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GOVERNMENT OF BENGAL

FINANCE ACCOUNTS

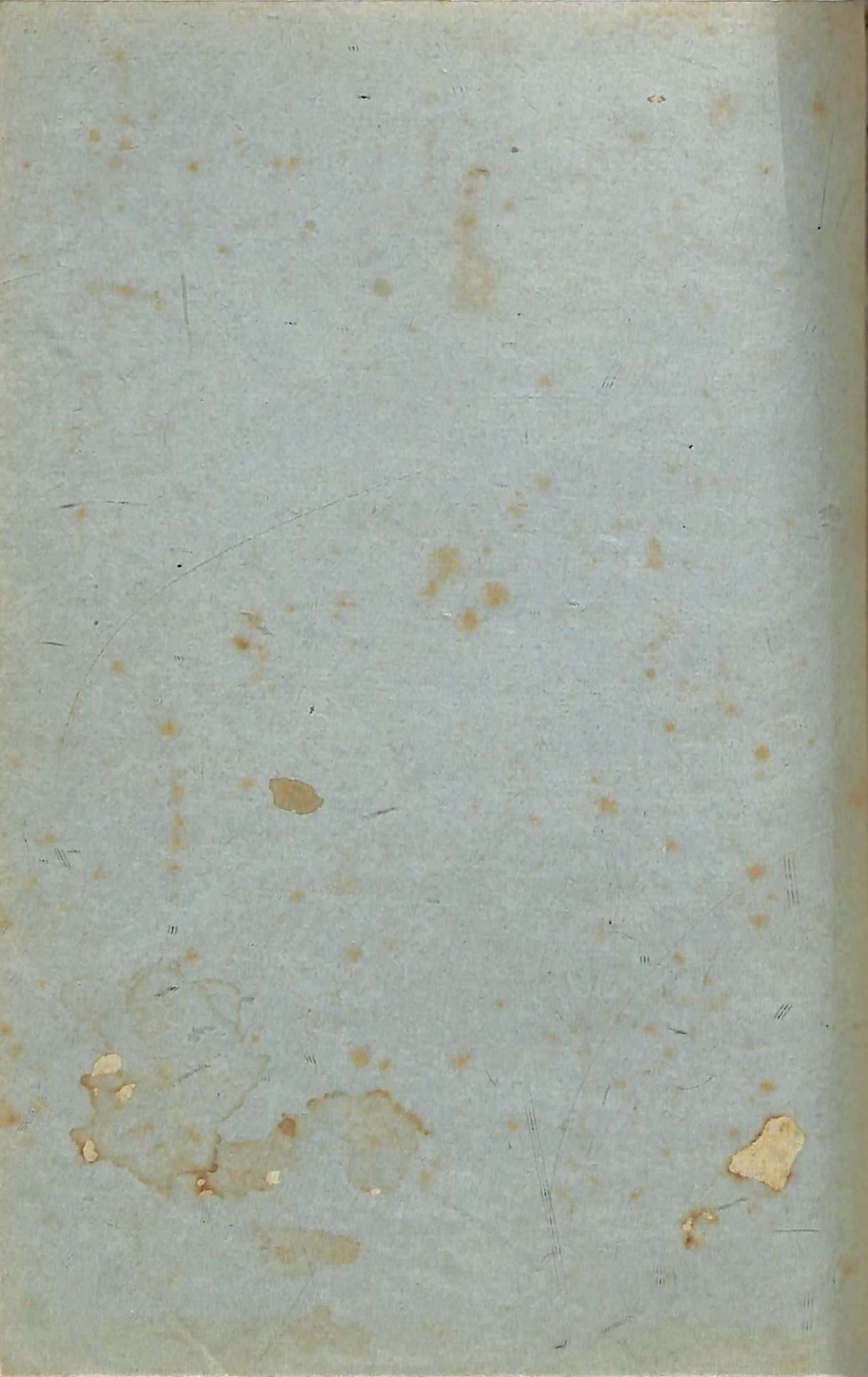
1945-46

AND

THE AUDIT REPORT

1946





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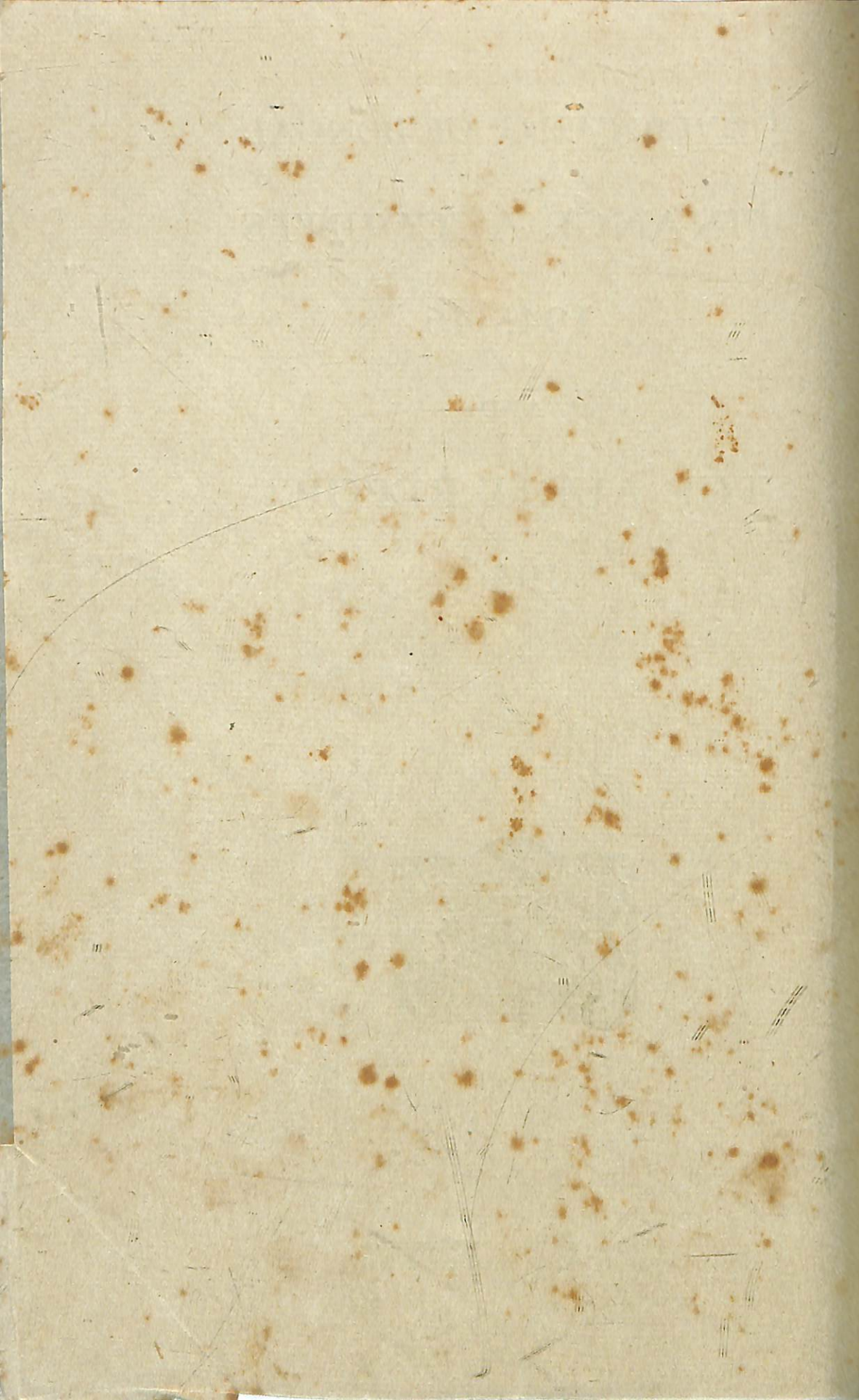
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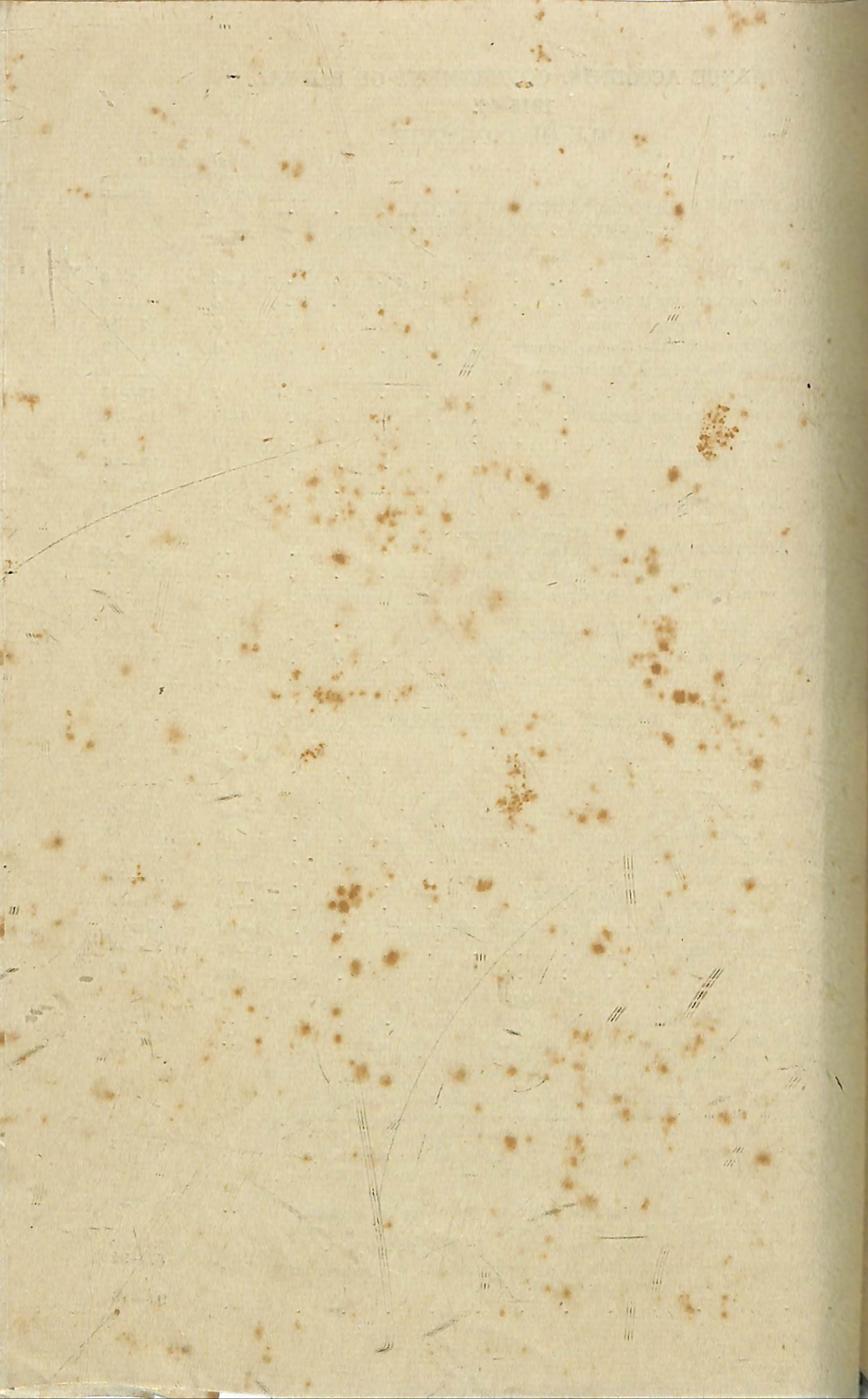


# FINANCE ACCOUNTS. GOVERNMENT OF BENGAL.

1945-46.

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**Finance Accounts of the Government of Bengal for the year 1945-46 and the Report of the Auditor General of India.**

*Certificate of the Auditor General of India.*

This compilation containing the Finance Accounts of the Government of Bengal for the year 1945-46 and the report of the Auditor General of India presents the accounts of the receipts and outgoings of the Government of Bengal for the year, 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 <sup>Finance</sup> Accounts for 1945-46 which as Auditor General I am required to audit, ~~the Finance Accounts~~ have been examined under my direction by the Accountant-General, Bengal (undivided), and the Accountant-General, West Bengal, in accordance with the provisions of the Government of India, (Audit and Accounts) Order, 1936. Likewise, as prescribed by Section 170 (now defunct) of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. It is to be noted that the 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 year 1945-46.

SIMLA ;

}  
The 10th February, 1948. }

B. M. STAIG,

*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 revenue surplus or deficit for the year. The second division deals with expenditure met usually from borrowed funds with the object either of increasing the 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 miscellaneous 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 receipts and disbursements during the financial year April to March as distinguished from amounts due to or by Government during the same period. The double entry system is, however, not entirely suitable for recording the transactions on a commercial basis, presenting the true state of affairs of Government Commercial undertakings on commercial principles. The detailed accounts of this class of undertakings are therefore, maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

2. *Sections and Heads of accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of Accounts. 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 'Principals' and Section AA denotes the capital expenditure on works connected therewith. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in Sections.

The Major heads are sub-divided into Minor heads and the Minor heads into Sub-heads and Detailed heads. Under each of these heads, the expenditure is shown distributed between Charged and 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 1945-46.

