

GOVERNMENT OF BENGAL

FINANCE ACCOUNTS

1947-48

(From the 1st April 1947 to the 14th August 1947)

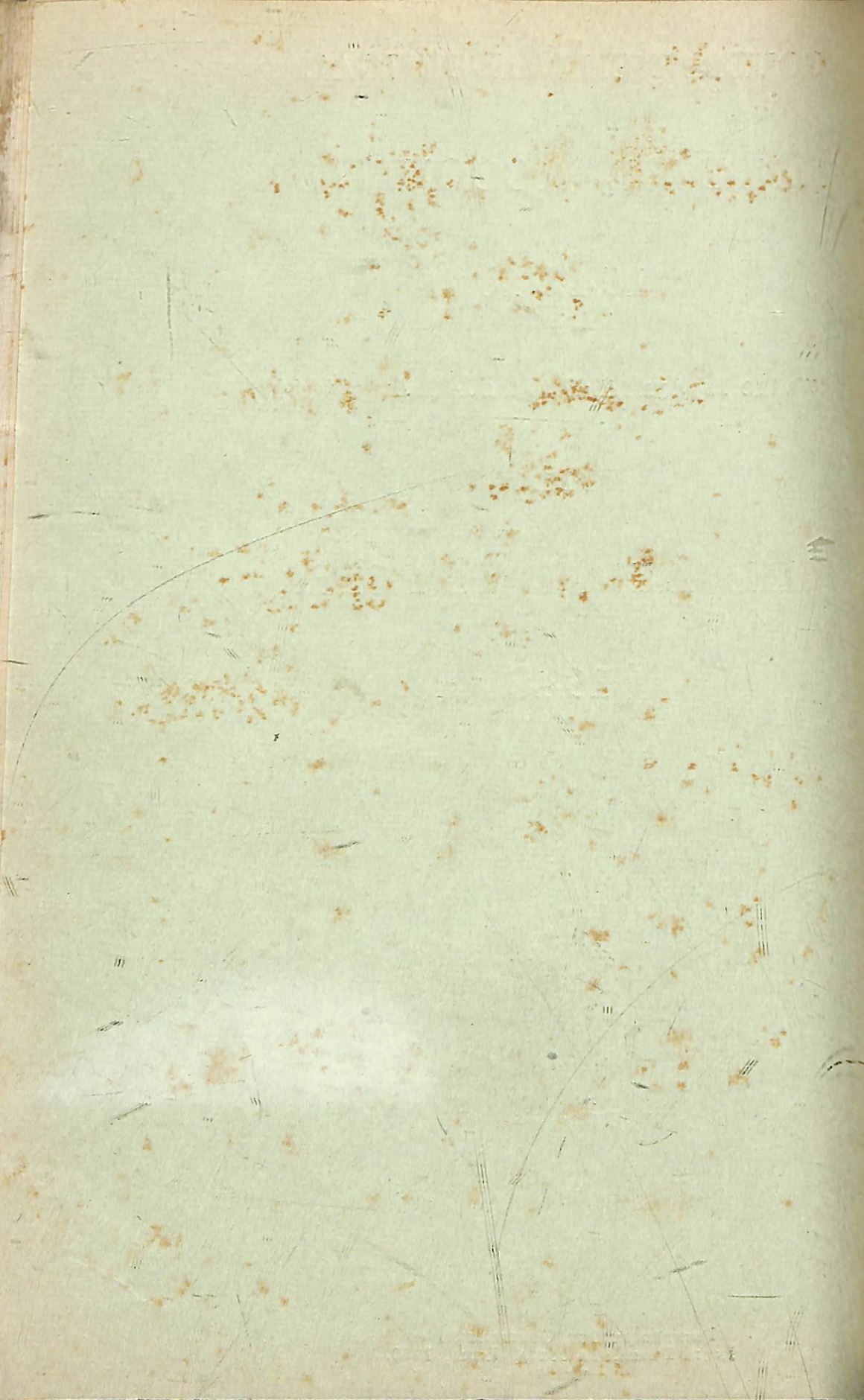
AND

THE AUDIT REPORT

1948



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FINANCE ACCOUNTS, GOVERNMENT OF BENGAL.
1947-48 (From the 1st April 1947 to the 14th August 1947.)

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Finance Accounts of the Government of Bengal for the period from the 1st April 1947 to the 14th August 1947 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 Bengal for the period from the 1st April 1947 to the 14th August 1947 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of 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 Bengal as deduced from the balances recorded in its books and other information.

The accounts for the period from the 1st April 1947 to the 14th August 1947 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. Likewise the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my directions. 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, the accounts now presented are correct statements of the receipts and outgoings of the Government of Bengal for the period from the 1st April 1947 to the 14th August 1947.

SIMLA.

V. NARAHARI RAO,

The 12th July 1951.

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 or 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 1st April 1947 to the 14th August 1947 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 subdivided 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 transactions *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

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 Voted. 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 Province 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.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated.)

SUMMARY OF THE TRANSACTIONS FOR THE PERIOD FROM THE 1ST APRIL 1947 TO THE 14TH AUGUST 1947.

4. A summary of the detailed transactions during the period under report as compared with the Budget for the year is given in the subjoined statement.

Receipts.	Budget Estimates 1947-48.	Actuals 1947-48 (Pre-partition).	More (+) Less (-).	Disbursements.	Budget Estimates 1947-48.	Actuals 1947-48 (Pre-partition).	More (+) Less (-).
1	2	3	4	5	6	7	8
Revenue.							
Principal Heads of Revenue—							
Customs	2,80,00	1,35,35	-1,44,65				
Taxes on Income other than Corporation Tax.	7,49,50	22,99	-7,26,51		3,44	1,86	-1,58
Salt	10	..	-10		1,63	14	-1,49
Land Revenue	3,78,51	79,35	-2,99,16		90,06	34,44	-55,62
Provincial Excise	5,88,61	2,50,84	-3,37,77		38,31	20,57	-17,74
Stamps	3,90,00	1,72,59	-2,17,41		9,64	3,42	-6,22
Forest	36,40	9,19	-27,21		72,10	20,52	-51,58
Registration	65,00	32,67	-32,33		31,03	15,83	-15,20
Receipts under Motor Vehicles Acts	28,92	16,10	-12,82	Charges on account of Motor Vehicles Acts.	4,50	..	-4,50
Other Taxes and Duties	6,08,84	2,37,51	-3,71,33	Other Taxes and Duties	10,56	5,36	-5,20
	25,98	9,59,50	-21,49,29		2,61,27	1,92,14	-1,69,13
				Total Principal Heads			
				Total Direct Demands			

Irrigation—Net Receipts	—2,74	—6,85	—4,11	Irrigation	2,23,63	72,02	—1,51,61
Debt Services	37,79	10,34	—27,45	Debt Services	45,48	9,19	—36,29
Civil Administration	2,48,28	91,55	—1,56,73	Civil Administration	24,78,70	9,63,59	—15,15,11
Civil Works and Miscellaneous Public Improvements.	49,20	23,56	—25,64	Civil Works and Miscellaneous Public Improvements.	6,47,61	1,71,41	—4,76,20
Miscellaneous	51,92	18,72	—33,20	Miscellaneous	8,29,19	4,28,73	—4,00,46
Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	17	4	—13	Contributions and Miscellaneous Adjustments between Central and Provincial Governments.	..	..	..
Extraordinary receipts	12,56,47	2,29,85	—10,26,62	Extraordinary Charges	8,91,11	3,52,28	—3,38,83
Total Revenue	47,67,89	13,23,80	—34,44,09	Capital Expenditure within the Revenue Account (Details by Major Heads are given in Account No. 2).	11,04	5,69	—5,35
Deficit	6,20,14	7,81,25	+1,61,11	Total Expenditure on Revenue Account	53,88,03	21,05,05	—32,82,98
				II.—CAPITAL.			
				Capital Expenditure outside the Revenue account—			
				Irrigation	1,44,04	8,48	—1,35,56
				Agricultural Improvement and Research	45,91	47	—45,44
				Industrial Development	1,03,71	1,70	—1,02,01
				Other Provincial Works	50,00	4	—49,96
				Commuted value of pensions	—3,36	—1,25	+2,11
				Provincial Schemes of State Trading	—5,65,21	—5,69,37	—4,16
				Total	—2,24,91	—5,59,93	—3,35,02

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SUMMARY OF THE TRANSACTIONS FOR THE PERIOD FROM THE 1ST APRIL 1947 TO THE 14TH AUGUST 1947—*contd.*

Receipts.	Budget Estimates 1947-48.	Actuals 1947-48 (Pre-parti- tion).	More (+) Less (-).	Disbursements.	Budget Estimates 1947-48.	Actuals 1947-48 (Pre-parti- tion).	More (+) Less (-).
1	2	3	4	5	6	7	8
				III.—DEBT.			
				<i>Public Debt—</i>			
<i>Floating debt</i>	64,00,00	13,82,56	-50,17,44	Floating debt	65,00,00	17,41,00	-47,59,00
Loans from the Central Government	3,81,53	2,00,00	-1,81,53	Loans from the Central Government	1,10,91	11,28	-99,63
Total	67,81,53	15,82,56	-51,98,97	Total	66,10,91	17,52,28	-48,58,63
				<i>Unfunded Debt—</i>			
State Provident Funds	76,40	33,44	-42,96	State Provident Funds	46,70	26,86	-19,84
Total	76,40	33,44	-42,96	Total	46,70	26,86	-19,84
				<i>Deposits and Advances.</i>			
Famine Insurance Fund	14,30	4,15	-10,15	Famine Insurance Fund	13,98	4,00	-9,98
Depreciation Reserve Fund—Government Presses.	58	8	-50	Depreciation Reserve Fund—Government Presses.	2,05	6	-1,99
Other Reserve Funds	20,16	-29	-20,45	Other Reserve Funds	22,20	..	-22,20
Deposits of Local Funds	3,95,00	1,27,31	-2,67,69	Deposits of Local Funds	4,04,20	1,99,31	-2,04,89
Civil Deposits	31,90,40	18,66,16	-13,24,24	Civil Deposits	30,82,00	24,43,83	-6,38,17
Other Accounts	44,37	1,47	-42,90	Other Accounts	44,80	15,30	-29,50
Advances not bearing interest	35,02	1,70,68	+1,35,06	Advances not bearing interest	42,25	60,47	+18,22
Suspense	20,68,50	1,83,15	-18,85,35	Suspense	20,69,00	2,88,56	-17,80,44
		18,85	+18,85	Miscellaneous		3,48	+3,48
						39,17,01	26,95,47

Recoveries of Loans and Advances	1,77,52	33,89	-1,43,63	Loans and Advances	1,44,07	84,77	-59,30
IV.—REMITTANCE.							
<i>Remittances.</i>							
Remittances	..	36,24,60	+36,24,60	Remittances	..	35,84,17	+35,84,17
<i>Cash Balance.</i>							
Opening Balance	2,47,91	5,94,89	+3,46,98	(A) Closing Balance	1,74,30	-4,44,07	-6,18,37
GRAND TOTAL	178,19,58	95,64,14	-82,55,44	GRAND TOTAL	178,19,58	95,64,14	-82,55,44

10,38,96

(A) Decrease of cash balance during the period (vide paragraph 10)

VARIATIONS FROM THE BUDGET ESTIMATES.

5. The variations between the budget figures and actuals both under receipts and disbursements as exhibited in the foregoing summary are due to Partition, receipt and expenditure for only $4\frac{1}{2}$ months of the year (1st April 1947 to 14th August 1947) being shown against the estimate for the whole year.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

Progressive Capital Outlay to the end of the period.

6. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Bengal up to 14th August 1947.

Nature of Expenditure.	Expenditure up to 1946-47.	Expenditure during 1947-48. (Pre-partition.)	Total
1	2	3	4
65.—Capital Outlay on Forests	13	..	
68.—Construction of Irrigation, etc., works	3,31,91	8,48	3,40,39
71.—Capital Outlay on schemes of Agricultural Improvement and Research.	19	47	66
72.—Capital Outlay on Industrial Development	2,34	1,70	4,04
81.—Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
82.—Other Provincial Works outside the Revenue Account	..	4	4
83.—Payments of commuted value of pensions	14,69	—1,25	13,44
85A.—Capital Outlay on Provincial Schemes of State Trading.	10,18,16	—5,69,37	4,48,79
Total	14,63,46	—5,59,93	9,03,53

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

The expenditure represents mainly the outlay on the Productive Reservoir Scheme.

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

This head has been opened for the exhibition of expenditure on Productive Development Projects relating to Agriculture which are to be financed by loans. The chief schemes are (i) Establishment of seed multiplication farms, (ii) Establishment of a jute seed multiplication farm and (iii) Creation of a Work and Building Section under the Directorate of Agriculture. The expenditure incurred during the period is in respect of all these schemes.

72.—Capital Outlay on Industrial Development.

The cost of productive schemes under Industrial Development has been taken to this capital head outside the Revenue Account. The schemes are mainly (1) Electrification of semi-rural areas; (2) Establishment of a factory at S. for the production of artificial fertilisers; (3) Development of village Industries on commercial lines with modern technique through small village factories; (4) Exploitation of coastal and estuarine fisheries and provision of fishing gear. The expenditure booked during the period relates to items (1), (2) and (4).

82.—Capital Outlay on other Provincial Works.

The expenditure represents the outlay on the Kanchrapara Area Development Scheme.

83.—Payments of Commuted Value of Pensions.

The minus figure is due to the write-back to revenue by equated instalments of the capitalised value of pensions initially booked under this head.

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

The minus figure represents the net receipts and recoveries in the trading transactions undertaken by Government to improve the food situation, etc., in the Province.

Financial Results of Irrigation Works.

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

Names of Projects.	Direct Capital Outlay.		Revenue Receipts during 1947-48 (pre-partition).			Direct working expenses during 1947-48 (Pre-partition).	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1-4-47 to 14-8-47.	To end of 14-8-47.	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 period.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the period.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Productive.</i>											
Reservoir Project.	8,07	25,19	..	..	..	..	..	..	35	-35	1.4
<i>Unproductive.</i>											
Madhapore Canal	..	83,07	19	..	19	4,72	-4,53	5.4	1,23	-5,76	6.9
Chakrewar Irrigation Scheme.	..	7,01	1	..	1	11	-10	1.4	10	-20	2.9
Samodar Canal Project	40	1,26,78	2,79	..	2,79	3,89	-1,10	0.9	1,88	-2,08	2.4
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Tidal Canal	..	25,51	20	..	20	38	-18	0.7	38	-56	2.2
Cuttack and Eastern Canals.	..	69,96	1,22	..	1,22	3,94	-2,72	3.9	1,04	-3,76	5.5
Madharbans Steamer Route	..	14,67	17	..	17	18	-1	..	22	-23	1.4
Dredger "Foyers"	25	-25	..	..	-25	..
Dredger "Alexandra"	..	1,78	..	..	..	11	-11	6.2	3	-14	7.9
Madharipur Bil Route	..	83,11	46	..	46	48	-2	..	1,24	-1,26	1.5
Dredging "Bidyadhari"	..	(a)7,96	..	..	..	..	..	..	12	-12	1.5
Dredger "Burdwan"	..	13,64	..	..	..	3	-3	0.2	20	-23	1.7
Dredger "Ronaldshay" (b)	..	37,62	..	..	..	..	..	0.1	..	..	0.1
Dredger "Cowley" (c)	..	41,63	..	..	..	..	..	0.7	..	..	0.7
Total	8,47	5,37,93	5,04	..	5,04	14,09	-9,05	1.6	6,79	-15,84	2.9

(a) Excludes 3,00 met from contribution.

(b) The dredger was lost at sea in October 1942. Accounts kept open for certain adjustments.

(c) The dredger was sold during 1941-42. Accounts kept open for certain adjustments.

