Receipts—	
Sales of water	1,618	Direct Receipts—	
Plantation	77	Navigation	
Rents	2,908	Other canal produce	
Recoveries of expenditure	32	Rents	
Miscellaneous	26,544	Recoveries of expenditure	
Deduct—Refunds	—16	Miscellaneous	
Total	9,53,946	Total	
Deduct—Working Expenses—		Deduct—Working Expenses—	
Extensions and Improvements	2,043	Maintenance and Repairs	
Maintenance and Repairs	1,42,609	Establishment	
Establishment	2,34,912	Tools and Plant	
Tools and Plant	9,103	Charges in England	
Charges in England	1,101	Total—Working Expenses	
Total—Working Expenses	3,89,768	Net Receipts	
Net Receipts	5,64,178	GRAND TOTAL	

No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
Irrigation, Embankment and Works— <i>concl'd.</i>			
Navigation, and Drainage Works— <i>concl'd.</i>			
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		E.—Debt Services—<i>concl'd.</i>	
A.—IRRIGATION WORKS—		XX.—Interest—<i>concl'd.</i>	
Direct Receipts—		Brought forward	4,39,595
Water rates	755	Interest on Irrigation Capital Outlay incurred before 1st April 1937.	7,14,311
Miscellaneous	115	Miscellaneous	4,353
Total—A.—Irrigation Works	870	Receipts in England—High Commissioner.	20
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		<i>Deduct—Refunds</i>	<i>—19</i>
Direct Receipts—		Total	11,58,260
Navigation	35,953	F.—Civil Administration—	
Plantations	5	XXI.—Administration of Justice—	
Other Canal Produce	199	Sale-proceeds of unclaimed and escheated property.	43,556
Rents	11,808	Court-fees realised in cash	12,719
Recoveries of expenditure.	23,965	General fees, fines and forfeitures.	12,91,896
Miscellaneous	3,74,144	Pledership and Mukhtearship examination fees.	2,678
<i>Deduct—Refunds</i>	<i>—4</i>	Receipts of the Official Assignee.	1,16,209
Total—B.—Navigation, Embankment and Drainage Works.	4,46,070	Receipts of the Official Receiver, Calcutta.	66,805
GRAND TOTAL	4,46,940	Miscellaneous fees and fines	96,332
Debt Services—		Miscellaneous	1,63,086
Interest—		Recoveries of overpayments	983
Interest on loans and advances by the Provincial Governments.	3,94,969	Collection of payments for services rendered.	1,946
Interest on arrears of revenue.	44,626	<i>Deduct—Refunds</i>	<i>—26,009</i>
Carried over	4,39,595	Total	17,70,201

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
F.—Civil Administration—contd.		F.—Civil Administration—contd.	
XXII.—Jails and Convict Settlements—		XXIV.—Ports and Pilotage—	
Jails	92,065	B.—OTHER PORTS—	
Jail Manufactures	2,06,881	Registration and other fees	1,000
Recoveries of overpayments	388	Miscellaneous	44
Collection of payments for services rendered.	2,008	Total	45
Total	3,01,342	XXVI.—Education—	
XXIII.—Police—		A.—UNIVERSITY—	
Police supplied to Railways	857	Fees, Government Arts Colleges.	2,98
Police supplied to public departments, private companies and persons.	15,156	Fees, Government Professional Colleges.	79
Receipts and recoveries on account of Presidency Police.	1,74,016	B.—SECONDARY—	
Cash receipts under the Arms Act.	72,685	Fees, Government Secondary Schools.	1,90
Fees, fines and forfeitures	22,477	C.—PRIMARY—	
Recoveries of overpayments	15,460	Fees, Government Primary Schools.	
Collection of payments for services rendered.	5,823	D.—SPECIAL—	
Miscellaneous	2,01,644	Fees and other receipts, Government Special Schools.	18
Deduct—Refunds	—20,494	E.—GENERAL—	
Total	4,87,624	Contributions	
		Income from endowments	1
		Recoveries of overpayments	
		Collection of payments for services rendered.	2
		Miscellaneous	1,39
		Deduct—Refunds	—30
		Total	7,73

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS
—contd.

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
F.—Civil Administration—contd.		F.—Civil Administration—contd.	
XXVII.—Medical—		XXIX.—Agriculture—	
Medical School and College fees.	2,47,074	Agricultural receipts	23,77,509
Hospital receipts	3,72,196	Recoveries of overpayments	4,558
Mental Hospital receipts	2,298	<i>Deduct—Refunds</i>	—2,120
Sale of medicines	1,90,880	Total	23,79,947
Contributions	98,706		
Income from endowments	10,715	XXX.—Veterinary—	
Recoveries of overpayments	5,302	Veterinary College and School fees.	31,343
Collection of payments for services rendered.	34,818	Other receipts	20,364
Miscellaneous	1,52,012	Collection of payments for services rendered.	23,936
Receipts on account of provincialisation of Sadar and Sub-divisional Hospitals.	1,75,437	<i>Deduct—Refunds</i>	—56
<i>Deduct—Refunds</i>	—52,904	Total	75,587
Total	12,31,534		
		XXXI.—Co-operation—	
XXVIII.—Public Health—		Audit fees	1,70,100
Sale proceeds of sera and vaccines, etc.	1,20,906	Miscellaneous receipts	34,779
Contributions	72,703	<i>Deduct—Refunds</i>	—9,150
Income from endowments	10,429	Total	1,95,729
Recoveries of overpayments	819		
Collection of payments for services rendered.	177	XXXII.—Industries—	
Miscellaneous	2,31,435	Industries	99,438
<i>Deduct—Refunds</i>	—1,662	Rehabilitation Programme	79,251
Total	4,34,807	Carried over	1,78,789

No. 4—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*contd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
F.—Civil Administration—<i>concl'd.</i>		H.—Civil Works and Miscellaneous Public Improvements—<i>concl'd.</i>	
XXXII.—Industries—<i>concl'd.</i>		XXXIX.—Civil Works—<i>concl'd.</i>	
Brought forward	1,78,789	Brought forward	2,38,430
Fisheries	19,733	Transfer from Central Road Fund.	3,23,357
Cinchona plantations	11,50,350	Miscellaneous	1,11,444
Recoveries of overpayments	745	<i>Deduct</i> —Refunds	—1,809
Collection of payments for services rendered.	21,839		
<i>Deduct</i> —Refunds	—225		
Total	13,71,231	Total	6,71,430
XXXVI.—Miscellaneous Departments—		J.—Miscellaneous—	
LABOUR AND EMIGRATION—		XLIV.—Receipts in aid of Superannuation—	
Fees for the Registration of Trade Unions.	392	Contributions for pensions and gratuities.	52,190
MISCELLANEOUS—		Miscellaneous	115
Examination fees	4,133	" Total	52,305
Fees for the inspection of steam boilers.	1,11,759		
Administration of Indian Partnership Act, 1932.	2,824	XLV.—Stationery and Printing—	
Miscellaneous	12,806	Stationery receipts	395
<i>Deduct</i> —Refunds	—2,068	Sale of plain paper used with stamps.	87,663
Total	1,20,846	Sale of gazettes and other Government publications.	25,721
H.—Civil Works and Miscellaneous Public Improvements—		Other press receipts	42,600
XXXIX.—Civil Works—		Receipts in England	110
Rents	1,48,666		
Tolls on Roads	65,249	Total	1,56,400
Recoveries of expenditure	24,515		
Carried over	2,38,430		

No. 4.—DETAILED ACCOUNT OF REVENUE BY MINOR HEADS—*concl'd.*

Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads.	Actuals for the period from 15th August 1947 to 31st March 1948.
	Rs.		Rs.
<i>Miscellaneous—concl'd.</i>		L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLVI.—Miscellaneous—		XLIX.—Grants-in-aid from Central Government	40,00,000
Unclaimed deposits	4,916	Total	40,00,000
Sale of old stores and materials	77,610		
Sales of land and houses, etc.	1,408	L.—Miscellaneous Adjustments between Central and Provincial Governments	11,476
Fees for Government audit	18,332	Total	11,476
Rents, Rates and Taxes	9,002		
Other fees, fines and forfeitures	4,730	M.—Extraordinary Items—	
Gain by exchange on local transactions.	—1	LI.—Extraordinary Receipts—	
Recoveries of overpayments	21,898	Sale of other Government Assets.	3,460
Collection of payments for services rendered.	1,41,363	Subvention from the Central Government for Post-war Development Schemes.	1,00,00,000
Net gain by exchange on Remittance transactions.	—57	Other items	9,21,342
Miscellaneous	6,34,375	<i>Deduct—Refunds</i>	—2,808
Receipts in England	—46		
Loss or gain by exchange	135	Total	1,09,21,994
Total	9,13,665		

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4 Rs.
	Charged. 2 Rs.	Authorised 3 Rs.	
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation tax—			
Collection of Agricultural Income-Tax	1,30,665	1,30,665
Total	1,30,665	1,30,665
5.—Salt—			
Direction	3,037	3,037
Total	3,037	3,037
7.—Land Revenue—			
Charges of Administration	5,97,437	5,97,437
Management of Government estates	5,64,306	5,64,306
Survey Settlement and Record Operations	2,18,592	2,18,592
Land Records	43,397	43,397
Assignments and Compensations	47,751	47,751
Charges in England	6,302	6,302
Total	14,77,785	14,77,785
8.—Provincial Excise—			
Superintendence	2,02,296	2,02,296
District Executive Establishment	9,14,757	9,14,757
Cost of opium supplied to Provincial Excise Department.	5,32,373	[5,32,373]
Compensations	27,494	[27,494]
Charges in England	94	94
Total	16,77,014	16,77,014

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged.	Authorised	
	Rs.	Rs.	
A.—Direct Demands on the Revenue—contd.			
9.—Stamps—			
A.—NON-JUDICIAL—			
Superintendence	31,401	31,401
Charges for the sale of stamps	1,10,935	1,10,935
Cost of stamps supplied from Central Stamps Stores.	..	39,888	39,888
B.—JUDICIAL—			
Superintendence	13,923	13,923
Charges for the sale of stamps	22,502	22,502
Cost of stamps supplied from Central Stamps Stores.	..	35,407	35,407
Total	2,54,056	2,54,056
10.—Forest—			
Conservancy and Works	13,33,466	13,33,466
Establishment	8,16,057	8,16,057
Charges in England	12,556	12,556
Total	21,62,079	21,62,079
11.—Registration—			
Superintendence	35,992	35,992
District Charges	6,46,627	6,46,627
Total	6,82,619	6,82,619

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised 3	
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—concl'd.			
12.—Charges on account of Motor Vehicles Act—			
Compensations to local bodies, etc.] .	2,83,065	..	2,83,065
Total .	2,83,065	..	2,83,065
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	8,364	8,364
Betting Tax . . . . .	..	6,250	6,250
Tax under the Bengal Finance (Sales Tax) Act, 1941.	..	4,65,066	4,65,066
Tax under the Bengal Finance Act, 1939	..	51,927	51,927
Charges under the Electricity Acts . .	..	50,826	50,826
Charges in England . . . . .	..	1,019	1,019
Total .	..	5,83,452	5,83,452
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	6,10,554	..	6,10,554
Navigation, Embankment and Drainage Works.	1,92,153	..	1,92,153
Total .	8,02,707	..	8,02,707

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—contd.			
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—IRRIGATION WORKS—			
(1) Works for which no Capital Accounts are kept—			
Maintenance and Repairs	10,482	10,482
Establishment	10,486	10,486
Tools and Plant	468	468
Rehabilitation Programme	7,054	7,054
Charges in England	1,112	1,112
Total	..	29,602	29,602
(2) Miscellaneous Expenditure—			
Establishment	42,533	42,533
Tools and Plant	2,004	2,004
Other charges	24,974	24,974
Charges in England	1,541	1,541
Total	..	71,052	71,052
Total A.—Irrigation Works	..	1,00,654	1,00,654

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl'd.			
18.—Other Revenue Expenditure financed from ordinary revenues—concl'd.			
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
(1) Works for which no Capital accounts are kept—			
Extensions and Improvements	7,894	7,894
Works	1,71,016	1,71,016
Maintenance and Repairs	17,43,834	17,43,834
Establishment	7,42,103	7,42,103
Tools and Plant	1,63,656	1,63,656
Suspense	—32,346	—32,346
Charges in England	7,081	7,081
Total	28,03,238	28,03,238
(2) Miscellaneous Expenditure—			
Establishment	1,63,707	1,63,707
Tools and Plant	8,405	8,405
Other charges	62,406	62,406
Charges in England	2,668	2,668
Total	2,37,186	2,37,186
Total B.—Navigation, etc.	30,40,424	30,40,424
Total A.—Irrigation Works	1,00,654	1,00,654
GRAND TOTAL	31,41,078	31,41,078

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—INTEREST ON ORDINARY DEBT—			
(i) Rupee Debt—			
Floating Loans—			
Interest on other Floating Loans	1,92,921	..	1,92,921
Interest on loans taken from the Central Government.	1,00,822	..	1,00,822
Total	2,93,743	..	2,93,743
B.—INTEREST ON UNFUNDED DEBT—			
State Provident Funds—			
Interest on General Provident Fund	7,63,496	..	7,63,496
Interest on Indian Civil Service Provident Fund.	30,667	..	30,667
Interest on Indian Civil Service (Non- European Members) Provident Fund.	8,314	..	8,314
Interest on Contributory Provident Fund.	31,107	..	31,107
Interest on Other Miscellaneous Provi- dent Funds.	62	..	62
D.—TRANSFERS—			
<i>Deduct—</i>			
(1) Interest transferred to Commercial Departments—			
Irrigation	—88,396	..	—88,396
<i>Deduct—Total</i>	—88,396	..	—88,396
Total	10,38,993	..	10,38,993