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

Receipts.	Budget Estimates 1945-46.	Actuals 1945-46	More (+) Less (-).	Disbursements.	Budget Estimates 1945-46.	Actuals 1945-46.	More (+) Less (-).
1	2	3	4	5	6	7	8
<b>I.—REVENUE.</b>							
Principal Heads of Revenue—				Expenditure.			
Customs . . . . .	1,20,00	1,36,25	+16,25	Direct Demands on the Revenue—			
Taxes on Income other than Corporation Tax.	5,16,00	6,65,71	+1,49,71	Taxes on Income other than Corporation Tax.	2,95	2,94	-1
Salt . . . . .	18	1,13	+95	Salt . . . . .	57	61	+4
Land Revenue . . . . .	3,95,94	3,87,15	-8,79	Land Revenue . . . . .	37,66	49,87	+12,21
Provincial Excise . . . . .	6,60,36	8,17,26	+1,56,90	Provincial Excise . . . . .	29,43	30,63	+1,20
Stamps . . . . .	2,85,00	4,02,95	+1,17,95	Stamps . . . . .	7,05	10,00	+2,95
Forest . . . . .	61,64	81,64	+20,00	Forest . . . . .	40,21	44,82	+4,61
Registration . . . . .	50,00	65,61	+15,61	Registration . . . . .	26,73	29,00	+2,27
Receipts under Motor Vehicles Acts . . . . .	19,10	25,33	+6,23	Charges on account of Motor Vehicles Acts.	4,50	4,50	..
Other Taxes and Duties . . . . .	4,19,25	7,42,57	+3,23,32	Other Taxes and Duties . . . . .	8,04	9,14	+1,10
Total Principal Heads	27,27,87	33,25,60	+7,98,13	Total Direct Demands	1,57,14	1,81,51	+24,37

<i>Irrigation—Net Receipts</i>	3,13	—2,56	—5,69	1,94,56	1,94,56	+58,40	
<i>Debt Services</i>	32,92	36,72	+3,80	1,13,38	70,72	—42,66	
<i>Civil Administration</i>	2,26,56	2,56,05	+29,49	15,75,05	17,64,92	+1,89,87	
<i>Civil Works and Miscellaneous Improvements.</i>	23,07	29,77	+6,70	1,27,84	1,55,61	+27,77	
<i>Miscellaneous</i>	29,75	48,73	+18,98	5,81,96	7,51,97	+1,70,01	
<i>Grants-in-aid from Central Government</i>	..	8,00,00	+8,00,00	..	..	..	
<i>Contributions and Miscellaneous Adjustments between Central and Provincial Governments.</i>	3,16	3,37	+21	..	..	..	
<i>Extraordinary receipts</i>	30,85	56,81	+25,96	10,22,69	9,19,95	—1,02,74	
<b>Total Revenue</b>	28,78,75	45,55,41	+16,76,66	37,38,47	40,58,98	+3,20,51	
<b>Surplus</b>	..	4,96,43	+13,56,15	..	..	..	
<b>Deficit</b>	8,59,72	..	..	..	..	..	
<b>II.—CAPITAL.</b>							
Capital Expenditure outside the Revenue account—							
<i>Irrigation</i>	..	..	..	9	2,03	+1,94	
<i>Capital outlay on Industrial Development</i>	..	..	..	..	1,11	+1,11	
<i>Commuted value of pensions</i>	..	..	..	—3,14	—3,14	..	
<i>Capital outlay on Provincial Schemes connected with the war, 1939.</i>	..	..	..	22,74,88	—7,67,36	—30,42,24	
<b>Total</b>	..	..	..	22,71,83	—7,67,36	—30,39,19	
<b>III.—DEBT.</b>							
<i>Public Debt—</i>							
<i>Floating debt</i>	1,14,50,00	56,12,40	—58,37,60	1,06,50,00	63,00,00	—43,50,00	
<i>Loans from the Central Government</i>	23,42,25	1,68,28	—21,73,97	1,14,13	7,63,65	+6,49,52	
<b>Total</b>	1,37,92,25	57,80,68	—80,11,57	1,07,64,13	70,63,65	—37,00,48	
<i>Unfunded Debt—</i>							
<i>State Provident Funds</i>	62,00	69,44	+7,44	44,10	53,31	+9,21	
<b>Total</b>	62,00	69,44	7,44	44,10	53,31	+9,21	

## SUMMARY OF THE TRANSACTIONS FOR 1945-46—concl'd.

Receipts.	Budget Estimates 1945-46.	Actuals 1945-46.	More (+) Less (-).	Disbursements.	Budget Estimates 1945-46.	Actuals 1945-46.	More (+) Less (-).
1	2	3	4	5	6	7	8
<i>Deposits and Advances.</i>							
Famine Insurance Fund . . . . .	12.33	14.30	+ 1.97	Famine Insurance Fund . . . . .	12.00	11.99	- 1
Depreciation Reserve Fund—Government Presses. . . . .	..	..	..	Depreciation Reserve Fund—Government Presses. . . . .	6	9	+ 3
Other Reserve Funds . . . . .	5.00	5.00	..	Other Reserve Funds . . . . .	3.95	5.72	+ 1.77
Deposits of Local Funds . . . . .	3,72.00	4,15.07	+ 43.07	Deposits of Local Funds . . . . .	3,12.60	3,77.92	+ 65.32
Civil Deposits . . . . .	10 08.80	32,37.51	+ 22,28.71	Civil Deposits . . . . .	9,43.40	29,31.32	+ 19,87.92
Other Accounts . . . . .	18.38	22.62	+ 4.24	Other Accounts . . . . .	19.12	22.25	+ 3.13
Advances not bearing interest . . . . .	1,08.92	75.27	- 33.65	Advances not bearing interest . . . . .	1,23.79	82.40	- 41.39
Suspense . . . . .	15,25.08	23,57.05	+ 8,31.97	Suspense . . . . .	15,48.08	23,65.36	+ 8,17.28
Total . . . . .	30 50.51	61,26.82	+ 30,76.31	Total . . . . .	29,63.00	57,97.05	+ 28,34.05
<i>Loans and Advances by Provincial Governments.</i>							
Recoveries of Loans and Advances . . . . .	1,61.48	1,79.55	+ 18.07	Loans and Advances by Provincial Governments. . . . .	1,14.29	1,97.68	+ 23.39
<b>IV.—REMITTANCE.</b>							
Remittances . . . . .	..	1,51,66.01	+ 1,51,66.01	Remittances. . . . .	..	1,51,33.91	- 1,51,33.91
<i>Cash Balance.</i>							
(A) Opening Balance . . . . .	2,31 55	3,64.81	+ 1,33.26	(A) Closing Balance . . . . .	2,80.72	7,65.50	+ 4,84.78
<b>GRAND TOTAL</b>	<b>2,01,76.54</b>	<b>3,22,42.72</b>	<b>1,20,66.18</b>	<b>GRAND TOTAL</b>	<b>2,01,76.54</b>	<b>3,22,42.72</b>	<b>+ 1,20,66.18</b>

## IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

5. The principal reasons for the large and important variations between budget figures and actuals under the receipts and the disbursements exhibited in the foregoing summary are indicated below.

## RECEIPTS.

## I.—REVENUE.

*Increases.*

*Customs (+16,25).*—Bengal's share representing 62½ per cent. of the net proceeds of the Central export duty on jute after deducting the cost of collections and refunds exceeded the Provincial estimate.

*Taxes on Income other than Corporation Tax (+1,49,71).*—The share of income-tax receipts assigned to Bengal was more than anticipated and collection of the newly introduced taxes on agricultural income proved better.

*Provincial Excise (+1,56,90).*—Post-budget enhancement of the rates of excise duty mainly contributed to the increased receipts.

*Stamps (+1,17,95).*—Larger transactions involving immovable properties and increase in the volume of litigation resulting from the aftermath of the war mainly accounted for the increased receipt.

*Forest (+20,00).*—Larger demand for timber and charcoal than anticipated.

*Registration (+15,61).*—Increase in the number of registrations.

*Receipts under the Motor Vehicles Acts (+6,23).*—Increased yield under the Provincial Motor Vehicles Taxation Act.

*Other Taxes and Duties (+3,23,32).*—Better yield mainly from (i) Entertainment Tax (+12,25), (ii) Betting Tax (+51,39), (iii) Electricity duty (+14,40), (iv) Raw Jute Tax (+19,21), (v) Sales Tax (+1,10,55) and (vi) Motor Spirit Sales Tax (+1,13,68) due to enhancement of rates.

*Debt Services (+3,80).*—Larger realisation of interest on (i) advances to cultivators (+2,32) and (ii) loans for purchase of cattle (+1,47).

*Civil Administration (+29,49).*—This is a group head and the increased receipt is the net effect of increases and decreases under its components. The more important increases occurred under—

(i) *Administration of Justice (+14,68)* due mainly to heavier fines in cases of hoarding, profiteering and other offences under the Defence of India Rules.

(ii) *Jails (+8,40).*—Increased receipts on account of convict labour supplied to a department and larger sale-proceeds of jail products due to higher demand and improvement in prices.

(iii) *Police (+3,23).*—Of this, 3 lakhs represent arrear dues from the Port Commissioners, Calcutta, on account of their share of Port Police charges.

(iv) *Education (+2,91).*—Better fee receipts and miscellaneous collections from Art Colleges and Secondary Schools.

(v) *Medical (+4,99).*—Better fee receipts from the Medical College and fees received from the Sadar and Sub-Divisional Hospitals taken over by Government.

(vi) *Industries (+6,88).*—Increased sale-proceeds of tools, implements and raw materials sold to artisans under the Rehabilitation Scheme (+13,19) reduced by smaller receipts under Cinchona plantations (—8,13) as a result of large scale distribution of mepacrine tablets.

The main decrease was under the component head *Agriculture (—11,53)* due to smaller recoveries of arrear seed loans granted under the Grow More Food Schemes.

*Civil Works (+6,70).*—Rents for previous years of Government school buildings taken over as a service depot for A. R. P. and Civil Defence Vehicles and larger transfers from the Road Development Fund owing to increased expenditure on Road Development Fund Works.

*Miscellaneous (+18,98).*—Recovery of advances paid to District Boards on account of test-relief works.

*Grant-in-aid from Central Government (+8,00,00).*—Represents a grant from the Government of India.

*Extraordinary Receipts (+25,96).*—Sale-proceeds of A. R. P. materials (+11,00) and other miscellaneous items (+16,25).

#### Decreases.

*Land Revenue (—8,79).*—Less recovery of the cost of land acquisition carried out on behalf of the Central Government.

*Irrigation (—5,69).*—Water rates in the Midnapore and Damodar Canals were smaller than anticipated owing to partial remission of the rates and increased outlay on the maintenance charges of certain canals.

### III.—DEBT.

#### Increases.

*State Provident Funds (+7,44).*—Larger subscription to the General Provident Fund.

*Deposits of Local Funds (+43,07).*—Receipts of (i) District Funds (+18,00), (ii) Municipal Funds (+16,46) and (iii) Education Funds (+6,87) were larger than anticipated.

*Civil Deposits (+22,28,71).*—Excess deposits in the several Deposit Accounts, viz. (i) Personal Deposits (+20,24,55), (ii) Revenue Deposits (+1,03,41), (iii) Public Works Deposits (+40,78), (iv) Civil Courts' Deposits (+29,24) and (v) Deposits for work done for Public Bodies (+24,44).

*Other Accounts (+4,24).*—Increased subventions from Central Road Fund on road development works.

*Suspense (+8,31,97).*—Increases under 'Cheques and Bills' (+4,94,93) and other 'Suspense Accounts' (+4,82,60) partly counterbalanced by decrease under 'Advances in connection with Civil Defence Expenditure' (—1,52,08).

*Loans and Advances by Provincial Governments (+18,07).*—Conversion of outright grants of advances paid to the Calcutta Corporation in previous years into larger repayment of advances granted to other Municipalities (+76,23) partly counterbalanced by smaller recoveries of agricultural advances (—53,54).

#### Decreases.

*Floating Debt (—58,37,60).*—Less treasury bills (—41,50,00) and smaller requirement of advances from the Imperial Bank of India (—16,87,60) for financing grain purchase.

*Loans from the Central Government (—21,73,97).*—No loan from the Government was required for procurement operations as originally anticipated (—22,00,00) and advances received in respect of Civil Defence expenditure were also less than anticipated (—10,53). As against this an unanticipated loan of 10,00 was taken for distribution of iron and steel to agriculturists and an interest-free advance for half the estimated cost of Grow More Food Campaign exceeded the anticipated (—26,56).

*Advances not bearing interest* (—33,65).—Smaller recoveries of Forest advances (—38,58) partly counterbalanced by repayment of the advances granted under Rehabilitation Scheme (+4,40) and to the A. R. P. Controller (+1,42).

## IV.—REMITTANCES.

*Increases.*

*Remittances* (+1,51,66,01).—The transactions under this head were not provided for in the budget.

## EXPENDITURE.

## I.—REVENUE.

*Increases.*

*Land Revenue* (+12,21).—Apart from the enhancement of the rates of dearness allowance the increase was mainly due to augmentation of grants for improvements in Government Estates and resumption of Revisional Settlement Operations in a district.

*Stamps* (+2,95).—Larger discount to vendors and other incidental charges owing to increased sale of stamps.

*Forest* (+4,61).—Enhanced rates of dearness allowance and larger supply of timber to the Supply Department of the Government of India.

*Registration* (+2,27).—Enhancement of rates of dearness allowance and increase in the number of registrations.

*Irrigation* (+58,40).—No recovery was effected from the Central Government on account of certain embankments.

*Civil Administration* (+1,89,87).—Increases occurred under six of its components (+1,97,65) and were partly neutralised by savings under 'Jails and Convict Settlements' owing to fall in prison population. The grant of enhanced rates of dearness allowance chiefly contributed to the increase, while some of the other causes are detailed below:—

(i) *General Administration* (+53,70).—Revision of Electoral Rolls and General Election, payment of lump grants to District Officers for post-war unemployment relief, appointment of additional officers and expenditure under the Rehabilitation Programme.

(ii) *Administration of Justice* (+9,42).—Allowances to jurors and assessors and also increased diet charges of witnesses.

(iii) *Police* (+18,49).—Rearmament of the police force and expansion of the District Emergency Force partly counterbalanced by reduction of the Civic Guards Organisation, discontinuance of the emergency area bonus from the middle of the year and curtailment of expenditure on the patrolling of Railway lines by villagers and chawkidars.

(iv) *Medical* (+16,08).—Increase in the number of patients, higher cost of dietary, clothing and bedding articles, rise in the price of medical requisites and grant of contribution towards the expansion of a sanatorium, extensive repairs to some hospitals taken over from local bodies and clearance of arrear liabilities in respect of provincialised hospitals.

(v) *Public Health* (+68,30).—Expenditure in connection with epidemic diseases and the working of the special Development Programme.

(vi) *Industries* (+31,80).—Supply of raw materials, tools and implements to artisans under the Rehabilitation Programme.



*Civil Works (+27,17).*—Termination of the war meant smaller recovery from the Government of India in respect of additional cost of maintenance of roads subjected to heavy military traffic (+6,53) while there was increased expenditure under all the heads (+45,24) specially under "Buildings and Repairs". The value of materials purchased but not paid for during the year accounted for a saving of 24,71 under "Suspense" which partially neutralised the increase.

*Miscellaneous (+1,70,01).*—Increases occurred under all the composite heads except 'Stationery and Printing' under which there was a small saving.

(i) *Famine (+25,48).*—Continuance of emergency measures of medical relief beyond the stipulated period, revival of cheap grain shop and supply of materials in distressed areas and grants to destitutes for house building purposes (partly set off by less expenditure under the Rehabilitation Programme) mainly accounted for the increase.

(ii) *Superannuation Allowances and Pensions (+3,41).*—Increased expenditure on account of pensions.

(iii) *Miscellaneous (+1,41,50).*—The principal causes were *inter alia* (i) large payments of Adaptation receipts to local bodies, (ii) conversion into outright grants of advances made up to 1944-45 and grants paid during 1945-46 to Calcutta Corporation to meet the dearness allowance to its employees and (iii) purchase of surplus military stores, etc., in connection with the schemes under Special Development Programme.

#### Decreases.

*Debt Services (—42,66).*—Payment of interest was comparatively small on account of reduced issue of treasury bills and smaller advances taken from Imperial Bank of India for food grain procurement.

*Extraordinary Charges (—1,02,74).*—The charges under this head fell off owing to the winding up of Civil Defence measures in the Province from the middle of the year and less loss on the sale of subsidised food. This was partly counterbalanced by increased expenditure on account of the expansion of the Department of Civil Supplies and the introduction of the Field Publicity Scheme counterbalanced with the loss on the boat construction programme and the smaller recovery from the Government of India owing to reduced expenditure on Civil Defence measures.

*Capital Expenditure within the Revenue Account (—3,91).*—Delay in the submission of medical certificates for commutation of pensions.

## II.—CAPITAL.

### Decrease.

*Capital outlay on Provincial schemes connected with the war, 1939 (—30,42,24).*—Smaller procurement of food grains, abandonment of the boat building programme and unforeseen loss on sale of boats and adjustment of arrear losses.

## III.—DEBT.

### Increases.

*Loans from the Central Government (+6,49,52).*—The outstanding loans taken in 1944-45 for financing procurement operations (+7,00,00) were fully repaid. This was neutralised by smaller repayment of loans taken by the Province to finance its own share of expenditure on Civil Defence measures (—7,06) and Grow More Food Schemes (—43,42).

*State Provident Funds (+9,21).*—There were larger withdrawals from the General Provident Fund (+6,45) and Contributory Provident Fund (+2,81).