8. Works in the Irrigation Department are classified as "Productive" "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 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 was no productive Irrigation work in the province except the "Project" which has been sanctioned by Government as a productive scheme and was under execution during the period under review. None of the unproductive canals was transferred to the productive class during the period.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt.	Amount of Debt.		Difference (+) or (-)
	On 1st April 1947.	On 14th August 1947.	
1	2	3	4
Floating Debt	8,50,74	4,92,30	-3,58,44
Loans from the Central Government	4,07,21	5,95,93	+1,88,72
Unfunded Debt	5,48,29	5,54,87	+6,58
Gross Total—Rupee Debt	18,06,24	16,43,10	-1,63,14
Deduct—Outstanding loans and advances made by Government.	-5,05,77	-5,56,64	+51,07
Net Debt	13,00,47	10,86,46	+2,14,01

The above statement will show that there was a reduction of 2,14,01 in the liability of Government on account of debts at the end of the period. The standing debt (gross) is composed of floating debt, loans from the Central Government and unfunded debt.

(i) *Floating Debt.*—This consists of 2,00,00 on account of treasury bills matured during the period and 2,92,30 on account of cash credit advances from the Imperial Bank of India in connection with the procurement operations.

(ii) *Loans from the Central Government.*—A loan of Rs. 1,33.12 lakhs bearing interest at $2\frac{3}{4}$ per cent. per annum, made available to the Province for final Development Projects, was outstanding at the end of the period.

Out of the loan of Rs. 1 lakh taken during 1942-43 for the erection of silk filatures a sum of Rs. 82,524 was adjusted in the accounts of the period under review, leaving a balance of Rs. 17,476 on the 14th August 1947.

The following interest-free loans each being repayable in five equal instalments were taken to finance the provincial share of the Civil Defence Expenditure.

Year.	Amount of the loan.	Amount repaid up to 14th August 1947.	Balance.
1942-43	1,10,00	88,00	22,00
1943-44	65,51	39,30	26,21
1944-45	76,17	30,47	45,70
1945-46	1,03,55	20,71	82,84
Total	3,55,23	1,78,48	1,76,75

It will be seen from the table that no new loan was obtained on this account during the period.

Three interest-free loans, taken from the Centre in respect of Grow More Food Schemes, aggregating Rs. 19.58 lakhs were outstanding at the end of the period. Ways and Means Loan of two crores, taken from the Centre during the period, was also outstanding.

Two interest-free loans aggregating Rs. 66.31 lakhs obtained during previous years, 1943-44 and 1944-45 for strengthening the Damodar left embankment and completely repayable by the year 1947-48 were outstanding at the end of the period.

(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 84). The interest received by Government during the period under review in respect of such loans and advances amounted to 3,56.

The outstanding balance under the head included a sum of 9,26 on account of loan to the District Board of 24-Parganas for the Magrahat Drainage Scheme. A part of the loan was at first considered to be irrecoverable but Government subsequently ordered that the cess realised by the District Board should be adjusted against the outstanding loan, and decided to postpone the question of write-off of the balance till 1954-55. In accordance with this decision a sum of 9 was adjusted during the period under review against this loan. See also paragraph 88 of Part B of this compilation (page 67).

Out of the loan of 7,58 on account of advances to ex-detenus in connection with the Detenue Training and Setting-up Scheme 5,74 was outstanding at the end of 1946-47. No adjustment was made during the period under review.

(v) *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 9,85 as shown below :—

(1) Interest on floating debt	2,76
(2) Interest on State Provident Fund balances	7,05
(3) Miscellaneous charges	4
Total	9,85

BALANCE.

10. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during the period under review

Month.	Opening Cash Balance.		Receipts.	Disbursements.	Closing Cash Balance.	
	In Treasuries.	In Bank.			In Treasuries.	In Bank.
1	2	3	4	5	6	7
April 1947	90,18	5,04,71	11,82,03	14,53,30	1,13,24	2,10,38
May „	1,13,24	2,10,38	23,89,14	25,29,15	77,62	1,05,99
June „	77,62	1,05,99	18,46,36	17,49,09	76,46	2,04,42
July „	76,46	2,04,42	19,41,77	20,29,19	40,04	1,53,42
August „ (up to 14th)	40,04	1,53,42	16,09,95	22,47,48	77,85	-5,21

Under an agreement with the Reserve Bank of India, the Government of Bengal have to maintain a minimum balance of Rs. 25 lakhs at the Bank. The Reserve 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 day 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. The receipts and disbursements shown in the above statement include treasury bills taken and repaid during the period.

(ii) The amount, period and rate of interest of discount in respect of the treasury bills are given below :—

Date of Loan.	Amount.	Date of Repayment.	Rate of interest or discount.
1	2	3	4
<i>Treasury bills.</i>			
25th January 1947	4,00,00	25th April 1947	Re. 0-2-0 per cent.
22nd February 1947	4,00,00	22nd May 1947	Re. 0-2-0 per cent.
22nd May 1947	2,00,00	22nd August 1947	Re. 0-2-0 per cent.
27th June 1947	2,00,00	Not matured during the period.	Re. 0-2-0 per cent.

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

(iii) 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 31-3-47.	Amount taken.	Amount repaid.	Balance on 14-8-47.	Interest.
1	2	3	4	5	6
April 1947
May 1947	87,71	3,00,00	..	..
June 1947	50,00	..	..
July 1947	5,21,24	1,50,00	..	..
August 1947 (up to 14th)	..	2,82,61	1,50,00	..	..
Total	50,74	8,91,56	6,50,00	2,92,30	1,89

(iv) The total amount of treasury bills issued by Government during the period was 4,00,00. Except one bill for 2,00,00 issued on the 27th June 1947 which had not matured during the period, the other bill together with that for 8,00,00 outstanding at the end of the previous year were discharged during the period. The total amount of discount on the bills paid during the period was 87. The average rate of discount on the treasury bills was Re. 0-8-0 per cent. per annum.

(v) Cash credit advances taken during the period amounted to 8,91,56 which together with the previous balance worked out to 9,42,30. A sum of 6,50,00 was repaid leaving a balance of 2,92,30. The interest on the advances paid was 1,89.

(vi) In addition to the closing cash balance of —4,44,07 on the 14th August 1947 shown in sub-paragraph (i) the resources of Government included some investments in easily realisable securities. A part of these investments was in the form 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 purchase rates) at the beginning and end of the period were as follows :—

	1st April 1947.	14th August 1947.
Cash Balance Investment Account <i>vide</i> paragraph 76 of part B of this compilation at page 65.	45,02	45,02
earmarked Investments (as shown in sub-paragraph (vii) below).	13,93	13,93
Total	58,95	58,95

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

	1st April 1947.	14th August 1947.
Cash (<i>vide</i> sub-paragraph (i))	5,94,89	4,41,93
Investments	58,95	58,95
Total	6,53,84	3,88,93

The decrease of 10,38,96 in the balance is explained below :—

	Increase.	Decrease.
(1) Net debt outstanding at the end of the period (<i>vide</i> paragraph 9 <i>ante</i>)		2,14,00
(2) Investment		7,80,00
(3) Revenue Deficit		6,00,00
(4) Capital Expenditure outside the Revenue Account	5,59,93	
(5) Excess of disbursements over receipts under deposit and remittance heads		1,18,00
Total	5,59,93	10,38,96
Net decrease		10,38,96

(vii) 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 period under review. It will be seen therefrom that there was a decrease of 13,94 during the period in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1947.			Balance on 14th August 1947.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	2,78	13,93	16,71	2,94	13,93	16,87
2. Depreciation Reserve Fund—Government Presses.	4,68	..	4,68	4,70	..	4,70
3. Scheduled Castes Education Fund.	2,14	..	2,14	1,85	..	1,85
4. Muslim Education Fund	4,32	..	4,32	4,32	..	4,32
5. Subventions from Central Road Fund.	(a)	..	(a)	—13,88	..	—13,88
6. Deposit Account of grants for economic development and improvement of rural areas.	1,21	..	1,21	1,21	..	1,21

(a) Below Rs. 1000.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1947.			Balance on 14th August 1947.		
	Cash.	Invest- ments.	Total.	Cash.	Invest- ments.	Total
1	2	3	4	5	6	7
Deposit Account of the grant made by the Indian Central Jute Committee.	34	..	34	14	..	14
Deposit Account of the grant made by the Imperial Council of Agricultural Research.	4	..	4	10	..	10
Deposit Account of the grant from the Central Government for the development of sericultural industry.	-5	..	-5	..	..	..
Deposit Account of the grant from the Central Government for the development of handloom industry.	1,64	..	1,64	1,35	..	1,35
Deposit Account of grants by the Indian Central Sugarcane Committee.	..	..	..	43	..	43
Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	20,27	13,93	34,20	6,33	13,93	20,26

The nature of the balances has been explained in paragraphs 20-24 and 55-61 the Report in Part B of this compilation.

Excluding these earmarked balances the free balances of the Province at the beginning and at the end of the period were as follows:—

	1st April 1947.	14th August 1947.
Cash	5,74,62	-4,50, 40
Investments	45,02	45,02
Total	<u>6,19,64</u>	<u>-4,05,38</u>

(viii) The certificates regarding the correctness of the balances and the statements thereof by the authorities concerned have also been given in Part B paragraph 2. The portion of the balances since allocated to West Bengal the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the State Government.

SUMMARY OF GENERAL FINANCIAL POSITION.

11. There was a revenue deficit of 7,81,25 during the period against an estimated deficit of 6,20,14 for the whole year. The net transactions under the Capital, Deposit and Remittance accounts also registered a deficit of 2,57,71. The balance of the Province (including investments) therefore came down from 6,53,84 (—)3,85,12. This shows that the position of the Cash balance of the Province suffered a set-back during the period under review to the extent of 10,38,96. The factors that were responsible for this deterioration were deficit in revenue account and excess of disbursements over receipts under deposit and remittance heads.

The debt position showed improvement. The net liability of the Province in this respect was reduced from 13,00,47 to 10,86,46 and comprised Treasury bills 2,00,00 not matured during the period and balance of other loans taken from Centre amounting to 5,95,93. The balance on account of cash credit advances from the Imperial Bank of India for financing grain purchase scheme amounted 2,92,30 and that relating to unfunded debt 5,54,87. Under "Loans and Advances granted by Provincial Governments the total outstanding balance stood at 5,56,64.

The monthly cash balance in the Reserve Bank and at treasuries were satisfactory except during the last month of the period under review when Government Account showed a debit balance. The debit balance was mainly due to withdrawals on the Reserve Bank and Treasuries under all the heads due to part of the Province. Ways and Means advance of 91,00 taken was fully repaid during the period under review.

The net liability of the Province on account of Public Debt, Unfunded etc., at the close of the period was 22,93,32 as indicated in the following statement.

ASSETS.		LIABILITIES.	
Loans and Advances by Provincial Governments	5,56,64	Public Debt	10,86,46
Balance { Investments	58,95	Unfunded Debt	5,95,93
{ Cash	—4,44,07	Deposits and Advances	2,92,30
		Remittances	2,57,71
TOTAL	1,71,52	TOTAL	22,93,32
Net liability	22,93,32		

The net liability at the end of the year 1946-47 was 20,87,36. There was an increase of 2,05,96 in the liability of Government during the period under review.

Against these liabilities the Province owned assets of a capital nature in the shape of Irrigation Projects, Civil Works, etc., in which Rs. 6,38,84 lakhs had been invested up to the end of the period under review, as also some stocks of food purchased in connection with Grain Purchase Schemes, the value of which could not be ascertained. Besides, there were various physical assets of the Province such as land, buildings, communications, etc., which have necessarily to be taken into account from the review since their value cannot be properly assessed.

A.—GENERAL FINANCE ACCOUNTS

Part II.—Accounts.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DISBURSEMENTS

Receipts.	Actuals for 1947-48 (Pre-partition).	Disbursements.	Actuals for 1947-48 (Pre-partition)
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts	10,93,95,418	Revenue expenditure	20,90,38,000
Extraordinary receipts	2,29,84,874	Capital Expenditure within the Revenue Account.	5,68,000
(A) Total revenue receipts	13,23,80,292	(A) Total expenditure on Revenue Account.	21,05,000
		Capital expenditure outside the Revenue Account.	—5,59,000
Public Debt incurred	15,82,55,775	Public Debt discharged	17,52,000
Unfunded Debt incurred	33,44,489	Unfunded Debt discharged	26,000
Deposits and Advances	23,70,95,453	Deposits and Advances	30,15,000
Loans and Advances by Provin- cial Governments.	33,89,412	Loans and Advances by Provin- cial Governments.	84,000
Remittances	36,24,60,004	Remittances	35,84,000
Total Receipts	89,69,25,425	Total Disbursements	1,00,08,000
(B) (Opening) Cash balance	5,94,88,762	(B) (Closing) Cash balance	—4,41,000
GRAND TOTAL	95,64,14,187	GRAND TOTAL	95,64,14,187

(A) Revenue Deficit during the year—Rs. 7,81,25,015

(B) Decrease of cash balance during the year—Rs. 10,38,95,517

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

Heads of Revenue.	Actuals for 1947-48 (Pre-partition).	Heads of Expenditure.	Actuals for 1947-48 (Pre-partition).		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	1,35,34,870	4.—Taxes on Income other than Corporation Tax.	..	1,86,431	1,86,431
IV.—Taxes on Income other than Corporation Tax.	22,98,866	5.—Salt . . . . .	..	13,588	13,588
VII.—Land Revenue	79,34,815	7.—Land Revenue	84,279	33,59,535	34,43,814
VIII.—Provincial Excise.	2,50,84,163	8.—Provincial Excise.	10,454	20,46,680	20,57,134
IX.—Stamps	1,72,59,059	9.—Stamps . . . . .	..	3,42,365	3,42,365
X.—Forest	9,18,607	10.—Forest	2,28,020	18,24,303	20,52,323
XI.—Registration	32,68,665	11.—Registration	285	15,82,192	15,82,477
XII.—Receipts under Motor Vehicles Acts.	16,09,785	13.—Other Taxes and Duties.	11,434	5,24,790	5,36,224
XIII.—Other Taxes and Duties.	2,37,50,293				
Total	9,56,59,123	Total	3,34,472	98,79,884	1,02,14,356
B.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	6,79,417	..	6,79,417
Gross Receipts—					
Direct Receipts	5,03,758	18.—Other Revenue Expenditure financed from ordinary Revenues.	1,23,056	63,99,847	65,22,903
Deduct—Working Expenses.	—14,09,492				
Net Receipts	—9,05,734				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	2,20,401				
Total	—6,85,333	Total	8,02,473	63,99,847	72,02,320
Carried over	9,49,73,790	Carried over	11,36,945	1,62,79,731	1,74,16,676

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

Heads of Revenue.	Actuals for 1947-48 (Pre-partition).	Heads of Expenditure.	Actuals for 1947-48 (Pre-partition).		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	9,49,73,790	Brought forward	11,36,945	1,62,79,731	1,74,16,676
E.—Debt Services—		E.—Debt Services—			
XX.—Interest	10,34,078	22.—Interest on Debt and other Obligations.	9,85,081	..	9,85,081
		<i>Deduct—</i>			
Total	10,34,078	(1) Interest transferred to Commercial Departments.	—48,352	..	—48,352
F.—Civil Administration—		(2) Interest portion of equated payments on account of commuted value of pensions.	—17,947	..	—17,947
XXI.—Administration of Justice.	12,95,224	<i>Deduct—Total</i>	—66,299	..	—66,299
XXII.—Jails and Convict Settlements.	3,25,687	Net amount met out of ordinary revenues.	9,18,782	..	9,18,782
XXIII.—Police	7,05,672	Total	9,18,782	..	9,18,782
XXIV.—Ports and Pilotage.	57,971	F.—Civil Administration—			
XXVI.—Education	6,83,471	25.—General Administration.	19,18,266	1,36,47,586	1,55,65,852
XXVII.—Medical	9,47,303	27.—Administration of Justice.	13,21,762	52,85,132	66,06,894
XXVIII.—Public Health.	3,00,984	28.—Jails and Convict Settlements.	68,941	46,74,418	47,43,359
XXIX.—Agriculture.	30,56,551	29.—Police	8,60,760	2,34,83,158	2,43,43,918
XXX.—Veterinary	40,694	30.—Ports and Pilotage.	12,464	5,23,718	5,36,182
XXXI.—Co-operation.	44,339	36.—Scientific Departments.	..	1,464	1,464
XXXII.—Industries	16,07,629	37.—Education	7,44,966	88,77,581	96,22,547
XXXVI.—Miscellaneous Departments.	89,622	38.—Medical	3,71,990	1,41,02,877	1,44,74,867
Total	91,55,147	39.—Public Health	39,977	37,35,497	37,75,474
Carried over	10,51,63,015	40.—Agriculture	40,744	1,04,03,220	1,04,43,964
		41.—Veterinary	10,929	6,39,908	6,50,837
		42.—Co-operation	9,806	11,59,588	11,69,394
		43.—Industries	20,810	35,32,119	35,52,929
		47.—Miscellaneous Departments.	8,297	8,62,678	8,70,975
		Total	54,29,712	9,09,28,944	9,63,58,656
		Carried over	74,85,439	10,72,08,675	11,46,94,114