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—			
25.—General Administration—			
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR GENERAL, EXECUTIVE COUNCIL AND MINISTERS)—			
Salary of the Governor	36,016	..	36,016
Secretarial Staff of Governor	83,508	..	83,508
Staff and house-hold of Governor	94,540	..	94,540
Sumptuary allowance of Governor	16,163	..	16,163
Expenditure from Contract allowance	79,192	..	79,192
Tour Expenses	57,502	..	57,502
Ministers	97,492	94,880	1,92,372
B.—LEGISLATIVE BODIES—			
Provincial Legislative Assembly . . . . .	..	2,42,122	2,42,122
Elections for Legislatures . . . . .	..	26,110	26,110
C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—			
Civil Secretariats . . . . .	..	21,00,794	21,00,794
Public Service Commission	49,227	..	49,227
Board of Revenue, Financial Commissioner and establishments. . . . .	..	1,20,480	1,20,480
Local Fund Audit Establishments . . . . .	..	1,61,270	1,61,270
D.—COMMISSIONERS—			
Commissioners . . . . .	..	1,61,520	1,61,520
Carried over	5,13,640	29,07,176	34,20,816

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
25.—General Administration—concl'd.			
Brought forward	5,13,640	29,07,176	34,20,816
E.—District Administration—			
General Establishments . . . . .	..	38,05,934	38,05,934
Sub-divisional Establishments . . . . .	..	6,37,193	6,37,193
Other Establishments . . . . .	..	1,75,820	1,75,820
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc.	..	43,010	43,010
Miscellaneous . . . . .	..	5,58,891	5,58,891
Rehabilitation programme . . . . .	..	1,48,246	1,48,246
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department.	..	67,533	67,533
Other items . . . . .	..	47,078	47,078
Total	5,13,640	83,90,881	89,04,521
27.—Administration of Justice—			
High Court	10,90,839	..	10,90,839
Law Officers	16,363	1,76,001	1,92,364
Administrator General and Official Trustee	..	1,42,984	1,42,984
Official Assignee . . . . .	..	67,383	67,383
Official Receiver . . . . .	..	35,551	35,551
Carried over	11,07,202	4,21,919	15,29,121

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
F.—Civil Administration—contd.	Rs.	Rs.	Rs.
27.—Administraion of Justice—concl.			
Brought forward	11,07,202	4,21,919	15,29,121
Coroner's Court . . . . .	..	4,631	4,631
Presidency Magistrates' Court . . . . .	..	2,27,749	2,27,749
Civil and Sessions Courts . . . . .	..	24,17,058	24,17,058
Courts of Small Causes . . . . .	..	1,90,652	1,90,652
Criminal Courts . . . . .	..	15,684	15,684
Pledership and Muktearship examination charges. . . . .	..	2,730	2,730
Charges in England	19,439	6,728	26,167
Total	11,26,641	32,87,151	44,13,792
28.—Jails and Convict Settlements—			
Jails . . . . .	..	30,66,729	30,66,729
Jail manufactures . . . . .	..	1,25,757	1,25,757
Total . . . . .	..	31,92,486	31,92,486
29.—Police—			
Presidency Police . . . . .	..	64,62,598	64,62,598
Superintendence . . . . .	..	1,92,535	1,92,535
District Executive Force . . . . .	..	1,15,47,444	1,15,47,444
Police Training Schools . . . . .	..	1,76,363	1,76,363
Special Police . . . . .	..	3,74,886	3,74,886
Railway Police . . . . .	..	2,35,956	2,35,956
Criminal Investigation Department . . . . .	..	7,86,238	7,86,238
Works . . . . .	..	2,22,163	2,22,163
Charges in England . . . . .	..	3,13,122	3,13,122
Total . . . . .	..	2,03,11,305	2,03,11,305

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.—

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
		Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
30.—Ports and Pilgrage—			
B.—Other Ports—			
Charges for Pooled Launches	73,056	73,056
Ports establishment	19,644	19,644
Miscellaneous	1,911	1,911
Charges in England	2,800	2,800
Total	97,411	97,411
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Industries.	..	20,200	20,200
Total	20,200	20,200
37.—Education—General—			
A.—University—			
Grants to Universities	3,05,544	3,05,544
Government Arts Colleges	9,88,471	9,88,471
Grants to non-Government Arts Colleges	..	3,61,514	3,61,514
Government Professional Colleges	2,76,363	2,76,363
Grants to non-Government Professional Colleges.	..	2,00,000	2,00,000
B.—Secondary—			
Government Secondary Schools	6,32,198	6,32,198
Direct grants to non-Government Sec- ondary Schools.	..	15,01,784	15,01,784
Carried over	42,65,874	42,65,874

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
37.—Education—General—concl'd.			
Brought forward	..	42,65,874	42,65,874
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	3,00,413	3,00,413
Grants to local bodies for primary education.	..	16,99,618	16,99,618
D.—Special—			
Government Special Schools	3,47,389	3,47,389
Direct grants to non-Government Special Schools.	..	2,21,455	2,21,455
E. General—			
Direction	1,17,868	1,17,868
Inspection	3,99,620	3,99,620
Scholarships	2,71,504	2,71,504
Amounts transferred to the Fund for promotion of education amongst educationally backward classes.	..	6,38,000	6,38,000
Miscellaneous	2,98,506	2,98,506
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	2,71,065	2,71,065
Deduct—Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—2,71,065	—2,71,065
F.—Charges in England—			
B.—High Commissioner	51,757	51,757
Total—Education—General	86,12,004	86,12,004
Carried over	..	86,12,004	86,12,004

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
37.—Education—concl'd.			
Brought forward	..	86,12,004	86,12,004
37.—Education—Anglo-Indian and European Education—			
B.—Secondary—			
Government Secondary Schools . . . . .	..	2,08,205	2,08,205
Direct grants to non-Government Secondary Schools.	..	84,301	84,301
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	1,64,527	1,64,527
D.—Special—			
Direct grants to non-Government Special Schools.	..	390	390
E.—General—			
Inspection . . . . .	..	14,567	14,567
Scholarships . . . . .	..	14,781	14,781
Miscellaneous . . . . .	..	5,223	5,223
Total—Anglo-Indian and European Education	..	4,91,994	4,91,994
GRAND TOTAL	..	91,03,998	91,03,998
38.—Medical—			
Medical Establishment . . . . .	..	4,90,038	4,90,038
Hospitals and Dispensaries	79,836	30,56,202	31,36,038
Grants for Medical purposes . . . . .	..	81,988	81,688
Medical Colleges and Schools . . . . .	..	8,33,125	8,33,125
Mental Hospital . . . . .	..	2,12,531	2,12,531
Chemical Examiner . . . . .	..	63,998	63,998
Provincialisation of Sadar and Sub-Divisional Hospitals.	..	12,88,398	12,88,398
Charges in England . . . . .	..	43,061	43,061
Total	79,836	60,69,341	61,49,177

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
39.—Public Health—			
Public Health Establishment	4,59,402	4,59,402
Grants for Public Health Purposes	3,72,688	3,72,688
Expenses in connection with epidemic diseases.	9,04,896	9,04,896
Bacteriological Laboratories	1,32,136	1,32,136
Pasteur Institute	39,344	39,344
Works	—2,91,334	—2,91,334
Charges in England	1,484	1,484
Total	16,18,616	16,18,616
40.—Agriculture—			
Direction	55,162	55,162
Superintendence	9,22,323	9,22,323
Subordinate and Expert Staff	99,812	99,812
Experimental Farms	1,23,594	1,23,594
Agricultural Demonstration and Propa- ganda including Public Exhibitions and Fairs.	30,22,848	30,22,848
Agricultural Development	51	51
Agricultural Experiments and Research	1,53,292	1,53,292
Agricultural Education	27,749	27,749
Agricultural Engineering	29,046	29,046
Botanical and other Public Gardens	1,69,662	1,69,662
Special Rural Uplift Schemes	41,619	41,619
Grants-in-aid, Contribution, etc.	4,62,640	4,62,640
Other Charges	7,35,204	7,35,204
Charges in England	2,201	2,201
Total	58,45,263	58,45,263

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. Rs.
	Charged. 2	Authorised. 3	
	Rs.	Rs.	
F.—Civil Administration—contd.			
41.—Veterinary—			
Superintendence		89,096	89,096
Veterinary Education and Research		1,53,384	1,53,384
Subordinate Establishment		83,187	83,187
Hospitals and Dispensaries		2,27,125	2,27,125
Charges in England		132	132
	Total	5,52,924	5,52,924
42.—Co-operation—			
Superintendence		5,49,856	5,49,856
Grants-in-aid		1,000	1,000
Other Charges		51,811	51,811
	Total	6,02,667	6,02,667
43.—Industries—			
Industries		42,66,903	42,66,903
Cinchona Plantations		14,65,735	14,65,735
Rehabilitation Programme		43,766	43,766
Fisheries		1,70,342	1,70,342
	Carried over	59,46,746	59,46,746

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
43.—Industries—concl'd.			
Brought forward	59,46,746	59,46,746
Works	55,257	55,257
Charges in England	72,805	72,805
Total	60,74,808	60,74,808
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories	1,07,159	1,07,159
Labour	72,657	72,657
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	71,255	71,255
<i>Statistics—</i>			
Provincial Statistics	12,232	12,232
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	..	3,637	3,637
Administration of Indian Partnership Act, 1932.	..	4,723	4,723
Administration of Bengal Money Lenders Act, 1940.	..	10,333	10,333
Controller of Rents	93,064	93,064
Miscellaneous	4,87,377	4,87,377
Charges in England	6,573	6,573
Total	8,69,010	8,69,010

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged.	Authorised.	
	2 Rs.	3 Rs.	
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue . . . . .	..	13,465	13,465
Registration . . . . .	..	1,699	1,699
General Administration	11,151	1,29,232	1,40,383
Administration of Justice . . . . .	..	19,177	19,177
Jails and Convict Settlements . . . . .	..	13,601	13,601
Police . . . . .	..	2,90,433	2,90,433
Education other than European and Anglo-Indian Education.	..	52,684	52,684
European and Anglo-Indian Education . . . . .	..	20	20
Medical . . . . .	..	77,084	77,084
Agriculture . . . . .	..	22,938	22,938
Veterinary . . . . .	..	1,499	1,499
Industries . . . . .	..	8,997	8,997
Civil Works . . . . .	..	26,494	26,494
Stationery and Printing . . . . .	..	10	10
Miscellaneous Departments . . . . .	..	—4,334	—4,334
Original Works—Communications . . . . .	..	2,40,829	2,40,829
Repairs—			
Buildings	3,05,753	16,88,032	19,93,785
Communications . . . . .	..	13,69,001	13,69,001
Establishment	55,088	1,65,530	12,20,618
Tools and Plant	3,871	4,99,201	5,03,072
Carried over	3,75,863	56,15,592	59,91,455

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.			
50.—Civil Works—concl'd.			
Brought forward			
Grants-in-aid	3,75,863	56,15,592	59,91,455
Suspense	2,00,000	19,64,912	21,64,912
Charges in England	—234	—6,60,810	—6,61,044
	..	275	275
Total	5,75,629	69,19,969	74,95,598
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment . . . . .	..	7,19,147	7,19,147
Gratuitous Relief . . . . .	..	5,62,960	5,62,960
Miscellaneous . . . . .	..	61,310	61,310
Rehabilitation Programme . . . . .	..	8,78,321	8,78,321
Total . . . . .	..	22,21,738	22,21,738
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	51,966	30,60,788	31,12,754
Compassionate Allowances . . . . .	..	17,410	17,410
Gratuities . . . . .	..	16,701	16,701
Pensions for distinguished and meritorious services . . . . .	..	1,078	1,078
Donations to Provident Fund . . . . .	..	31,658	31,658
Government Contribution payable under Indian Civil Service Family Pension Rules . . . . .	..	1,799	1,799
Deduct—Pensionary charges transferred to Commercial Departments . . . . .	..	—75,319	—75,319
Total	51,966	30,54,110	31,06,076

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl'd.			
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	..	5,50,912	5,50,912
Discount on plain paper used with stamps	..	4,135	4,135
Purchase of plain paper used with stamps	..	62,127	62,127
II.—Printing—			
Government Presses	11,05,802	11,05,802
Printing at private presses	3,390	3,390
Cost of printing works done by other Governments.	..	3	3
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	..	—84	—84
Charges in England	22,469	22,469
Total	..	17,48,754	17,48,754
57.—Miscellaneous—			
Donations for charitable purposes	64,888	64,888
Petty Establishments	1,70,704	1,70,704
Irrecoverable temporary loans and advances written off.	..	44	44
Rents, rates and taxes	33,994	33,994
Contributions	12,22,811	51,02,532	63,25,343
Expenditure on account of displaced persons	..	4,08,929	4,08,929
Miscellaneous and unforeseen charges	14,59,713	14,59,713
Charges in England	269	269
Loss or gain by exchange	34	1,232	1,266
Total	12,22,845	72,42,305	84,65,150

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary revenues—			
Account transferred from “83.—Payments of commuted value of pensions”.	..	3,94,888	3,94,888
Total	..	3,94,888	3,94,888
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Charges incurred as a direct result of War—			
Extra Police Force (including extra staff for seaplane base at Bally).	..	17,99,041	17,99,041
Provincial Transport Controller	73,139	73,139
Home Guard Organisation	3,911	3,911
Civil Supplies	1,53,34,323	1,53,34,323
Loss on sale of subsidised food	7,43,147	7,43,147
Administration of Drugs Control Order	..	21,879	21,879
Small Savings Scheme	33,645	33,645
Administration of Paper Control Order	..	36,213	36,213
Rewards for gallantry in the field	1,72,000	1,72,000
Total	..	1,82,17,208	1,82,17,208
Deduct—Recoveries of War Charges	—4,49,160	—4,49,160
Net Total—Charges incurred, etc.	1,77,68,138	1,77,68,138
Carried over	1,77,68,138	1,77,68,138

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—concl'd.			
63.—Extraordinary Charges—concl'd.			
Charges in India—concl'd.			
Brought forward	1,77,68,138	1,77,68,138
Motor Spirit and Tyre Rationing Scheme.	1,28,505	1,28,505
Deduct—Recoveries of War charges	—1,35,900	—1,35,900
Charges in England	14,578	14,578
Total	..	1,77,75,321	1,77,75,321
63-B.—Post-war Reconstruction and Development Schemes—			
Land Revenue	4,93,830	4,93,830
Forest	8,37,648	8,37,648
Irrigation	2,37,691	2,37,691
Education	30,56,011	30,56,011
Medical	52,24,027	52,24,027
Public Health	17,99,520	17,99,520
Agriculture	6,96,059	6,96,059
Veterinary	15,814	15,814
Co-operation	1,03,853	1,03,853
Industries	2,28,479	2,28,479
Fisheries	4,989	4,989
Labour	67,887	67,887
Miscellaneous	11,27,887	11,27,887
Works	12,62,551	12,62,551
Total	..	1,51,56,246	1,51,56,246

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total 4 Rs.
	Charged.	Authorised.	
	2 Rs.	3 Rs.	
CC.—Capital Account of Irrigation, Navigation, Em- bankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Em- bankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works	7,32,923	7,32,923
Establishment	2,42,922	2,42,922
Tools and Plant	13,422	13,422
Suspense	—2,13,601	—2,13,601
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—22	
Total	7,75,644	7,75,644
(2) Unproductive—			
Works	—67,384	—67,384
Establishment	—20,017	—20,017
Tools and Plant	—3,150	—3,150
<i>Deduct—Receipts and Recoveries on Capital Account.</i>	..	—14	
Charges in England	—180	—180
Total	—90,745	—90,745
Total—A.—Irrigation Works	6,84,899	6,84,899
Net expenditure outside the Revenue Account	6,84,899	6,84,899

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—contd.