*Deposits of Local Funds (+65,32).*—Heavier withdrawals mainly under (i) Education Funds (+28,50), (ii) District Funds (+21,73) and (iii) Municipal Funds (+14,07).

*Civil Deposits (+19,87,92).*—Larger amounts withdrawn from (i) Personal Deposits (+18,74,24), (ii) Revenue Deposits (+51,54), (iii) Public Works Deposits (+24,66), (iv) Civil Courts' Deposits (+18,61) and (v) Deposits for work done for Public Bodies (+12,46).

*Other Accounts (+3,13).*—Higher expenditure on schemes financed from the Central Road Fund.

*Suspense (+8,17,28).*—Increased expenditure chiefly under 'Cheques and Bills' (+4,94,79) and other 'Suspense Account' (+4,74,54) partly set off by decrease under 'Advances in connection with Civil Defence Expenditure' (−1,52,08).

*Loans and Advances by Provincial Governments (+23,39).*—Larger advances were paid to the Calcutta Corporation and other municipalities (+13,44) and cultivators (+18,24). Besides payment of an unforeseen loan for improvement of tanks and purchase of tools, implements and raw materials under the Rehabilitation Scheme (+7,01), increased loans were also granted under the Bengal Tanks Improvement Act (+11,88) and for purchase of cattle (+17,22). The provision for advances to Bengal Provincial Co-operative Bank and Multipurposes Societies (40,00) and that for loans to Co-operative Land Mortgage Banks (3,50) were not, however, required as the Provincial Co-operative Bank met its obligations with its surplus funds.

#### Decreases.

*Floating Debt (−43,50,00).*—Just as the loans raised by the issue of treasury bills and the advances obtained from the Imperial Bank for procurement of food grains were less than anticipated, so were the repayments, e.g. treasury bills (−36,00,00) and cash credit advances from the Imperial Bank of India (−7,00,00). No ways and means advances (−50,00) were required this year.

*Advances not bearing interest (−41,39).*—Provision for Permanent Advances and that for Forest Advances were not required in full due to termination of war (40,66)

#### IV.—REMITTANCES.

*Remittances (+1,51,33,91).*—The transactions under this head were not provided for in the budget.

#### Revenue Position of Government—General Remarks.

6. The year 1945-46 turned out to be more favourable than anticipated. The revenue receipt was 45,55,41 against an estimate of 28,78,75 and the revenue expenditure 40,58,98 against the budget provision of 37,38,47, or in other words, the receipt exceeded the estimate by 16,76,66, and the expenditure by 3,20,51. The net effect was a revenue surplus of 4,96,43 against an anticipated deficit of 8,59,72. Apart from the unforeseen receipt of 8 crores from the Government of India as an *ex-gratia* grant to meet half the expenditure incurred by the Province during the year under the heads (1) Famine Relief, (2) Loss on sale of subsidised food and (3) Rehabilitation, all the heads except Land Revenue, Railways and Irrigation yielded higher revenue. The largest increases occurred under "Other Taxes and Duties" (3,23,32), "Provincial Excise" (1,56,90), "Taxes on Income" (1,49,71) and "Stamps" (1,17,95). Other notable increases were under "Customs" (16,25), "Forest" (20,00), "Registration" (15,61), "Civil Administration" (29,49), "Miscellaneous" (18,98), and "Extraordinary receipts" (25,96).

The increase under "Other Taxes and Duties" represented better principally under "Motor Spirit Sales Tax", "Sales Tax" proper, "Betting Tax" etc., and that under "Provincial Excise" was due mainly to post-budget enhancement of the rates of excise duty. "Taxes on Income" accounted for increase in share of tax assigned to Bengal while heavy transactions and increase in volume of litigation brought in substantial revenue under "Stamps".

On the expenditure side, substantial increases occurred under "Civil Administration" (1,89,87), "Miscellaneous" (1,70,01) and "Irrigation" (58,40). Under Civil Administration the increase was contributed by several heads the most notable being (i) General Administration (53,70), (ii) Public Health (68,30), and (iii) Industries (31,80). The grant of enhanced rates of dearness allowance was a common contributory factor to the increases. The other principal reasons are revision of electoral rolls and general election, post-war unemployment relief and appointment of additional officers, epidemic diseases and special Development Programme and supply of raw materials, tools and implements to artisans under the Rehabilitation Scheme. The increase under the group head "Miscellaneous" was due primarily to the increase under the constituent head of the same description (1,41,50) owing to the continuance of emergency measures of medical relief beyond the stipulated period, revival of cheap grain shops and supply of milk in distressed areas and grants to destitutes for house building purposes and larger payment of "Adaptation" receipts to local bodies. Non-recovery from the Government of India of expenditure incurred in connection with certain embankments accounted for the increase under "Irrigation". These increases were partly counterbalanced by savings under the head (i) "Extraordinary Charges" (1,02,74) owing to winding up of the Civil Defence measures and reduced loss on sale of surplus food and under (ii) "Debt Services" (42,66) due to less payment of interest.

No new tax was levied during the year.

#### CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

##### *Progressive Capital Outlay to the end of the year.*

7. The following table shows a progressive account of the capital expenditure outside the revenue account of the Government of Bengal up to the end of 1945-46 :—

Nature of Expenditure.	Expenditure up to 1944-45.	Expenditure during 1945-46.	Total
1	2	3	4
65.—Capital Outlay on Forest . . . . .	13	..	
68.—Construction of Irrigation, etc., works . . . . .	3,14,56	2,03	3,16,59
72.—Capital Outlay on Industrial Development . . . . .	..	1,11	1,11
81.—Capital Account of Civil Works outside the Revenue Account.	96,04	..	96,04
83.—Payments of commuted value of pensions . . . . .	21,08	—3,14	17,94
85A.—Capital Outlay on Provincial Schemes connected with the war, 1939.	26,94,08	—7,67,36	19,26,72
TOTAL . . . . .	31,25,89	—7,67,36	23,58,53

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

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

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 Sindri for the production of artificial fertilisers; (3) Development of Village Industries on commercial lines with modern technique through small village factories; and (4) Exploitation of coastal and estuarine fisheries and provision of fishing fleet. The expenditure booked in 1945-46 relates to item (4) only.

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 connected with the war, 1939.*

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. The transactions relate to—

- (i) Grain Purchase Schemes,
- (ii) Purchase and distribution of Standard cloth,
- (iii) Purchase of Salt,
- (iv) Purchase of sugar, and
- (v) Construction of boats.

*Financial Results of Irrigation Works.*

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

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1945-46.			Direct working expenses during 1945-46.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1945-46.	To end of 1945-46.	Direct revenue (public works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
<b>A.—IRRIGATION WORKS.</b>											
Productive Mor Reservoir Project.	1,76	1,76	..	..	..	..	..	..	3	-3	1.7
<b>UNPRODUCTIVE.</b>											
Midnapore Canal	..	83,07	1,65	..	1,65	2,58	-93	1.1	3,32	-4,25	5.1
Bakreswar Irrigation Scheme.	..	7,01	18	..	18	18	..	..	28	-28	4.0
Damodar Canal Project	33	1,26,42	2,46	..	2,46	4,43	-1,97	1.6	5,65	-7,02	5.6

Names of Projects.	Direct Capital Outlay.		Revenue receipts during 1945-46.			Direct working expenses during 1945-46.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after charging interest.	
	During 1945-46.	To end of 1945-46	Direct revenue (public Works receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1.	2	3	4	5	6	7	8	9	10	11	
<b>B. Navigation, Embankment and Drainage Works.</b>											
<b>UNPRODUCTIVE.</b>											
Hijli Tidal Canal . . . . .	..	25,51	36	..	36	1,30	-94	3.7	1,02	-1,06	
Calcutta and Eastern Canals.	..	69,96	4,09	..	4,09	5,33	-1,24	1.8	2,80	-4,04	
Sundarbans Steamer Route.	..	14,67	57	..	57	75	-18	1.2	59	-77	
Dredger "Foyers" . . . . .	..	..	..	..	..	5	-5	..	..	-5	
Dredger "Alexandra" . . . . .	..	1,78	..	..	..	-46	+46	25.9	7	+39	
Madaripur Bill Route . . . . .	..	83,11	2,08	..	2,08	4,31	-2,23	2.7	3,32	-5,55	
Dredging "Bidyadhari" . . . . .	..	7,96	..	..	..	..	..	..	32	-32	
Dredger "Burdwan" . . . . .	..	13,64	..	..	..	20	-20	1.5	55	-75	
Dredger "Ronaldshay" (a) . . . . .	..	37,62	..	..	..	4	-4	0.1	..	-4	
Dredger "Cowley" (b) . . . . .	-6	41,63	..	..	..	-27	+27	0.7	..	+27	
Total . . . . .	2,03	5,14,14	11,39	..	11,39	18,44	-7,05	1.4	17,35	-24,40	

(a) The dredger was lost at sea in October 1942. Accounts kept open for certain adjustments.  
 (b) The dredger was sold during 1941-42. Accounts kept open for certain adjustments.

The percentage of net loss in the year 1944-45 was 3.6 on the capital outlay to the end of that year.

9. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimate covers or does not cover the prescribed annual interest charges on the capital invested. The rate of interest prescribed was 4 per cent. for works 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 is no productive Irrigation work in the province at present except "Project" which has been sanctioned by Government as a productive scheme and has been taken up during the year under review for execution. A copy of the sanctioned project estimate is still awaited from Government.

None of the unproductive canals was transferred to the productive class during the year

## COMMITMENTS.

10. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of Bengal was committed at the end of 1945-46 in respect of sanctioned schemes debitable both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. From the year 1940-41 sanctioned schemes debitable to the revenue account are being shown in the statement in accordance with the recommendations of the Public Accounts Committee. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 2,51.12 lakhs in respect of schemes debitable to the revenue account and to the extent of Rs. 3.47 lakhs in respect of those which are debitable outside the revenue account.

## DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt.	Amount of Debt.		Difference (+) or (—).
	On 1st April 1945	On 31st March 1946	
1	2	3	4
Floating Debt . . . . .	23,88,19	17,00,59	—6,87,60
Loans from the Central Government . . . . .	9,79,51	3,84,14	—5,95,37
Unfunded Debt . . . . .	5,09,83	5,25,96	+16,13
Gross Total—Rupee Debt . . . . .	38,77,53	26,10,69	—12,66,84
Deduct—Outstanding loans and advances made by Government.	—4,65,04	—4,23,17	+41,87
Net Debt . . . . .	34,12,49	21,87,52	—12,24,97

The above statement will show that in respect of debt there was a reduction of 12,24,97 in the net liability of Government at the end of the year. The gross debt is composed of the outstanding balances of floating debt, loans from the Central Government and unfunded debt.

(i) *Floating Debt.*—This consists of 7,50,00 on account of treasury bills not matured during the year and 9,50,59 on account of cash credit advances taken from the Imperial Bank of India in connection with the procurement operations.

(ii) *Loans from the Central Government.*—The loans from the Central Government were all interest-free. A loan of Rs. 10 lakhs repayable in one instalment at the end of the year was made available to the Province for the purchase and distribution of agricultural implements.

The loan of Rs. 1 lakh taken during 1942-43 for the erection of silk filatures was still outstanding. Action is being taken to have the loan withdrawn as the transactions appertaining to this loan are the concern of the Central Government.

The following 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 31st March 1946.	Balance.
1941-42 . . . . .	44,06	35,25	8,81
1942-43 . . . . .	1,10,90	66,00	44,90
1943-44 . . . . .	65,51	26,20	39,31
1944-45 . . . . .	76,17	15,24	60,93
1945-46 . . . . .	1,03,55	..	1,03,55
Total . . . . .	3,99,29	1,42,69	2,56,60

It will be seen from the table that a new loan of 1,03,55 was obtained on this account during the year.

The total loan taken from the Centre during the year in respect of Grow More Food Schemes amounted to Rs. 54.73 lakhs. The loan is repayable in five year's time. A sum of Rs. 4.50 lakhs was repaid during the year.

Two interest-free loans amounting to 66.31 lakhs of rupees obtained during previous years, viz., 1943-44 and 1944-45 for strengthening the Damodar left bank embankment and completely repayable by the year 1947-48 were outstanding at the end of the year. [(See also paragraph 8 of part B of this compilation (pages 51-52)]

(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 Governments are shown in statement No. 5 of Part B of this compilation (page 86). The interest received by Government during the year under review in respect of such loans and advances amounted to 15.36.

The outstanding balance under the head included a sum of 9.85 on account of a 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 9.85 was adjusted during the year 1945-46 against this loan. See also paragraph 7 of Part B of this compilation (page 70).

The balance also included a sum of 5.55 on account of three different loans outstanding against an estate. In respect of one of the loans a revised scheme of repayment was sanctioned by Government in September 1942 reducing the yearly instalment from Rs. 21,052 to Rs. 7,735. Payment of these loans is being made regularly.

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 1944-45. No adjustment was made during the year 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 71.79 as shown below :—

(1) Interest on floating debt . . . . .	..	..	..	..	..
(2) Interest on loans taken from the Central Government . . . . .	..	..	..	..	..
(3) Interest on State Provident Fund balances . . . . .	..	..	..	..	..
(4) Interest on other obligations . . . . .	..	..	..	..	..
(5) Miscellaneous charges . . . . .	..	..	..	..	..
Total . . . . .	..	..	..	..	..

## BALANCE.

12. (i) The following statement shows the actual "Ways and Means" position of the Government of Bengal month by month during 1945-46 :—

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 1945 . . . . .	47,30	3,17,51	16,36,79	17,82,32	48,67	1,70,61
May " . . . . .	48,67	1,70,61	25,07,86	24,75,87	86,99	1,64,28
June " . . . . .	86,99	1,64,28	25,57,40	26,29,65	73,58	1,05,44
July " . . . . .	73,58	1,05,44	25,92,39	23,95,09	79,42	2,96,90
August " . . . . .	79,42	2,96,90	18,88,94	19,85,98	83,78	1,95,50
September " . . . . .	83,78	1,95,50	29,97,37	32,28,28	96,23	—47,86
October " . . . . .	96,23	—47,86	20,89,55	22,25,03	70,89	—1,58,00
November " . . . . .	70,89	—1,58,00	26,42,48	23,91,54	66,01	97,82
December " . . . . .	66,01	97,82	21,60,86	22,52,85	41,13	30,71
January 1946 . . . . .	41,13	30,71	31,03,65	25,09,59	5,95,54	72,36
February " . . . . .	5,95,54	72,36	16,76,11	19,54,47	94,27	2,95,27
March " . . . . .	94,27	2,95,27	60,22,52	56,46,56	75,55	6,89,95

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

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 Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. The receipts and disbursements shown in the above statement include only treasury bills and their repayments. No "Ways and Means" advances were taken during the year.

(ii) The amount, period and rate of interest or 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>			
27th January 1945 . . . . . (Not matured during the year.)	5,00,00	27th April 1945 . . . . .	Re. 0-2-6 per cent.
14th July 1945 . . . . .	3,00,00	14th October 1945 . . . . .	{ Re. 0-1-3 per cent. on 1,20 lakhs; Re. 0-1-6 per cent. on 15 lakhs; Re. 0-1-9 per cent. on 1,65 lakhs.