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

Heads of Revenue.	Actuals for 1947-48 (Pre-partition).	Heads of Expenditure.	Actuals for 1947-48 (Pre-partition).		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	10,51,63,015	Brought forward	74,85,439	10,72,08,675	11,46,94,114
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—			
XXXIX.—Civil Works.	23,55,918	50.—Civil Works	7,89,940	1,63,51,448	1,71,41,388
Total	23,55,918	Total	7,89,940	1,63,51,448	1,71,41,388
I.—Miscellaneous—		J.—Miscellaneous—			
XLIV.—Receipts in aid of Superannuation.	2,31,073	54.—Famine—			
XLV.—Stationery and Printing.	5,52,282	A.—Famine Relief	1,650	1,45,81,464	1,45,83,114
XLVI.—Miscellaneous.	10,88,516	55.—Superannuation Allowances and Pensions.	11,88,882	46,30,768	58,19,650
Total	18,71,871	56.—Stationery and Printing.	544	11,60,289	11,60,833
		57.—Miscellaneous	25,32,735	1,87,76,674	2,13,09,409
		Total	37,23,811	3,91,49,195	4,28,73,006
		M.—Extraordinary Items—			
		63.—Extraordinary charges.	3,69,095	3,48,59,239	3,52,28,334
		Total Revenue Expenditure,	1,23,68,285	19,75,68,557	20,99,36,842
		Capital Expenditure within the Revenue Account—			
		JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.	1,35,386	4,33,079	5,68,465
		Total	1,35,386	4,33,079	5,68,465
Carried over	10,93,90,804	Carried over	1,25,03,671	19,80,01,636	21,05,05,307

No. 2.—SUMMARY OF REVENUE AND EXPENDITURE BY MAJOR HEADS—*concl'd.*

Heads of Revenue.	Actuals for 1947-48 (Pre-partition).	Heads of Expenditure.	Actuals for 1947-48 (Pre-partition)		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	10,93,90,804	Brought forward .	1,25,03,671	19,80,01,636	21,05,05,307
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
L.—Miscellaneous Adjustments between Central and Provincial Governments.	4,614	Total Expenditure on Revenue Account.	1,25,03,671	19,80,01,636	21,05,05,307
Total	4,614	Total Revenue .	..	..	13,23,80,292
		Deficit(—)	..	..	7,81,25,015
M.—Extraordinary Items—		Capital Expenditure outside the Revenue Account—			
LI.—Extra ordinary Receipts.	2,29,84,874	CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	8,198	8,39,346	8,47,544
Total	2,29,84,874	FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	46,549	46,549
		72.—Capital Outlay on Industrial Development.	..	1,70,468	1,70,468
		JJ.—82.—Other Provincial Works outside the Revenue Account.	..	3,657	3,657
		83.—Payments of Commuted value of Pensions.	—8,285	—1,16,314	—1,24,599
		85-A.—Capital Outlay on Provincial schemes of State Trading.	6,48,891	—5,75,85,704	—5,69,36,813
		Total	6,48,804	—5,66,41,998	—5,60,93,194
Total Revenue	13,23,80,292	Total Expenditure	1,31,52,475	14,13,59,638	15,45,02,113

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

Particulars.	Charged.	Voted.	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	1,25,34,791	19,93,80,008	21,19,14,799
Expenditure outside the Revenue Account	6,48,804	—5,66,41,998	—5,59,93,194
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b).	20,121	1,25,61,485	1,25,81,606
Total	1,32,03,716	15,52,99,495	16,85,03,211

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

	Charged.	Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	1,25,03,671	19,80,01,636
Add—Working Expenses of Irrigation	31,120	13,78,372
Total	1,25,34,791	19,93,80,008
(b) Depreciation Reserve Fund, Government Presses . . . . .	..	5,874
Advances Repayable . . . . .	..	40,99,109
Loans to Municipalities	20,121	84,20,697
Loans to Government Servants . . . . .	..	35,805
Total	20,121	1,25,61,485

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

Heads.	Actuals for 1947-48 (Pre-parti- tion).	Heads.	Actuals for 1947-48 (Pre-parti- tion).
	Rs.		Rs.
A.—Principal Heads of Revenue—		A.—Principal Heads of Revenue	
I.—Customs—		<i>—contd.</i>	
Share of net proceeds of Export Duties assigned to Provinces.	1,35,34,870	IX.—Stamps—	
Total	1,35,34,870	A.—Non-Judicial—	
IV.—Taxes on Income other than Corporation Tax—		Sale of stamps	84,37,112
Taxes on Agricultural Income	23,96,897	Duty on impressing documents	1,90,827
<i>Deduct—Refunds</i>	<i>—98,031</i>	Fines and penalties	3,32,000
Total	22,98,866	Miscellaneous	1,00,000
VII.—Land Revenue—		<i>Deduct—Refunds</i>	<i>—4,45,000</i>
Ordinary revenue	63,60,674	Total—Non-Judicial	81,86,867
Sale of Government estates	287	B.—Judicial—	
Sale-proceeds of waste-lands and redemption of land tax.	5,660	(i) Court fees—	
Recoveries on account of survey and settlement charges.	34,121	Court fees realised in stamps	88,16,000
Rents, etc., of fisheries	13,100	Total	88,16,000
Rates and cesses on lands	12,13,963	(ii) Other Receipts—	
Recoveries of overpayments	1,64,294	Sale of stamps	2,67,500
Collection of payments for services rendered.	70,004	Fines and penalties	1,00,000
Miscellaneous	1,06,678	Miscellaneous	1,00,000
<i>Deduct—Refunds</i>	<i>—33,966</i>	<i>Deduct—Refunds</i>	<i>—14,000</i>
Total	79,34,815	Total	2,53,500
VIII.—Provincial Excise—		Total—Judicial	90,72,000
Country spirits	92,06,849	Total—Non-Judicial	81,86,867
Country fermented liquor	23,15,161	GRAND TOTAL	1,72,59,877
Malt liquors	2,34,410	X.—Forest—	
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	40,44,651	Timber and other produce removed from the forests by Government agency.	3,42,000
Receipts from commercial spirits, including denatured spirits and medicated wines.	4,52,231	Timber and other produce removed from the forests by consumers or purchasers. Drift and waif wood and confiscated forest produce.	11,73,000
Opium	46,06,120	Miscellaneous	1,70,000
Hemp and other drugs	40,78,682	<i>Deduct—Refunds</i>	<i>—7,81,000</i>
Receipts from Distilleries	2,448	Total	9,10,000
Fines, confiscations and mis- cellaneous	95,639	XI.—Registration—	
Recoveries of overpayments	1,446	Fees for registering documents	29,000
Collection of payments for services rendered.	85,049	Fees for copies of registered documents.	1,00,000
<i>Deduct—Refunds</i>	<i>—38,523</i>	Miscellaneous	2,00,000
Total	2,50,84,163	<i>Deduct—Refunds</i>	<i>—</i>
		Total	32,00,000

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

Heads.	Actuals for 1947-48 (Pre-partition).	Heads.	Actuals for 1947-48 (Pre-partition).
	Rs.		Rs.
A.—Principal Heads of Revenue—<i>concl.</i>		C.—Irrigation, Navigation, Embankment and Drainage Works—	
XII.—Receipts under Motor Vehicles Acts—		XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
Receipts under the Indian Motor Vehicles Act.	3,50,115	A.—Irrigation Works—	
Receipts under the Provincial Motor Vehicles Taxation Act.	11,88,856	(2) Unproductive Works—	
Other receipts	75,986	Gross Receipts—	
Deduct—Refunds	—5,172	Direct Receipts—	
Total	16,09,785	Water rates	2,86,767
XIII.—Other Taxes and Duties—		Other canal produce	1,261
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—		Navigation	303
Entertainment Tax	13,32,922	Rents	3,932
Betting Tax—		Recoveries of expenditure	8
Totalisator	12,84,541	Miscellaneous	5,999
Bookmakers	7,27,032	Total	2,98,270
Total	33,44,495	Deduct—Working Expenses—	
B.—Receipts from Electricity Duties—		Extensions and Improvements.	1,769
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	29,203	Maintenance and Repairs	6,19,072
Other receipts	18,96,263	Establishment { Charged	6,345
Deduct—Refunds	—250	{ Voted	2,28,754
Total	19,25,216	Tools and Plant	14,304
D.—Other Items—		Charges in England—	
Receipts under the Bengal Finance Act, 1939.	1,22,279	Charged	1,596
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	1,42,32,599	Voted	164
Receipts under Motor Spirit Sales Taxation Act, 1941.	26,01,807	Total—Working Expenses	—8,72,004
Receipts under Bengal Raw Jute Taxation Act, 1941.	15,63,239	Net Receipts	5,73,734
Deduct—Refunds	—39,342	B.—Navigation, Embankment and Drainage Works—	
Total	1,84,80,582	(2) Unproductive Works—	
GRAND TOTAL	2,37,50,293	Gross Receipts—	
		Direct Receipts—	
		Navigation	1,11,792
		Other canal produce	1,185
		Rents	2,705
		Miscellaneous	89,806
		Total	2,05,488
		Carried over	2,05,488

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

Heads.	Actuals for 1947-48 (Pre-partition).	Heads.	Actuals for 1947-48 (Pre-partition).
	Rs.		Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—concl.		E.—Debt Services—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—concl.		XX.—Interest—	
Brought forward	2,05,488	Interest on loans and advances by the Provincial Governments.	3,55,788
Deduct—Working Expenses—		Interest on arrears of revenue.	33,000
Maintenance and Repairs	2,99,641	Interest on Irrigation Capital Outlay incurred before 1st April 1937.	6,31,000
Establishment { Charged	20,671	Miscellaneous	9,200
Tools and Plant	12,577	Charges in England	
Charges in England—		Deduct—Refunds	
Charged	2,508	Total	10,34,000
Voted	258	F.—Civil Administration—	
Total—Deduct—Working Expenses	—5,37,488	XXI.—Administration of Justice—	
Net Receipts	—3,32,000	Sale-proceeds of unclaimed and escheated property.	78,000
GRAND TOTAL	—9,05,734	Court-fees realised in cash	11,24,000
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—		General fees, fines and forfeitures.	11,24,000
A.—Irrigation Works—		Pleadership and Mukhtearship examination fees.	68,000
Direct Receipts—		Receipts of the Official Assignee.	2,000
Water rates	794	Receipts of the Official Receiver, Calcutta.	50,000
Total—A.—Irrigation Works	794	Miscellaneous fees and fines	31,000
		Miscellaneous	4,000
		Recoveries of overpayments	17,000
		Collection of payments for services rendered.	—90,000
		Deduct—Refunds	
B.—Navigation, Embankment and Drainage Works—		Total	12,00,000
Direct Receipts—		XXII.—Jails and Convict Settlements—	
Navigation	15,391	Jails	87,000
Plantations	2,057	Jail Manufactures	2,000
Other Canal Produce	4,009	Recoveries of overpayments	
Rents	25,768	Collection of payments for services rendered.	
Fines	1	Deduct—Refunds	
Recoveries of expenditure	52,096	Total	3,20,000
Miscellaneous	1,22,715		
Deduct—Refunds	—2,520		
Total—B.—Navigation, Embankment and Drainage Works	2,19,607		
GRAND TOTAL	2,20,401		

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

Heads.	Actuals for 1947-48 (Pre-parti- tion).	Heads.	Actuals for 1947-48 (Pre-parti- tion).
	Rs.		Rs.
Civil Administration—contd.		F.—Civil Administration—contd.	
XXIII.—Police—		XXVII.—Medical—	
Police supplied to Railways	489	Medical School and College fees	1,19,526
Police supplied to public departments, private companies and persons	85,681	Hospital receipts	2,71,525
Receipts and recoveries on account of Presidency Police	3,68,970	Mental Hospital receipts	861
Cash receipts under the Arms Act	32,797	Sale of medicines	1,78,784
Fees, fines and forfeitures	7,102	Contributions	10,498
Recoveries of overpayments	24,338	Income from endowments	12,399
Collection of payments for services rendered	7,837	Recoveries of overpayments	4,768
Miscellaneous	1,88,022	Collection of payments for services rendered	1,54,687
Receipts in England	379	Miscellaneous	80,698
Deduct—Refunds	—9,943	Receipts on account of provincialisation of Sadar and Sub-divisional Hospitals	2,01,393
Total	7,05,672	Receipts in England	100
XXIV.—Ports and Pilotage—		Deduct—Refunds	—87,936
B.—Other Ports—		Total	9,47,303
Sale-proceeds of vessels and stores	295	XXVIII.—Public Health—	
Registration and other fees	1,129	Sale-proceeds of sera and vaccines, etc.	2,01,339
Miscellaneous	56,418	Recoveries of overpayments	21,128
Charges in England	129	Collection of payments for services rendered	4,493
Total	57,971	Miscellaneous	74,570
XXVI.—Education—		Deduct—Refunds	—546
A.—University—		Total	3,00,984
Fees, Government Arts Colleges	90,723		
Fees, Government Professional Colleges	26,930		
B.—Secondary—			
Fees, Government Secondary Schools	2,48,613		
D.—Special—			
Fees and other receipts, Government Special Schools	24,111		
E.—General—			
Contributions	19,285		
Income from endowments	247		
Recoveries of overpayments	1,500		
Collection of payments for services rendered	42		
Miscellaneous	2,88,223		
Charges in England	400		
Deduct—Refunds	—16,603		
Total	6,83,471		

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

Heads.	Actuals for 1947-48 (Pre-partition).	Heads.	Actuals for 1947-48 (Pre-partition).
	Rs.		Rs.
F.—Civil Administration—<i>contd.</i>		F.—Civil Administration—<i>concl.</i>	
XXIX.—Agriculture—		XXXVI.—Miscellaneous Departments—	
Agricultural receipts	30,33,166	<i>Labour and Emigration—</i>	
Recoveries of overpayments	29,348	Fees for the Registration of Trade Unions.	654
Deduct—Refunds	—5,963	<i>Miscellaneous—</i>	
Total	30,56,551	Examination fees	9,715
XXX.—Veterinary—		Fees for the inspection of steam boilers.	70,631
Veterinary College and School fees.	14,388	Administration of Indian Partnership Act, 1932.	1,633
Other receipts	16,133	Miscellaneous	7,957
Collection of payments for services rendered.	12,963	Charges in England	671
Deduct—Refunds	—2,790	Deduct—Refunds	—1,633
Total	40,694	Total	89,623
XXXI.—Co-operation—		H.—Civil Works and Miscellaneous Public Improvements—	
Audit fees	13,797	XXXIX.—Civil Works—	
Miscellaneous receipts	32,514	Rents	1,88,735
Deduct—Refunds	—1,972	Tolls on Roads	15,500
Total	44,339	Recoveries of expenditure	6,53,100
XXXII.—Industries—		Transfer from Central Road Fund.	13,79,000
Industries	45,577	Ferry Receipts	9,300
Rehabilitation Programme	5,50,970	Miscellaneous	1,11,000
Fisheries	745	Deduct—Refunds	—1,900
Cinchona plantations	9,98,265	Total	23,55,000
Recoveries of overpayments	1,418		
Collection of payments for services rendered.	19,449		
Deduct—Refunds	—8,795		
Total	16,07,629		