Heads. 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—Capital Accounts outside the Revenue Account—			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Multiplication of quality potato seeds, etc.	..	80,510	80,510
Establishment of six seed multiplication Farms.	..	1,486	1,486
Establishment of a jute seed multiplication Farm.	..	18,041	18,041
Total	..	1,00,037	1,00,037
72.—Capital Outlay on Industrial Development—			
Development Programme—			
North Calcutta Rural Electrification Scheme.	..	1,64,202	1,64,202
Industrial Centres	28,834	28,834
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	76,520	76,520
Establishment of Silk reellers' Co-operative Societies.	..	1,97,158	1,97,158
Diesel Electric Pool	169	169
Total	..	4,66,883	4,66,883
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
81.—Capital Outlay on Civil Works outside the Revenue Account—			
Provincial Highways & Major District Roads	..	3,85,156	3,85,156
Total	..	3,85,156	3,85,156

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS—
—contd.

Heads, 1	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total. 4
	Charged. 2	Authorised. 3	
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of Other Provincial works outside the Revenue Account—			
Development Programme—			
Kanchrapara Area Development Scheme.	..	7,042	7,042
Re-housing of Bustee Dwellers, etc.	..	1,290	1,290
Total	..	8,332	8,332
83.—Payments of commuted value of Pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	..	3,94,888	3,94,888
Deduct—			
(1) Amount financed from ordinary revenues	..	—3,94,888	—3,94,888
Net expenditure outside the Revenue Account
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase Scheme—			
Gross Expenditure	..	19,90,27,505	19,90,27,505
Deduct—Receipts and Recoveries on Capital Account.	..	—19,24,23,729	—19,24,23,729
Deduct—Capital Expenditure financed from ordinary revenues.	..	—7,43,167	—7,43,167
Total	..	58,60,609	58,60,609
Carried over	..	58,60,609	58,60,609

No. 5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS
—concl'd.

Heads.	Expenditure for the period from 15th August 1947 to 31st March 1948.		Total.
	Charged.	Authorised.	
1	2	3	4
U.—Miscellaneous Capital Account outside the Revenue Account—concl'd.	Rs.	Rs.	Rs.
A.—Capital Outlay on Provincial Schemes of State Trading—concl'd.			
Brought forward . . . . .	..	58,60,609	58,60,609
C.—Other Miscellaneous Schemes—			
Gross Expenditure . . . . .	..	1,03,33,392	1,03,33,392
Deduct—Receipts and Recoveries on Capital Account.	..	—1,58,11,553	—1,58,11,553
Total . . . . .	..	—54,78,161	—54,78,161
D.—Construction of Boats—			
Gross Expenditure . . . . .	..	5,902	5,902
Total . . . . .	..	5,902	5,902
GRAND TOTAL . . . . .	..	3,88,350	3,88,350

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE YEAR.

Nature of Expenditure.	Share of expenditure up to 14-8-47.	Expenditure during the year (15-8-47 to 31-3-48).	Expenditure to end of the year.
	Rs.	Rs.	Rs.
65.—CAPITAL OUTLAY ON FORESTS	13,500	..	13,500
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
A.—Irrigation Works—			
Productive—			
Mor Reservoir Project	25,19,711	7,75,644	32,95,355
Total—Productive	25,19,711	7,75,644	32,95,355
Unproductive—			
Midnapore Canal	83,06,728	..	83,06,728
Bakreswar Irrigation Scheme	7,01,399	..	7,01,399
Damodar Canal	1,26,77,865	—90,745	1,25,87,080
Total—Unproductive	2,16,85,932	—90,745	2,15,95,187
Total—A.—Irrigation Works	2,42,05,643	6,84,899	2,48,90,544
B.—Navigation, Embankment and Drainage Works—			
Unproductive—			
Hijili Tidal Canal	25,50,805	..	25,50,805
Calcutta and Eastern Canals	21,81,852	..	21,81,852
Sundarbans Steamer Route	7,52,547	..	7,52,547
Dredging 'Bidyadhari'	7,95,709	..	7,95,709
Dredger 'Burdwan'	13,63,492	..	13,63,492
Total—B.—Navigation, etc., Works	76,44,405	..	76,44,405
Total—Irrigation, Navigation, etc., Works	3,18,50,048	6,84,899	3,25,34,949
Deduct—Amount met out of Revenue	—45,63,040	..	—45,63,040
Net amount outside the Revenue Account	2,72,87,008	6,84,899	2,79,71,909
71.—CAPITAL OUTLAY ON SCHEMES OF AGRICULTURAL IMPROVEMENT AND RESEARCH	65,592	1,00,037	1,65,629
72.—CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT	4,04,377	4,66,883	8,71,260
81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT	96,03,650	3,85,156	99,88,806
82.—CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT	3,657	8,332	11,989
83.—PAYMENT OF COMMUTED VALUE OF PENSIONS	4,73,219	..	4,73,219
85.—A.—CAPITAL OUTLAY ON PROVINCIAL SCHEMES OF STATE TRADING	1,95,29,848	3,88,350	1,99,18,198
GRAND TOTAL	5,73,80,851	20,33,657	5,94,14,508

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**I.—REPORT.****INTRODUCTORY.**

1. Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government Funds, are not ordinarily regarded as expenditure within the meaning of Sections 79 and 80 of the Government of India Act, 1935 (now defunct) as adapted under the India (Provisional Constitution) Order, 1947, and except in a few specified cases are not included in the Schedule of authorised expenditure authenticated under Section 80 (now defunct). It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions as they cannot be ignored when considering the financial position of Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is, in the first place, to give a complete enumeration of balances under debt, deposit and remittance heads and, in the second place, to review the current state of the accounts under each head.

2. Consequent on the Partition, the closing balances as on the 14th August, 1947 had to be allocated between East and West Bengal. In respect of a small number of items, certain amounts had to be written off too. The allocation has been made either on the basis of agreements between the two Governments or on the basis of Awards made by the Arbitral Tribunal,—where no such agreement could be reached. But there are a few cases in which on account of insurmountable difficulties the exact balances could not be either worked out or verified. These have been indicated in the detailed review (which follows) of individual items.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of West Bengal on the 31st March 1948 :—

(All figures are in unit of Rupees.)

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs. 6,91,42,712	A to M	Government	64	Rs.
	N	Public Debt	65	6,06,79,111
	O	Unfunded Debt	66	3,67,89,300
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance	68	7,01,04,600
13,93,109		Investments	68	
50,05,101		(ii) Advances not bearing interest	80	16,75,73,011
7,55,40,922		Carried over		

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
I	2	3	4	5
Rs. 7,55,40,922		Brought forward		Rs. 16,75,73,011
45,02,250		(iii) Suspense—		///
2,04,63,469		Investments	84	///
2,88,08,619	R	Other items (Net)	84	///
	S	Loans and Advances by Provincial Governments.	87	
41,64,631		Remittances—		
	V	I. Remittances within India (Net).	90	
3,40,93,120		(Closing) Cash Balance	91	
16,75,73,011		Total		16,75,73,011

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of West Bengal as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows that the balances of those accounts on which separate running accounts are kept within the Government books.

The above balances are reviewed in detail in the following paragraphs:

SECTIONS A to M.—GOVERNMENT ACCOUNT Dr. Rs. 6,91,42,710

5. This is the general closing head in the ledger. Under the system of bookkeeping followed in Indian Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr.	Details.	Cr.
Rs.		Rs.
11,90,85,171(a)	A.—Opening Balance	
	B.—Revenue Receipts for the period from 15th August 1947 to 31st March 1948.	18,83,32,560
13,63,56,439	C.—Expenditure on Revenue Account for the period from 15th August 1947 to 31st March 1948.	
20,33,657	D.—Capital Expenditure outside the Revenue Account for the period from 15th August 1947 to 31st March 1948.	
	E.—Closing Balance, Dr.	6,91,42,710
25,74,75,267	Total	25,74,75,267

(a) The opening balance represents the difference between the assets and liabilities (debit and credit balances) of Undivided Bengal taken over by West Bengal.

SECTION N.—PUBLIC DEBT **Cr. Rs. 6,06,79,111**

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March 1948 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories namely, (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which, represent the nominal value of outstanding debt on the 31st March 1948 as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs.

The head "Loans from the Central Government" includes (i) share of the loans granted to Government of Bengal and taken over by the newly formed province of West Bengal on 15th August 1947,—as well as (ii) any new loans granted by the Dominion of India to the Government of West Bengal during the period from 15th August 1947 to 31st March 1948.

7. The outstanding balance under "Public Debt" is composed of the following :—

<i>Floating Debt</i>	<i>Cr. Rs. 55,44,065</i>
<i>Loans from the Central Government</i>	<i>Cr. Rs. 5,51,35,046</i>

Floating Debt **Cr. Rs. 55,44,065**

8. The balance pertains to the sub-head "Other Floating Loans" and represents the cash credit advances taken by the Government from the Imperial Bank of India, Calcutta in connection with Food Purchase Schemes. A sum of Rs. 1,74,460 was paid as interest on the advances outstanding from month to month. The above balance does not agree with the balance as per books of the Imperial Bank. The settlement of the difference is under correspondence with the Government Department concerned.

Loans from the Central Government Cr. Rs. 5,51,35,000

9. Out of the total balance outstanding against the Government of Bengal on the 14th August 1947, the share taken over by West Bengal under different items is detailed below :—

	Rs.
Loans for the Civil Defence Expenditure	62,21,400
Loans for strengthening the Damodar Left Embankment	66,31,000
Loans to finance the Grow-More-Food-Schemes	6,89,110
Loans for financing Development Projects	55,36,000
Loans for ways and means purposes	70,40,000
Loans for payment to silk filature owners	17,47,000
TOTAL	2,61,35,000

Besides the above, loans amounting to Rs. 4,90,00,000 were taken from the Central Government during the period under report, Rs. 4,50,00,000 being for Ways and Means and the rest for financing various development projects. Out of the former amount a sum of Rs. 2,00,00,000 was repaid during the period under report. The terms for the repayment of the loans assumed by the West Bengal Government have not yet been decided. The position with regard to the new loans is shown in the table below :—

Particulars of loans.	Rate of interest. p.c.	Date of the loan.	Amount repaid upto 31st March 1948.	Balance.	Remarks.
			Rs.	Rs.	
(i) Ways and Means Advance Rs. 2,00,00,000.	2	20th August 1947.	2,00,00,000	—	Repaid on 20th November 1947.
(ii) Do. Rs. 2,50,00,000.	2	15th October 1947.	—	2,50,00,000	Repayable by 1948-49.
(iii) P r o d u c t i v e D e v e l o p m e n t S c h e m e s . Rs. 40,00,000	2½	31st March 1948	—	40,00,000	Repayable on 31st March 1953.

SECTION O.—UNFUNDED DEBT Cr. Rs. 3,67,89,300

10. The term "Unfunded Debt" is used to describe a number of interest bearing obligations of Government in respect of funds deposited with it for various purposes. The obligations in West Bengal are only on account of :—

State Provident Funds Cr. Rs. 3,67,89,300

11. These are funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pay interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in

the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr. Rs.
General Provident Fund	3,29,41,581
Indian Civil Service Provident Fund	15,74,935
Indian Civil Service (Non-European Members) Provident Fund	5,31,630
Contributory Provident Fund	17,36,729
Other Miscellaneous Provident Funds	4,425
Total	<u>3,67,89,300</u>

12. The opening balances under the various State Provident Funds were arrived at after deducting from the closing balances under the respective funds as they stood on the 14th August 1947 the balances at credit of subscribers gone over to Pakistan. The Book balances on the 14th August 1947 in respect of the first four funds differed from the sum totals of the balances at credit of the individual subscribers by Rs. 13,44,007, Rs. 38,528, Rs. 3,390 and Rs. 1,18,570 respectively. The total difference of Rs. 14,97,715 is due to (a) segregation in accounts of receipts and payments for settlement with East Bengal, (b) unallocated net credits lying in the books representing sums which are yet (i) to be transferred to Pakistan or (ii) to be distributed to the ledger accounts of individual subscribers in West Bengal. The process of transfer and distribution has been going on and the entire difference will be wiped out when the process is completed.

General Provident Fund Cr. Rs. 3,29,41,581

13. Subscribers to this fund include permanent Government servants in superior service except those who have been required or permitted to subscribe to a Contributory Provident Fund. They exclude members of the Indian Civil Service for whom separate funds exist and also members of the Indian Administrative Service whose subscriptions are credited to the Central Government fund. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

Indian Civil Service Provident Fund Cr. Rs. 15,74,935

14. The balance under this head represents compulsory deductions made from the salaries of members of the Indian Civil Service which are funded for the benefit of the officers concerned.