Date of Loan. 1	Amount. 2	Date of Repayment. 3	Rate of interest or discount. 4
<i>Treasury bills—concl'd.</i>			
12th October 1945 . . .	2,50,00	12th January 1946 . . .	Re. 0-1-9 per cent.
6th November 1945 . . .	3,50,00	6th February 1946 . . .	Re. 0-1-6 per cent. on lakhs.
15th January 1946 . . .	2,50,00	Not matured during the year.	Re. 0-1-9 per cent. on lakhs.
5th February 1946 . . .	5,00,00	Do. . . . .	Re. 0-2-0 per cent. on lakhs.
			Re. 0-2-3 per cent. on lakhs.
			Re. 0-2-0 per cent.

(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. 1	Balance on 31-3-45. 2	Amount taken. 3	Amount repaid. 4	Balance on 31-3-46. 5	Interest 6
May 1945 . . . . .	..	3,52,79	4,00,00	..	..
June 1945 . . . . .	..	4,22,14	4,00,00	..	..
July 1945 . . . . .	..	2,64,58	4,00,00	..	..
August 1945 . . . . .	..	3,09,83	4,00,00	..	..
September 1945 . . . . .	..	5,24,42	5,00,00	..	..
October 1945 . . . . .	..	..	2,05,00	..	..
November 1945 . . . . .	..	5,99,75	5,00,00	..	..
December 1945 . . . . .	..	2,12,24	3,00,00	..	..
January 1946 . . . . .	..	..	2,95,00	..	..
February 1946 . . . . .	..	3,72,00	3,00,00	..	..
March 1946 . . . . .	..	9,04,65	12,00,00	..	..
Total . . . . .	18,88,19	39,62,40	49,00,00	9,50,59	30

(iv) The total amount of treasury bills issued by Government during the year was 16,50,00. Except two bills for 2,50,00 and 5,00,00 issued on the 15th January 1946 and 5th February 1946, respectively, which had not matured during the year, all the bills together with that for 5,00,00 outstanding at the end of the previous year were discharged during the year. The total amount of discount on the bills paid during the year was 1,64. The average rate of discount on the treasury bills was Re. 0-7-0 per cent. per annum.

(v) Cash credit advances taken during the year amounted to 39,62,40 which together with the previous balance worked out to 58,50,59. A sum of 49,00,00 was repaid leaving a balance of 9,50,59. The interest on the advances paid was 36,98.

(vi) Apart from the liquid balance of 7,65,50 as indicated in paragraph 4 *ante* a sum of 45,02 representing the book value of easily realisable securities held by the Government of Bengal on account of several funds of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund was brought within the Government Account and treated as an investment of its Cash balance. The face value of the securities held was approximately 46,71 and the interest of 1,65 due thereon was remitted to the Administrators of the funds for credit to Government.

There was yet another sum of 11,93 appertaining to the Famine Insurance Fund and invested in easily realisable securities. The opening balance of the investment account of the fund was 13,93.

The total investments held by the Government of Bengal at the beginning and end of the year were as follows:—

	1st April 1945.	31st March 1946.
(1) Cash Balance Investment Account . . . . .	45,02	45,02
(2) Earmarked Investments—Investment Account of the Famine Insurance Fund	13,93	11,93
Total	58,95	56,95

The total opening and closing balances of the Province at the commencement and close of the year stood as follows:—

	1st April 1945.	31st March 1946.
Cash ( <i>vide</i> sub-paragraph (i)) . . . . .	3,64,81	7,65,50
Investments . . . . .	58,95	56,95
Total	4,23,76	8,22,45

An analysis of the increase of 3,98,69 in the balance is given below:—

	Increase.	Decrease.
(1) Net debt outstanding at the end of the year ( <i>vide</i> paragraph 11 <i>ante</i> ) . . . . .	..	12,24,97
(2) Investment . . . . .	..	2,00
(3) Revenue Surplus . . . . .	4,96,43	..
(4) Capital Expenditure outside the Revenue Account . . . . .	7,67,36	..
(5) Excess of receipts over disbursements under deposit and remittance heads . . . . .	3,61,87	..
Total	16,25,66	12,26,97
Net increase	3,98,69	

Item (4) represents capital outlay on Provincial Schemes connected with the War.

(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 year under review. It will be seen therefrom that there was a decrease of 12 during the year in the total balance.

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1945.			Balance on 31st March 1946.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	2,15	13,93	16,08	4,47	11,93	16,40
2. Depreciation Reserve Fund—Government Presses.	4,82	..	4,82	4,73	..	4,73
3. Scheduled Castes Education Fund.	3,27	..	3,27	2,55	..	2,55
4. Subventions from Central Road Fund.	..	..	..	..	..	..
5. Deposit Account of grants for economic development and improvement of rural areas.	1,22	..	1,22	1,21	..	1,21
6. Deposit Account of the grant made by the Indian Central Jute Committee.	1	..	1	32	..	32
7. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	19	..	19	5	..	5
8. Deposit Account of the grant from the Central Government for the development of sericultural industry.	3	..	3	5	..	5
9. Deposit Account of the grant from the Central Government for the development of handloom industry.	1,87	..	1,87	2,07	..	2,07
10. Central Cotton Committee Research Fund.	(a)	..	(a)	(a)	..	(a)
11. Deposit Account of grants from Sugar Excise Fund.	4	..	4	..	..	..
12. Deposit Account of grant made by the Indian Research Fund Association.	—3	..	—3	..	..	..
13. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	16,74	13,93	30,67	18,62	11,93	30,55

(a) Below Rs. 1,000.

The nature of the balances has been explained in paragraphs 19 to 21 and 52 to 57 of the Report in Part B of this compilation.

Excluding these earmarked balances the free balances of the Province at the commencement and at the close of the year were 3,93,09 and 7,91,90 as per details given below :—

	1st April 1945.	31st March 1946.
(1) The total balance of the Province . . . . .	4,23,76	8,22,45
(2) <i>Deduct</i> —Earmarked balances . . . . .	30,67	30,55
	<hr/>	<hr/>
	3,93,09	7,91,90

(viii) The certificates regarding the correctness of the balances and the acceptances thereof by the authorities concerned have also been given in Part B, *vide* paragraphs 2,98 and those relating to the respective accounts. The balances in the investment account of the Famine Insurance Fund and the Cash Balance Investment Account have been accepted as correct by the Secretary to the Government of Bengal, Finance Department.

#### SUMMARY OF GENERAL FINANCIAL POSITION.

13. There was some improvement in the general financial position of the province during the year. The revenue receipts and the revenue expenditure exceeded the budget estimates by 16,76,66 and 3,20,51 respectively resulting in a net revenue surplus of 4,96,43 against an anticipated deficit of 8,59,72. The increased revenue occurred under almost all the heads but the *ex-gratia* grant of rupees eight crores received from the Centre was the most important addition on the receipt side and without this grant the surplus of 4,96,43 would have turned into a deficit of 3,03,57.

The Capital Outlay outside the Revenue Account was mainly in connection with the Provincial Schemes connected with the war. The recoveries on this account are exhibited as reduction of expenditure and the resultant excess receipt over the outlay was 7,67,36.

The debt position of the province also improved. The net liability in this respect was reduced from 34,12,49 to 21,87,52 and comprised Treasury Bills of 7,50,00 not matured during the year and balance of other loans received from the Centre amounting to 3,84,14. The balance of Cash Credit advances from the Imperial Bank and that relating to unfunded debt aggregated 9,50,59 and 5,25,96 respectively while the loan receivable and outstanding was 4,23,17.

The monthly Cash balances in the Reserve Bank and at treasuries were also, on the whole, satisfactory except on one occasion when the Government Account showed a debit balance. No ways and means advance was taken during the year. There was no change under "Investments". The closing balance of the Province as a whole, stood at 8,22,45 and showed an improvement of 3,98,69 over the opening balance.

Leaving aside the investment of 11,93 under the Famine Insurance Fund, which was both an asset and a liability of the Provincial Government, the current assets of the Province consisted of :—

(i) Cash balance . . . . .	7,65,50
(ii) Cash balance investment . . . . .	45,02
(iii) Advances not bearing interest . . . . .	1,09,40
(iv) Loans and advances by Provincial Government. . . . .	4,23,17
	<hr/>
Total . . . . .	13,43,09

## The liabilities comprised :—

(i) Closing cash balances of Earmarked Funds . . . . .	18,62
(ii) Public Debt including unfunded debt . . . . .	26,10,69
(iii) Deposits . . . . .	12,23,59
(iv) Net Receipts on Suspense Account . . . . .	2,07,75
(v) Remittances . . . . .	20,65
Total . . . . .	40,81,30

It will be seen from the above that the current liabilities of the Province exceeded the current assets by 27,38,21 which would stand higher if the commitments for expenditure in subsequent years on sanctioned schemes are taken into account.

Against these liabilities and commitments, the Province owns assets of Capital nature in the shape of Irrigation Projects, etc., in which Rs. 6,11.42 lakhs have been invested up to the end of the year under review, as also some stocks of food grains purchased in connection with the Grain Purchase Schemes, the value of which could not be ascertained. Besides, there are various physical assets of the Province such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

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**A.—GENERAL FINANCE ACCOUNTS**

**Part II.—Accounts**

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

Receipts. 1	Actuals for 1945-46. 2	Disbursements. 3	Actuals for 1945-46. 4
	Rs.		Rs.
Ordinary revenue receipts . . . . .	44,98,60,310	Revenue expenditure . . . . .	40,38,64,000
Extraordinary receipts . . . . .	56,80,538	Capital expenditure within the Revenue Account.	20,33,70,000
(A) Total revenue receipts . . . . .	45,55,40,848	(A) Total expenditure on Revenue Account.	40,58,97,000
		Capital Expenditure outside the Revenue Account.	-7,67,35,000
Public Debt incurred . . . . .	57,80,68,160	Public Debt discharged . . . . .	70,63,64,000
Unfunded Debt incurred . . . . .	69,44,045	Unfunded Debt discharged . . . . .	53,31,000
Deposits and Advances . . . . .	61,26,81,679	Deposits and Advances . . . . .	57,97,04,000
Loans and Advances by Provin- cial Governments.	1,79,55,098	Loans and Advances by Provin- cial Governments.	1,37,68,000
Remittances . . . . .	1,51,66,01,415	Remittances . . . . .	1,51,33,91,000
Total Receipts . . . . .	3,18,77,91,245	Total Disbursements . . . . .	3,14,77,22,000
(B) (Opening) Cash balance . . . . .	3,64,80,784	(B) (Closing) Cash balance . . . . .	7,65,49,000
Grand Total . . . . .	3,22,42,72,029	Grand Total . . . . .	3,22,42,72,000

(A) Revenue Surplus during the year—Rs. 4,96,43,198.

(B) Increase of cash balance during the year—Rs. 4,00,69,157.

See also paragraph 12 of the Report.

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

Heads of Revenue.	Actuals for 1945-46.	Heads of Expenditure.	Actuals for 1945-46.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
<b>A.—Principal Heads of Revenue—</b>		<b>A.—Direct Demands on the Revenue—</b>			
I.—Customs	1,36,25,182	4.—Taxes on Income other than Corporation Tax.	27,397	2,66,945	2,94,342
IV.—Taxes on Income other than Corporation Tax.	6,65,71,001	5.—Salt		60,958	60,958
V.—Salt	1,12,769	7.—Land Revenue	1,29,785	48,56,558	49,86,343
VII.—Land Revenue	3,87,14,927	8.—Provincial Excise.	11,118	30,51,483	30,62,601
VIII.—Provincial Excise.	8,17,25,881	9.—Stamps		10,00,162	10,00,162
IX.—Stamps	4,02,95,341	10.—Forest	6,34,468	38,47,629	44,82,097
X.—Forest	81,63,454	11.—Registration	536	28,99,774	29,00,310
XI.—Registration	65,61,383	12.—Charges on account of Motor Vehicles Acts.	4,50,000		4,50,000
XII.—Receipts under Motor Vehicles Acts.	25,33,021	13.—Other Taxes and Duties.	24,253	8,89,996	9,14,249
XIII.—Other Taxes and Duties.	7,42,56,780				
Total	33,25,59,739	Total	12,77,557	1,68,73,505	1,81,51,062
<b>B.—Railway Revenue Account—</b>		<b>B.—Railway Revenue Account—</b>			
XVI.—Subsidised Companies.	92,300	15-C.—Subsidised Companies.			
Total	92,300				
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>		<b>C.—Revenue account of Irrigation, Navigation, Embankment and Drainage Works—</b>			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	17,35,351		17,35,351
Gross Receipts—					
Direct Receipts	11,39,502	18.—Other Revenue Expenditure financed from ordinary Revenues	2,46,826	1,74,73,854	1,77,20,680
Deduct—Working Expenses.	18,43,768				
Net Receipts	—7,04,266				
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	4,48,195				
Total	—2,56,071	Total	19,82,177	1,74,73,854	1,94,56,031
Carried over	33,23,95,968	Carried over	32,59,734	3,43,47,359	3,76,07,093



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

Heads of Revenue.	Actuals for 1945-46.	Heads of Expenditure.	Actuals for 1945-46.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward .	33,23,95,968	Brought forward .	32,59,734	3,43,47,359	3,76,07,000
<b>E.—Debt Services—</b>		<b>E.—Debt Services—</b>			
XX.—Interest .	36,71,652	22.—Interest on Debt and other Obligations.	71,79,454	..	71,79,454
		<i>Deduct—</i>			
Total .	36,71,652	(1) Interest transferred to Commercial Departments.	—37,041	..	—37,041
		(2) Interest portion of equated payments on account of commuted value of pensions.	—70,233	..	—70,233
<b>F.—Civil Administration—</b>		<i>Deduct—Total</i> .	—1,07,274	..	—1,07,274
XXI.—Administration of Justice.	34,89,697	Net amount met out of ordinary revenues.	70,72,180	..	70,72,180
XXII.—Jails and Convict Settlements.	19,00,735	Total .	70,72,180	..	70,72,180
XXIII.—Police .	13,96,485	<b>F.—Civil Administration—</b>			
XXIV.—Ports and Pilotage.	1,65,259	25.—General Administration.	38,65,404	2,50,68,679	2,89,34,183
XXVI.—Education	17,58,613	27.—Administration of Justice.	28,79,176	1,02,94,985	1,31,74,161
XXVII.—Medical	18,54,007	28.—Jails and Convict Settlements.	57,526	96,21,189	96,78,715
XXVIII.—Public Health.	26,68,521	29.—Police .	18,98,955	3,39,07,031	3,58,05,986
XXIX.—Agriculture.	72,14,182	30.—Ports and Pilotage.	1,01,801	4,25,620	5,27,421
XXX.—Veterinary	1,10,666	36.—Scientific Departments.	..	41,806	41,806
XXXI.—Co-operation.	6,40,233	37.—Education .	7,72,498	2,68,08,675	2,75,81,173
XXXII.—Industries.	41,52,568	38.—Medical .	5,01,865	1,10,34,662	1,15,36,527
XXXVI.—Miscellaneous Departments.	2,54,275	39.—Public Health	91,782	1,62,83,067	1,63,74,849
		40.—Agriculture .	1,37,937	2,05,42,297	2,06,80,234
Total .	2,56,05,241	41.—Veterinary .	29,209	11,63,828	11,93,037
		42.—Co-operation .	23,309	19,73,341	19,96,650
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>		43.—Industries .	46,746	78,92,193	79,38,939
XXXIX.—Civil Works.	29,77,377	47.—Miscellaneous Departments.	49,620	9,78,669	10,28,289
		Total .	1,04,55,828	16,60,36,042	17,64,91,870
Total .	29,77,377	<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
Carried over .	36,46,50,238	50.—Civil Works .	13,02,689	1,41,98,286	1,55,00,975
		Total .	13,02,689	1,41,98,286	1,55,00,975
		Carried over .	2,20,90,431	21,45,81,687	23,66,24,118