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

Heads.	Actuals for 1947-48 (Pre-par- tition).	Heads.	Actuals for 1947-48 (Pre-par- tition).
	Rs.		Rs.
I.—Miscellaneous—		J.—Miscellaneous—<i>concl'd.</i>	
XLIV.—Receipts in aid of Superannuation—		XLVI.—Miscellaneous—<i>concl'd.</i>	
Contribution for pensions and gratuities.	92,371	Brought forward	2,23,187
Miscellaneous	1,36,451	Rents, Rates and Taxes	2,414
Receipts in England	2,251	Other fees, fines and forfeitures	3,21,913
Total	2,31,073	Gain by exchange on local transactions.	—43
		Recoveries of overpayments	33,797
		Collection of payments for services rendered.	2,74,560
		Net gain by exchange on Remittance transactions.	—37
		Miscellaneous	17,09,197
		Receipts in England	993
		Loss or gain by exchange	11
		<i>Deduct—Refunds</i>	<i>—14,77,476</i>
		Total	10,88,516
XLV.—Stationery and Printing		L.—Contributions and Miscel- laneous Adjustments between Central and Provincial Govern- ments—	
Stationery receipts	849	L.—Miscellaneous Adjustments between Central and Provin- cial Governments.	4,614
Sale of plain paper used with stamps.	—1,61,719	Total	4,614
Sale of gazettes and other Government publications.	18,318		
Other press receipts	3,71,290		
Receipts in England	267		
<i>Deduct—Refunds</i>	<i>—161</i>		
Total	5,52,282		
		M.—Extraordinary Items—	
		LI.—Extraordinary Receipts—	
XLVI.—Miscellaneous—		Sale of land	506
Unclaimed deposits	3,085	Sale of other Government Assets.	9,744
Sale of old stores and materials	1,92,980	Subvention from the Central Government for Post-war Development Schemes.	2,40,18,002
Sales of land and houses, etc.	7,479	Other items	—6,58,927
Receipts for Government audit	19,643	<i>Deduct—Refunds</i>	<i>—3,84,451</i>
Carried over	2,23,187	Total	2,29,84,874

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

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—			
4.—Taxes on Income other than Corporation tax—			
Collection of Agricultural Income-Tax . . . . .	..	1,86,431	1,86,431
Total . . . . .	..	1,86,431	1,86,431
5.—Salt—			
Direction . . . . .	..	13,588	13,588
Total . . . . .	..	13,588	13,588
7.—Land Revenue—			
Charges of Administration	22,881	10,20,322	10,43,203
Management of Government estates . . . . .	..	11,15,660	11,15,660
Charges on account of land revenue collection	44,086	..	44,086
Survey Settlement and Record Operations	2,340	2,92,823	2,95,163
Land Records	4,681	60,000	64,681
Assignments and Compensations . . . . .	..	27,567	27,567
Special Development Programme	10,291	8,42,452	8,52,743
Charges in England . . . . .	..	711	711
Total	84,279	33,59,535	34,43,814
8.—Provincial Excise—			
Superintendence . . . . .	..	1,88,660	1,88,660
District Executive Establishment	6,029	10,14,646	10,20,675
Cost of opium supplied to Provincial Excise Department . . . . .	..	8,22,362	8,22,362
Compensations	4,425	18,300	22,725
Charges in England . . . . .	..	2,712	2,712
Total	10,454	20,46,680	20,57,134
9.—Stamps—			
A.—Non-Judicial—			
Superintendence . . . . .	..	86,068	86,068
Charges for the sale of stamps . . . . .	..	1,59,319	1,59,319
Cost of stamps supplied from Central Stamps Stores . . . . .	..	20,577	20,577
B.—Judicial—			
Superintendence . . . . .	..	25,448	25,448
Charges for the sale of stamps . . . . .	..	47,941	47,941
Cost of stamps supplied from Central Stamps Stores . . . . .	..	3,012	3,012
Total . . . . .	..	3,42,365	3,42,365
10.—Forest—			
General Direction	23,785	30,365	54,150
Conservancy and Works	47,138	6,50,070	6,97,208
Establishment	1,46,184	8,16,311	9,62,495
Charges in England	10,913	11,884	22,797
Special Development Programme . . . . .	..	3,15,673	3,15,673
Total	2,28,020	18,24,303	20,52,323

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

Heads. 1	Expenditure for 1947-48 (Pre-partition).		Total. 4
	Charged.	Voted.	
	Rs.	Rs.	
A.—Direct Demands on the Revenue—concl'd.			
11.—Registration—			
Superintendence		50,470	50,470
District Charges	285	15,31,722	15,32,007
Total	285	15,82,192	15,82,477
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax		1,435	1,435
Tax under the Bengal Finance (Sales Tax) Act, 1941.	11,434	4,20,660	4,32,094
Tax under the Bengal Finance Act, 1939 . . . . .	..	48,933	48,933
Charges under the Electricity Acts . . . . .	..	51,762	51,762
Charges in England . . . . .	..	2,000	2,000
Total	11,434	5,24,790	5,36,224
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital accounts are kept—			
Irrigation Works	3,57,444	..	3,57,444
Navigation, Embankment and Drainage Works.	3,21,973	..	3,21,973
Total	6,79,417	..	6,79,417
18.—Other Revenue Expenditure financed from ordinary revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	84,424	84,424
Maintenance and Repairs . . . . .	..	13,263	13,263
Establishment	13,056	64,196	77,252
Tools and Plant . . . . .	..	1,443	1,443
Charges in England	3,222	331	3,553
Total	16,278	1,63,657	1,79,935
(2) Miscellaneous Expenditure—			
Establishment	4,805	23,105	27,910
Tools and Plant . . . . .	..	296	296
Other charges . . . . .	..	32,139	32,139
Charges in England	1,095	113	1,208
Total	5,900	55,653	61,553
Total—A.—Irrigation Works	22,178	2,19,310	2,41,488

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

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	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—			
Works . . . . .	..	10,38,666	10,38,666
Maintenance and Repairs . . . . .	..	31,23,541	31,23,541
Establishment	81,920	10,88,797	11,70,717
Tools and Plant . . . . .	..	92,671	92,671
Suspense . . . . .	..	6,68,761	6,68,761
Charges in England	15,094	1,553	16,647
Total	97,014	60,13,989	61,11,003
(2) Miscellaneous Expenditure—			
Establishment	3,229	34,542	37,771
Tools and Plant . . . . .	..	3,111	3,111
Other charges . . . . .	..	1,28,830	1,28,830
Charges in England	635	65	700
Total	3,864	1,66,548	1,70,412
Total—B.—Navigation, etc.	1,00,878	61,80,537	62,81,415
" Total—A.—Irrigation Works	22,178	2,19,310	2,41,488
GRAND TOTAL	1,23,056	63,99,847	65,22,903
E.—Debt Services—			
22.—Interest on Debt and other obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills	86,824	..	86,824
Cash credit advances from the Imperial Bank.	1,88,677	..	1,88,677
Other Items—			
Expenditure connected with the issue of new loans.	4,000	..	4,000
Carried over	2,79,501	..	2,79,501

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

—contd.

Heads. 1	Expenditure for 1947-48 (Pre-partition).		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
C.—Debt Services—concl'd.			
22.—Interest on Debt and other obligations—concl'd.			
Brought forward	2,79,501	..	2,79,501
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	6,37,168	..	6,37,168
Interest on Indian Civil Service Provident Fund.	36,305	..	36,305
Interest on Indian Civil Service (Non-European Members) Provident Fund.	7,570	..	7,570
Interest on Contributory Provident Fund	24,470	..	24,470
Interest on Other Miscellaneous Provident Funds.	67	..	67
D.—Transfers—			
Deduct—			
(1) Interest transferred to Commercial Departments—			
Irrigation	—48,352	..	—48,352
(2) Interest portion of equated payments on account of commuted value of pensions.	—17,947	..	—17,947
Deduct—Total	—66,299	..	—66,299
Total	9,18,782	..	9,18,782
Civil Administration—			
General Administration—			
Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor	54,516	..	54,516
Secretarial Staff of Governor	87,448	..	87,448
Staff and house-hold of Governor	2,08,427	..	2,08,427
Sumptuary allowance of Governor.	11,358	..	11,358
Expenditure from Contract allowance	65,032	..	65,032
Tour Expenses	27,082	..	27,082
Ministers	2,00,697	1,34,703	3,35,400
B.—Legislative Bodies—			
Provincial Legislative Assembly	..	5,56,916	5,56,916
Provincial Legislative Council	..	1,47,291	1,47,291
Elections for Legislatures	..	40,533	40,533
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats	3,49,769	20,81,310	24,31,079
Public Service Commission	1,22,094	..	1,22,094
Board of Revenue, Financial Commissioner and establishments.	41,061	1,20,910	1,61,971
Local Fund Audit Establishments	..	1,62,474	1,62,474
D.—Commissioners—			
Commissioners	97,091	1,82,406	2,79,497
Carried over	12,64,575	34,23,543	46,91,118

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
25.—General Administration—concl'd.			
Brought forward	12,64,575	34,26,543	46,91,118
E.—District Administration—			
General Establishments	4,39,826	69,68,129	74,07,955
Sub-divisional Establishments	4,650	13,57,343	13,61,993
Other Establishments	606	6,10,181	6,10,787
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc.	..	61,010	61,010
Miscellaneous . . . . .	..	12,20,236	12,20,236
H.—Charges in England—			
B.—High Commissioner for India—			
Leave salary and Deputation pay	1,63,439	3,894	1,67,333
Sterling Overseas pay	36,279	..	36,279
Other charges	8,891	250	9,141
Total	19,18,266	1,36,47,586	1,55,65,852
27.—Administration of Justice—			
High Court	10,47,341	..	10,47,341
Law Officers	29,024	2,76,863	3,05,887
Administrator General and Official Trustee	..	1,11,755	1,11,755
Official Assignee . . . . .	..	43,819	43,819
Official Receiver . . . . .	..	30,701	30,701
Coroner's Court . . . . .	..	2,970	2,970
Presidency Magistrate's Court	14,840	1,41,783	1,56,623
Civil and Sessions Courts	1,94,707	45,20,337	47,15,044
Courts of Small Causes . . . . .	..	1,40,337	1,40,337
Criminal Courts . . . . .	..	9,804	9,804
Pledership and Muktearship examination charges.	..	2,038	2,038
Charges in England	35,850	4,725	40,575
Total	13,21,762	52,85,132	66,06,894
28.—Jails and Convict Settlements—			
Jails	68,933	40,22,322	40,91,255
Jail manufactures	8	6,45,202	6,45,210
Charges in England . . . . .	..	6,894	6,894
Total	68,941	46,74,418	47,43,359
29.—Police—			
Presidency Police	70,531	49,10,417	49,80,948
Superintendence	1,27,307	1,51,763	2,79,070
District Executive Force	2,97,950	1,62,68,811	1,65,66,761
Carried over	4,95,788	2,13,30,991	2,18,26,779

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
29.—Police—concl'd.			
Brought forward	4,95,788	2,13,30,991	2,18,26,779
Police Training Schools	8,785	2,38,702	2,47,487
Special Police	1,25,766	2,76,716	4,02,482
Railway Police	26,090	5,03,403	5,29,493
Criminal Investigation Department	53,616	9,77,708	10,31,324
Special Development Programme . . . . .	..	39,917	39,917
Works . . . . .	..	78,362	78,362
Charges in England	1,50,715	37,359	1,88,074
Total	8,60,760	2,34,83,158	2,43,43,918
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	3,389	4,89,387	4,92,776
Ports establishment	9,075	34,331	43,406
Total	12,464	5,23,718	5,36,182
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Industries. . . . .	..	1,464	1,464
Total . . . . .	..	1,464	1,464
37.—Education—General—			
A.—University—			
Grants to Universities	6,65,000	5,60,700	12,25,700
Government Arts Colleges	5,126	10,54,653	10,59,779
Grants to non-Government Arts Colleges . . . . .	..	1,41,897	1,41,897
Government Professional Colleges	7,329	1,61,098	1,68,427
B.—Secondary—			
Government Secondary Schools	25,058	9,89,518	10,14,576
Direct grants to non-Government Secondary Schools.	5,886	4,58,025	4,63,911
C.—Primary—			
Direct grants to non-Government Primary Schools.	26,705	73,389	1,00,094
Grants to local bodies for primary education. . . . .	..	21,65,489	21,65,489
D.—Special—			
Government Special Schools	1,478	9,32,689	9,34,167
Direct grants to non-Government Special Schools. . . . .	..	1,31,607	1,31,607
Carried over	7,36,582	66,69,065	74,05,647

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
37.—Education—General—concl'd.			
Brought forward	7,36,582	66,69,065	74,05,647
E.—General—			
Direction	300	1,16,880	1,17,180
Inspection	5,339	7,62,925	7,68,264
Scholarships	815	2,07,106	2,07,921
Special Development Programme	..	2,71,260	2,71,260
Miscellaneous	597	3,96,107	3,96,704
Deduct—Amount met from the Scheduled Castes Education Funds.	..	—28,916	—28,916
F.—Charges in England—			
B.—High Commissioner	1,333	62,381	63,714
Total—Education—General	7,44,966	84,56,808	92,01,774
37.—Education—Anglo-Indian and European Education—			
B.—Secondary—			
Government Secondary Schools	..	2,13,278	2,13,278
Direct grants to non-Government Sec- ondary Schools.	..	1,20,594	1,20,594
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	52,891	52,891
E.—General—			
Inspection	..	13,112	13,112
Scholarships	..	8,670	8,670
Miscellaneous	..	8,563	8,563
F.—Charges in England—			
B.—High Commissioner	..	3,663	3,663
Total—Anglo-Indian and European Education	..	4,20,773	4,20,773
GRAND TOTAL	7,44,966	88,77,581	96,22,547
38.—Medical—			
Medical Establishment	42,759	3,35,846	3,78,605
Hospitals and Dispensaries	1,57,065	15,96,720	17,53,785
Grants for Medical purposes	..	4,40,906	4,40,906
Medical Colleges and Schools	96,542	5,08,299	6,04,841
Mental Hospital	..	8,44,656	8,44,656
Chemical Examiner	..	45,604	45,604
Provincialisation of Sadar and Sub-Divisional Hospitals.	..	19,85,850	19,85,850
Special Development Programme	31,489	83,05,154	83,36,643
Charges in England	44,135	39,842	83,977
Total	3,71,990	1,41,02,877	1,44,74,867