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 5,31,630

15. This Fund was established on the 1st January 1931 and is open only to Non-European members of the Indian Civil Service.

Contributory Provident Fund Cr. Rs. 17,36,729

16. This Fund was started for the benefit of certain non-pensionable Government servants under the administrative control of the Government of Bengal.

Other Miscellaneous Provident Funds Cr. Rs. 4,425

17. The entire balance relates to the Non-Pensionable Officers' Provident Fund.

SECTION P.—DEPOSITS AND ADVANCES—

18. This section is divided into three parts, namely:—

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance . . . . .	..	7,01,04,600
Investments	13,93,109	..
(2) Advances not bearing interest	50,05,101	..
(3) Suspense—		
Investments	45,02,250	..
Other items (net)	2,04,63,469	..
Total	3,13,63,929	7,01,04,600

or

Deposits not being interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	7,01,04,600
Investments	13,93,109	..

19. This part consists of two main divisions, namely:—

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	25,57,782
Investments	13,93,109	..
(2) Other Deposit Accounts . . . . .	..	6,75,46,818

Reserve Funds—

Gross balance	Cr. Rs. 25,57,782
Investments	Dr. Rs. 13,93,109

20. These are funds created out of revenue and held in the Government balances on behalf of various departments. The details are as follows:—

	Dr. Rs.	Cr. Rs.
Faming Insurance Fund—		
Gross balance . . . . .	..	14,97,371
Investments	13,93,109	..
Fund for the promotion of education amongst educationally backward classes . . . . .	..	5,84,213
Depreciation Reserve Fund—		
Government Presses . . . . .	..	4,76,198
Total—		
Gross balance . . . . .	..	25,57,782
Investments	13,93,109	..

Famine Insurance Fund—

Gross balance	Cr. Rs. 14,97,371
Investments	Dr. Rs. 13,93,109

21. This Fund was created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. Further contributions to the fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. No expenditure has so far been incurred from the fund and the interest realised from investment of the fund money has contributed to the augmentation of the Fund.

The Fund consists of two parts, viz., cash and securities. The cash portion on the 14th August 1947 amounted to Rs. 2,93,912 of which the proportionate share, viz., Rs. 1,03,457 has been taken as the opening balance as on the 15th August 1947. Securities in which the fund remained invested have been taken over entirely by the Government of West Bengal which will re-imburse the East Bengal Government its share. Purchase price of these securities forms the balance of 'Investments' shown above. The details of the securities are shown below :—

	Rs.
(i) 3 per cent. loan of 1963-65 for Rs. 10,10,600 purchased at	9,93,546*
(ii) Treasury bills for Rs. 4,00,000	3,99,563
Total	<u>13,93,109</u>

* Half yearly interest on 3 per cent. loan 1963-65 has not been credited to the fund by the Reserve Bank of India after partition, but kept in a Suspense Account, pending allocation of the securities between the Governments of East and West Bengal.

The market value of the former on the 31st March 1948 was Rs. 10,11,863.

The fund is administered by the Finance Department of the Government of West Bengal. Certificate of acceptance of balance is still awaited.

Fund for the promotion of education amongst educationally backward classes Cr. Rs. 5,84,213

22. The proportionate share allocated to the new province of West Bengal of the closing balances of the two funds "Scheduled Castes Education Fund" and "Muslim Education Fund" on the 14th August 1947 forms the opening balance of this fund. Contribution amounting to Rs. 6,38,000 was made by the Government of West Bengal during the year under review. The Fund is intended for advancement of education of members of the backward classes. The expenditure incurred for this purpose is, in the first instance, recorded under "37.—Education" and finally charged to the Fund.

The Fund is controlled by the Director of Public Instruction from whom a certificate of proper utilisation of the Fund money as well as of acceptance of balance is awaited.

Depreciation Reserve Fund—Government Presses Cr. Rs. 4,76,198

23. A Depreciation Reserve Fund was created for the Bengal Government Presses on the introduction of a revised system of Press accounts with effect from 1927-28. This Reserve is credited with depreciation calculated on the depreciated value of the plant, machinery and furniture in use in the Presses

as also with the residual book value of plant, machinery and furniture disposed of during the year. Appropriations are made from the Reserve to meet the cost of replacement of plant, machinery, etc.

The opening balance on the 15th August 1947 was arrived at after excluding from the closing balance on the 14th August 1947 a sum of Rs. 23,822 pertaining to the Darjeeling Branch Press and the Secretary's Press taken over by East Bengal. Verification of the receipts and payments during the period under report has not yet been made. The Government of West Bengal has not yet accepted the closing balance.

Other Deposit Accounts Cr. Rs. 6,75,46,818

24. This account is sub-divided into the following heads :—

	Dr. Rs.	Cr. Rs.
Deposits of Local Funds . . . . .	..	1,23,78,390
Civil Deposits . . . . .	..	5,62,81,889
Other Accounts	11,13,461	..
Total	11,13,461	6,86,60,279

Net Cr. Rs. 6,75,46,818

Deposits of Local Funds Cr. Rs. 1,23,78,390

25. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries as their banks. Each fund has an Administrator, either a public officer or a Committee, and the verification consists firstly in reconciling figures as between the broadsheets which are posted from the treasury *plus* and *minus* memoranda and the ledger, and secondly in ascertaining how far the administrator accounts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs :—

26. The balance is distributed among the following classes of funds :

	Cr. Rs.
(a) District Funds	39,43,953
(b) Municipal Funds	18,62,121
(c) Education Funds	61,29,050
(d) Medical and Charitable Funds	28,596
(e) Other Miscellaneous Funds	4,14,671
Total	1,23,78,390

(a) *District Funds* **Cr. Rs. 39,43,953**

27. The balance is composed of :—

	Cr. Rs.
(i) District Funds	39,41,303
(ii) Union Funds	2,650
Total	39,43,953

28. The closing balances on the 14th August 1947 of the undivided districts of Bengal now included in West Bengal together with the sums of Rs. 40,000, Rs. 1,00,000 and Rs. 1,00,000 given to the newly formed districts of Malda, Nadia and Jalpaiguri as working balances to start with have been taken as the opening balances of District Funds on the 15th August 1947. The opening balance of West Dinajpore has been taken as "nil" in the absence of any Government orders sanctioning any working balance for that district on the 15th August 1947.

The opening balance of the Union Funds on the 15th August 1947 consists of the closing balances on the 14th August 1947 of the undivided districts of Bengal now within West Bengal as well as of the divided districts of Nadia and Jalpaiguri.

In respect of the district funds there is a discrepancy of Rs. 59 between the ledger balance and the broadsheet balance which is under settlement. Certificates of acceptance have been received in all cases but there are discrepancies between the broadsheet balances and those certified by the administrators in a few cases. The matter is under correspondence.

As regards Union Funds the balance agrees with that of the broadsheet and the same has been accepted by the administrators.

(b) *Municipal Funds* Cr. Rs. 18,62,121

29. The closing balances on the 14th August 1947 of all the municipalities banking with the treasuries in this province as also the balance of the Nawabganj Municipality form the opening balance on the 15th August 1947. Twenty-one municipalities out of a total number of sixty-six have not yet accepted the balances shown against them. There is a discrepancy of Rs. 1,58,360 between the ledger balance and that of the broadsheet. This consists of 11 items of which 8 items have since been settled.

(c) *Education Funds* Cr. Rs. 61,29,050

30. This balance is distributed among the following funds:—

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	10,560
(ii) District Primary Education Funds	61,18,452
(iii) Durga Charan Laha's Scholarship Fund	38
Total	61,29,050

31. The closing balances on the 14th August 1947 of the items (i) and (iii) have been taken *in toto* as the opening balance on the 15th August 1947. As regards item (ii) the balances pertaining to districts falling entirely within West Bengal as well as of those divided districts the headquarters of which are now in this province form the opening balance on the 15th August 1947.

The balances shown against items (i) and (iii) agree with those in the broadsheets, whereas there is a discrepancy of Rs. 4,357 in respect of item (ii). It is under reconciliation. Certificates of acceptance in respect of the District Primary Education Funds and the Durga Charan Laha's Scholarship Fund have been received but there are discrepancies between the broadsheet balances and those certified by the administrators in a few cases in respect of the former.

These are under investigation. Certificate of acceptance of balance of the Presidency College Graduate Scholarship Fund has not yet been received.

32. The constitution and nature of the transactions of the Funds are briefly given below :—

(i) *Presidency College Graduate Scholarship Fund*.—The Fund was created from the invested funds of the old Hindu College for the grant of a fixed number of scholarships. The Director of Public Instruction, West Bengal, is the administrator of the Fund.

(ii) *District Primary Education Fund*.—This Fund was created for the introduction of compulsory primary education in Bengal under the provisions of the Bengal Primary Education Act, 1930. The income of the Fund is derived from Education cesses levied under the said Act, contributions from Government and other miscellaneous receipts. The Presidents of the District School Boards constituted under the Act are the administrators of the Funds. The accounts of the Fund are maintained under proper account rules framed by Government.

(iii) *Durga Charan Laha's Scholarship Fund*.—The Fund was created with an endowment of Rs. 50,000 made by the late Maharaja Durga Charan Law, C.I.E., for the benefit of poor students. The Director of Public Instruction, West Bengal, is the administrator of the Fund.

(d) *Medical and Charitable Funds* Cr. Rs. 28,596

33. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	2,041
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	9,541
Total	28,596

34. The balances agree with those in the broadsheets in all cases and have been accepted by the administrators concerned.

35. The nature of the transactions of these Funds is briefly indicated below :—

(i) *Pilgrims' Lodging House Fund*.—This Fund is made up of the fees and fines paid by the keepers of Lodging Houses maintained for the reception of pilgrims under Act II of 1879 and Act IV of 1871. The income of the Fund is utilised for sanitary improvement of the towns or places in which the lodging houses are situated, and also for sanitary improvement of pilgrims' halting places and roads leading to such towns or places. The Fund is administered by the District Magistrate concerned.

(ii) *Bengal Famine Orphan Fund*.—The Fund was created by the Government of Bengal in 1898 out of the contributions made by the Bengal Committee of the Indian Famine Charitable Relief Fund and the balance of the Bengal Charitable Relief Fund for the maintenance of the orphans left unprovided for at the end of the famine of 1896-97. The income of the fund is derived from the interest on the securities in which the Fund money is invested. The Secretary to the Government of West Bengal, Land and Land Revenue Department, is the administrator of the Fund.

(iii) *Ramlal Mukherjee's Endowment Fund*.—The Fund was created by the Government of Bengal out of the endowment of Rs. 50,000 made by the late Babu Ramlal Mukherjee for the relief of distress brought about by flood or scarcity in any part of the province of Bengal. The income of the Fund is derived from the interest on the securities in which the Fund money is invested. The Fund is administered by the Land and Land Revenue Department of the Government of West Bengal.

(e) *Other Miscellaneous Funds* Cr. Rs. 4,14,671

36. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	755
(ii) Christian Burial Board Fund	29,832
(iii) Mohamedan Burial Board Fund	877
(iv) B. L. Mukherjee's Trust Fund	10,833
(v) Cinematograph Act Fund	49,585
(vi) Bengal State-aid to Industries Act Fund	44,156
(vii) Fire Brigade Fund	2,03,077
(viii) Mohsin Endowment Fund	75,556
Total	4,14,671

37. The balances in the cases of items (i) to (vi) agree with those in the broadsheets. In the case of item (vii) a discrepancy of Rs. 12,783 could not be settled for want of certain records, and in the case of item (viii) there is a discrepancy of Rs. 2,385 which is under investigation.

Balance in respect of item (iv) has been accepted. In respect of items (i), (iii) and (viii) there are discrepancies between the balances certified by the administrators and those in the broadsheets which are under settlement. No certificates of acceptance in respect of items (ii), (v), (vi) and (vii) have yet been received.

38. The constitution and nature of transactions of the funds are briefly given below :—

(i) *Zoological Garden Fund*—

The income of the Fund is derived from the fees paid by the visitors to the Zoo and the annual contribution of Rs. 16,000 made by the Government of Bengal. The Fund was created for the upkeep of the Zoological Garden at Alipore.

(ii) *Christian Burial Board Fund*—

(iii) *Mohamedan Burial Board Fund*—

These two funds were created under different Acts of the Legislature for recording the transactions in connection with the maintenance of the burial grounds in Calcutta and its suburbs and are administered by Committees appointed on this behalf. The income of the latter Fund is derived from contributions from the Government of Bengal and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

(iv) *B. L. Mukherjee's Trust Fund*—

The Fund consists of the property of the late Biharilal Mukherjee of Boinchee which vested in Government under his will. The income of the Fund is spent on the improvement of schools and dispensaries and in alleviating the sufferings of the poor and the helpless of his native village and the neighbouring villages.

(v) *Cinematograph Act Fund*—

This Fund was created under an Act of the local Legislature, to record receipts and payments in connection with the grant of licenses to cinemas and is under the control of the Board of Censors, West Bengal.

(vi) *Bengal State-aid to Industries Act Fund*—

This Fund was created under the provisions of Bengal Act III of 1931. The Director of Industries, West Bengal, is the administrator of the Fund. The object of the Fund is to render state-aid for furtherance of industries in West Bengal.

(vii) *Fire Brigade Fund*—

The Fund is administered by the Commissioner of Police, Calcutta, and derives its income from fees, fines and contributions paid by municipalities as required by Act I of 1893, under which the fund was created.

(viii) *Mohsin Endowment Fund*—

The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The entire amount of the balance on the 14th August 1947 has been provisionally taken as the opening balance on the 15th August 1947 pending allocation between the Governments of West Bengal and East Bengal.