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

Heads of Revenue.	Actuals for 1945-46.	Heads of Expenditure.	Actuals for 1945-46.		
			Charged.	Authorised.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Brought forward	36,46,50,238	Brought forward	2,20,90,431	21,45,81,687	23,66,72,118
<b>J.—Miscellaneous—</b>		<b>J.—Miscellaneous—</b>			
XLIV.—Receipts in aid of Superannuation.	2,81,832	54.—Famine—			
XLV.—Stationery and Printing.	5,99,945	A.—Famine Relief	73,808	3,30,29,666	3,31,03,474
XLVI.—Miscellaneous.	39,91,120	55.—Superannuation Allowances and Pensions.	33,41,011	93,00,050	1,26,41,061
		56.—Stationery and Printing.	21,103	35,02,039	35,23,142
		57.—Miscellaneous	61,44,307	1,97,85,254	2,59,29,561
		Total	95,80,229	6,56,17,009	7,51,97,238
<b>Total</b>	<b>48,72,897</b>	<b>M.—Extraordinary Items—</b>			
		63.—Extraordinary charges.	18,58,260	9,01,36,334	9,19,94,594
		<b>Total Revenue Expenditure.</b>	<b>3,35,28,920</b>	<b>37,03,35,030</b>	<b>40,38,63,950</b>
<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>		<b>Capital Expenditure within the Revenue Account—</b>			
XLIX.—Grants-in-aid from Central Government.	8,00,00,000	CC.—19.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	—36	—36
L.—Miscellaneous Adjustments between Central and Provincial Governments.	3,37,175	JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.	2,58,389	17,75,347	20,33,736
<b>Total</b>	<b>8,03,37,175</b>	Total	2,58,389	17,75,311	—20,33,700
		<b>Total Expenditure on Revenue Account.</b>	<b>3,37,87,309</b>	<b>37,21,10,341</b>	<b>40,58,97,650</b>
		<b>Total Revenue</b>	..	..	45,55,40,848
<b>M.—Extraordinary Items—</b>		<b>Surplus(+)</b>	..	..	+4,96,43,198
LI.—Extraordinary Receipts.	56,80,538	<b>Capital Expenditure outside the Revenue Account—</b>			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	36,164	1,66,996	2,03,160
<b>Total</b>	<b>56,80,538</b>	FF.—72.—Capital Outlay on Industrial Development.	..	1,10,995	1,10,995
		JJ.—83.—Payments of Commuted value of Pensions.	—20,737	—2,93,287	—3,14,024
<b>Total Revenue</b>	<b>45,55,40,848</b>	85-A.—Capital outlay on Provincial schemes connected with the War 1939.	—4,14,450	—7,63,21,259	—7,67,35,709
		Total	—3,99,023	—7,63,36,555	—7,67,35,578
<b>Total Revenue</b>	<b>45,55,40,848</b>	<b>Total Expenditure</b>	<b>3,33,88,286</b>	<b>29,57,73,786</b>	<b>32,91,62,012</b>

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

Particulars.	Charged.	Authorised.	Total
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a) . . . . .	3,38,11,025	37,39,30,393	40,77,41,418
Expenditure outside the Revenue Account . . . . .	—3,99,023	—7,63,36,555	—7,07,35,578
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b).	70,500	1,55,16,127	1,55,86,627
Total . . . . .	3,34,82,502	31,31,09,965	34,65,92,467

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

	Charged.	Authorised.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2 . . . . .	3,37,87,309	37,21,10,000
Add—Working Expenses of Irrigation . . . . .	23,716	18,200
Total . . . . .	3,38,11,025	37,39,30,000
(b) Depreciation Reserve Fund, Government Presses . . . . .	..	..
Advances Repayable . . . . .	..	18,000
Loans to Municipalities, Port Funds, etc. . . . .	70,500	1,36,500
Loans to Government Servants . . . . .	..	..
Total . . . . .	70,500	1,55,16,127

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

Heads.	Actuals for 1945-46.	Heads.	Actuals for 1945-46.
	Rs.		Rs.
<b>A.—Principal Heads of Revenue—</b>		<b>A.—Principal Heads of Revenue</b>	
<b>I.—Customs—</b>		<i>—contd.</i>	
Share of net proceeds of Export Duties assigned to Provinces.	1,36,25,182	<b>IX.—Stamps—</b>	
Total	1,36,25,182	<b>A.—Non-Judicial—</b>	
<b>IV.—Taxes on Income other than Corporation Tax—</b>		Sale of stamps . . . . .	2,20,74,466
Share of net proceeds assigned to Provinces.	5,75,00,000	Duty on impressing documents . . . . .	3,12,310
Taxes on Agricultural income . . . . .	90,91,232	Fines and penalties . . . . .	9,245
Deduct—Refunds . . . . .	—20,231	Miscellaneous . . . . .	1,13,151
Total	6,65,71,001	Deduct—Refunds . . . . .	—17,83,063
<b>V.—Salt—</b>		Total—Non-Judicial	2,07,26,109
Miscellaneous . . . . .	1,12,769	<b>B.—Judicial—</b>	
Total	1,12,769	(i) Court fees—	
<b>VII.—Land Revenue—</b>		Court fees realised in stamps . . . . .	1,88,92,779
Ordinary revenue . . . . .	3,32,34,282	Total	1,88,92,779
Sale of Government estates . . . . .	3,224	(ii) Other Receipts—	
Sale proceeds of waste-lands and redemption of land tax . . . . .	25,968	Sale of Stamps . . . . .	7,11,338
Recoveries on account of survey and settlement charges . . . . .	1,98,751	Fines and penalties . . . . .	4,999
Rents, etc., of fisheries . . . . .	17,353	Miscellaneous . . . . .	692
Recoveries of cost of maintenance of boundary pillars . . . . .	945	Deduct—Refunds . . . . .	—40,576
Rates and cesses on lands . . . . .	49,11,802	Total	6,76,453
Recoveries of over payments . . . . .	1,936	Total—Judicial	1,95,69,232
Collection of payments for services rendered . . . . .	1,86,811	Total—Non-Judicial	2,07,26,109
Miscellaneous . . . . .	2,66,875	GRAND TOTAL	4,02,95,341
Deduct—Refunds . . . . .	—1,33,020	<b>X.—Forest—</b>	
Total	3,87,14,927	Timber and other produce removed from the forests by Government agency . . . . .	31,35,379
<b>VIII.—Provincial Excise—</b>		Timber and other produce removed from the forests by consumers or purchasers . . . . .	45,99,982
Country spirits . . . . .	3,46,09,410	Drift and waif wood and confiscated forest produce . . . . .	14,610
Country fermented liquor . . . . .	49,23,173	Miscellaneous . . . . .	8,91,754
Malt liquors . . . . .	6,32,490	Deduct—Refunds . . . . .	—4,78,271
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits). . . . .	1,96,94,356	Total	81,63,454
Receipts from commercial spirits, including denatured spirits and medicated wines . . . . .	13,87,628	<b>XI.—Registration—</b>	
Opium . . . . .	97,83,651	Fees for registering documents . . . . .	59,09,432
Hemp and other drugs . . . . .	1,07,32,975	Fees for copies of registered documents . . . . .	2,26,632
Receipts from Distilleries . . . . .	11,969	Miscellaneous . . . . .	4,32,933
Fines, confiscations and miscellaneous . . . . .	1,57,771	Deduct—Refunds . . . . .	—7,614
Recoveries of overpayments . . . . .	1,080	Total	65,61,383
Collection of payments for services rendered . . . . .	1,67,698		
Deduct—Refunds . . . . .	—3,76,320		
Total	8,17,25,881		

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

Heads.	Actuals for 1945-46.	Heads.	Actuals 1945-46.
	Rs.		Rs.
<b>A.—Principal Heads of Revenue</b> —concl'd.		<b>B.—Railway Revenue Account—</b>	
<b>XII.—Receipts under Motor Vehicles Acts—</b>		<b>XVI.—Subsidised Companies—</b>	
Receipts under the Indian Motor Vehicles Act.	6,03,775	Government share of surplus profits.	
Receipts under the Provincial Motor Vehicles Taxation Act.	18,51,285	Total . . . . .	
Fees and other receipts . . . . .	86,012	<b>C.—Irrigation, Navigation, Embankment and Drainage Works—</b>	
Deduct—Refunds. . . . .	—8,051	<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</b>	
Total . . . . .	25,33,021	A.—Irrigation Works—	
<b>XIII.—Other Taxes and Duties—</b>		(2) Unproductive Works—	
<b>A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—</b>		Gross Receipts—	
Entertainment Tax . . . . .	57,24,910	Direct Receipts—	
Betting Tax—		Water rates . . . . .	3,58
Totalisator . . . . .	43,11,412	Other canal produce . . . . .	2,00
Bookmakers . . . . .	58,27,799	Navigation] . . . . .	2,00
Deduct—Refunds . . . . .	—3,091	Sales of water . . . . .	2,00
Total . . . . .	1,58,61,030	Rents . . . . .	2,00
<b>B.—Receipts from Electricity Duties—</b>		Recoveries of expenditure	
Fees under the Indian Electricity Rules, 1922 and fees for the electrical inspection of cinemas.	41,849	Miscellaneous . . . . .	
Other receipts . . . . .	54,40,428	Deduct—Refunds . . . . .	
Deduct—Refunds . . . . .	—501	Total . . . . .	4,20
Total . . . . .	54,81,776	Deduct—Working Expenses—	
<b>D.—Other Items—</b>		Extensions and Improvements.	
Receipts under the Bengal Finance Act, 1939.	11,68,304	Maintenance and Repairs.	4,20
Receipts under the Bengal Finance (Sales Tax) Act, 1941.	3,10,55,394	Establishment { Charged . . . . .	2,78
Receipts under Motor Spirit Sales Taxation Act, 1941.	1,63,08,094	Authorized . . . . .	
Receipts under Bengal Raw Jute Taxation Act, 1941.	44,20,870	Tools and Plant . . . . .	
Deduct—Refunds . . . . .	—98,688	Charged in England—	
Total . . . . .	5,29,13,974	Charged . . . . .	
<b>GRAND TOTAL</b> . . . . .	<b>7,42,56,780</b>	Authorized . . . . .	
		Loss or gain by exchange—	
		Charged . . . . .	
		Total—Working Expenses	—7,10
		Net Receipts . . . . .	—2,00
		<b>B.—Navigation, Embankment and Drainage Works—</b>	
		(2) Unproductive Works—	
		Gross Receipts—	
		Direct Receipts—	
		Navigation . . . . .	5,20
		Other canal produce . . . . .	
		Rents . . . . .	
		Recoveries of expenditure	
		Miscellaneous . . . . .	1,00
		Deduct Refunds . . . . .	
		Total . . . . .	7,10

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

Heads.	Actuals for 1945-46.	Heads.	Actuals for 1945-46.
<b>C.—Irrigation, Navigation, Embankment and Drainage Works—<i>concl.</i></b>	Rs.	<b>F.—Civil Administration—</b>	Rs.
<b>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—<i>concl.</i></b>		<b>XXI.—Administration of Justice—</b>	
Deduct—Working Expenses—		Sale-proceeds of unclaimed and escheated property.	1,19,475
Extensions and Improvements.	2,476	Court-fees realised in cash .	38,257
Maintenance and Repairs	7,30,473	General fees, fines and forfeitures.	27,99,505
Establishment { Charged .	17,196	Pledership and Mukhtearship examination fees.	5,899
Tools and Plant . . . . .	3,39,032	Receipts of the Official Assignee.	1,70,350
Charges in England—	32,808	Receipts of the Official Receiver.	1,03,100
Charged . . . . .	2,338	Miscellaneous fees and fines .	2,69,044
Authorised . . . . .	7	Miscellaneous . . . . .	45,313
Loss or gain by exchange Charged	3	Recoveries of overpayments .	-2,671
		Collection of payments for services rendered.	89,634
		Deduct—Refunds . . . . .	-1,53,801
Total—Working Expenses	-11,24,333	Total	34,89,697
Net Receipts . . . . .	-4,14,060		
GRAND TOTAL . . . . .	-7,04,266	<b>XXII.—Jails and Convict Settlements—</b>	
<b>XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—</b>		Jails . . . . .	2,92,322
A.—Irrigation Works—		Jail manufactures . . . . .	16,08,757
Direct Receipts—		Recoveries of overpayments .	166
Water rates . . . . .	2,360	Deduct—Refunds . . . . .	-510
Total—A.—Irrigation Works . . . . .	2,360	Total	19,00,735
B.—Navigation Embankment and Drainage Works—		<b>XXIII.—Police—</b>	
Direct Receipts—		Police supplied to Railways .	65,624
Navigation . . . . .	41,062	Police supplied to public departments, private companies and persons.	38,005
Plantations . . . . .	137	Receipts and recoveries on account of Presidency Police	9,28,469
Other Canal Produce . . . . .	2,712	Cash receipts under the Arms Act. //	1,50,864
Rents . . . . .	5,958	Fees, fines and forfeitures .	29,382
Recoveries of expenditure	44,594	Recoveries of overpayments .	31,994
Miscellaneous . . . . .	3,51,712	Collection of payments for services rendered.	77,604
Deduct—Refunds . . . . .	-740	Miscellaneous . . . . .	1,53,087
Total—B.—Navigation, Embankment and Drainage Works.	4,45,835	Deduct—Refunds . . . . .	-78,544
		Total	13,96,485
GRAND TOTAL . . . . .	4,48,195		
<b>E.—Debt Services—</b>		<b>XXIV.—Ports and Pilotage—</b>	
<b>XX.—Interest—</b>		B.—Other Ports—	
Interest on loans and advances by the Provincial Governments.	15,36,161	Sale-proceeds of vessels and stores.	1,137
Interest on arrears of revenue.	2,19,831	Registration and other fees	7,174
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	16,98,310	Miscellaneous . . . . .	1,57,338
Miscellaneous . . . . .	2,17,483	Deduct—Refunds . . . . .	-390
Receipts in England . . . . .	117	Total	1,65,259
Deduct—Refunds . . . . .	-250		
Total	36,71,652		