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—contd.			
39.—Public Health—			
Public Health Establishment	36,858	4,67,196	5,04,054
Grants for Public Health Purposes	72	6,30,649	6,30,721
Expenses in connection with epidemic diseases.	3,047	8,06,671	8,09,718
Bacteriological Laboratories . . . . .	..	1,42,121	1,42,121
Pasteur Institute . . . . .	..	28,722	28,722
Works . . . . .	..	3,19,731	3,19,731
Special Development Programme . . . . .	..	13,39,206	13,39,206
Charges in England . . . . .	..	1,201	1,201
Total	39,977	37,35,497	37,75,474
40.—Agriculture—			
Direction	28,911	99,588	1,28,499
Superintendence	7,346	3,78,399	3,85,745
Subordinate and Expert Staff . . . . .	..	2,00,682	2,00,682
Experimental Farms	3,598	2,21,514	2,25,112
Agricultural Demonstration and Propaganda including Public Exhibitions and Fairs.	..	36,23,070	36,23,070
Agricultural Experiments and Research . . . . .	..	3,71,491	3,71,491
Agricultural Education . . . . .	..	1,32,223	1,32,223
Agricultural Engineering . . . . .	..	1,50,548	1,50,548
Botanical and other Public Gardens . . . . .	..	1,30,618	1,30,618
Special Rural Uplift Schemes . . . . .	..	1,02,791	1,02,791
Grants-in-aid, Contributions, etc. . . . .	..	5,36,458	5,36,458
Other Charges . . . . .	..	35,77,169	35,77,169
Special Development Programme . . . . .	..	8,76,050	8,76,050
Charges in England	889	2,619	3,508
Total	40,744	1,04,03,220	1,04,43,964
41.—Veterinary—			
Superintendence . . . . .	..	86,857	86,857
Veterinary Education and Research . . . . .	..	1,15,901	1,15,901
Subordinate Establishment . . . . .	..	1,43,939	1,43,939
Hospitals and Dispensaries	10,929	2,79,893	2,90,822
Special Development Programme . . . . .	..	13,318	13,318
Total	10,929	6,39,908	6,50,837
42.—Co-operation—			
Superintendence	9,806	9,82,402	9,92,208
Other Charges . . . . .	..	64,385	64,385
Special Development Programme . . . . .	..	1,12,801	1,12,801
Total	9,806	11,59,588	11,69,394
43.—Industries—			
Industries . . . . .	..	18,13,893	18,13,893
Cinchona Plantations	10,671	11,71,904	11,82,575
Rehabilitation Programme . . . . .	..	89,987	89,987
Fisheries . . . . .	..	1,95,548	1,95,548
Carried over	10,671	32,71,332	33,82,003

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
F.—Civil Administration—concl'd.			
43.—Industries—concl'd.			
Brought forward	10,671	32,71,332	32,82,003
Special Development Programme		1,99,507	1,99,507
Charges in England	10,139	60,980	71,119
Total	20,810	35,32,119	35,52,929
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories		85,090	85,090
Labour		58,247	58,247
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers		73,040	73,040
<i>Statistics—</i>			
Provincial Statistics		7,553	7,553
<i>Miscellaneous—</i>			
Administration of Indian Partnership Act, 1932.		4,395	4,395
Administration of Bengal Money Lenders Act, 1940.		14,284	14,284
Controller of Rents		33,822	33,822
Miscellaneous	6,123	5,30,960	5,37,083
Special Development Programme		37,905	37,905
Charges in England	2,174	17,382	19,556
Total	8,297	8,62,678	8,70,975
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
<i>Original Works—Buildings—</i>			
Land Revenue		20,424	20,424
Provincial Excise		1,386	1,386
Registration		4,798	4,798
General Administration	3,696	3,09,291	3,12,987
Administration of Justice		17,539	17,539
Jails and Convict Settlements		94,207	94,207
Police	33	1,26,686	1,26,719
Education other than European and Anglo- Indian Education.		65,118	65,118
European and Anglo-Indian Education		—153	—153
Medical	21,498	1,62,616	1,84,114
Agriculture		3,24,238	3,24,238
Veterinary		1,260	1,260
Industries		3,929	3,929
Carried over	25,227	11,31,339	11,56,566

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

—contd.—

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.			
50.—Civil Works—concl'd.			
Original Works—Buildings—concl'd.			
Brought forward	25,227	11,31,339	11,56,566
Civil Works	..	27,830	27,830
Stationery and Printing	..	1,850	1,850
Miscellaneous Departments	..	1,13,816	1,13,816
Original Works—Communications	..	11,17,131	11,17,131
Repairs—			
Buildings	1,74,286	18,82,598	20,56,884
Communications	44,466	12,18,705	12,63,171
Miscellaneous	..	5,96,955	5,96,955
Establishment	1,28,029	13,22,908	14,50,937
Tools and Plant	2,181	7,20,674	7,22,855
Grants-in-aid	4,00,000	35,147	4,35,147
Suspense	5,800	55,65,072	55,70,872
Charges in England	9,951	17,192	27,143
Special Development Programme Works	..	26,00,231	26,00,231
Total	7,89,940	1,63,51,448	1,71,41,388
J.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	..	22,68,160	22,68,160
Gratuitous Relief	1,650	93,43,788	93,45,438
Miscellaneous	..	8,95,108	8,95,108
Rehabilitation Programme	..	20,74,408	20,74,408
Total	1,650	1,45,81,464	1,45,83,114
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	4,10,493	41,63,510	45,74,003
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account).	26,232	1,16,314	1,42,546
Compassionate Allowances	1,654	22,265	23,919
Gratuities	45	3,00,021	3,00,066
Pensions for distinguished and meritorious services or for political considerations.	..	887	887
Donations to Provident Funds	..	34,746	34,746
Charges in England	7,64,104	70,698	8,34,802
Deduct—Pensionary charges transferred to Commercial Departments.	—13,646	—77,673	—91,319
Total	11,88,882	46,30,768	58,19,650

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
J.—Miscellaneous—concl'd.			
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	544	39,598	40,142
Discount on plain paper used with stamps . . . . .	..	7,578	7,578
Purchase of plain paper used with stamps . . . . .	..	98,467	98,467
II.—Printing—			
Government Presses . . . . .	..	9,89,256	9,89,256
Printing at private presses . . . . .	..	7,835	7,835
Cost of printing works done by other Governments . . . . .	..	2,058	2,058
Deduct—Cost of printing work done for other Governments and paying departments . . . . .	..	—76	—76
Charges in England . . . . .	..	15,573	15,573
Total	544	11,60,289	11,60,833
57.—Miscellaneous—			
Donations for charitable purposes . . . . .	..	88,731	88,731
Special Commissions of Enquiry	14,522	4,13,330	4,27,852
" Petty Establishments . . . . .	..	2,20,917	2,20,917
" Irrecoverable temporary loans and advances written-off . . . . .	..	35	35
Rents, rates and taxes . . . . .	..	9,912	9,912
Contributions	25,11,416	27,33,321	52,44,737
Miscellaneous Durbar charges . . . . .	..	737	737
Expenditure on account of State Prisoners and Detenus . . . . .	..	1,423	1,423
Miscellaneous and unforeseen charges	2,833	1,10,21,420	1,10,24,253
Special Development Programme . . . . .	..	14,57,579	14,57,579
Suspensé . . . . .	..	28,27,879	28,27,879
Charges in England	1,667	678	2,345
Loss or gain by exchange	2,297	712	3,009
Total	25,32,735	1,87,76,674	2,13,09,409
JJ.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary revenues—			
Amount transferred from "83.—Payments of commuted value of pensions".	1,35,386	4,33,079	5,68,465
Total	1,35,386	4,33,079	5,68,465

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

—contd.

Heads.	Expenditure for 1947-48 (Pre-partition).		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Charges incurred as a direct result of War—			
Press censor	..	157	157
Extra Police Force (including extra staff for seaplane base at Bally).	32,619	17,65,507	17,98,126
Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.	..	9,813	9,813
Provincial Transport Controller	10,687	1,32,061	1,42,748
Separation and other allowances in non-family areas.	33	3,213	3,246
Home Guard Organisation	..	1,19,042	1,19,042
Civil Supplies	2,95,917	2,32,54,908	2,35,50,825
National Service Volunteers	..	10,000	10,000
Loss on sale of subsidised food	..	19,870	19,870
Administration of Drugs Control Order	..	1,58,301	1,58,301
Song Publicity Scheme	..	330	330
Small Savings Scheme	..	63,175	63,175
Field Publicity Organisation	..	81,421	81,421
Administration of Paper Control Order	..	43,084	43,084
Loss on the Scheme of growing English Vegetables.	..	432	432
Total	3,39,256	2,56,61,314	2,60,00,570
Deduct—Recoveries of War Charges	..	—6,51,486	—6,51,486
Net Total—Charges incurred, etc.	3,39,256	2,50,09,828	2,53,49,084
Civil Liaison Officer Eastern Army	14,032	1,516	15,548
Deduct—Recoveries of War Charges	1,200	..	1,200
Charges in connection with Air Raid Precautions and Civic Guards.	402	37,61,479	37,61,881
Deduct—Recoveries of War Charges	..	59,42,181	59,42,181
Suspense	..	—2,608	—2,608
Motor Spirit and Tyre Rationing Scheme	2,175	2,12,235	2,14,410
Deduct—Recoveries of War Charges	..	—70,000	—70,000
Charges in England	12,030	4,608	16,638
Total	3,69,095	3,48,59,239	3,52,28,334

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

Heads. 1	Expenditure for 1947-48 (Pre-partition).		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive—			
Works	7,683	12,81,931	12,81,931
Establishment . . . . .	..	1,31,098	1,38,781
Tools and Plant . . . . .	..	13,844	13,844
Suspense . . . . .	..	-6,26,583	-6,26,583
Deduct—Receipts and Recoveries on Capital Account.	..	-4	-4
Total	7,683	8,00,286	8,07,909
(2) Unproductive—			
Works . . . . .	..	34,609	34,609
Establishment	441	4,603	5,044
Tools and Plant . . . . .	..	420	420
Deduct—Receipts and Recoveries on Capital Account.	..	-579	-579
Charges in England	74	7	81
Total	515	39,060	39,575
Total—A.—Irrigation Works	8,198	8,39,346	8,47,544
Net Expenditure outside the Revenue Account	8,198	8,39,346	8,47,544
FF.—Civil Administration—Capital Accounts outside the Revenue Account—			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Establishment of twenty eight Seed Multiplication Farms.	..	21,599	21,599
Establishment of a Jute Seed Multiplication Farm.	..	3,487	3,487
Creation of a Works and Buildings section under the Directorate of Agriculture.	..	21,463	21,463
Total . . . . .	..	46,549	46,549
72.—Capital Outlay on Industrial Development—			
Development programme—			
North Calcutta Rural Electrification Scheme . . . . .	..	42,883	42,883
Exploitation of coastal and estuarine fisheries and provision of fishing fleet.	..	20,817	20,817
Industrial Centres . . . . .	..	1,07,268	1,07,268
Total . . . . .	..	1,70,468	1,70,468

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

Heads. 1	Expenditure for 1947-48 (Pre-partition).		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
71.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Other Provincial Works outside the Revenue Account—			
Development Programme—Kanchrapara Area Development Scheme.	..	3,657	3,657
Total . . . . .	..	3,657	3,657
83.—Payments of commuted value of pensions—			
Payments of commuted value of pensions—			
(a) Payments in India	86,818	4,33,079	5,19,897
(b) Payments in England	48,568	..	48,568
Deduct—			
(1) Amount financed from ordinary revenues.	—1,35,386	—4,33,079	—5,68,465
(2) Capital portion of equated payments out of revenue.	—8,285	—1,16,314	—1,24,599
Deduct—Total	—1,43,671	—5,49,393	—6,93,064
Net expenditure outside the Revenue Account	—8,285	—1,16,314	—1,24,599
85.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase scheme—			
Gross Expenditure	—5,561	24,03,55,392	24,03,49,831
Deduct—Receipts and Recoveries on Capital Account.	1,15,125	—30,07,58,093	—30,06,42,968
Deduct—Capital Expenditure financed from ordinary revenues.	..	—21,067	—21,067
Total	1,09,564	—6,04,23,768	—6,03,14,204
B.—Purchase and distribution of Standard Cloth—			
Gross Expenditure . . . . .	..	1,57,154	1,57,154
Deduct—Receipts and Recoveries on Capital Account.	..	—2,82,288	—2,82,288
Total . . . . .	..	—1,25,134	—1,25,134
C.—Other Miscellaneous Schemes—			
Gross Expenditure	5,39,327	1,34,88,713	1,40,28,040
Deduct—Receipts and Recoveries on Capital Account.	..	—1,19,04,414	—1,19,04,414
Total	5,39,327	15,84,299	21,23,626
D.—Construction of Boats—			
Gross Expenditure . . . . .	..	16,93,277	16,93,277
Deduct—Receipts and Recoveries on Capital Account.	..	—3,14,378	—3,14,378
Total . . . . .	..	13,78,899	13,78,899
GRAND TOTAL	6,48,891	—5,75,85,704	—5,69,36,813

No. 6.—STATEMENT OF CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT DURING AND TO END OF THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947.

Nature of Expenditure.	Expenditure during the period.	Expenditure to end of the period.
	Rs.	Rs.
65.—Capital Outlay on Forests		13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Mor Reservoir Project	8,07,969	25,19,700
Total—Productive	8,07,969	25,19,700
Unproductive—		
Midnapore Canal		83,06,700
Bakreswar Irrigation Scheme		7,01,300
Damodar Canal	39,575	1,26,77,800
Total—Unproductive	39,575	2,16,85,800
Total—A.—Irrigation Works	8,47,544	2,42,05,500
B.—Navigation, Embankment and Drainage Works—		
Unproductive—		
Hijili Tidal Canal		25,50,800
Calcutta and Eastern Canals		69,95,700
Sundarbans Steamer Route		14,67,400
Dredger 'Alexandra'		1,78,100
Madaripur Bil Route		83,10,700
Dredging 'Bidyadhari'		(a)7,95,700
Dredger 'Burdwan'		13,63,400
Dredger 'Ronaldsay' (b)		37,62,100
Dredger 'Cowlay' (c)		41,63,200
Total—B.—Navigation, etc., Works		2,95,87,600
Total—Irrigation, Navigation, etc., Works	8,47,544	5,37,93,100
Deduct—Amount met out of Revenue		—2,26,78,000
Add—Repayments of capital expenditure met out of Revenue		29,23,000
Net amount outside the Revenue Account	8,47,544	3,40,38,100
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	46,549	65,300
72.—Capital Outlay on Industrial Development	1,70,468	4,04,300
81.—Capital Account of Civil Works outside the Revenue Account.		96,03,600
82.—Other Provincial Works outside the Revenue Account	3,657	3,600
83.—Payments of Commuted value of pensions	—1,24,599	13,44,300
85-A.—Capital Outlay on Provincial Schemes of State Trading	—5,69,36,813	4,48,79,100
GRAND TOTAL	—5,59,93,194	9,03,52,000

(a) Excludes Rs. 3,00,000, met from contribution. (b) Lost. (c) Since sold out.

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), 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. The War had led to serious deterioration in the standard of maintenance of accounts and other records in Government offices. The Partition which came soon after the cessation of the War made confusion worse confounded and put grave difficulties in the way of completing and agreeing the accounts of past transactions. Hence it was found practically impossible in many cases to reconcile the book balances with those shown in the separate registers maintained by the accounts offices,—and obtaining acceptances, where due, from the administrative officers.

The balances outstanding in the books of the Accountant General on the 14th August, 1947, had to be allocated between East and West Bengal in accordance with the decisions arrived at by the Separation Council and the Awards made by the Arbitration Tribunal. Before making the allocation all the balances were reconciled as far as practicable; but there were certain discrepancies which it was found impossible to reconcile for want of necessary details or records. The only method which they could be removed was by closing them to 'Government Account'—and this was done under the orders of the competent authority.

As would appear from the details given in the relevant paragraphs, acceptances have been obtained in respect of most of the balances pertaining to the districts in West Bengal.

REVIEW OF BALANCES.