Civil Deposits Cr. Rs. 5,62,81,88

39. The transactions brought to account under this head relate mainly to sums deposited with Government in the daily course of public business or on behalf of the members of the public. The following are the details of the balance :—

	Cr. Rs.
(a) Revenue Deposits	88,52,064
(b) Earnest money Deposits received in the Forest Department	—4,200
(c) Deposits for Security of the purchasing agents of the Civil Supplies Department	7,78,022
(d) Civil Courts' Deposits	1,28,87,146
(e) Small Cause Courts' Deposits	48,123
(f) Rent Controller's Deposits	64,31,577
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	7,60,696
(i) Personal Deposits	1,56,58,169
(j) Police Deposits	4,28,068
(k) Litigation Fund	9,00,901
(l) Foundling Asylum Fund	2,004
(m) Warder's Benefit Fund	15,127
Carried over	4,67,67,416

	Cr. Rs.
Brought forward	4,67,67,416
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	98
(o) Public Works Deposits	40,13,963
(p) Charitable Endowment Fund	1,28,965
(q) Deposits of Jute Cess Fund	1,91,403
(r) Unclaimed deposits in the General Provident Fund	23,900
(s) Unclaimed deposits in the Contributory Provident Fund	5,050
(t) Deposits on account of the cost price of liquor, ganja and bhang	2,26,025
(u) Deposits for work done for Indian States, public bodies or individuals	43,94,120
(v) Deposits of the Chairman, Calcutta Improvement Trust	83,785
(w) Deposits for sanitary works done for local bodies	3,77,906
(x) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	69,258
Total	5,62,81,889

40. There are two entirely different systems of deposit accounts. The first may be called the detailed plan, in which every receipt is treated as a separate item and every payment charged against the relevant and particular receipt. The second is the ledger plan, that is, a running account is kept of receipts and payments on some particular account (an estate, an institution, etc.). For every ledger account there is an "Administrator", i.e., a person authorised to pay money into the treasury and to draw upon it. Deposits kept on the latter plan are termed "Personal Deposits".

The method of verification of the balance on the first plan is as follows :—

The receipts and payments which are recorded in detail in deposit registers are posted monthly by totals into a proof-sheet which provides columns for recording the repayment of deposits credited in the same year and in each of the three preceding years. At the end of the year, balances are struck upon the proof-sheet separately for the different districts for each of the four years. The balance of the first year is usually written off the deposit account as all balances unclaimed for more than three complete account years, are ordinarily credited to Government. The aggregate balance on the proof-sheet is then agreed with the balance on the general books of the class of deposits concerned and finally reconciled with the *plus* and *minus* memoranda received from treasuries or when necessary, with the accounts received from the civil and criminal courts. The verification of the ledger form of deposit account consists mainly in agreeing the balance with that claimed by the administrator.

	Cr. Rs.
(a) Revenue Deposits	88,52,064
(b) Earnest money Deposits received in the Forest Department	—4,200
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	7,78,022
(d) Civil Courts' Deposits	1,28,87,146
(e) Small Cause Courts' Deposits	48,123
(f) Rent Controller's Deposits	64,31,577
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	7,60,696

41. In respect of items (a), (c), (d), (f) and (h) the balances pertaining to the districts now in West Bengal (as well as those divided districts whose headquarters have fallen in West Bengal) as on the 14th August 1947 have been taken as the opening balance. In respect of other items, the entire closing balance as on the 14th August 1947 has been brought forward as the opening balance on the 15th August 1947. As a result of verification of the balances shown above against the items (a), (d), (e), (f) and (h) with those in the proof-sheets, discrepancies amounting to Rs. 13,16,620, Rs. 28,86,834, Rs. 7,741, Rs. 23,810 and Rs. 2,04,488 respectively have been noticed. The main reason for these discrepancies is that the debits amounting to Rs. 13,39,132, Rs. 29,07,155, Rs. 15,988, Rs. 23,810 and Rs. 2,02,453 respectively representing repayments made after the partition of amounts which had been deposited prior to the partition have been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. Making due allowance for these there were only petty differences which have been adjusted in the accounts for 1948-49 and 1949-50. The *minus* balance shown against item (b) has since been adjusted. The balances shown against items (c) and (g) agree with those in the proof-sheets.

(i) *Personal Deposits* Cr. Rs. 1,56,58,169

42. The balance differs from the aggregate amount outstanding in the proof-sheets by Rs. 1,43,66,934. The difference has been and is being settled in the accounts for 1948-49 and 1949-50.

There were altogether four hundred Personal Ledger Accounts open in the various treasuries of the new Province of West Bengal at the end of the year 1947-48 with thirty new Personal Ledger Accounts opened during the period under review with the sanction of the competent authority.

Balances of the various Personal Ledger Accounts as arrived at in the proof-sheets agree with those shown in the treasury *plus* and *minus* memoranda in all cases. ~~These are under correspondence.~~ Certificates of correctness of balances of the Personal Ledger Accounts have not been received in seven cases.

The opening and closing balances and the debits and credits of these personal deposits are shown below :—

Dr. Rs.		Cr. Rs.
	Opening Balance	73,72,837
	Total credits during the year	20,93,81,970
20,10,96,638	Total debits during the year . . . . .	..
1,56,58,169	Closing Balance . . . . .	..
21,67,54,807	Total	21,67,54,807

(j) <i>Police Deposits</i>	Cr. Rs. 4,28,06
(k) <i>Litigation Fund</i>	9,00,90
(l) <i>Foundling Asylum Fund</i>	2,00
(m) <i>Warders' Benefit Fund</i>	15,12
(n) <i>Vagrancy Directorate : Benefit Fund for the guarding and menial staff</i>	90

43. These deposit heads are also grouped under "Personal Deposits". In the case of the first three accounts (*j*), (*k*) and (*l*) the balances agree with those in the broadsheets. There are no broadsheets for the accounts (*m*) and (*n*) but the balances are monthly intimated to the Inspector General of Prisons, West Bengal, and the Controller of Vagrancy, West Bengal, respectively, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances are outstanding in all the five cases.

44. A brief description of the funds referred to in items (*j*), (*k*), (*l*), (*m*) and (*n*) is given below :—

Police Deposits—

The deposit account comprises the accounts of (*i*) The Calcutta Police Poor Box Fund the object of which is to provide relief to the needy and the distressed in Calcutta, (*ii*) The Claude Martin Fund meant for the relief of released prisoners, (*iii*) Malkhana deposits consisting of cash and sale-proceeds of unclaimed or intestate properties and (*iv*) Miscellaneous deposits.

Litigation Fund—

The Fund was created out of the moneys deposited by the Wards Estates and other local bodies for the purpose of meeting the costs of litigation in appeals in the High Court. The fund is administered by the Legal Remembrancer, West Bengal.

Foundling Asylum Fund—

The Fund was created with a portion of the surplus amount of Orissa Famine Relief Fund. The income of the Fund is derived from the investments made therefrom and is expended for the maintenance of foundlings and payments of remunerations to the Pandits and Matrons of the Asylum. The Commissioner of Police, Calcutta, is the administrator of the Fund.

Warders' Benefit Fund—

The Fund is credited with the fines and penalties realised from the jail warders and is administered by the Inspector General of Prisons, West Bengal.

Vagrancy Directorate : Benefit Fund for the guarding and menial staff—

The Fund is credited with the fines and penalties realised from the guarding and menial staff of the Vagrancy Directorate and is utilised for their benefit. The Controller of Vagrancy, West Bengal, is the administrator of the Fund.

(o) *Public Works Deposits* Cr. Rs. 40,13,965

45. The balance represents the deposits made in cash by the contractors and departmental subordinates, deposits for work to be done, sums due to contractors on closed accounts and other miscellaneous deposits. Certificates of acceptance of balance are outstanding in about thirty cases.

(p) *Charitable Endowment Fund* Cr. Rs. 1,28,965

46. Pending allocation of the various trust funds between the Governments of West Bengal and East Bengal, the entire balance of the Fund on the 14th August, 1947 has been carried over as the opening balance on the 15th August, 1947. The balance differs from the published account of the Fund by Rs. 19,759 which is under reconciliation. Certificates of acceptance of balances have not been received in twenty-seven cases.

(q) *Deposits of Jute Cess Fund* Cr. Rs. 1,31,403

47. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under the Bengal Act V of 1911 is credited to this head in the first instance and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty.

(r) *Unclaimed Deposits in the General Provident Fund* Cr. Rs. 23,900

(s) *Unclaimed Deposits in the Contributory Provident Fund* Cr. Rs. 5,050

48. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year. The entire balances on the 14th August, 1947 have been carried over as opening balances on the 15th August, 1947.

(t) *Deposits on account of the cost price of liquor, ganja and bhang* Cr. Rs. 2,26,023

49. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. There is a discrepancy of Rs. 66 between the ledger balance and the broadsheet balance which is under reconciliation. Certificate of acceptance of balance has not yet been received in three cases.

(u) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 43,94,120

(v) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 83,785

50. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 77,243 and Rs. 36,033 respectively between the ledger balances and those in the broadsheets are under settlement. Four certificates of acceptance are wanting in respect of the former; the balance in the latter case has been accepted.

(w) *Deposits for sanitary works done for local bodies* Cr. Rs. 3,77,906

51. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There is a difference of Rs. 38,912 between the ledger balance and that of the broadsheet which is being adjusted in the accounts of 1949-50. Certificate of acceptance of balance has not yet been received.

(x) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 69,236

52. Sale-proceeds of the hoarded stocks of the profiteering merchants and private hoarders requisitioned under the Defence of India Rules are recorded under this head. The balance shown above agrees with that in the proof-sheet

Dr. Rs. 11,13,431

Other Accounts

53. The following are the details of the balance :—

(An abstract account of these funds will be found in part II of this compilation.)

Subventions from Central Road Fund	Dr. Rs.	16,52,978
Deposit Account of grants for Economic Development and Improvement of rural areas	Cr. Rs.	42,631
Deposit Account of the grant made by the Indian Central Jute Committee	"	18,796
Deposit Account of the grant made by the Indian Council of Agricultural Research	"	8,740
Deposit Account of the grant made by the Indian Central Sugar-cane Committee	"	43,416
Deposit Account of grants from the Central Government for the development of Handloom Industries	"	1,08,827
Deposit Account of Securities held by Government	"	3,17,107

Total (Net) Dr. Rs. 11,13,461

Dr. Rs. 16,52,978

Subventions from Central Road Fund

54. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions.

The debit balance is due to the adjustment of the expenditure against the deposit head in anticipation of the subvention and consists of Rs. 13,88,363 and Rs. 2,64,615 representing pre-partition and post-partition expenditure. The closing balance has been accepted by the Government of West Bengal, Works and Buildings Department.

Deposit Account of grants for Economic Development and Improvement of rural areas

Cr. Rs. 42,631

55. This head was opened in the accounts of the Provincial Government with effect from 1935-36 and is credited with the grant made to the Government of Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies. The amount represents the share of West Bengal of the balance of undivided Bengal calculated on the basis of the general ratio. The question of continuing the Deposit account head is under examination of the Government.

Deposit Account of the grant made by the Indian Central Jute Committee

Cr. Rs. 18,796

Deposit Account of the grant made by the Indian Council of Agricultural Research

Cr. Rs. 8,740

Deposit Account of the grant made by the Indian Central Sugarcane Committee

Cr. Rs. 43,416

56. These deposit heads are intended for recording grants received from the respective Committees in connection with various schemes formulated for the improvement of jute and sugarcane and for general development of agriculture as also for carrying on research works. The expenditure on the various schemes is, in the first instance, booked under the relevant service heads and

finally charged to the deposit head concerned in terms of the conditions attached to the grants.

For want of full details the balances pertaining to the above on the 14th August, 1947 could not be properly allocated between the two provinces and the entire closing balances on the 14th August, 1947 have generally been brought forward as the opening balances on the 15th August, 1947 except for a sum of Rs. 1,498 pertaining to the deposit account mentioned in (ii) above. The balances have been intimated to the Controlling Officers for their acceptance.

Deposit Account of grants from the Central Government

for the development of Handloom Industries Cr. Rs. 1,08,52

57. Grants made by the Central Government to the Provincial Government for operating certain schemes of development of handloom industries are recorded under this head. The schemes are under the administrative control of the Director of Industries and the Registrar of Co-operative Societies, West Bengal who are responsible for seeing that the conditions attached to the grant are satisfied, and for certifying to the correctness of the closing balance. The certificates for the year under review are still awaited.

Deposit Account of Securities held by Government Cr. Rs. 3,17,1

58. The amount represents the market value of the securities on the 31st March, 1940 held by the Government of Bengal on account of "Unclaimed deposits in the Suitors' Fund of the High Court, Calcutta" enhanced by further investment of Rs. 13,700 in purchasing securities worth Rs. 13,9 during the year 1943-44.

Certificate of acceptance of balance is outstanding.

Advances not bearing interest Dr. Rs. 50,05,1

59. The classes of transactions included under the group are the following:

Advances Repayable	Dr. Rs. 21,70,758
Permanent Advances	" " 8,32,117
Accounts with the Reserve Bank	Cr. Rs. 12,795
Accounts with the Government of Burma	Dr. Rs. 7,78,196
Accounts with the Government of Pakistan	" " 12,36,825
Total . (Net Dr.) Rs.	50,05,101

The balances are reviewed in detail in the following paragraphs:—

Advances Repayable Dr. Rs. 21,70,7

60. The Advances Repayable include (i) various special accounts of large advances or of recurring outlay which are recoverable from different sources and (ii) a number of petty miscellaneous advances arising in the course of business and recoverable within a short time. The former are usually watched by separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance has to be agreed with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of the Government.

61. The balance is sub-divided under the following heads:—

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	2,01,387
Administrator General's Advances	6,697
Public Works Advances—Takavi Works Advances	8,30,258
Passage Advances	1,980
Special Advances	11,10,814
Forest Advances	19,622
Total	21,70,758

Dr. Rs. 2,01,387

62. The balance represents the total amount outstanding in the "Objection Books" as described in the paragraph 60 above. Discrepancies amounting to Rs. 1,851 between the ledger balances and those in the Objection Books are under settlement. Out of the sum outstanding Rs. 30,142 has since been adjusted and the balance is in course of adjustment.

Dr. Rs. 6,697

63. This head records the advances drawn by the Administrator General for meeting the costs of obtaining Letters of Administration of the estates under his management. There is a discrepancy of Rs. 1,450 between the ledger balance and the broadsheet balance which is being adjusted in the accounts of 1949-50.