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

Heads.	Actuals for 1945-46.	Heads.	Actuals for 1945-46.
<b>F.—Civil Administration—contd.</b>	Rs.	<b>F.—Civil Administration—concl'd.</b>	Rs.
<b>XXVI.—Education—</b>		<b>XXIX.—Agriculture—</b>	
A.—University—		Agricultural receipts . . . . .	72,000
Fees, Government Arts Colleges.	4,02,242	Recoveries of overpayments . . . . .	33,000
Fees, Government Profess- ional Colleges.	1,15,186	<i>Deduct—Refunds . . . . .</i>	<i>—20,000</i>
B.—Secondary—		<b>Total . . . . .</b>	<b>72,000</b>
Fees, Government Secondary Schools.	6,16,241		
D.—Special—			
Fees and other receipts, Government Special Schools.	41,929		
E.—General—		<b>XXX.—Veterinary—</b>	
Income from endowments . . . . .	12,521	Veterinary College and School fees.	31,000
Recoveries of overpayments . . . . .	1,002	Other receipts . . . . .	43,000
Collection of payments for services rendered.	27,053	Collection of payments for ser- vices rendered.	37,000
Miscellaneous . . . . .	5,57,244	<i>Deduct—Refunds . . . . .</i>	<i>—1,000</i>
<i>Deduct—Refunds . . . . .</i>	<i>—15,705</i>	<b>Total . . . . .</b>	<b>1,10,000</b>
<b>Total . . . . .</b>	<b>17,58,613</b>	<b>XXXI.—Co-operation—</b>	
		Audit fees . . . . .	5,100
		Miscellaneous receipts . . . . .	70,000
		<i>Deduct—Refunds . . . . .</i>	<i>—1,000</i>
		<b>Total . . . . .</b>	<b>6,80,000</b>
		<b>XXXII.—Industries—</b>	
<b>XXVII.—Medical—</b>		Industries . . . . .	3,300
Medical School and College fees.	3,57,966	Rehabilitation Programme . . . . .	15,000
Hospital receipts . . . . .	5,19,386	Fisheries . . . . .	22,100
Mental Hospital receipts . . . . .	3,191	Cinchona plantations . . . . .	1,000
Sale of medicines . . . . .	33,124	Recoveries of overpayments . . . . .	22,000
Contributions . . . . .	68,445	Collection of payments for ser- vices rendered.	22,000
Income from endowments . . . . .	16,439	Receipts in England . . . . .	—0
Recoveries of overpayments . . . . .	2,219	Loss or gain by exchange . . . . .	—0
Collection of payments for services rendered.	1,02,240	<i>Deduct—Refunds . . . . .</i>	<i>—0</i>
Miscellaneous . . . . .	1,38,284	<b>Total . . . . .</b>	<b>41,500</b>
Receipts on account of prov- incialisation of Sadar and Sub-divisional Hospitals . . . . .	7,82,634		
<i>Deduct—Refunds . . . . .</i>	<i>—1,69,921</i>		
<b>Total . . . . .</b>	<b>18,54,007</b>		
		<b>XXXVI.—Miscellaneous Depart- ments—</b>	
		<i>Miscellaneous—</i>	
<b>XXVIII.—Public Health—</b>		Examination fees . . . . .	1,500
Sale-proceeds of sera and vaccines, etc.	23,04,484	Fees for the inspection of steam boilers.	20,000
Contributions . . . . .	1,100	Administration of Indian Partnership Act, 1932.	20,000
Recoveries of overpayments . . . . .	2,83,402	Miscellaneous . . . . .	—0
Collection of payments for services rendered.	3,413	<i>Deduct—Refunds . . . . .</i>	<i>—0</i>
Miscellaneous . . . . .	82,765	<b>Total . . . . .</b>	<b>2,500</b>
<i>Deduct—Refunds . . . . .</i>	<i>—6,643</i>		
<b>Total . . . . .</b>	<b>26,68,521</b>		

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

Heads.	Actuals for 1945-46.	Heads.	Actuals for 1945-46.
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>		<b>J.—Miscellaneous—concl'd.</b>	
<b>XXXIX.—Civil Works—</b>	Rs.	<b>XLVI.—Miscellaneous—</b>	Rs.
Rents . . . . .	6,10,152	Unclaimed deposits . . . . .	10,66,070
Tolls on Roads . . . . .	56,107	Sale of old stores and materials . . . . .	2,41,588
Recoveries of expenditure . . . . .	1,03,146	Sales of land and houses, etc. . . . .	17,525
Transfer from Central Road Fund . . . . .	19,47,555	Fees for Government audit . . . . .	64,061
Miscellaneous . . . . .	2,72,169	Contribution . . . . .	492
<i>Deduct—Refunds . . . . .</i>	<i>—11,752</i>	Rents, Rates and Taxes . . . . .	20,918
<b>Total . . . . .</b>	<b>29,77,377</b>	Other fees, fines and forfeitures . . . . .	42,416
		Gain by exchange on local transactions . . . . .	—758
		Recoveries of overpayments . . . . .	50,443
		Collection of payments for services rendered . . . . .	8,96,523
		Net gain by exchange on Remittance transactions . . . . .	61
		Miscellaneous . . . . .	21,72,840
		Receipts in England . . . . .	2,053
		Loss or gain by exchange . . . . .	5
		<i>Deduct—Refunds . . . . .</i>	<i>—5,84,127</i>
		<b>Total . . . . .</b>	<b>39,91,120</b>
<b>I.—Miscellaneous—</b>		<b>L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—</b>	
<b>XLIV.—Receipts in aid of Superannuation—</b>		<b>XLIX.—Grants-in-aid from Central Government.</b>	
Contributions for pensions and gratuities . . . . .	2,70,916	Total . . . . .	8,00,00,000
Miscellaneous . . . . .	5,240		
Receipts in England . . . . .	5,849	<b>L.—Miscellaneous Adjustments between Central and Provincial Governments.</b>	
Loss or gain by exchange . . . . .	10	Total . . . . .	3,37,175
<i>Deduct—Refunds . . . . .</i>	<i>—193</i>		
<b>Total . . . . .</b>	<b>2,81,832</b>		
		<b>XLV.—Stationery and Printing—</b>	
		Stationery receipts . . . . .	2,962
		Sale of plain paper used with stamps . . . . .	3,59,870
		Sale of gazettes and other Government publications . . . . .	68,661
		Other press receipts . . . . .	1,68,083
		Receipts in England . . . . .	368
		Loss or gain by exchange . . . . .	1
<b>Total . . . . .</b>	<b>5,99,945</b>	<b>M.—Extraordinary Items—</b>	
		<b>LI.—Extraordinary Receipts—</b>	
		Sale of other Government Assets . . . . .	24,000
		Other items . . . . .	57,48,788
		Receipts in England . . . . .	1,067
		Loss or gain by exchange . . . . .	2
		<i>Deduct—Refunds . . . . .</i>	<i>—93,319</i>
		<b>Total . . . . .</b>	<b>56,80,538</b>



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

Heads.	Expenditure for 1945-46.		Total.
	Charged.	Authorised.	
1	2	3	4
<b>A.—Direct Demands on the Revenue—</b>	Rs.	Rs.	Rs.
<b>4.—Taxes on Income other than Corporation tax—</b>			
Collection of Agricultural Income-Tax . . . . .	27,397	2,66,945	2,94,342
Total . . . . .	27,397	2,66,945	2,94,342
<b>5.—Salt—</b>			
Direction . . . . .	..	60,958	60,958
Total . . . . .	..	60,958	60,958
<b>7.—Land Revenue—</b>			
Charges of administration . . . . .	76,360	14,11,723	14,88,083
Management of Government estates . . . . .	..	22,62,873	22,62,873
Charges on account of land revenue collections. . . . .	39,999	..	39,999
Survey, Settlement and Record Operations . . . . .	13,426	9,27,180	9,40,606
Land Records . . . . .	..	85,592	85,592
Assignments and Compensation . . . . .	..	1,53,722	1,53,722
Charges in England . . . . .	..	15,441	15,441
Loss or gain by exchange . . . . .	..	27	27
Total . . . . .	1,29,785	48,56,558	49,86,343
<b>8.—Provincial Excise—</b>			
Superintendence . . . . .	..	3,80,377	3,80,377
District Executive Establishment . . . . .	8,357	20,07,746	20,16,103
Cost of opium supplied to Provincial Excise Department. . . . .	..	5,46,239	5,46,239
Compensations . . . . .	2,761	1,17,121	1,19,882
Total . . . . .	11,118	30,51,483	30,62,601
<b>9.—Stamps—</b>			
<b>A.—Non-Judicial—</b>			
Superintendence . . . . .	..	94,676	94,676
Charges for the sale of stamps . . . . .	..	4,97,684	4,97,684
Cost of stamps supplied from Central Stamps Stores. . . . .	..	1,28,134	1,28,134
<b>B.—Judicial—</b>			
Superintendence . . . . .	..	26,293	26,293
Charges for the sale of stamps . . . . .	..	1,27,265	1,27,265
Cost of stamps supplied from Central Stamps Stores. . . . .	..	1,26,160	1,26,160
Total . . . . .	..	10,00,162	10,00,162
<b>10.—Forest—</b>			
Conservancy and Works . . . . .	2,13,687	24,02,480	26,16,167
Establishment . . . . .	3,77,117	14,38,112	18,15,229
Charges in England . . . . .	43,588	7,025	50,613
Loss or gain by exchange . . . . .	76	12	88
Total . . . . .	6,34,468	38,47,629	44,82,097
<b>11.—Registration—</b>			
Superintendence . . . . .	..	92,776	92,776
District charges . . . . .	536	28,06,998	28,07,534
Total . . . . .	536	28,99,774	29,00,310

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

—contd.

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>A.—Direct Demands on the Revenue—concl'd.</b>			
<b>12.—Charges on account of Motor Vehicles Acts—</b>			
Compensations to local bodies, etc. . . . .	4,50,000	..	4,50,000
Total . . . . .	4,50,000	..	4,50,000
<b>13.—Other Taxes and Duties—</b>			
Collection charges—			
Entertainment Tax . . . . .	..	16,646	16,646
Tax under the Bengal Finance (Sales Tax) Act 1941. . . . .	24,253	6,40,795	6,65,048
Tax under the Bengal Finance Act, 1939 . . . . .	..	1,14,885	1,14,885
Charges under the Electricity Acts . . . . .	..	1,10,938	1,10,938
Charges in England . . . . .	..	6,720	6,720
Loss or gain by exchange . . . . .	..	12	12
Total . . . . .	24,253	8,89,996	9,14,249
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>17.—Interest on Works for which Capital accounts are kept—</b>			
Irrigation Works . . . . .	8,68,863	..	8,68,863
Navigation, Embankment and Drainage Works. . . . .	8,66,488	..	8,66,488
Total . . . . .	17,35,351	..	17,35,351
<b>18.— Other Revenue Expenditure financed from ordinary revenues—</b>			
<b>A.—Irrigation Works—</b>			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	5,42,738	5,42,738
Maintenance and Repairs . . . . .	..	13,167	13,167
Establishment . . . . .	17,344	1,01,420	1,18,764
Tools and Plant . . . . .	..	13,053	13,053
Charges in England . . . . .	1,857	5	1,862
Loss or gain by exchange . . . . .	3	..	3
Total . . . . .	19,204	6,70,383	6,89,587
(2) Miscellaneous Expenditure—			
Establishment . . . . .	18,574	86,913	1,05,487
Tools and Plant . . . . .	..	9,170	9,170
Other charges . . . . .	..	1,21,391	1,21,391
Charges in England . . . . .	4,863	17	4,880
Loss or gain by exchange . . . . .	7	..	7
Total . . . . .	23,444	2,17,491	2,40,935
Total A.—Irrigation Works . . . . .	42,648	8,87,874	9,30,522

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

—contd.

Heads.	Expenditure for 1945-46.		Total.
	Charged.	Authorised.	
1	2	3	4
<b>C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—concl'd.</b>	Rs.	Rs.	Rs.
<b>18.—Other Revenue Expenditure financed from ordinary revenues—concl'd.</b>			
<b>B.—Navigation, Embankment and Drainage Works—</b>			
(1) Works for which no Capital accounts are kept—			
Extensions and Improvements . . . . .	..	2,500	2,500
Works . . . . .	..	52,90,497	52,90,497
Maintenance and Repairs . . . . .	..	90,33,054	90,33,054
Establishment . . . . .	1,62,904	19,50,314	21,13,218
Tools and Plant . . . . .	..	1,49,864	1,49,864
Suspense . . . . .	..	-1,18,972	-1,18,972
Charges in England . . . . .	18,871	62	18,933
Loss or gain by exchange . . . . .	34	..	34
Total . . . . .	1,81,809	1,63,67,519	1,64,80,328
(2) Miscellaneous Expenditure—			
Establishment . . . . .	20,231	76,590	96,821
Tools and Plant . . . . .	..	21,924	21,924
Other charges . . . . .	..	1,33,440	1,33,440
Grants-in-aid . . . . .	..	46,500	46,500
Charges in England . . . . .	2,134	7	2,141
Loss or gain by exchange . . . . .	4	..	4
Total . . . . .	22,369	2,78,461	3,00,830
Total B.—Navigation, etc. . . . .	2,04,178	1,65,85,980	1,67,90,158
Total A.—Irrigation Works . . . . .	42,648	8,87,874	9,30,522
GRAND TOTAL . . . . .	2,46,826	1,74,73,854	1,77,20,680
<b>CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works within the Revenue Account—</b>			
<b>19.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
B.—Financed from ordinary revenues—			
Navigation, Embankment and Drainage Works . . . . .	..	-36	-36
Total . . . . .	..	-36	-36
<b>E.—Debt Services—</b>			
<b>22.—Interest on Debt and other obligations—</b>			
<b>A.—Interest on Ordinary Debt—</b>			
(i) Rupee Debt—			
Floating Loans—			
Discount on Treasury Bills . . . . .	1,64,243	..	1,64,243
Interest on other Floating Loans . . . . .	36,97,512	..	36,97,512
Other Items—			
Expenditure connected with the issue of new loans . . . . .	6,000	..	6,000
Interest on loans taken from the Central Government . . . . .	14,00,000	..	14,00,000
Carried over . . . . .	52,67,755	..	52,67,755

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

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>E.—Debt Services—concl'd.</b>			
22.—Interest on Debt and other obligations —concl'd.			
Brought forward . . . . .	52,67,755	..	52,67,755
<b>B.—Interest on Unfunded Debt—</b>			
State Provident Funds—			
Interest on General Provident Fund . . . . .	17,10,990	..	17,10,990
Interest on Indian Civil Service Provident Fund. . . . .	1,11,500	..	1,11,500
Interest on Indian Civil Service (Non- European Members) Provident Fund. . . . .	18,998	..	18,998
Interest on Contributory Provident Funds . . . . .	70,070	..	70,070
Interest on Other Miscellaneous Provident Funds. . . . .	141	..	141
<b>D.—Transfers—</b>			
Deduct—			
(1) Interest transferred to Commercial Departments—			
Irrigation . . . . .	—37,041	..	—37,041
(2) Interest portion of equated payments on account of commuted value of pensions.	—70,233	..	—70,233
Deduct—Total . . . . .	—1,07,274	..	—1,07,274
Total . . . . .	70,72,180	..	70,72,180
<b>Civil Administration—</b>			
<b>General Administration—</b>			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor . . . . .	1,23,819	..	1,23,819
Secretarial Staff of Governor . . . . .	2,28,924	..	2,28,924
Staff and house-hold of Governor . . . . .	3,53,727	..	3,53,727
Sumptuary allowance of Governor . . . . .	25,000	..	25,000
Expenditure from Contract allowance . . . . .	1,64,560	..	1,64,560
Tour Expenses . . . . .	92,474	..	92,474
Ministers . . . . .	42,983	72,431	1,15,414
Advisers . . . . .	1,20,038	..	1,20,038
<b>B.—Legislative Bodies—</b>			
Provincial Legislative Assembly . . . . .	..	8,31,983	8,31,983
Provincial Legislative Council . . . . .	..	2,53,273	2,53,273
Elections for Legislatures . . . . .	..	26,69,204	26,69,204
<b>C.—Secretariat and Headquarters Establish- ments—</b>			
Civil Secretariats . . . . .	7,27,443	31,49,171	38,76,614
Public Service Commission . . . . .	1,61,308	..	1,61,308
Board of Revenue, Financial Commis- sioner and establishments. . . . .	31,281	1,93,779	2,25,060
Local Fund Audit Establishments . . . . .	..	3,09,453	3,09,453
<b>D.—Commissioners—</b>			
Commissioners . . . . .	1,99,242	3,13,432	5,12,674
Carried over . . . . .	22,70,799	77,92,726	1,00,63,525