3. The following is the general statement of balances of the Government of Bengal on the 14th August 1947 :—

(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.				Rs.
22,93,31,626	A to M	Government	46	
	N	Public Debt	47	10,88,22,511
	O	Unfunded Debt	50	5,54,87,100
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance	51	8,31,63,833
13,93,171		Investments	51	
51,02,023		(ii) Advances not bearing interest	61	
		(iii) Suspense—		
45,02,250		Investments	65	2,59,467
		Other items (Net)	65	
5,56,63,957	R	Loans and Advances by Provincial Governments.	67	
	S	Remittances—		
		I. Remittances within India (Net)	70	38,53,538
	V	(Closing) Cash Balance	71	4,44,06,730
29,59,93,027		Total . . . . .	..	29,59,93,027

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 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 the balances of those accounts only for 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. 22,93,31,626

5. This is the general closing head in the ledger. Under the system of book-keeping 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

so separate progressive balanced accounts are kept. The account for the period given in the following table :—

Dr.	Details.	Cr.
Rs.		Rs.
20,87,36,304	A.—Opening Balance	
	B.—Revenue Receipts for the period from 1st April 1947 to 14th August 1947.	13,23,80,292
21,05,05,307	C.—Expenditure on Revenue Account for the period from 1st April 1947 to 14th August 1947.	
	D.—Capital Expenditure outside the Revenue Account for the period from 1st April 1947 to 14th August 1947.	5,59,93,194
	E.—Miscellaneous	15,36,499
	F.—Closing Balance, Dr.	22,93,31,626
41,92,41,611	Total	41,92,41,611

6. Certain discrepancies in respect of the balances under various Deposits, Balance, Suspense and Remittance heads were found to be outstanding at the time of reconciliation of balances between the Governments of East and West Bengal after the Partition. These could not be reconciled in the ordinary way due to the impossibility (due to Partition) of obtaining the necessary details and records and had to be written off to "Miscellaneous—Government Account" under special orders. The amount shown against 'E.—Miscellaneous' above mainly represents writes-off of such irreconcilable differences in balanced heads.

SECTION N.—PUBLIC DEBT **Cr. Rs. 10,88,22,511**

7. 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, 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 Bengal on the 14th August 1947 and the capital liabilities and other disbursements which are treated as a set-off against these liabilities, is given 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 the 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, 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 the outstanding debt on the 14th August 1947, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. Loans granted by the Central Government to the Government of Bengal under Section 163 (2) of the Government of India Act, 1935 are recorded under the head “Loans from the Central Government”. The outstanding balance under “Public Debt” is composed of the following :—

<i>Floating Debt</i>	Cr. Rs. 4,92,00,000
<i>Loans from the Central Government</i>	Cr. Rs. 5,86,00,000
Floating Debt	Cr. Rs. 4,92,00,000

8. The balance is composed of :—

<i>Treasury Bills</i>	Cr. Rs. 2,00,00,000
<i>Other Floating Loans</i>	Cr. Rs. 2,92,00,000

In addition to the Treasury Bills worth Rs. 8,00,00,000 floated but not matured during the year 1946-47, Bills worth Rs. 4,00,00,000 were floated by the Government during the period under report. Out of this total sum Bills for Rs. 10,00,00,000 matured and were discharged during the period. The balance represents the value of the Treasury Bills not matured. A sum of Rs. 86,824 was paid as discount on Treasury Bills.

The balance under ‘Other Floating Loans’ represents cash credit advanced taken by the Government of Bengal from the Imperial Bank of India, in connection with the *aus* and *aman* crop procurement scheme and allied purchase operations of the Department of Civil Supplies. A sum of Rs. 1,00,00,000 was paid as interest on these advances.

A statement showing the details of “Floating Debt” has been inserted on pages 12-13 of part A of the report.

Loans from the Central Government	Cr. Rs. 5,86,00,000
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9. Several loans were taken from the Centre by the Provincial Government for the purpose of (i) Civil Defence Expenditure, (ii) Distribution of seed, (iii) Strengthening the Damodar left Embankment, (iv) Financing Development Projects, (v) Ways and Means advance and (vi) Loans to silk filature owners. The first three classes of loans are interest-free, the fourth one bears interest @ 2½ per cent.

and the sixth one @ 4 per cent. The rate of interest payable in the fifth case has not yet been settled. The details of the outstanding loans are given below :—

Particulars of loans.	Year of the loan.	Amount.	Amount repaid up to 14th August 1947.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
Loans for the Civil Defence Expenditure.	(a) 1942-43	1,10,00,000	88,00,000	22,00,000	(i) Repayable in five equal annual instalments.
	(b) 1943-44	65,51,000	39,30,600	26,20,400	
	(c) 1944-45	76,17,000	30,46,800	45,70,200	
	(d) 1945-46	1,03,55,000	20,71,000	82,84,000	
Total		3,55,23,000	1,78,48,400	1,76,74,600	
Loans for distribution of seeds etc. under Grow-more-food schemes.	1946-47	19,57,700	..	19,57,700	(ii) Repayable in one year.
Loans for strengthening the Damodar left embankment.	(a) 1943-44	20,00,000	..	20,00,000	(iii) Terms of repayment are still under the consideration of the Government of India.
	(b) 1944-45	46,31,000	..	46,31,000	
Loans for financing Development Projects.	1946-47	1,33,12,000	..	1,33,12,000	(iv) Repayable on 15th March 1957 unless any other arrangement is agreed upon between the two Governments.
Loans and Means Advance.	1947-48 (Pre-partition).	2,00,00,000	..	2,00,00,000	(v) Terms not settled.
Loans to silk filature owners.		17,476	..	17,476	(vi) Repayable within five years.
Total		7,74,41,176	1,78,48,400	5,95,92,776	

SECTION O.—UNFUNDED DEBT

Cr. Rs. 5,54,87,10

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 Bengal are only on account of:—

State Provident Funds

Cr. Rs. 5,54,87,10

11. These are funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays 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	4,89,86,58
Indian Civil Service Provident Fund	32,74,83
Indian Civil Service (Non-European Members) Provident Fund	7,09,48
Contributory Provident Fund	25,11,57
Other Miscellaneous Provident Funds	4,38
Total	5,54,87,10

12. The above balances include interest for the year 1947 calculated up to the 14th August, 1947. There are discrepancies in respect of the balances of the General Provident Fund, the Indian Civil Service Provident Fund and the Contributory Provident Fund. These discrepancies are being reconciled and adjusted in the subsequent year's accounts.

General Provident Fund

Cr. Rs. 4,89,86,58

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. Government servants in temporary superior service are also permitted to join this Fund on certain conditions.

Indian Civil Service Provident Fund

Cr. Rs. 32,74,83

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. 7,09,48

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. 25,11,874

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. 4,363

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 . . . . .	..	8,31,63,655
Investments	13,93,171	..
(2) Advances not bearing interest	51,02,023	..
(3) Suspense—		
Investments	45,02,250	..
Other items (net) . . . . .	..	2,59,467
Total	1,09,97,444	8,34,23,122

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	8,31,63,655
Investments	13,93,171	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	27,73,892
Investments	13,93,171	..
(2) Other Deposit Accounts . . . . .	..	8,03,89,763

Reserve Funds—

Gross balance	Cr. Rs. 27,73,892
Investments	Dr. Rs. 13,93,171

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

	Dr. Rs.	Cr. Rs.
Famine Insurance Fund—		
Gross balance		16,87,000
Investments	13,93,171	
Scheduled Castes Education Fund		1,85,260
Muslim Education Fund		4,32,000
Depreciation Reserve Fund—		
Government Presses		4,69,500
Total—		
Gross balance		27,73,800
Investments	13,93,171	

Famine Insurance Fund—

<i>Gross balance</i>	<i>Cr. Rs. 16,87,000</i>
<i>Investments</i>	<i>Dr. Rs. 13,93,171</i>

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 contribution to the fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. The corpus of the fund consists of the contribution payable by Government under the Act to the fund and the interest which may from time to time accrue on the securities in which the sums at credit of the fund may be invested. The balance shown against 'Investments' represents the value of the securities held by the Fund at the end of the year 1946-47 calculated at their purchase price, and is composed of Rs. 9,93,546 invested in 3 per cent. loan of 1963-64 of the nominal value of Rs. 10,10,600 and Rs. 3,99,625 invested in treasury bills for Rs. 4,00,000. The market value of the former on the 14th August 1947 was Rs. 10,28,286. This figure has been accepted by the Government of West Bengal who have taken over the investments *in toto*.

Scheduled Castes Education Fund *Cr. Rs. 1,85,260*

22. This Reserve Fund was created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs voted by the Legislature for transfer to the fund for the advancement of education of the members of the scheduled castes of Bengal and has been supplemented by further contributions similarly voted or authorised by H. E. the Governor in succeeding years. The expenditure incurred for this purpose was being separately recorded under "37.—Education" and transferred to the debit of the Fund at the end of the year. The Fund used to be controlled by the Director of Public Instruction, Bengal.

Muslim Education Fund *Cr. Rs. 4,32,000*

23. The fund was created in 1946-47 by the Government of Bengal for the advancement of education of the members of the Muslim Community. The amount was transferred to the Fund by debit to "37.—Education".

The amounts representing the accepted balances since allocated to West Bengal after Partition in respect of the two Funds named above have been amalgamated with the Fund "Fund for the promotion of education amongst educationally backward classes" newly created in the post-Partition accounts of West Bengal.

Depreciation Reserve Fund—Government Presses Cr. Rs. 4,69,542

24. 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 portion of the balance since allocated to West Bengal after partition has been accepted by the State Government.

Other Deposit Accounts Cr. Rs. 8,03,89,763

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

Deposits of Local Funds	Cr. Rs.	1,79,16,170
Civil Deposits	Dr. "	6,32,20,956
Other Accounts	Dr. "	7,47,363
	Total Net Cr. Rs.	8,03,89,763

Deposits of Local Funds Cr. Rs. 1,79,16,170

26. These are mostly cash balances in the current accounts of Local Funds and other local authorities which are permitted to utilise Government treasuries and 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 accepts the balance standing at his credit on the Government books. The funds are reviewed in detail in the following paragraphs :—

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

	Cr. Rs.
(a) District Funds	31,58,835
(b) Municipal Funds	10,71,326
(c) Education Funds	1,33,16,258
(d) Medical and Charitable Funds	32,614
(e) Other Miscellaneous Funds	3,37,137
Total	1,79,16,170

(a) *District Funds* Cr. Rs. 31,58,835

28. The balance is composed of :—

	Cr. Rs.
(i) District Funds	31,54,694
(ii) Union Funds	4,141
Total	31,58,835

29. There is a discrepancy of Rs. 82 between the ledger balance and the broadsheet balance in respect of item (i). It is under reconciliation. Certificates of acceptance of balance have been received in all cases so far as they relate to

West Bengal, but in four cases there are discrepancies between the broadsheet balances and those acknowledged by the administrators which are under reconciliation. Balances in respect of item (ii) have been accepted in respect of all districts in West Bengal.

(b) *Municipal Funds*

Cr. Rs. 10,71,328

30. With the exception of three cases the balances of the municipalities pertaining to West Bengal have since been reconciled and accepted by the municipal authorities.

(c) *Education Funds*

Cr. Rs. 1,33,16,258

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	5,743
(ii) District Primary Education Fund	1,33,09,362
(iii) Durga Charan Laha's Scholarship Fund	1,153
Total	<u>1,33,16,258</u>

32. There is a discrepancy of Rs. 145 in respect of item (ii) between the ledger balance and the broadsheet balances. It is under reconciliation. Balances have been accepted in all but one case so far as West Bengal is concerned.

33. 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, 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 is the administrator of the Fund.

(d) *Medical and Charitable Funds*

Cr. Rs. 32,614

34. The balance is composed of the following:—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	2,889
(ii) Bengal Famine Orphan Fund	16,444
(iii) Ramlal Mukherjee's Endowment Fund	8,793
(iv) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)	4,488
Total	<u>32,614</u>

35. Balances in all the cases agree with those in the broadsheets and have been accepted by the administrators concerned.

36. 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 Magistrates 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 in the 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 Revenue Department of the Government.

(iv) *Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)*.—The Funds were created by the Government of Bengal out of the endowments made by Raja Sarat Chandra Roy Bahadur of Chanchal for the maintenance and education of the students of the Calcutta Deaf and Dumb School and the Industrial Home and School for blind children. The Secretaries to the Government in the Agriculture and Industries Departments are the administrators of the Funds.

(e) *Other Miscellaneous Funds* Cr. Rs. 3,37,137

37. This balance is composed of the following :—

	Cr.	Rs.
(i) Zoological Garden Fund	—	5,073
(ii) Christian Burial Board Fund		5,108
(iii) Mohamedan Burial Board Fund		2,790
(iv) Syedpur Trust Estate Fund		97,367
(v) B. L. Mukherjee's Trust Fund		14,040
(vi) Cinematograph Act Fund		30,030
(vii) Bengal State-aid to Industries Act Fund		41,484
(viii) Fire Brigade Fund		54,531
(ix) Mohsin Endowment Fund		96,860
Total		<u>3,37,137</u>

38. With the exception of item (iv) which pertains to East Bengal, balances in all other cases agree with those in the broadsheets and have been accepted by the administrators.

39. The constitution and nature of the 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 was derived from contributions from the Government of Bengal. As regards the former the income is derived from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

(iv) *Syedpur Trust Estate Fund*—

The fund consists of certain estates of the late Hazi Mohamed Mohsin of Hoogly and was created for religious and charitable purposes. The management of the Fund had been entrusted to the Government of Bengal. Out of the income of this Fund a fixed sum of Rs. 5,000 per mensem as well as any surplus annual income after reserving Rs. 10,000 for its working balance is credited to the Mohsin Endowment Fund.

(v) *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.

(vi) *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, Bengal (now West Bengal).

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

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

(viii) *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.

(ix) *Mohsin Endowment Fund*—

The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The Fund was under the control of the Government of Bengal.

Civil Deposits

Cr. Rs. 6,32,20,956

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

	Cr. Rs.
(a) Revenue Deposits	1,06,41,107
(b) Earnest money Deposits received in the Forest Department	1,11,848
(c) Deposits for Security of the purchasing agents of the Civil Supplies Department	8,66,022
(d) Civil Courts' Deposits	1,55,34,552
(e) Small Cause Courts' Deposits	37,507
(f) Rent Controller's Deposits	58,47,352
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	9,29,134
(i) Personal Deposits	1,69,51,893
(j) Police Deposits	4,17,100
(k) Litigation Fund	8,72,595
(l) Foundling Asylum Fund	1,842
(m) Warders' Benefit Fund	19,970
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	75
(o) Public Works Deposits	46,27,818
(p) Charitable Endowment Fund	1,21,984
(q) Deposits of Jute Cess Fund	77,475
(r) Unclaimed deposits in the General Provident Fund	38,082
(s) Unclaimed deposits in the Contributory Provident Fund	5,050
(t) Deposits on account of the cost price of liquor, ganja and bhang	2,56,494
(u) Deposits for work done for Indian States, public bodies or individuals	49,87,480
(v) Deposits of the Chairman, Calcutta Improvement Trust	64,985
(w) Deposits for sanitary works done for local bodies	6,28,379
(x) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	1,72,491
Total	6,32,20,956

41. 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.). To every ledger account there is an "Administrator", the person authorised to pay money into the treasury or draw it out. Deposits kept in 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	1,06,41,107
(b) Earnest Money Deposits received in the Forest Department	1,11,848
(c) Deposits for Security of the purchasing agents of the Civil Supplies Department	8,66,022
(d) Civil Courts' Deposits	1,55,34,532
(e) Small Cause Courts' Deposits	37,507
(f) Rent Controller's Deposits	58,47,352
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	9,29,134

42. Balances of the various kinds of deposits shown above agree with those shown in the separate registers maintained for the purpose.

(i) Personal Deposits	Cr. Rs. 1,69,51,820
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43. All the accounts were properly operated upon during the period under review. With regard to the districts in West Bengal certificates of acceptance of balance have been received from the administrators concerned in all cases except four.

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

Dr. Rs.		Cr. Rs.
	Opening Balance	7,05,93,817
22,04,43,584	Total credits during the period	16,68,01,660
1,69,51,893	Total debits during the period	
	Closing Balance	
23,73,95,477	Total	23,73,95,477

	Cr. Rs.
(j) Police Deposits	4,17,100
(k) Litigation Fund	8,72,595
(l) Foundling Asylum Fund	1,842
(m) Warders' Benefit Fund	19,970
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	75

44. Balances in respect of items (j), (l) and (m) have been accepted ; those in respect of items (k) and (n) have not been accepted.