Dr. Rs. 8,30,258

64. The balance is adjusted by transfer of an equal amount to the Section "R.—Loans and Advances by the Provincial Government—Advances under Special Laws" as soon as the work is finished and the parties from whom the recoveries will be made are determined by the Collector.

Dr. Rs. 1,980

65. Advances granted to certain Government servants of non-Asiatic domicile and their families, to enable them to meet the cost of passage overseas are recorded under this head. Recoveries are effected in instalments.

Dr. Rs. 11,10,814

66. This head records advances granted to Government officers and others under special orders of the Provincial Government. Some of these advances are cleared by actual recovery, while in most of the cases the amounts drawn are operated through Personal Ledger Accounts and the advances are finally adjusted by debit to the relevant service heads of expenditure. References have been made to the officers concerned for acceptance of the outstanding balances where necessary.

The details of the advances are given below:—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	16,160
(ii) Advance for the erection of filatures	17,476
(iii) Advances for opening an experimental centre for Wool Spinning and Weaving in Calcutta	20,803
(iv) Advances for growing English vegetables	1,882
(v) Advances to Calcutta Corporation	5,821
(vi) Advances for manufacture of hand-made paper	1,836
(vii) Zemindary Embankment Advance	13,804
(viii) Advances to persons rendered destitute by Famine of 1943	7,34,153
(ix) Advances to the Solicitor to the Government of Bengal	51
(x) Advances for helping riot-affected people	7,887
(xi) Advances to fishermen for construction of huts	19,453

Carried over 8,39,326

	Brought forward	Dr. Rs.
(xii) Advance for operation of Barrackpore Electricity Scheme		8,39,32
(xiii) Advances to the Director of Agriculture		5,00
(xiv) Advances to the Deputy Commissioner of Police, Enforcement Branch for test purchase		21,91
(xv) Advances to the Director of Fisheries		25,00
(xvi) Advances for reclamation of waste lands		79,7
(xvii) Advances for purchase of cloth		6,21
(xviii) Advances for purchase of Kerosene Oil		1,10,2
(xix) Advances for purchase of bullocks		22,1
(xx) Advances for purchase of ghee		11,10,81
Total	///	11,10,81

67. The nature and purpose of the above named advances are stated below :—

(i) *Advances to students and other Indians in the United Kingdom.*

Advances are made occasionally by the High Commissioner for India students and other Indians in the United Kingdom to enable them to meet the expenses of their return to India. Recoveries are generally made in instalments from the parties concerned in this country.

(ii) *Advance for the erection of filatures.*

This represents advance made by the Director of Industries, Bengal, to the silk manufacturers for increasing the production of silk in Bengal. The entire closing balance on the 14th August, 1947 was brought forward as opening balance on the 15th August, 1947.

(iii) *Advances for opening an experimental centre for wool spinning and weaving in Calcutta.*

The advance was granted to the Registrar of Co-operative Societies, Bengal for the establishment of an experimental centre of wool spinning and weaving in Calcutta. It also includes a sum of Rs. 7,803 brought forward from pre-partition period.

(iv) *Advances for growing English vegetables.*

The advance was granted to the Divisional Forest Officers at Darjeeling, Kalimpong and Kurseong for cultivation of English vegetables.

(v) *Advances to Calcutta Corporation.*

The advance was granted to the Calcutta Corporation in connection with a scheme for abatement of nuisance caused by the people assembling before free kitchens. The advance relates to pre-partition period.

(vi) *Advances for manufacture of hand-made paper.*

The advance was granted for supply of equipment and raw materials to the manufacturers of hand-made paper.

(vii) *Zemindari Embankment Advance.*

The advance was sanctioned by the Government of Bengal to meet expenses in connection with the embankments. The advance relates to pre-partition period.

(viii) *Advances to persons rendered destitute by famine of 1943.*

The advances were granted to persons or families rendered destitute by famine of 1943 for rehabilitation.

(ix) Advances to the Solicitor to the Government of Bengal.

The advance was granted to the Solicitor to the Government of Bengal to meet out-of-pocket expenses in connection with a civil suit.

(x) Advance for helping riot-affected people.

The transactions were in connection with the loans granted to riot victims for house building purposes. This is being recovered in instalments.

(xi) Advances to fishermen for construction of huts.

The advance was granted to the Collector of 24-Parganas for giving loans to fishermen for construction of huts.

(xii) Advance for operation of Barrackpore Electricity Scheme.

The advance was granted for financing the scheme for state acquisition of Barrackpore Electrical undertaking.

(xiii) Advance to the Director of Agriculture.

The advance was granted to the Director of Agriculture to meet expenses in connection with Haringhata Fair.

(xiv) Advances to the Deputy Commissioner of Police, Enforcement Branch for test purchase.

The advance was granted to the Deputy Commissioner of Police Enforcement Branch to facilitate payments in connection with test purchases.

(xv) Advances to the Director of Fisheries.

The advance was granted for financing the scheme for procurement and transport of fish from Sundarbans estuarine fisheries to Calcutta.

(xvi) Advance for reclamation of waste lands.

The advance was granted to the Special Officer, Reclamation and Settlement of Waste Lands for expenditure on purchase of instruments, records, maps, etc., and for meeting the travelling expenses of the field staff in connection with the survey and preparation of record-of-rights of areas selected for pilot schemes for utilisation of waste lands and settlement of demobilised service men on lands.

(xvii) Advances for purchase of cloth.

Advance was sanctioned for purchase and supply of cloth to Government servants.

(xviii) Advance for purchase of Kerosene Oil.

The advance was granted to the Superintendent of the Bengal Government Press for supply of kerosene oil to the Technical Staff of the Press.

(xix) Advance for purchase of bullocks.

The advance was granted for purchase of bullocks from Bihar.

(xx) Advance for purchase of ghee.

The advance was granted to the Superintendent, Bengal Government Press, for supply of ghee to the industrial workers of the Press.

Forest Advances

68. Advances made to the disbursing officers of the Forest Department for meeting contingents and other expenditure in their respective ranges are recorded under this head. Out of the outstanding balance a sum of Rs. 19,559 has since been adjusted.

Dr. Rs. 19,622

Permanent Advances **Dr. Rs. 8,32,117**

69. The balances have not been accepted by the officers concerned in sixty-two cases. There are certain discrepancies amounting to Rs. 8,430 between the ledger balance and that of the broadsheets which are under reconciliation.

Accounts with the Reserve Bank **Cr. Rs. 12,795**

70. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance which is the net result of such transactions, represents the amount due to the Reserve Bank on the 31st March, 1948. It has since been adjusted.

Accounts with the Government of Burma **Dr. Rs. 7,78,196**

71. The balance represents the net amount of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. The balance includes Rs. 6,24,827 representing the balance of the pre-partition transactions which has been provisionally allocated to West Bengal pending settlement with the Government of Burma.

Accounts with the Government of Pakistan **Dr. Rs. 12,33,825**

72. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. Out of the above balance Rs. 5,77,910 was adjusted up to 30th June, 1948 when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative. The West Bengal Government not having entered into agreement with any Government in Pakistan for settling transactions by means of bank drafts no further adjustment has been made.

Suspense—

Investments	Dr. Rs.
Other Items	45,02,250
	2,04,63,469

73. The classes of transactions included under this head are indicated

below :—

Investments—

	Cr. Rs.	Dr. Rs.
Suspense Accounts		45,02,250
Other Items—		
(i) Suspense Accounts		
(ii) Cheques and Bills	1,35,78,069	4,16,56,004
(iii) Departmental and Similar Accounts	77,48,244	1,33,778
Total—Other items	2,13,26,313	4,17,89,782
	Net Dr. Rs.	2,04,63,469

Investments—

Suspense Accounts—Cash Balance Investment Accounts **Dr. Rs. 45,02,250**

74. The balance under this head represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March, 1940, when the securities which were previously

kept outside the Government accounts were brought within the accounts, and the market value (as on the 31st March, 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The amount representing the pre-partition balance has been entirely allocated to West Bengal, which has retained all the securities intending to re-imburse East Bengal the latter's share at the time of financial settlement. The market value of the securities in hand on the 31st March, 1948 was Rs. 46,51,330.

Other items—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
(i) <i>Suspense Accounts</i>	1,35,78,969	4,16,56,004

75. The balance is further sub-divided into the following heads:—

	<i>Cr. Rs.</i>	<i>Dr. Rs.</i>
<i>Suspense Accounts—</i>		
Objection Book Suspense	3,73,125	1,33,78,341
West Bengal Suspense	15,260	
Pakistan Suspense . . . . .	..	1,94,511
<i>Central Accounts Office—</i>		
Reserve Bank Suspense . . . . .	..	2,48,960
Recoveries of Service Payments	6,003	
Departmental Adjusting Account	82,792	—47,192
English Stores Suspense Account		2,48,607
Undivided Bengal Suspense	1,31,00,889	2,76,32,777
Total	1,35,78,069	4,16,56,004

<i>Objection Book Suspense</i>	{ <i>Cr. Rs. 3,73,125</i>
	{ <i>Dr. Rs. 1,33,78,341</i>

76. The entries under this head represent transactions which due to insufficient information or other reasons cannot be allocated to the proper head of account. They also include transactions made on behalf of third parties. The clearance of these items is watched through Objection Books and Broad-sheets. There are discrepancies between the ledger balances and those of the broadsheets which are under reconciliation.

<i>West Bengal Suspense</i>	<i>Cr. Rs. 15,260</i>
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77. This head was opened to record the transactions on account of the special advances granted to Government servants who had opted for service in West Bengal and who, at the time of Partition, had to move from station in East Bengal to places in West Bengal. The credit balance is due to wrong adjustments which have since been rectified.

<i>Pakistan Suspense</i>	<i>Dr. Rs. 1,94,511</i>
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78. The balance represents the expenditure on the transport of personnel, goods and records from West Bengal area to East Bengal incurred after the Partition. The amount is recoverable from the East Bengal Government.

<i>Central Accounts Office—</i>	
<i>Reserve Bank Suspense</i>	<i>Dr. Rs. 2,48,960</i>

79. Transactions passed on from other Accounts Offices through the Inter-provincial Settlement Accounts are initially recorded under this head on receipt of intimation from the Reserve Bank of India, Calcutta, pending final adjustment under the relevant heads. The outstanding balance is under adjustment.

Recoveries of Service Payments Cr. Rs. 6

80. Recoveries of payments made in course of audit are taken in the first instance to this head and thereafter finally brought to account. The outstanding balance is in course of settlement.

Departmental Adjusting Account Cr. Rs. 82,792 Dr. Rs.—4

81. This suspense head is intended for recording at the first instance debits and credits relating to the various Revenue and Service heads appearing in the Treasury accounts or passed on from other provinces, pending cleared by final adjustment in the respective Departmental Accounts. The balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers, and are in course of adjustment.

English Stores Suspense Account Dr. Rs. 2,48

82. Debits and credits on account of English stores which appear in Remittance Accounts and which are required to be adjusted fully in the Income Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of this outstanding balance is under correspondence. The balance includes Rs. 2,35,201 brought forward from the pre-partition accounts as it relates to charges recovered from the Port Commissioners of Calcutta.

Undivided Bengal Suspense } Cr. Rs. 1,31,00
Dr. Rs. 2,76,33

83. This head represents receipts and payments made to or by the Government of West Bengal on account of the arrear dues of and claims against Undivided Bengal. The balances shown above are to be taken into account in financial settlement with East Bengal.

(i) *Cheques and Bills* Cr. Rs. 77,48

84. The balance represents the value of the cheques issued but remaining unpaid on the 31st March, 1948. The entire balance as on 14th August, 1948, of undivided Bengal has been taken over by West Bengal, pending settlement with East Bengal in due course. There is a discrepancy of Rs. 23,44 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense."

Cheques aggregating Rs. 2,08,754 remain uncashed as yet.

(ii) *Departmental and Similar Accounts*—

Civil Departmental Balances Dr. Rs. 1,33

85. The balance is composed of the following items:—

Sealdah Small Cause Court	Dr. Rs.	1,18
Forest		1,09,33
Public Works Cash Balance		83,11
Sanitary Works Cash Balance		—59,99
Total		1,33,77

These are cash balances in the hands of the several disbursing officers of different departments. They do not form part of the general cash balance of Government.

The correct balances in respect of the first three items as accounted for by the disbursing officers are Rs. 1,162, Rs. 52,786 and Rs. 1,05,075 respectively. The differences have been and are being settled in the accounts of 1948-49 and 1949-50. As regards the *minus* balance in the fourth case, reference has been made to the authorities concerned.

SECTION R—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENTS

Dr. Rs. 2,88,08,619

86. The Provincial Loan Account was constituted on the 1st April, 1921 to record the transactions in connection with loans and advances granted by Provincial Governments to local bodies, cultivators, etc. The classification of the balances under this head is given in the statement below :—

(1) Loans to Municipalities, Port Funds, etc.—

	Dr. Rs.
Loans to Presidency Corporations, Port Trusts and other Port Funds	1,02,51,020
Loans to Municipalities	31,89,524
Loans to District and other Local Fund Committees	17,39,194
Advances to Cultivators	88,75,945
Advances under Special Laws	4,41,839
Miscellaneous Loans and Advances	41,76,273

(2) Loans to Government Servants—

House building Advances	24,923
Advances for purchase of motor conveyances	1,06,948
Advances for purchase of other conveyances	391
Passage Advances	2,193
Other Advances	369
Total	2,88,08,619

Loans to Presidency Corporations Dr. Rs. 1,02,51,020

87. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential food stuff to its employees, for financing various schemes made with a view to improve the water supply, sewerage, etc; and also for affording financial help to the Corporation in times of dire necessity. Altogether nine loans constitute the balance indicated above and this has been accepted by the Corporation. Out of the nine loans two are being repaid regularly and only interests in respect of two others are being paid. Other loans are expected to be repaid when Debenture Loans are raised by the Corporation. The matter is under consideration of the Government of West Bengal.