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

Heads.  1	Expenditure for 1945-46.		Total.  4  Rs.
	Charged.	Authorised.	
	2  Rs.	3  Rs.	
<b>F.—Civil Administration—contd.</b>			
<b>25.—General Administration—concl'd.</b>			
Brought forward . . . . .	22,70,799	77,92,726	1,00,63,525
E.—District Administration—			
General Establishments . . . . .	11,18,161	1,29,14,735	1,40,32,896
Sub-divisional Establishments . . . . .	8,119	19,89,831	19,97,950
Other Establishments . . . . .	1,218	16,11,226	16,12,444
G.—Miscellaneous—			
Discretionary Grants by Heads of Pro- vinces, etc.	3,025	1,60,847	1,63,872
Miscellaneous . . . . .	5,487	39,744	45,231
Rehabilitation programme . . . . .	16,400	4,43,856	4,60,256
H.—Charges in England—			
A.—Secretary of State for India—			
Other items . . . . .	27,337	..	27,337
Loss or gain by exchange . . . . .	48	..	48
B.—High Commissioner for India—			
Salaries and expenses of the High Com- missioner's Department.	..	91,827	91,827
Other Items . . . . .	4,14,074	23,686	4,37,760
Loss or gain by exchange . . . . .	736	201	535
Total . . . . .	38,65,404	2,50,68,679	2,89,34,083
<b>27.—Administration of Justice—</b>			
High Court . . . . .	20,74,135	..	20,74,135
Law Officers . . . . .	59,859	5,11,466	5,71,325
Administrator General and Official Trustee	..	2,19,566	2,19,566
Official Assignee . . . . .	..	1,03,652	1,03,652
Official Receiver . . . . .	..	76,169	76,169
Coroner's Court . . . . .	..	7,097	7,097
Presidency Magistrates' Courts . . . . .	25,065	3,22,177	3,47,242
Civil and Sessions Courts . . . . .	6,31,959	86,53,595	92,85,554
Courts of Small Causes . . . . .	..	3,26,691	3,26,691
Criminal Courts . . . . .	..	17,793	17,793
Pledership and Muktearship examination charges.	..	7,343	7,343
Charges in England . . . . .	87,999	49,350	1,37,349
Loss or gain by exchange . . . . .	159	83	242
Total . . . . .	28,79,176	1,02,94,985	1,31,74,161
<b>28.—Jails and Convict Settlements—</b>			
Jails . . . . .	55,998	87,09,072	87,65,070
Jail manufactures . . . . .	64	9,12,117	9,12,181
Charges in England . . . . .	1,551	..	1,551
Loss or gain by exchange . . . . .	3	..	3
Total . . . . .	57,526	96,21,189	96,78,714
<b>29.—Police—</b>			
Presidency Police . . . . .	1,46,455	60,06,721	61,53,176
Superintendence . . . . .	2,64,678	2,34,096	4,98,774
District Executive Force . . . . .	7,97,916	2,37,97,207	2,45,95,123
Carried over . . . . .	12,09,049	3,00,38,024	3,12,47,073

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

Heads.  1	Expenditure for 1945-46.		Total.  4  Rs.
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>F.—Civil Administration—contd.</b>			
29.—Police—concl'd.			
Brought forward . . . . .	12,09,049	3,00,38,024	3,12,47,073
Police Training Schools . . . . .	20,197	4,96,673	5,16,870
Special Police . . . . .	2,51,963	5,43,381	7,95,344
Railway Police . . . . .	60,893	3,20,805	3,81,698
Criminal Investigation Department . . . . .	1,03,599	21,24,763	22,33,362
Works . . . . .	..	3,76,518	3,76,518
Charges in England . . . . .	2,47,804	6,845	2,54,650
Loss or gain by exchange . . . . .	450	21	471
Total . . . . .	18,98,955	3,39,07,031	3,58,05,986
<b>30.—Ports and Pilotage—</b>			
B.—Other Ports—			
Charges for Pooled Launches . . . . .	18,392	4,05,437	4,23,829
Ports establishments . . . . .	82,808	10,266	93,074
Subsidies to steam-boat Companies . . . . .	..	5,600	5,600
Miscellaneous . . . . .	..	1,500	1,500
Charges in England . . . . .	600	2,812	3,412
Loss or gain by exchange . . . . .	1	5	6
Total . . . . .	1,01,801	4,25,620	5,27,421
<b>36.—Scientific Departments—</b>			
Grants-in-aid and Donations to Scientific Societies and Institutes. . . . .	..	41,806	41,806
Total . . . . .	..	41,806	41,806
<b>37.—Education—General—</b>			
A.—University—			
Grants to Universities . . . . .	5,50,000	14,99,546	20,49,546
Government Arts Colleges . . . . .	49,180	22,00,331	22,49,571
Grants to non-Government Arts Colleges . . . . .	..	6,71,560	6,71,560
Government Professional Colleges . . . . .	9,983	4,36,679	4,46,662
B.—Secondary—			
Government Secondary Schools . . . . .	47,271	19,28,673	19,75,944
Direct grants to non-Government Secondary Schools. . . . .	8,457	40,86,530	40,94,987
C.—Primary—			
Government Primary Schools . . . . .	..	6,849	6,849
Direct grants to non-Government Primary Schools. . . . .	36,703	5,02,659	5,39,362
Grants to local bodies for primary education. . . . .	..	77,65,944	77,65,944
D.—Special—			
Government Special Schools . . . . .	2,548	16,49,214	16,51,762
Direct grants to non-Government Special Schools. . . . .	..	11,37,091	11,37,091
Carried over . . . . .	7,04,142	2,18,85,136	2,25,89,278

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

Heads.  1	Expenditure for 1945-46.		Total.  4  Rs.
	Charged.	Authorised.	
	2  Rs.	3  Rs.	
<b>F.—Civil Administration—con'd.</b>			
<b>37.—Education—General—concl'd.</b>			
Brought forward . . . . .	7,04,142	2,18,85,136	2,25,89,278
<b>E.—General—</b>			
Direction . . . . .	49,475	2,20,539	2,70,014
Inspection . . . . .	10,237	14,80,472	14,90,709
Scholarships . . . . .	1,579	5,70,032	5,71,611
Special Development Programme . . . . .	..	1,04,118	1,04,118
Miscellaneous . . . . .	882	18,60,444	18,61,326
Works . . . . .	..	7,021	7,021
Deduct—Amount met from the Scheduled Castes Education Funds.	..	-5,69,189	-5,69,189
<b>F.—Charges in England—</b>			
B.—High Commissioner . . . . .	6,080	58,170	64,250
Loss or gain by exchange . . . . .	9	54	63
<b>Total—Education—General</b>	<b>7,72,404</b>	<b>2,56,16,797</b>	<b>2,63,89,201</b>
<b>37.—Education—Anglo-Indian and European Education—</b>			
<b>B.—Secondary—</b>			
Government Secondary Schools . . . . .	..	3,99,047	3,99,047
Direct grants to non-Government Secondary Schools.	..	3,04,840	3,04,840
<b>C.—Primary—</b>			
Direct grants to non-Government Primary Schools.	..	4,18,852	4,18,852
<b>D.—Special—</b>			
Direct grants to non-Government Special Schools.	..	1,320	1,320
<b>E.—General—</b>			
Inspection . . . . .	..	17,575	17,575
Scholarships . . . . .	..	28,427	28,427
Miscellaneous . . . . .	91	15,917	16,008
<b>F.—Charges in England—</b>			
B.—High Commissioner . . . . .	..	5,842	5,842
Loss or gain by exchange . . . . .	3	58	61
<b>Total—Anglo-Indian and European Education</b>	<b>94</b>	<b>11,91,878</b>	<b>11,91,972</b>
<b>GRAND TOTAL</b>	<b>7,72,498</b>	<b>2,68,08,675</b>	<b>2,75,81,173</b>
<b>38.—Medical—</b>			
Medical Establishment . . . . .	1,69,014	6,04,926	7,73,940
Hospitals and Dispensaries . . . . .	1,33,525	49,26,926	50,60,451
Grants for Medical purposes . . . . .	..	3,76,452	3,76,452
Medical Colleges and Schools . . . . .	1,29,709	11,97,767	13,27,476
Mental Hospital . . . . .	..	8,92,883	8,92,883
Chemical Examiner . . . . .	..	1,03,019	1,03,019
Provincialisation of Sadar and Sub- Divisional Hospitals.	..	29,08,519	29,08,519
Charges in England . . . . .	69,496	24,048	93,544
Loss or gain by exchange . . . . .	121	42	163
<b>Total</b>	<b>5,01,865</b>	<b>1,10,34,662</b>	<b>1,15,36,527</b>

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

Heads.  i	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>39.—Public Health—</b>			
Public Health Establishment . . . . .	83,689	8,40,644	9,23,733
Grants for Public Health Purposes . . . . .	655	26,81,462	26,32,097
Expenses in connection with epidemic diseases:	8,658	1,20,13,821	1,20,21,879
Bacteriological Laboratories . . . . .	..	2,17,043	2,17,043
Pasteur Institutes . . . . .	..	57,835	57,835
Works . . . . .	..	1,02,383	1,02,383
Special Development Programme . . . . .	..	4 01 5 36	4,01,566
Charges in England . . . . .	..	18,281	18,281
Loss or gain by exchange . . . . .	..	32	32
Total . . . . .	91,782	1,62,83,067	1,63,74,849
<b>40.—Agriculture—</b>			
Direction . . . . .	41,110	1,75,216	1,66,436
Superintendence . . . . .	37,265	4,22,713	4,59,918
Subordinate and Expert Staff . . . . .	..	3 89,021	3,89,021
Experimental Farms . . . . .	11,262	6,81,187	6,92,449
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	..	73,60,170	79,60,170
Agricultural Experiments and Research . . . . .	..	5,66,851	5,66,851
Agricultural Education . . . . .	..	2,92,032	2,92,062
Agricultural Engineering . . . . .	..	37, 02	37,402
Botanical and other Public Gardens . . . . .	..	2,53,561	2,56,561
Special Rural Uplift Schemes . . . . .	..	2,10,521	2,90,521
Grants-in-aid, Contributions, etc. . . . .	..	9,60,081	9,60,081
Agricultural Development . . . . .	19,874	73,66,253	73,86,130
Other Charges . . . . .	..	8,74,605	8,74,605
Charges in England . . . . .	28,406	19,537	47,943
Loss or gain by exchange . . . . .	50	34	84
Total . . . . .	1,37,937	2,05,42,297	2,06,80,234
<b>41.—Veterinary—</b>			
Superintendence . . . . .	11,102	1,75,044	1,86,146
Veterinary Education and Research . . . . .	835	2,43,804	2,44,639
Subordinate establishment . . . . .	..	1,04,589	1,94,589
Hospitals and dispensaries . . . . .	16,485	5,47,516	5,64,001
Prizes . . . . .	..	995	995
Charges in England . . . . .	786	1,877	2,663
Loss or gain by exchange . . . . .	1	3	4
Total . . . . .	29,269	11,63,828	11,93,037
<b>42.—Co-operation—</b>			
Superintendence . . . . .	23,369	16,50,604	16,73,913
Grants-in-aid . . . . .	..	2,02,440	2,02,440
Other charges . . . . .	..	1,20,297	1,20,297
Total . . . . .	23,369	19,73,341	19,96,650
<b>43.—Industries—</b>			
Industries . . . . .	4,765	25,59,636	25,64,401
Cinchona Plantations . . . . .	32,365	19,06,863	19,39,224
Rehabilitation Programme . . . . .	..	27,65,762	27,65,762
Fisheries . . . . .	..	5,82,186	5,82,186
Carried over . . . . .	37,130	78,14,453	78,51,583



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

Heads.	Expenditure for 1945-46.		Total.
	Charged.	Authorised.	
1	2	3	4
<b>F.—Civil Administration—concl'd.</b>	Rs.	Rs.	Rs.
<b>43.—Industries—concl'd.</b>			78,51,580
Brought forward . . . . .	37,130	78,14,453	16,420
Works . . . . .	..	16,024	38,181
Special Development Programme . . . . .	..	38,181	33,000
Charges in England . . . . .	9,600	23,494	..
Loss or gain by exchange . . . . .	16	41	..
Total . . . . .	46,746	78,92,193	79,55,800
<b>47.—Miscellaneous Departments—</b>			
<i>Labour and Emigration—</i>			1,50,000
Inspector of Factories . . . . .	..	1,50,613	2,11,111
Labour . . . . .	41,914	1,69,265	..
<i>Inspection and Tests—</i>			1,24,000
Inspector of Steam Boilers . . . . .	79	1,24,551	..
<i>Statistics—</i>			26,581
Provincial Statistics . . . . .	..	26,581	..
<i>Miscellaneous—</i>			5,950
Preservation and translation of ancient manuscripts. . . . .	..	5,950	..
Examinations . . . . .	..	29	7,300
Administration of Indian Partnership Act, 1932. . . . .	..	7,371	26,000
Administration of Bengal Money Lenders Act, 1940. . . . .	..	26,662	..
Controller of Rents . . . . .	..	62,836	62,836
Miscellaneous . . . . .	580	3,68,415	3,68,415
Charges in England . . . . .	7,035	36,333	43,000
Loss or gain by exchange . . . . .	12	63	..
Total . . . . .	49,620	9,78,669	10,28,000
<b>H.—Civil Works and Miscellaneous Public Improvements—</b>			
<b>50.—Civil Works—</b>			
<i>Original Works—Buildings—</i>			1,47,324
Land Revenue . . . . .	..	1,47,324	1,47,324
Provincial Excise . . . . .	..	1,218	1,218
Registration . . . . .	..	6,567	6,567
General Administration . . . . .	18,186	17,66,050	17,84,236
Administration of Justice . . . . .	..	37,229	37,229
Jails and Convict Settlements . . . . .	..	71,341	71,341
Police . . . . .	3,331	4,72,765	4,76,096
Education other than European and Anglo-Indian Education. . . . .	..	84,561	84,561
European and Anglo-Indian Education . . . . .	..	6,752	6,752
Medical . . . . .	35	2,36,580	2,36,580
Public Health . . . . .	3,105	..	..
Agriculture . . . . .	—20	11,80,763	11,80,763
Veterinary . . . . .	648	..	..
Industries . . . . .	..	48,659	48,659
Carried over . . . . .	25,285	40,59,809	40,85,000

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

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>H.—Civil Works and Miscellaneous Public Improvements—concl'd.</b>			
<b>50.—Civil Works—concl'd.</b>			
Original Works—Buildings—concl'd.			
Brought forward . . . . .	25,285	40,59,809	40,85,094
Civil Works . . . . .	..	49,225	49,235
Miscellaneous Departments . . . . .	..	89,490	89,496
Original Works—Communications . . . . .	2,400	14,75,888	14,78,288
Repairs—			
Buildings . . . . .	4,38,679	32,17,029	36,56,308
Communications . . . . .	1,87,466	*45,46,054	47,33,520
Miscellaneous . . . . .	..	69	69
Establishment . . . . .	2,33,690	15,12,173	17,45,863
Tools and plant . . . . .	5,332	5,63,384	5,68,716
Grants-in-aid . . . . .	4,03,522	11,37,659	15,41,181
Suspense . . . . .	175	—24,93,062	—24,92,887
Charges in England . . . . .	6,127	39,881	46,008
Loss or gain by exchange . . . . .	13	71	84
Total . . . . .	13,02,689	1,41,58,286	1,55,00,975
<b>Miscellaneous—</b>			
<b>54.—Famine—</b>			
A.—Famine Relief—			
Salaries and Establishment . . . . .	63,754	2,12,84,040	2,13,47,794
Gratuitous Relief . . . . .	..	64,05,125	64,05,125
Miscellaneous . . . . .	..	11,28,703	11,28,763
Rehabilitation Programme . . . . .	..	41,51,738	41,51,738
Charges in England . . . . .	10,037	..	10,037
Loss or gain by Exchange . . . . .	17	..	17
Total . . . . .	73,808	3,30,29,666	3,31,03,474
<b>55.—Superannuation Allowances and Pensions—</b>			
Superannuation and Retired Allowances . . . . .	9,81,378	86,69,736	96,51,114
Equated payments of commuted value of pensions transferred from Capital (outside the revenue account). . . . .	90,970	2,93,287	3,84,257
Compassionate Allowances . . . . .	3,717	54,640	58,357
Gratuities . . . . .	..	84,595	84,595
Pensions for distinguished and meritorious services or for political considerations. . . . .	..	1,200	1,200
Donations to Provident Funds . . . . .	..	64,004	64,004
Government Contribution payable under Indian Civil Service Family Pension Rules. . . . .	4,867	..	4,867
Charges in England . . . . .	22,79,763	2,36,187	25,15,950
Loss or gain by exchange . . . . .	3,964	411	4,375
Deduct—Pensionary charges transferred to Commercial Departments. . . . .	—23,648	—1,04,010	—1,27,658
Total . . . . .	33,41,011	93,00,050	1,26,41,061

Rs.