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

Police Deposits—

The deposit account comprises the accounts of (i) The Calcutta Police Poor 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 in-estate 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, Bengal (now 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 annuities 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.

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 is the administrator of the Fund.

Public Works Deposits

Cr. Rs. 46,27,818

46. 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 have not been received in eight cases.

Charitable Endowment Fund

Cr. Rs. 1,21,984

47. The administrators of the various endowment funds prepare their accounts and balance statements annually. No separate account was prepared for the period from the 1st April to the 14th August, 1947. Balances at credit on the 31st March,

1948, were, however, communicated in due course to all the administrators. With few exceptions, acceptances have been received from the administrators in West Bengal.

Deposits of Jute Cess Fund

Cr. Rs. 77,475

48. The net collection at the Calcutta Port on account of Customs duty on imported 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.

Unclaimed Deposits in the General Provident Fund

Cr. Rs. 38,082

Unclaimed Deposits in the Contributory Provident Fund

Cr. Rs. 5,050

49. The balances represent the amounts remaining unclaimed for a period exceeding six months and transferred to "Deposits" at the end of the year.

(t) *Deposits on account of the cost price of liquor, ganja and bhang* Cr. Rs. 2,56,84

50. 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 are recorded under this head. Certificates of acceptance of balance have been received from all districts in West Bengal but there are discrepancies in respect of four districts which are under reconciliation.

(u) *Deposits for work done for Indian States, public bodies or individuals* Cr. Rs. 49,87

(v) *Deposits of the Chairman, Calcutta Improvement Trust* Cr. Rs. 64

51. 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. In respect of the former a discrepancy of Rs. 1,092 between the ledger and broadsheet balances is still under reconciliation, and balances in the latter cases, so far as West Bengal is concerned, still remain to be accepted. The balance in respect of the latter has been accepted by the administrator.

(w) *Deposits for sanitary works done for local bodies* Cr. Rs. 6,28

52. The balance represents the deposits made by local bodies for sanitary 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. The balance agrees with that of the broadsheet and has been accepted.

(x) *Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders* Cr. Rs. 1,72

53. 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.

Other Accounts Dr. Rs. 7,47,363

54. 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.	13,88,363
Deposit Account of grants for Economic Development and Improvement of rural areas	Cr. Rs.	1,21,100
Deposit Account of the grant made by the Indian Central Jute Committee	" "	13,979
Deposit Account of the grant made by the Imperial Council of Agricultural Research	" "	10,230
Deposit Account of grants from the Central Government for the development of Handloom Industries	" "	1,35,150
Deposit Account of the grant made by the Indian Central Sugarcane Committee	" "	43,416
Deposit Account of Securities held by Government	" "	3,17,107
Total (Net Dr.) Rs.		7,47,363

Subventions from Central Road Fund Dr. Rs. 13,88,363

55. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duty on motor spirit as a result of the recommendations of the Indian Road Development

ent 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 portion of the balance allocated to the Government of West Bengal has been accepted.

Deposit Account of the grants for Economic Development and Improvement of rural areas Cr. Rs. 1,21,109

56. 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 portion of the balance allocated to the Government of West Bengal has been accepted.

Deposit Account of the grant made by the Indian Central Jute Committee Cr. Rs. 13,979

57. This head is intended for recording transactions relating to the grant made by the Indian Central Jute Committee for the conduct of experimental work on the census of jute crop. The entire balance has been brought over to the accounts of West Bengal. Balances pertaining to certain schemes amounting to Rs. 10,551 have since been accepted by the authorities concerned while the rest are under correspondence.

Deposit Account of the grant made by the Imperial Council of Agricultural Research Cr. Rs. 10,239

58. This deposit head is intended for recording transactions relating to the grants made by the Imperial Council of Agricultural Research for the improvement of agriculture. Certificate of acceptance of balance is outstanding.

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 1,35,150

59. The receipt of acceptance of the balance is still awaited.

Deposit Account of the grant made by the Indian Central Sugarcane Committee Cr. Rs. 43,416

60. Grants made by the Indian Central Sugarcane Committee in connection with schemes for the improvement of sugarcane were recorded under this head. The balance has been accepted.

Deposit Account of Securities held by Government Cr. Rs. 3,17,107

61. 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 of the Suitors' Fund of the High Court, Calcutta" enhanced by a further investment of Rs. 13,700 in purchasing securities worth Rs. 13,900 during the year 1943-44.

Advances not bearing interest Dr. Rs. 51,02,023

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

	Dr. Rs.
Advances Repayable	41,47,219
Permanent Advances	3,26,897
Accounts with the Reserve Bank	3,081
Accounts with the Government of Burma	6,24,826
Total	51,02,023

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

Advances repayable **Dr. Rs. 41,47,210**

63. 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 recovered and 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 most of the balances of payments made to officers of Government.

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

	Dr. Rs.
<i>Civil Advances—</i>	
Objection Book Advances	5,01,569
Administrator General's Advances	275
Public Works Advances—Takavi Works Advances	8,04,479
Passage Advances	1,980
<i>Special Advances</i>	28,30,263
<i>Forest Advances</i>	8,653
Total	41,47,210

Objection Book Advances **Dr. Rs. 5,01,569**

65. There were discrepancies between the ledger and broadsheet balances. The discrepancy in respect of the portion of the balance brought over to the account of West Bengal is in course of settlement.

Administrator General's Advances **Dr. Rs. 275**

66. 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.

Public Works Advances—Takavi Works Advances **Dr. Rs. 8,04,479**

67. The balance is adjusted by transfer of an equal amount to the Special "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 recovery will be made are determined by the Collector.

Passage Advances **Dr. Rs. 1,980**

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

Special Advances **Dr. Rs. 28,30,263**

69. This head records advances granted to Government officers and others under special orders of the 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 were made to the officers concerned for acceptance of the outstanding balances where necessary. In quite a number of cases the balances are yet to be accepted.

The details of the advances are given below :—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	15,986
(ii) Advance for the erection of filatures	17,476
(iii) Advances for growing English vegetables	1,882
(iv) Advances to Calcutta Corporation	16,538
(v) Zemindary Embankment Advance	13,804
(vi) Advances to persons rendered destitute by Famine of 1943	19,76,499
(vii) Advances to the Solicitor to the Government of Bengal	51
(viii) Advances for helping riot-affected people	5,21,187
(ix) Advances for opening an experimental centre for wool spinning and weaving	7,803
(x) Advances to fishermen for construction of huts	19,453
(xi) Rehabilitation grant—Expenditure in connection with the Calcutta riot	775
(xii) Advances for purchase of cloth	1,05,732
(xiii) Advance for purchase of bullocks	1,10,259
(xiv) Advance for reclamation of waste land	900
(xv) Advance to the Deputy Commissioner, Detective Department for Test Purchase	21,918
Total	28,30,263

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

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

Advances are made occasionally by the High Commissioner for India to 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 manufacturers for the increase in the production of silk in Bengal.

(iii) *Advances for growing English vegetables.*

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

(iv) *Advances to Calcutta Corporation.*

The advance was granted to the Calcutta Corporation in connection with the scheme for abatement of nuisance caused by the people assembling before the freeitchens.

(v) *Zemindary Embankment Advance.*

The advance was sanctioned by the Government of Bengal to meet expenses in connection with the embankments.

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

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

(vii) *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.

(viii) *Advances 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.

(ix) *Advances for opening an experimental centre for wool spinning and weaving.*

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.

(x) *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.

(xi) *Rehabilitation grant—Expenditure in connection with the Calcutta riot.*

The advance was granted to the Adjudicator, Riots Compensation, for awarding compensation to persons who suffered loss on account of the riot.

(xii) *Advances for purchase of cloth.*

The advances were sanctioned for purchase and supply of cloth to Government servants.

(xiii) *Advance for purchase of bullocks.*

The advance was granted for purchase of bullocks from Bihar.

(xiv) *Advance for reclamation of waste land.*

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

(xv) *Advances to the Deputy Commissioner, Detective Department for purchase.*

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

Forest Advances

Dr. Rs. 5

71. Advances made to the disbursing officers of the Forest Department meeting contingent and other expenditure in their respective ranges are recorded under this head. The portion of the outstanding balance allocated to West Bengal is in course of adjustment.

Permanent Advances

Dr. Rs. 3,26

72. There were discrepancies between the ledger and broadsheet balances. These have since been settled in so far as West Bengal is concerned and the balances accepted by the officers in West Bengal in most of the cases.

Accounts with the Reserve Bank

Dr. Rs. 5

73. The receipts and payments on account of the Reserve Bank appear in the Government Accounts are in the first instance credited or debited to

head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 14th August 1947. It has since been realised.

Accounts with the Government of Burma Dr. Rs. 6,24,826

74. The balance represents the net amount of the debits and credits of the transactions passing between the Government of Burma and the Government of Bengal which was to be cleared through the Reserve Bank of India, Calcutta. The outstanding balance is under adjustment.

	Cr. Rs.	Dr. Rs.
Investments . . . . .	..	45,02,250
Other Items	2,59,467	..

75. 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	2,97,292	57,23,711
(ii) Cheques and Bills	58,44,985	..
(iii) Departmental and Similar Accounts . . . . .	..	1,59,099
Total—Other items	61,42,277	58,82,810
	Net Cr. Rs.	2,59,467

Investments—

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

76. 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 market value of the securities in hand on the 14th August 1947 was Rs. 47,42,460.

Other items—

	Cr. Rs.	Dr. Rs.
(i) Suspense Accounts	2,97,292	57,23,711

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

	Cr. Rs.	Dr. Rs.
Suspense Account—		
Objection Book Suspense	73,698	11,01,753
Pakistan Suspense . . . . .	..	27,68,013
West Bengal Suspense . . . . .	..	16,18,744
Central Accounts Office—		
Reserve Bank Suspense	2,23,594	..
English Stores Suspense Account . . . . .	..	2,35,201
	2,97,292	57,23,711

Objection Book Suspense

}	Cr. Rs. 73
}	Dr. Rs. 11,01

78. 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 clearing of these items is watched through Objection Books and Broadsheets. The portions of the balances taken over in the accounts of West Bengal are in course of adjustment.

Pakistan Suspense Dr. Rs. 27,68

79. The balances represent advances sanctioned and expenditure incurred in connection with the transport of personnel, goods and records from West Bengal area to East Bengal at the time of Partition.

West Bengal Suspense Dr. Rs. 16,18

80. This head was opened to record the transactions on account of the small advances granted to Government servants who had opted for service in West Bengal and who, at the time of partition, had to move from stations in East Bengal to places in West Bengal. The balance is being cleared in the post-partition accounts of West Bengal.

Central Accounts Office—

Reserve Bank Suspense Cr. Rs. 2,3

81. Transactions passed on from other Accounts Offices through the 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 being adjusted, so far as the accounts of West Bengal is concerned.

English Stores Suspense Account Dr. Rs. 2,3

82. Debits and credits on account of English stores which appear in the Indian Accounts and which are required to be adjusted fully in the Indian 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.

(ii) Cheques and Bills—

Preaudit cheques Cr. Rs. 58,4

83. The balance represents the value of the cheques issued but remaining unpaid on the 14th August 1947. Outstanding cheques aggregating Rs. 58,4 have not yet been cashed.

(iii) Departmental and Similar Accounts—

Civil Departmental Balances Dr. Rs. 1,8

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

Sealdah Small Cause Court	
Forest	
Public Works Cash Balance	
Sanitary Works Cash Balance	
Total	

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.

SECTION R.—LOANS AND ADVANCES

BY PROVINCIAL GOVERNMENTS

Dr. Rs. 5,56,63,957

85. 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	1,02,87,785
Loans to Municipalities	36,18,524
Loans to District and other Local Fund Committees	19,51,620
Loans to Land-holders and other Notabilities	8,40,412
Advances to Cultivators	2,52,59,166
Advances under Special Laws	5,83,219
Miscellaneous Loans and Advances	1,29,77,809

(2) Loans to Government Servants—

House building Advances	28,094
Advances for purchase of motor conveyances	1,13,291
Advances for purchase of other conveyances	174
Passage Advances	3,607
Other Advances	256
Total	5,56,63,957

Loans to Presidency Corporations Dr. Rs. 1,02,87,785

86. These represent loans granted to the Calcutta Corporation from time to time for payment of dearness allowance and supply of essential foodstuff 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 interest in respect of two others are being paid. The other loans are expected to be repaid when Debenture Loans are raised by the Corporation.

Loans to Municipalities Dr. Rs. 36,18,524

87. 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. Balances pertaining to Municipalities in West Bengal have been accepted in all cases. Certificates of acceptance of balance have also been received from certain Municipalities in East Bengal. Recovery of instalments of loans is being made regularly except in the cases of three Municipalities in West Bengal.

Loans to District and other Local Fund Committees Dr. Rs. 19,51,620

88. 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 being fulfilled generally except in a few cases. Certificates of acceptance of balance have been received from all the District and Union Boards in West Bengal.

Some loss is apprehended in respect of the loan granted to the 24-Paraganah District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first set off against the outstanding interest and then towards principal. The interest has been fully repaid during 1939-40 and the amounts of cess realised are now being set off towards repayment of principal. The amount outstanding on the 14th August 1947 in respect of this loan is Rs. 9,25,399. The question of write-off in this respect will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Loans to Land-holders and other Notabilities Dr. Rs. 8,40,000

89. The balance is distributed as under :—

(i) Loans to the Nawab of Dacca	5,40,000
(ii) Loans to the Maharaja of Susang	3,00,000
Total	8,40,000

The loans relate to East Bengal and the responsibility of watching recovery etc., has now devolved upon the Government of East Bengal.

Advances to Cultivators Dr. Rs. 2,52,000

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

(i) Loans under Land Improvement Act XIX of 1883	3,00,000
(ii) Agriculturists' Loan Act XII of 1884	2,48,000
(iii) Co-operative Credit Societies Act	1,00,000
(iv) Loans to small jute-growers	1,00,000
Total	2,52,000

91. These loans are provided for under certain acts of legislature and are primarily intended for affording financial assistance to cultivators and other persons engaged in tilling their fields in times of distress and also in improving the land. The balance of item (iii) which relates to East Bengal has not been brought forward in the accounts of West Bengal. Balances of the other items, so far as the portion allocated to West Bengal is concerned, are under reconciliation. Acceptances have been received from the district officers in West Bengal except in one case for item (i) and in two cases for item (ii).

Advances under Special Laws Dr. Rs. 5,00,000

92. The balance is composed of :—

(i) Zamindari Embankment Advances under Act II (B. C.) of 1882	5,00,000
(ii) Loans under Bengal Sanitary Improvement Act, 1920	0
Total	5,00,000

93. The Revenue authorities are responsible for watching the recovery of principal and interest of these loans. All discrepancies between ledger and

sheet balances have been reconciled and the balances accepted by the authorities concerned, in so far as the portions allocated to West Bengal are concerned.

Miscellaneous Loans and Advances Dr. Rs. 1,29,77,809

94. The details of the balances are :—

	Dr. Rs.
(i) Loans to <i>ex</i> -students of the Weaving Institute	3,708
(ii) Loans to <i>ex</i> -detenus	5,74,416
(iii) Advances to Central Co-operative Bank and Multipurposes Societies	1,465
(iv) Advances to Bengal Provincial Co-operative Bank	48,206
(v) Loans to Non-Agriculturists	32,782
(vi) Loans to Fishermen	51,143
(vii) Loans to Traders	1,98,322
(viii) Loans to Distressed Tailors	57,500
(ix) Cattle Purchase Loan	98,59,378
(x) Advances to Collectors for removal of water hyacinth	2,27,357
(xi) Loans to Co-operative Jute Sale Societies	10,000
(xii) Loans under Tank Improvement Scheme	11,84,143
(xiii) Miscellaneous	21,592
(xiv) Rehabilitation Scheme—Loans to Artisans	3,07,607
(xv) Rehabilitation Scheme—Excavation of Tanks	4,00,190
Total	1,29,77,809

95. The above loans have been granted by the Government of Bengal 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 officers of the Government. All discrepancies between ledger and broadsheet balances have been reconciled except in the case of item (ix) which is under reconciliation. In so far as the portions allocated to West Bengal are concerned, balances have been accepted in all cases except in the cases of items (i) (ii), (vi), (viii), (ix) and (xiv).