Loans to Municipalities Dr. Rs. 31,89,524

88. Loans were granted to Municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest

are being recovered regularly except in respect of three municipalities which fact has been reported to Government. Certificates of acceptance of balance have been received from the municipalities concerned.

Loans to District and other Local Fund Committees *Dr. Rs. 17,39,194*

39. These loans are also meant for affording financial help to the District Boards and District School Boards in carrying out administration and also for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled, except in the cases of one District Board and one Union Board. The matter has been reported to Government. Certificates of acceptance of balance have been received.

Some loss is apprehended in respect of the loan granted to the 24-Pargana^s District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on 31st March, 1948 in respect of this loan is Rs. 9,09,891. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators *Dr. Rs. 88,75,945*

90. The balance is sub-divided into the following heads :—

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	2,40,907
(ii) Agriculturists' Loan Act XII of 1884	86,33,285
(iii) Loans to small jute-growers	1,753
Total	88,75,945

91. These loans are provided for under certain acts of legislature and are primarily intended for affording financial assistance to cultivators in carrying out their work of cultivation, especially in times of distress, and also in improving lands. Detailed accounts are kept by the District or Revenue authorities who are also responsible for watching the recoveries of principal and interest.

In the first two cases discrepancies exist between the ledger and broadsheet balances and also those acknowledged by the administrative authorities. These are in course of settlement. The balance in the third case has been accepted.

Advances under Special Laws *Dr. Rs. 4,41,839*

92. The balance is composed of :—

	Dr. Rs.
(i) Zemindary Embankment Advances under Act II (B.C.) of 1882	4,02,498
(ii) Loans under Bengal Sanitary Improvement Act, 1920	39,341
Total	4,41,839

93. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. Discrepancies exist between the ledger and broadsheet balances and those certified by the administrative authorities. They are in course of settlement.

Miscellaneous Loans and Advances Dr. Rs. 41,76,273

94. The details of the balances are :—

	Dr. Rs.
(i) Loans to <i>ex</i> -students of the Weaving Institute	793
(ii) Loans to <i>ex</i> -detenus	5,74,416
(iii) Loans to Co-operative Land Mortgage Bank	1,00,000
(iv) Advances to Bengal Provincial Co-operative Bank and Multipurposes Societies	3,00,348
(v) Loans to Fishermen	43,159
(vi) Loans to Traders	73,646
(vii) Loans to Distressed Tailors	50,500
(viii) Cattle Purchase Loans	14,71,361
(ix) Loans under Tank Improvement Scheme	11,12,016
(x) Miscellaneous	2,500
(xi) Rehabilitation Scheme—Loans to Artisans	47,344
(xii) Rehabilitation Scheme—Excavation of Tanks	4,00,190
Total	<u>41,76,273</u>

95. The above loans have been granted to individuals and in some cases to organised bodies under various schemes intended for the benefit of the public or the relief of distress. Fulfilment of conditions of these loans as well as recoveries thereof are watched by different Provincial Government officers.

The balances agree with those in the broadsheets in all cases except for the items (viii) and (xi). The discrepancies in these cases are under settlement. Balances in respect of items (iii) and (xii) have been accepted by the authorities concerned, the rest are under correspondence.

Loans to Government servants—

	Dr. Rs.
(i) House building Advances	24,923
(ii) Advances for purchase of motor conveyances	1,06,943
(iii) Advances for purchase of other conveyances	391
(iv) Passage Advances	2,193
(v) Other Advances	369
Total	<u>1,34,824</u>

96. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. The balances shown above differ from the balances worked out in the broadsheets by Rs. 14,247, Rs. 44,260, Rs. 223, and Rs. 193 in respect of items (i), (ii), (iii) and (v) respectively. The differences are in course of settlement. Acceptances of the balances are wanting in six cases.

SECTION S.—REMITTANCES

Dr. Rs. 41,64,631

I.—Remittances within India—

97. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	17,74,630	..
Reserve Bank of India Remittances	11,71,493	// ..
Adjusting Account between Central and Provincial Governments . . . . .	..	35,43,553
Adjusting Account with Railways . . . . .	..	27,31,705
Inter-Provincial Suspense Account . . . . .	..	7,85,496
Total	29,46,123	71,10,754
	Net Dr. Rs. 41,64,631	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 17,74,630

98. The following are the details :—

	Cr. Rs.	Dr. Rs.
1. Cash Remittances between treasuries . . . . .	..	2,34,576
2. Forest Remittances . . . . .	..	5,05,556
3. Public Works Remittances	23,19,453	..
4. Sanitary Works Remittances	1,95,469	..
5. Judicial Remittances . . . . .	..	169
Total	25,14,922	7,40,292

(Net) Total Cr. Rs. 17,74,630

99. This head covers two different kinds of transactions, one being remittance in actual cash between treasuries and departments rendering accounts to the same Accounts Office. Each separate remittance of this kind is watched through a remittance register. The transactions of the other class are purely book adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose.

The balance under item (1) has since been settled. In other cases, the outstanding balances are in course of adjustment.

Reserve Bank of India Remittances Cr. Rs. 11,71,493

100. A scheme was introduced by the Reserve Bank of India with effect from 1st October, 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government

balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

The balance which represents the amount not settled with the Reserve Bank within the year for want of full particulars or due to delayed intimation is in course of settlement.

Adjusting Account between Central and Provincial Governments	Dr. Rs. 35,43,553
Adjusting Account with Railways	Dr. Rs. 27,81,705
Inter-Provincial Suspense Account	Dr. Rs. 7,85,496

101. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other Provincial Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1947-48. These are under settlement.

SECTION V.—CASH BALANCE Dr, Rs. 3,40,93,120

102. The following are the details of the closing cash balance :—

	Rs.
Cash in Treasuries	29,19,902
Deposits with the Reserve Bank	3,47,15,852
Remittances in transit	—35,42,634

The cash balance of West Bengal was started with the amount of actual cash lying in treasuries falling in West Bengal and half of the advance made by the Reserve Bank of India as on 14th August, 1947. This figure, however, differed from West Bengal's share of cash balance as determined from the book balance of undivided Bengal as on 14th August, 1947. The difference has been ignored in opening the books, pending its settlement through accounts adjustment in due course. As regards the closing balance as on 31st March, 1948 certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash balance Report for March, 1948 and also between the balance of "Deposits with the Reserve Bank" and that shown in the statement of balance received from the Central Accounts Office of the Reserve Bank of India. These discrepancies are under reconciliation.

B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.

Part II.—Accounts.

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS.

Heads of Receipts.	Actuals for the period from 15th August 1947 to 31st March 1948.	Heads of Disbursements.	Actuals for the period from 15th August 1947 to 31st March 1948.
1	2	3	4
Rs.	Rs.	Rs.	Rs.
M. Public Debt incurred—		N.—Public Debt discharged—	
Floating Debt	9,65,60,757	Floating Debt	10,78,80,000
Loans from the Central Government	4,90,00,000	Loans from the Central Government	2,00,00,000
Total	14,55,60,757	Total	12,78,80,000
O.—Unfunded Debt incurred—		O.—Unfunded Debt Discharged—	
State Provident Funds	26,99,501	State Provident Funds	14,82,386
Total	26,99,501	Total	14,82,386
P.—Deposits and Advances—		P.—Deposits and Advances—	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Insurance Fund	8,00,000	Famine Insurance Fund	7,99,195
Fund for the promotion of education amongst educationally	6,38,000	Fund for the promotion of education amongst educationally	2,71,065

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

Deposits of Local Funds	1,86,38,729	1,89,13,779
Civil Deposits	22,84,92,996	21,38,82,029
Other Accounts	63,558	3,49,679
<i>Advances not bearing interest—</i>		
Advances Repayable	42,88,798	44,39,837
Permanent Advances	1,17,480	8,08,147
Accounts with the Government of Burma	11,066	1,64,436
Accounts with the Government of Pakistan	4,511	12,41,336
Accounts with the Reserve Bank	40,547	24,670
<i>Suspense—</i>		
Suspense Accounts	6,29,38,944	8,87,99,719
Cheques and Bills	6,72,45,868	6,53,42,610
Departmental and similar Accounts	4,24,845	4,61,879
Total	38,37,51,936	39,05,14,546
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	26,08,649	14,78,291
Loans to Government Servants	51,675	1,10,251
Total	26,60,324	15,88,542
Carried over	53,46,72,568	52,14,65,474

No. 1.—SUMMARY OF RECEIPTS AND DISBURSEMENTS BY MAJOR HEADS—concl'd.

Actuals for the period from 15th August 1947 to 31st March 1948.	Heads of Disbursements.	Actuals for the period from 15th August 1947 to 31st March 1948.
<p>2</p> <p>Rs.</p> <p>53,46,72,568</p> <p>23,24,04,741</p> <p>3,71,53,121</p> <p>35,94,755</p> <p>4,212</p> <p>1,77,521</p> <p>27,33,34,350</p> <p>80,80,06,918</p> <p>18,83,32,555</p> <p>99,63,39,473</p> <p>51,38,272</p> <p>2,64,50,789</p> <p>12,10,968</p> <p>2,25,23,485</p>	<p>3</p> <p>Heads of Disbursements.</p> <p>3</p> <p>Brought forward</p> <p>S.—Remittances—</p> <p>Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.</p> <p>Reserve Bank of India Remittances</p> <p>Adjusting Account between Central and Provincial Governments.</p> <p>Adjusting Account with Railways</p> <p>Inter-provincial Suspense Account</p> <p>Total</p> <p>Total Receipts under Debt, Deposits and Remittance heads.</p> <p>Total Revenue as per Account No. 2 of part A</p> <p>TOTAL RECEIPTS</p> <p>V.—(Opening) Cash Balance—</p> <p>Cash in Treasuries</p> <p>Deposits with the Reserve Bank</p> <p>Remittances in transit</p> <p>Total</p>	<p>4</p> <p>Rs.</p> <p>52,14,65,474</p> <p>23,33,08,093</p> <p>3,66,50,609</p> <p>72,09,403</p> <p>18,16,472</p> <p>8,82,721</p> <p>27,98,67,298</p> <p>80,13,32,772</p> <p>13,83,90,096</p> <p>93,97,22,868</p> <p>29,19,902</p> <p>3,47,15,852</p> <p>35,42,634</p> <p>3,40,93,120</p>
<p>Rs.</p> <p>53,46,72,568</p> <p>23,24,04,741</p> <p>3,71,53,121</p> <p>35,94,755</p> <p>4,212</p> <p>1,77,521</p> <p>27,33,34,350</p> <p>80,80,06,918</p> <p>18,83,32,555</p> <p>99,63,39,473</p> <p>51,38,272</p> <p>2,64,50,789</p> <p>12,10,968</p> <p>2,25,23,485</p>	<p>Brought forward</p> <p>S.—Remittances—</p> <p>Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.</p> <p>Reserve Bank of India Remittances</p> <p>Adjusting Account between Central and Provincial Governments.</p> <p>Adjusting Account with Railways</p> <p>Inter-provincial Suspense Account</p> <p>Total</p> <p>Total Disbursements under Debt, Deposit and Remittance heads.</p> <p>Total Expenditure as per Account No. 2 of Part A</p> <p>TOTAL DISBURSEMENTS</p> <p>V.—(Closing) Cash Balance—</p> <p>Cash in Treasuries</p> <p>Deposits with the Reserve Bank</p> <p>Remittances in transit</p> <p>Total</p>	<p>Rs.</p> <p>52,14,65,474</p> <p>23,33,08,093</p> <p>3,66,50,609</p> <p>72,09,403</p> <p>18,16,472</p> <p>8,82,721</p> <p>27,98,67,298</p> <p>80,13,32,772</p> <p>13,83,90,096</p> <p>93,97,22,868</p> <p>29,19,902</p> <p>3,47,15,852</p> <p>35,42,634</p> <p>3,40,93,120</p>
<p>97,36,15,969</p>	<p>GRAND TOTAL</p>	<p>97,36,15,969</p>

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1947-48 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 15th August 1947.	On 31st March 1948.	Increase(+) / Decrease(-) during the period from 15th August 1947 to 31st March 1948. 4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	3,18,50,049	3,25,34,948	+ 6,84,899
Industrial Development Programme	4,04,377	8,71,260	+ 4,66,883
Total Commercial Departments	3,22,54,426	3,34,06,208	+ 11,51,782
Other Departments—			
Other Accounts	2,96,89,466	3,05,71,341	+ 8,81,875
Total Other Departments	2,96,89,466	3,05,71,341	+ 8,81,875
Total Capital Expenditure	6,19,43,892	6,39,77,549	+ 20,33,657
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	2,98,04,153	2,86,73,795	— 11,30,358
Loans to Government Servants	76,248	1,34,824	+ 58,576
Total Loans and Advances	2,98,80,401	2,88,08,619	— 10,71,782
Total Capital and other expenditure	9,18,24,293	9,27,86,168	+ 9,61,875
deduct—Contribution from revenue for capital expenditure.	— 45,63,040	— 45,63,040	..
Net capital and other expenditure (outside the Revenue Account).	8,72,61,253	8,82,23,128	+ 9,61,875

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1947-48 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

1	On 15th August 1947.	On 31st March 1948	Increase (+) Decrease (—) during the period from 15th August 1947 to 31st March 1948
1	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds			
Debt—			
Floating Debt	1,68,63,309	55,44,065	—1,13,19,244
Loans from the Central Government	2,61,35,046	5,51,35,046	+2,90,00,000
Unfunded Debt	3,55,72,184	3,67,89,300	+12,17,116
Total Outstanding Debt	7,85,70,539	9,74,68,411	+1,88,97,872
Sinking Funds and Reserve Funds	21,59,627	25,57,782	+3,98,155
Net balance under Deposits, Advances, etc., other than those shown separately.	4,92,39,026	4,20,78,248	—71,60,778
Remittances	23,68,318	—41,64,631	—65,32,913
Total Debt and other obligations	13,23,37,510	13,79,39,810	+56,02,300
Deduct—Cash balance	—2,25,23,485	3,40,93,120	5,66,16,605
„ Investments	58,95,359	58,95,359	..
Net Provision of Funds	14,89,65,636	9,79,51,331	—5,10,14,305

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948, AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE PERIOD.