Loans to Government servants—

	Dr. Rs.
(i) House building Advances	28,094
(ii) Advances for purchase of motor conveyances	1,13,291
(iii) Advances for purchase of other conveyances	174
(iv) Passage Advances	3,607
(v) Other Advances	256
Total	1,45,422

96. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passages over-land 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. There are differences between the ledger and broadsheet balances. The portions allocated to West Bengal are being reconciled.

SECTION S.—REMITTANCES Cr. Rs. 38,53,500

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	40,58,303	
Reserve Bank of India Remittances	6,68,982	
Adjusting Account between Central and Provincial Governments	2,01,972	
Adjusting Account with Railways . . . . .	..	10,00,000
Inter-Provincial Suspense Account . . . . .	..	7,00,000
Total	49,29,257	10,78,000
	Net Cr. Rs.	38,53,500

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller Cr. Rs. 40,58,303

98. The following are the details:—

1. Forest Remittances	Cr. Rs.	6,66,987
2. Public Works Remittances	" "	31,93,282
3. Sanitary Works Remittances	" "	1,98,117
4. Judicial Remittances	Dr. Rs.	8,00,000
	(Net) Total Cr. Rs.	40,58,303

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 adjustments made within the accounts of the same Accounts Office, which are watched through separate registers maintained for the purpose. There were certain discrepancies in respect of the above heads which have since been reconciled in post-partition accounts of West Bengal.

Reserve Bank of India Remittances Cr. Rs. 6,68,982

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 under-taken by Government treasuries and sub-treasuries as "Treasury Agencies" of the Government. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances. 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 the nature of settlement.

Adjusting Account between Central and Provincial Govern- ments	Cr. Rs. 2,01,972
Adjusting Account with Railways	Dr. Rs. 10,01,254
Inter-provincial Suspense Account	Dr. Rs. 74,464

101. The first head records transactions between the Central Government and the Government of Bengal, the second between the Government of Bengal and the Railways and the third between the Government of 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 up to the end of the period under review. Portions of the outstanding balances pertaining to West Bengal are under adjustment.

SECTION V.—CASH BALANCE Cr. Rs. 4,44,06,755

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

	Rs.
Cash in Treasuries	91,60,254
Deposits with the Reserve Bank	5,21,92,071
Remittances in transit	—13,74,938

Certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for the period ending 14th August 1947 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. The discrepancies are being reconciled in the post-partition accounts of West Bengal.

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 1st April 1947 to 14th August 1947.	Heads of Disbursements.	Actuals for the period from 1st April 1947 to 14th August 1947.
1	2	3	4
N.—Public Debt incurred— Floating Debt Loans from the Central Government Total	Rs. 13,82,55,775 2,00,00,000 15,82,55,775	N.—Public Debt discharged— Floating Debt Loans from the Central Government Total	Rs. 17,41,00,000 11,28,524 17,52,28,524
C.—Unfunded Debt incurred— State Provident Funds Total =	33,44,489 33,44,489	O.—Unfunded Debt discharged— State Provident Funds Total	26,86,328 26,86,328
P.—Deposits and Advances— <i>Deposits not bearing interest—</i> Famine Insurance Fund	4,15,159	P.—Deposits and Advances— <i>Deposits not bearing interest—</i> Famine Insurance Fund	3,99,625

Civil Deposits	18,66,15,771	24,43,82,562
Other Accounts	1,46,710	15,29,943
<i>Advances not bearing interest—</i>		
Advances Repayable	1,50,81,954	54,37,122
Permanent Advances	18,90,404	2,29,388
Accounts with the Government of Burma	110	3,67,677
Accounts with the Reserve Bank	35,499	12,837
<i>Suspense—</i>		
Suspense Accounts	—3,95,32,641	—2,75,34,920
Cheques and Bills	5,75,41,284	5,60,63,809
Departmental and similar Accounts	3,06,835	3,27,531
<i>Miscellaneous—</i>		
Miscellaneous	18,84,402	3,47,904
Total	23,70,95,453	30,15,00,602
R.—Loans and Advances by Provincial Governments—		
Loans to Municipalities, Port Funds, etc.	33,73,755	84,40,818
Loans to Government Servants	15,657	35,805
Total	33,89,412	84,76,623
Carried over	40,20,85,129	48,78,92,077

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

Heads of Receipts.	Actuals for the period from 1st April 1947 to 14th August 1947.	Actuals for the period from 1st April 1947 to 14th August 1947.	Heads of Disbursements.	Actuals for the period from 1st April 1947 to 14th August 1947.
	Rs.	Rs.		Rs.
S.—Remittances— Brought forward			S.—Remittances— Brought forward	
Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	40,20,85,129	40,20,85,129	Cash Remittances and adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	48,78,92,077
Reserve Bank of India Remittances	27,42,88,951	27,42,88,951	Reserve Bank of India Remittances	26,50,22,081
Adjusting Account between Central and Provincial Governments.	7,30,53,937	7,30,53,937	Adjusting Account between Central and Provincial Governments.	7,63,95,879
Adjusting Account with Railways	1,47,89,102	1,47,89,102	Adjusting Account with Railways	1,57,14,720
Inter-provincial Suspense Account	—7,071	—7,071	Inter-provincial Suspense Account	9,91,187
Total	3,35,085	3,35,085	Total	2,92,885
Total Receipts under Debt, Deposits and Remittance heads	36,24,60,004	36,24,60,004	Total Disbursements under Debt, Deposit and Remittance heads.	35,84,16,752
Total Revenue as per Account No. 2 of Part A	76,45,45,133	76,45,45,133	Total Expenditure as per Account No. 2 of Part A	84,63,08,829
TOTAL RECEIPTS	13,23,80,292	13,23,80,292	TOTAL DISBURSEMENTS	15,45,12,113
TOTAL RECEIPTS	89,69,25,425	89,69,25,425	V.—(Closing) Cash Balance—	1,00,08,20,942
V.—(Opening) Cash Balance—			Cash in Treasuries	91,60,254
Cash in Treasuries	77,38,646	77,38,646	Deposits with the Reserve Bank	—5,21,92,071
Deposits with the Reserve Bank	5,04,70,757	5,04,70,757	Remittances in transit	—13,74,938
Remittances in transit	12,79,359	12,79,359	Total	4,14,06,755
Total	5,94,88,762	5,94,88,762		

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) UPTO THE 14TH AUGUST 1947 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1947.	On 14th August 1947.	Increase (+) Decrease (—) during the period from 1st April 1947 to 14th August 1947.
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	5,29,45,717	5,37,93,261	+ 8,47,544
Industrial Development Programme	2,33,909	4,04,377	+ 1,70,468
Total Commercial Departments	5,31,79,626	5,41,97,638	+ 10,18,012
Other Departments—			
Other Accounts	11,29,21,098	5,59,09,892	— 5,70,11,206
Total Other Departments	11,29,21,098	5,59,09,892	— 5,70,11,206
Total Capital Expenditure	16,61,00,724	11,01,07,530	— 5,59,93,194
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	5,04,51,472	5,55,18,535	+ 50,67,063
Loans to Government Servants	1,25,275	1,45,422	+ 20,147
Total Loans and Advances	5,05,76,747	5,56,63,957	+ 50,87,210
Total Capital and other expenditure	21,66,77,471	16,57,71,487	— 5,09,05,984
Contribution from revenue for capital expenditure.	1,97,54,883	1,97,54,883	..
Total capital and other expenditure (outside the revenue Account).	19,69,22,588	14,60,16,604	— 5,09,05,984

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) UPTO THE 14th AUGUST 1947 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl.*

1	On 31st March 1947.	On 14th August 1947.	Increase or Decrease during the period from 1st April 1947 to 14th August 1947.
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt	8,50,73,960	4,92,29,735	—3,58,44,225
Loans from the Central Government	4,07,21,300	5,95,92,776	+1,88,71,476
Unfunded Debt	5,48,28,939	5,54,87,100	+6,58,161
Total Outstanding Debt	18,06,24,199	16,43,09,611	—1,63,14,588
Sinking Funds and Reserve Funds	27,85,400	27,73,892	—11,508
Net balance under Deposits, Advances, etc., other than those shown separately.	14,14,77,287	7,55,47,207	—6,59,30,080
Remittances	—1,89,714	38,53,539	+40,43,253
Total Debt and other obligations	32,46,97,172	24,64,84,249	—7,82,12,923
<i>Deduct—</i> Cash balance	5,94,88,762	—4,44,06,755	—10,38,95,517
,, Investments	58,95,359	58,95,421	+62
Net Provision of Funds	25,93,13,051	28,49,95,583	+2,56,82,532

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947 AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE PERIOD.

Description of debt.	Amount on 1st April 1947.	Additions during the period.	Discharges during the period.	Amount on 14th August 1947.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Treasury Bills	8,00,00,000	4,00,00,000	10,00,00,000	2,00,00,000
Other Floating Loans	50,73,960	9,82,55,775	7,41,00,000	2,92,29,735
Loans from the Central Government	4,07,21,300	2,00,00,000	11,28,524	5,95,92,776
Total Public Debt	12,57,95,260	15,82,55,775	17,52,28,524	10,88,22,511
II.—Unfunded Debt.—				
State Provident Funds—				
General Provident Fund	4,82,70,036	29,32,200	22,15,672	4,89,86,564
Indian Civil Service Provident Fund	35,08,835	1,84,754	4,18,758	32,74,831
Indian Civil Service (Non-European Members) Provident Fund.	6,72,175	42,849	5,556	7,09,468
Contributory Provident fund	23,73,597	1,84,619	46,342	25,11,874
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provident Fund.	4,296	67	..	4,363
Total Unfunded Debt	5,48,28,939	33,44,489	26,86,328	5,54,87,100
Total Debt and other Interest-bearing obligations.	18,06,24,199	16,16,00,264	17,79,14,852	16,43,09,611

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947 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 1st April 1947	2,78,378	Payments from the Fund . . . . .	..
Transfers from the Revenue Account . . . . .	..	Purchases of securities	3,99,625
Interest receipts	15,596	Balance on 14th August 1947	2,93,912
Sales of securities	3,99,563		
Total	6,93,537	Total	6,93,537

B.—INVESTMENT ACCOUNT.

Balance on 1st April 1947	13,93,109	Sales of securities	3,99,563
Purchases of securities	3,99,625	Balance on 14th August 1947	13,93,171
Total	17,92,734	Total	17,92,734

	Rs.
Balance on 14th August 1947 :—	
Cash	2,93,912
Investment	13,93,171
Total	16,87,083

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 14th August 1947	14,28,286

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1947	4,67,730	Amount expended to meet the cost of renewals and replacements	5,87,116
Amount appropriated from revenue	7,686	Balance on 14th August 1947	4,69,500
Total	4,75,416	Total	4,75,416

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947 OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

III.—Scheduled Castes Education Fund.

	Rs.		Rs.
Balance on 1st April 1947	2,14,183	Expenditure during the period . . . . .	..
Amount contributed by the Provincial Government. . . . .	..	Balance on 14th August 1947	1,85,267
Amount withdrawn from credit	-28,916	.....	..
Total	1,85,267	Total	1,85,267

IV.—Muslim Education Fund.

	Rs.		Rs.
Balance on 1st April 1947	4,32,000	Expenditure during the period . . . . .	..
Amount contributed by the Provincial Government. . . . .	..	Balance on 14th August 1947	4,32,000
Total	4,32,000	Total	4,32,000

V.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1947	97	Amount of expenditure during the period	13,88,460
Amount allotted from the Central Road Fund. . . . .	..	Balance on 14th August 1947	-13,88,363
Total	97	Total	97

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947 OF THE SUM APPROPRIATED FROM REVENUE AND OTHER SOURCES, TO ACCOUNT OF THE SEVERAL FUNDS—*contd.*

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

	Rs.		Rs.
Balance on 1st April 1947	1,21,109	Amount expended on various schemes.	..
Amount contributed by the Central Government. . . . .	..	
Local contributions . . . . .	..	Balance on 14th August 1947.	1,21,109
Total	1,21,109	Total	1,21,109

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

	Rs.		Rs.
Balance on 1st April 1947	34,344	Expenditure during the period	1,08,355
Amount contributed by the Indian Central Jute Committee.	89,355	Balance on 14th August 1947	1,23,699
Total	1,23,699	Total	1,23,699

VIII.—Deposit Account of the Grant made by the Imperial Council of Agricultural Research.

	Rs.		Rs.
Balance on 1st April 1947	3,961	Amount expended on various researches.	..
Amount contributed by the Imperial Council of Agricultural Research.	9,090	Balance on 14th August 1947	13,051
Total	13,051	Total	13,051

No. 4.—STATEMENT SHOWING THE APPLICATION DURING THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947 OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

IX.—Deposit Account of the Grant from the Central Government for the Development of Sericultural Industry.

	Rs.		Rs.
Balance on 1st April 1947 .	—4,849	Amount expended on various schemes.	..
Amount contributed by the Central Government.	4,849	Balance on 14th August 1947 .	..
Total .	..	Total .	..

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

	Rs.		Rs.
Balance on 1st April 1947 .	1,64,101	Amount expended on various schemes.	28,951
Amount contributed by the Central Government.	..	Balance on 14th August 1947 .	1,35,150
Total .	1,64,101	Total .	1,64,101

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

	Rs.		Rs.
Balance on 1st April 1947 .	..	Expenditure during the period.	..
Amount contributed by the Committee.	43,416	Balance on 14th August 1947 .	43,416
Total .	43,416	Total .	43,416

XII.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1947 .	3,17,107	Expenditure during the period	..
Receipt during the period.	..	Balance on 14th August 1947 .	3,17,107
Total .	3,17,107	Total .	3,17,107

5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE PERIOD AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE PERIOD FROM 1ST APRIL 1947 TO 14TH AUGUST 1947.

Major and Minor Heads of Account.	1						
	Balance on 1st April 1947.	Amount advanced during the period.	Total.	Amount repaid during the period.	Balance on 14th August 1947.	Interest received and credited to revenue.	
	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LOANS TO MUNICIPALITIES, PORT FUNDS, ETC.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.	52,87,785	50,00,000	1,02,87,785	..	1,02,87,785	..	
Loans to Municipalities	37,15,326	..	37,15,326	96,802	36,18,524	33,302	
Loans to District and other Local Fund Committees	19,94,678	..	19,94,678	43,058	19,51,620	9,524	
Loans to Land-holders and other Notabilities	8,50,637	..	8,50,637	10,225	8,40,412	1,298	
Advances to Cultivators	2,52,98,964	14,25,909	2,67,24,873	14,65,707	2,52,59,166	2,28,321	
Advances under Special Loans	1,69,482	4,18,226	5,87,708	4,489	5,83,219	1,827	
Miscellaneous Loans and Advances	1,31,34,600	15,96,683	1,47,31,283	17,53,474	1,29,77,809	80,668	
Total	5,04,51,472	84,40,818	5,88,92,290	33,73,755	5,55,18,535	3,54,940	
LOANS TO GOVERNMENT SERVANTS—							
House-holdings advances	18,749	1,916	20,665	—7,429	28,094	603	
Advances for purchase of motor conveyances	(a) 1,01,556	33,866	1,35,422	22,131	1,13,291	196	
Advances for purchase of other conveyances	2,941	—2,216	725	551	174	..	
Passage advances	1,670	2,268	3,938	331	3,607	..	
Other advances	358	—29	329	73	256	..	
Total	(a) 1,25,274	35,805	1,61,079	15,657	1,45,422	799	
GRAND TOTAL.	(a) 5,05,76,746	84,76,623	5,90,53,369	33,89,412	5,56,63,957	3,55,739	

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