Description of debt.	Amount on 15th August 1947.	Additions during the period from 15th August 1947 to 31st March 1948.	Discharges during the period from 15th August 1947 to 31st March 1948.	Amount on 31st March 1948.
	Rs.	Rs.	Rs.	Rs.
I.—PUBLIC DEBT—				
Floating debt—				
Other Floating Loans	1,68,63,308	9,65,60,757	10,78,80,000	55,44,065
Loans from the Central Government.	2,61,35,046	4,90,00,000	2,00,00,000	5,51,35,046
TOTAL PUBLIC DEBT	4,29,98,354	14,55,60,757	12,78,80,000	6,06,79,111
II.—UNFUNDED DEBT—				
State Provident Funds—				
General Provident Fund	3,10,26,097	23,70,828	13,55,344	3,29,41,581
Indian Civil Service Provident Fund.	14,67,639	1,53,574	46,278	15,74,935
Indian Civil Service (Non-European Members) Provident Fund	5,17,803	27,972	14,145	5,31,630
Contributory Provident Fund	16,56,283	1,47,065	66,619	17,36,729
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	4,363	62	..	4,425
TOTAL UNFUNDED DEBT	3,55,72,185	26,99,501	14,82,386	3,67,80,300
Total Debt and other Interest-bearing obligations.	7,85,70,539	14,82,60,258	12,93,62,386	9,74,68,411

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948 OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES ON ACCOUNT OF THE SEVERAL FUNDS.

I.—Famine Insurance Fund.

A.—FAMINE INSURANCE FUND.

	Rs.		Rs.
Balance on 15th August 1947	1,03,457	Payments from the Fund . . . . .	..
Transfers from the Revenue Accounts . . . . .	..	Purchases of securities	7,99,195
Interest receipts	742	Balance on 31st March 1948	1,04,262
Sales of securities	7,99,258		
TOTAL	9,03,457	TOTAL	9,03,457

B.—INVESTMENT ACCOUNT.

Balance on 15th August 1947	13,93,172	Sales of securities	7,99,258
Purchases of securities	7,99,195	Balance on 31st March 1948	13,93,109
TOTAL	21,92,367	TOTAL	21,92,367

	Rs.
Balance on 31st March 1948 :—	
Cash	1,04,262
Investment	13,93,109
TOTAL	14,97,371

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March 1948	14,11,863

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 15th August 1947	4,45,720	Amount expended to meet the cost of renewals and replacements	16,106
Amount appropriated from revenue	46,644	Balance on 31st March 1948	4,76,108
TOTAL	4,92,364	TOTAL	4,92,364

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948 OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

III.—Fund for the promotion of Education amongst educationally backward Classes.

	Rs.		Rs.
Balance on 15th August 1947 .	2,17,278	Expenditure during the year	2,71,065
Amount contributed by the Provincial Government.	6,38,000	Balance on 31st March 1948	5,84,213
TOTAL .	8,55,278	TOTAL .	8,55,278

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 15th August 1947 .	—13,88,363	Amount of expenditure during the year.	3,23,356
Amount allotted from the Central Road Fund.	58,741	Balance on 31st March 1948	—16,52,978
TOTAL .	—13,29,622	TOTAL .	—13,29,622

V.—Deposit Account of Grants for Economic Development and Improvement of Rural Areas.

	Rs.		Rs.
Balance on 15th August 1947 .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March 1948	42,631
Local contributions . . . .	..	TOTAL .	42,631
TOTAL .	42,631		

VI.—Deposit Account of the Grant made by the Indian Central Jute Committee.

	Rs.		Rs.
Balance on 15th August 1947 .	13,979	Expenditure during the year	..
Amount contributed by the Indian Central Jute Committee.	4,817	Balance on 31st March 1948	18,796
TOTAL .	18,796	TOTAL .	18,796

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948 OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

VII.—Deposit Account of the Grant made by the Indian Council of Agricultural Research.

	Rs.		Rs.
Balance on 15th August 1947 .	8,740	Amount expended on various researches.	..
Amount contributed by the Indian Council of Agricultural Research.	..	Balance on 31st March 1948	8,740
TOTAL .	8,740	TOTAL .	8,740

VIII.—Deposit Account of Grant from the Central Government for the Development of Handloom Industries.

	Rs.		Rs.
Balance on 15th August 1947 .	1,35,150	Amount expended on various schemes.	26,323
Amount contributed by the Central Government.	..	Balance on 31st March 1948	1,08,827
TOTAL .	1,35,150	TOTAL .	1,35,150

IX.—Deposit Account of Grants by the Indian Central Sugarcane Committee.

	Rs.		Rs.
Balance on 15th August 1947 .	43,416	Expenditure during the year	..
Amount contributed by the Committee.	..	Balance on 31st March 1948	43,416
TOTAL .	43,416	TOTAL .	43,416

X.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 15th August 1947 .	3,17,107	Expenditure during the year	..
Receipt during the year .	..	Balance on 31st March 1948	3,17,107
TOTAL .	3,17,107	TOTAL .	3,17,107

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE PERIOD FROM 15TH AUGUST 1947 TO 31ST MARCH 1948 AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE PERIOD.

Major and Minor Heads of Account.	1	2	3	4	5	6	7
	Balance on 15th August 1947.	Amount advanced during the period.	Total.	Amount repaid during the period.	Balance on 31st March 1948.	Interest received and credited to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Loans to Municipalities, Port Funds, Etc.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.	1,02,87,785	..	1,02,87,785	36,765	1,02,51,020	13,605	
Loans to Municipalities	28,21,331	4,50,237	32,71,568	82,044	31,89,524	42,014	
Loans to District and other Local Fund Committees	16,75,519	1,05,000	17,80,519	41,325	17,39,194	16,864	
Advances to Cultivators	1,04,43,096	3,24,391	1,07,67,487	18,91,542	88,75,945	2,36,390	
Advances under Special Laws	4,40,500	3,584	4,44,084	2,245	4,41,839	2,908	
Miscellaneous Loans and Advances	41,35,922	5,95,079	47,31,001	5,54,728	41,76,273	79,807	
TOTAL	2,98,04,153	14,78,291	3,12,82,444	26,08,649	2,86,73,795	3,91,588	
Loans to Government Servants.—							
House-building advances	12,825	11,988	24,813	—110	24,923	1,592	
Advances for purchase of motor conveyances	59,956	97,663	1,57,619	50,671	1,06,948	1,788	
Advances for purchase of other conveyances	150	400	550	159	391	1	
Passage advances	3,061	..	3,061	868	2,193	..	
Other advances	256	200	456	87	369	..	
TOTAL	76,248	1,10,251	1,86,499	51,675	1,34,824	3,381	
GRAND TOTAL	2,98,80,401	15,88,542	3,14,68,943	26,60,324	2,88,08,619	3,94,969	

APPENDIX.

Statement showing the details of commitments at the end of 1947-48 in respect of schemes estimated to cost Rupees one lakh or more in each case (except those financed from Development grants)—(see paragraph 10 of Part A of the report page 16).

Figures in thousands of rupees.

Major Head of account and name of work.	Amount of sanctioned estimate.	Expenditure up to the 14th Aug. 1947.	Expenditure from the 15th Aug. 1947 to the 31st March 1948	Further liabilities to be incurred.	Total expenditure Cols. 3 to 5.
1	2	3	4	5	6
Debited to Revenue Account—					
<i>XVII.—Irrigation, Navigation Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Improvement of Tolly's Nulla	1,78	56	..	1,22	1,78
18.—Other Revenue Expenditure financed from Ordinary Revenues—					
2. Establishment of an Institute for river research in Bengal.	1,02	69	6	27	1,02
3. Silt clearance of the Kantakali Balarampur in the district of 24-Parganas.	7,62	5,64	5	1,93	7,62
4. Re-excavation of Solatopa Khal.	1,98	30	..	1,68	1,98
5. Re-excavation of Chandreswar Khal.	1,42	36	3	1,03	1,42
6. Cyclone damage repairs to schedule D Embankment No. 39 Seadyke.	3,68	3,47	..	21	3,68
7. Constructing tide bunds in S. D. Embankment No. 45 Gumgarh.	1,72	33	..	1,39	1,72
8. Constructing tide bunds in S. D. Embankment No. 39 Seadyke.	10,67	10,51	..	16	10,67
9. Constructing tide bunds in S. D. Embankment No. 53 Doro.	2,34	85	..	1,00	(a)1,85
10. Remodelling Damodar Left Embankment.	2,73,71	1,41,47	5,62	48,75	(a)1,95,84

(a) Previous estimate revised.

APPENDIX—*contd.*

Major Head of account and name of work.	Amount of sanctioned estimate.	Expenditure up to the 14th Aug. 1947.	Expenditure from the 15th Aug. 1947 to the 31st March 1948.	Further liabilities to be incurred.	Total expenditure Cols. 3 to 5.
1	2	3	4	5	6
<i>Debited to Revenue Account— contd.</i>					
<i>18.—Other Revenue Expenditure financed from Ordinary Revenues—concl.</i>					
11. Cyclone damage repairs to 24 Parganas Embankment.	3,70	3,55	..	15	3,70
12. Drainage of Sita Bita Bil in the district of Nadia.	1,04	72	..	32	1,04
13. Re-excavation of Rajnagar Labtakuni Drainage Channel in the district of Murshidabad.	1,01	84	..	17	1,01
14. Closing the breach in the Shamsundarpur retired line at Basantipati.	1,00	77	23	6	1,06
15. Re-excavation of the Peali River from new Arapanch Sluice to Uttarbhag.	4,08	..	81	3,27	4,08
<i>43.—Industries—</i>					
16. Unemployment Relief Scheme.	1,46	65	61	69	1,95
<i>40.—Civil Works—</i>					
17. Reconstruction of Police Buildings at Khadgree.	1,02	1,01	..	3	(a)1,04
18. Constructing warders' barrack and Head warders barrack in the Central Jail at Midnapore.	1,26	45	42	39	1,26
19. Construction of a double storied building at 13, Lord Sinha Road.	1,47	1,33 (e)9	1	13	(a)1,56
20. Shifting workshop from Jalpaiguri and Electrical Workshop from Writers Buildings to Kidderpore C. & W. Deptt. Depot.	1,28	75	16	37	1,28

(a) Previous estimate revised.

(e) Represents figure for electrical portion.

APPENDIX—*contd.*

Major Head of account and name of work.	Amount of sanctioned estimate.	Expenditure up to the 14th Aug. 1947.	Expenditure from the 15th Aug. 1947 to the 31st March 1948	Further liabilities to be incurred.	Total expenditure Columns 3 to 5
1	2	3	4	5	6
Debited to Revenue Account— <i>contd.</i>					
50.— <i>Civil Works</i> — <i>contd.</i>					
21. Construction of additional storey over Survey Building, Alipore.	1,44 (e)27	1,30 14	.. 11	14 ..	1,44 (e)27
22. Construction of additional storey over Anderson House, Alipore.	2,32 (e)19	2,08 15	.. ..	24 ..	2,32 (e)19
23. Construction of New Civil Court Building at Howrah.	3,04	1,15	1	1,88	3,04
24. Construction of sheds for storage of medical and non-medical stores in the Haritolla Bustee land attached to Campbell Hospital, Sealdah.	2,18 (e)9	2,01 8	.. 1	1,17 ..	(a)3,15 (e)9
25. Remodelling Electrical equipments in B. E. College, Sibpore.	(e)1,37	1,22	12	4	(a)1,35
26. Construction of temporary lines for Eastern Rifles Barrack of Barrackpore	2,79	2,49	..	30	2,79
27. Construction of Nurses' quarter, etc., in the ground floor of Eden Hospital Extension.	1,91	28	..	1,63	1,91
28. Construction of new four storied Block 'A' at Writers Buildings between Blocks I & II.	1,08	87	55	21	(a)1,63
29. Partition of rooms in the 1st and 2nd floor of Main Block Writers' Buildings.	1,08	2,51	..	1	(a)2,59
30. Construction of 3 new four storied Blocks 'B' 'C' & 'D' in Writers Buildings.	7,13	5,55	..	1,58	7,13

(a) Previous estimate revised.

(b) Less than the sanctioned estimate.

(e) Represents figure for electrical portion.

APPENDIX—concl'd.

Major Head of Account and Name of Work.	Amount of sanctioned estimate.	Expenditure up to the 14th Aug. 1947.	Expenditure from the 15th Aug. 1947. to the 31st March 1948	Further liabilities to be incurred.	Total expenditure Cols. 3 to 5.
1	2	3	4	5	6
Debit to Revenue Account—concl'd.					
50.—Civil Works—concl'd.					
31. Construction of Armed Police Barrack at 9, Chitpore Road, Calcutta	1,86	1,70	2 (e)3	14	(a)1,89
32. Construction of a modern Bridge over Bally Khal.	(c)	9,09	75	4	(c)9,88
33. Construction of additional buildings for sericultural farm at Kalimpong.	1,20	1,05	6	0	1,20
34. Conversion of certain barracks at Hijli into family quarters for accommodation of DFR.	(c)	..	53	1,13	(c)1,66
35. Extension of Poultry multiplication centre at Midnapore.	1,64	1,55	24	64	(a)2,43
36. Construction of Additional sheds in the compound of Anderson House, Alipore.	4,58	3,36	29	12	(b)3,77
TOTAL	3,57,49	2,10,92	10,72	72,58	2,94,22
Debit outside the Revenue Account—					
68.—Construction of Irrigation, etc., works—					
A.—Irrigation Works-Development programme met from Central Government—					
37. Mor Reservoir Project	4,38,15	22,48	7,76	4,07,91	4,38,15
38. Reconditioning the Anderson weir.	5,80	2,26	(—)70	4,24	5,80
TOTAL	4,43,95	24,74	7,06	4,12,15	4,43,95
TOTAL COMMITMENT	8,01,44	2,35,66	17,78	4,84,73	7,38,17

(a) Previous estimate revised.

(b) Less than the sanctioned estimate.

(c) Estimate not yet sanctioned.

(e) Represents figure for electrical portion.

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