\*Gross . . . . . 62,25,538  
Deduct—Recoveries from Central Government . . . . . —16,79,484

45,46,054

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

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.  2	Authorised.  3	
	Rs.	Rs.	Rs.
<b>J.—Miscellaneous—concl'd.</b>			
<b>56.—Stationery and Printing—</b>			
<b>I.—Stationery—</b>			
Stationery supplied by other Govern- ments.	1,083	16,19,260	16,20,343
Discount on plain paper used with stamps	..	16,698	16,698
Purchase of plain paper used with stamps	..	91,816	91,816
<b>II.—Printing—</b>			
Government Presses	16,614	17,47,545	17,64,159
Printing at private presses	..	7,960	7,960
Cost of printing work done by other Governments.	..	4,676	4,676
<i>Deduct</i> —Cost of printing work done for other Governments and paying depart- ments.	..	—4,979	—4,979
Charges in England	4,000	19,029	23,029
Loss or gain by exchange	6	34	40
Total	21,103	35,02,039	35,23,142
<b>57.—Miscellaneous—</b>			
Cost of books and periodicals	..	1,031	1,031
Donations for charitable purposes	..	1,26,906	1,26,906
Special Commissions of Enquiry	43,402	58,831	1,02,233
Petty Establishments	..	3,09,027	3,09,027
Irrecoverable temporary loans and ad- vances written off.	..	21,501	21,501
Rents, rates and taxes	..	41,371	41,371
Contributions	61,00,715	1,58,71,645	2,19,72,360
Miscellaneous Durbar charges	..	1,570	1,570
Expenditure on account of State Prisoners and Detenus.	..	2,76,755	2,76,755
Miscellaneous and unforeseen charges	190	8,54,062	8,54,252
Special Development Programme	..	21,19,191	21,19,191
Suspense	..	1,02,769	1,02,769
Charges in England	..	15	15
Total	61,44,307	1,97,85,254	2,59,29,561
<b>JJ.—Miscellaneous—Capital Account within the Revenue Account—</b>			
<b>55-A.—Commutation of pensions financed from ordinary revenues—</b>			
Amount transferred from “83.—Pay- ments of commuted value of pensions”.	2,58,389	17,75,347	20,33,736
Total	2,58,389	17,75,347	20,33,736

5.—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS  
—contd.—

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>—Extraordinary Items—</b>			
<b>63.—Extraordinary Charges—</b>			
<b>Charges in India—</b>			
<b>Charges incurred as a direct result of War—</b>			
Press Censor . . . . .	15,985	28,549	44,534
Extra Police Force (including extra staff for seaplane base at Bally).	67,200	61,93,914	62,61,114
Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.	..	1,30,641	1,30,641
Provincial Transport Controller . . . . .	41,060	1,14,448	1,55,508
Victory Celebration in Bengal . . . . .	..	2,35,763	2,35,763
Separation and other allowances in non-family areas.	414	30,624	31,038
Home Guard Organisation . . . . .	..	22,14,829	22,14,829
Civil Supplies . . . . .	17,02,943	5,17,73,108	5,34,76,051
War Injuries Scheme . . . . .	..	21,975	21,975
National War Front . . . . .	..	61,219	61,219
Loss on sale of subsidised food . . . . .	..	2,25,20,682	2,25,20,682
Loss on boat construction programme . . . . .	..	17,34,000	17,34,000
Administration of Drugs Control Order . . . . .	..	3,38,525	3,38,525
Song Publicity Scheme . . . . .	..	12,670	12,670
Small Savings Scheme . . . . .	..	76,818	76,818
Field Publicity Organisation . . . . .	..	6,97,275	6,97,275
<b>Total</b> . . . . .	<b>18,27,602</b>	<b>8,61,85,040</b>	<b>8,80,12,642</b>
<b>Deduct—Recoveries of War charges</b> . . . . .	<b>—85,185</b>	<b>—55,71,440</b>	<b>—56,56,625</b>
<b>Net Total—Charges incurred, etc.</b> . . . . .	<b>17,42,417</b>	<b>8,06,13,600</b>	<b>8,23,56,017</b>
Civil Liaison Officer Eastern Army . . . . .	34,522	1,402	35,924
Deduct—Recoveries of War charges . . . . .	—17,050	—725	—17,775
Charges in connection with Air Raid Precautions and Civil Guards.	69,255	2,03,06,784	2,03,76,039
Deduct—Recoveries of War charges . . . . .	—28,000	—1,06,89,964	—1,07,17,964
Suspense . . . . .	..	—1,32,329	—1,32,329
Propaganda Unit . . . . .	..	19,000	19,000
Deduct—Recoveries of War charges . . . . .	..	—9,500	—9,500
Motor Spirit and Tyre Rationing Scheme	45,200	2,67,060	3,12,260
Deduct—Amount recovered from Central Government.	—45,600	—2,99,100	—3,44,700
Losses due to enemy action . . . . .	..	1,415	1,415
Charges in England . . . . .	57,416	58,589	1,16,005
Loss or gain by exchange . . . . .	100	102	202
<b>Total</b> . . . . .	<b>18,58,260</b>	<b>9,01,36,334</b>	<b>9,19,94,594</b>

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

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.  2	Authorised.  3	
	Rs.	Rs.	Rs.
<b>6C.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—</b>			
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>			
<b>A.—Irrigation Works—</b>			
(1) Productive—			
Works . . . . .	..	1,15,117	1,15,117
Establishment . . . . .	33,115	90,244	1,23,361
Tools and Plant . . . . .	..	41,959	41,959
Suspense . . . . .	..	-1,07,310	-1,07,310
Charges in England . . . . .	2,801	10	2,811
Loss or gain by exchange . . . . .	6	..	6
<b>Total</b> . . . . .	<b>35,922</b>	<b>1,40,020</b>	<b>1,75,942</b>
(2) Unproductive—			
Works . . . . .	..	31,691	31,691
Establishment . . . . .	215	2,040	2,255
Tools and Plant . . . . .	..	67	67
Deduct—Receipts and Recoveries on capital account. . . . .	..	-713	-713
Charges in England . . . . .	27	..	27
<b>Total</b> . . . . .	<b>242</b>	<b>33,085</b>	<b>33,327</b>
<b>Total A.—Irrigation Works</b> . . . . .	<b>36,164</b>	<b>1,73,105</b>	<b>2,09,269</b>
<b>B.—Navigation, Embankment and Drainage Works—</b>			
<b>Unproductive—</b>			
Deduct—Receipts and Recoveries on capital account. . . . .	..	-6,109	-6,109
<b>Total B.—Navigation, Embankment and Drainage Works.</b>	..	-6,109	-6,109
<b>Net expenditure outside the Revenue Account</b> . . . . .	<b>36,164</b>	<b>1,66,996</b>	<b>2,03,160</b>
<b>FF.—Civil Administration—Capital Accounts outside the Revenue Account—</b>			
<b>72.—Capital outlay on Industrial Development—</b>			
Development Programme—			
Exploitation of coastal and estuarine fisheries and provision of fishing fleet. . . . .	..	1,10,995	1,10,995
<b>Total</b> . . . . .	..	1,10,995	1,10,995

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

Heads.  1	Expenditure for 1945-46.		Total.  4
	Charged.	Authorised.	
	2	3	
	Rs.	Rs.	Rs.
<b>71.—Miscellaneous Capital Account outside the Revenue Account—</b>			
<b>83.—Payments of commuted value of pensions—</b>			
Payments of commuted value of pensions—			
(a) Payments in India . . . . .	2,22,920	17,75,347	19,98,267
(b) Payments in England—			
Par value . . . . .	35,407	..	35,407
Loss or gain by exchange . . . . .	62	..	62
Deduct—			
(1) Amount financed from ordinary revenues.	—2,58,389	—17,75,347	—20,33,736
(2) Capital portion of equated payments out of revenue.	—20,737	—2,93,287	—3,14,024
Deduct—Total . . . . .	—2,79,126	—20,68,634	—23,47,760
Expenditure outside the Revenue Account . . . . .	—20,737	—2,93,287	—3,14,024
<b>85-A.—Capital outlay on Provincial Schemes connected with the War, 1939—</b>			
A.—Grain purchase scheme—			
Gross Expenditure . . . . .	75,720	41,88,17,364	41,88,93,084
Deduct—Receipts and Recoveries on capital account.	—50,078	—48,00,61,051	—48,01,11,129
Deduct—Capital Expenditure financed from ordinary Revenues.	..	—2,25,01,682	—2,25,01,682
Total . . . . .	25,642	—8,37,45,369	—8,37,19,727
B.—Purchase and distribution of Standard Cloth—			
Gross Expenditure . . . . .	..	4,67,49,351	4,67,49,351
Deduct—Receipts and Recoveries on capital account.	..	—4,80,42,474	—4,80,42,474
Total . . . . .	..	—12,93,123	—12,93,123
C.—Other Miscellaneous schemes—			
Gross Expenditure . . . . .	—4,40,092	7,65,82,594	7,61,42,502
Deduct—Receipts and Recoveries on capital account.	..	—8,41,38,724	—8,41,38,724
Deduct—Capital Expenditure financed from ordinary Revenues.	..	—19,000	—19,000
Total . . . . .	—4,40,092	—75,75,130	—80,15,222
D.—Construction of Boats—			
Gross Expenditure . . . . .	..	1,92,83,162	1,92,83,162
Deduct—Receipts and Recoveries on capital account.	..	—12,56,799	—12,56,799
Deduct—Capital Expenditure financed from ordinary Revenues.	..	—17,34,000	—17,34,000
Total . . . . .	..	1,62,92,363	1,62,92,363
<b>GRAND TOTAL . . . . .</b>	<b>—4,14,450</b>	<b>—7,63,21,259</b>	<b>—7,67,35,709</b>

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

Nature of Expenditure.	Expenditure during the year.	Expenditure to end of the year.
	Rs.	Rs.
<b>65.—Capital Outlay on Forests</b> . . . . .	..	13,4
<b>68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—</b>		
<b>A.—Irrigation Works—</b>		
Productive—		
Mor Reservoir Project . . . . .	1,75,942	1,75,942
<b>Total—Productive</b> . . . . .	1,75,942	1,75,942
Unproductive—		
Midnapore Canal . . . . .	..	83,06
Bakreswar Irrigation Scheme . . . . .	..	7,11
Damodar Canal . . . . .	33,327	1,26,4
<b>Total—Unproductive</b> . . . . .	33,327	2,16,8
<b>Total—A.—Irrigation Works</b> . . . . .	2,09,269	2,18,2
<b>B.—Navigation, Embankment and Drainage Works—</b>		
Unproductive—		
Hijili Tidal Canal . . . . .	..	25,0
Calcutta and Eastern Canals. . . . .	..	69,0
Sundarbans Steamer Route . . . . .	..	14,0
Dredger 'Alexandra' . . . . .	-36	1,7
Madaripur Bil Route . . . . .	..	88,1
Dredging 'Bidyadhari' . . . . .	..	(a) 7,1
Dredger 'Burdwan' . . . . .	..	15,0
Dredger 'Ronaldsay' (b) . . . . .	..	37,0
Dredger 'Cowlay' (c) . . . . .	-6,109	41,0
<b>Total—B.—Navigation, etc., Works</b> . . . . .	-6,145	2,95,8
<b>Total—Irrigation, Navigation, etc., Works</b> . . . . .	2,03,124	5,14,1
Deduct—Amount met out of Revenue . . . . .	36	-2,26,7
Add—Repayments of capital expenditure met out of Revenue. . . . .	..	29,0
<b>Net amount outside the Revenue Account</b> . . . . .	2,03,160	3,16,8
<b>72.—Capital Outlay on Industrial Development—</b>		
Development Programme—		
Exploitation of coastal and estuarine fisheries and provision of fishing fleet. . . . .	1,10,995	1,10,995
<b>81.—Capital Account of Civil Works outside the Revenue Account.</b>	..	98,0
<b>83.—Payments of commuted value of pensions</b> . . . . .	-3,14,024	1,7
<b>85.—A.—Capital Outlay on Provincial Schemes connected with the War, 1939.</b>	-7,67,35,709	19,20
<b>GRAND TOTAL</b>	-7,67,35,578	23,58

(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, and except in a few specified cases, are not included in the Schedule of authorised expenditure authenticated under Section 80. It is, however, obviously essential to maintain a complete and progressive record of 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. Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in separate registers or other records maintained in the Accounts Office for the purpose in accordance with the prescribed rules, and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of departments, etc., were for amounts authorised by the relevant Acts or Rules of the Government or accounts, and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

**REVIEW OF BALANCES.**

3. The following is the general statement of balances of the Government of Bengal on the 31st March 1946 :—

(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.
7,07,65,914	A to M	Government . . . . .	50	
	N	Public Debt . . . . .	50	20,94,73,624
	O	Unfunded Debt . . . . .	52	5,25,95,969
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
		Gross balance . . . . .	53	12,23,58,764
11,93,327		Investments . . . . .	53	
1,09,40,381		(ii) Advances not bearing interest . . . . .	63	
		(iii) Suspense—		
		Investments . . . . .	68	
45,02,250		Other items (Net) . . . . .	68	2,07,75,761
4,23,17,057	R	Loans and Advances by Provincial Governments.	70	
	S	Remittances—		
		I. Remittances within India (Net) . . . . .	73	20,64,752
1,65,49,941	V	(Closing) Cash Balance . . . . .	74	
40,02,68,870		Total . . . . .		40,62,68,870



4. It must be clearly understood that the balances of accounts shown in statement above are not, and cannot be, regarded as a complete record of 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. This 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. 27,07,65,9**

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 carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table:—

Dr.	Details.	Cr.
Rs. 39,71,44,690	A.—Opening Balance . . . . .	
	B.—Revenue Receipts for 1945-46 . . . . .	45,53,000
40,58,97,650	C.—Expenditure on Revenue Account for 1945-46 . . . . .	
	D.—Capital Expenditure outside the Revenue Account for 1945-46 . . . . .	7,67,800
	E.—Closing Balance, Dr. . . . .	27,07,65,900
80,30,42,340	Total . . . . .	80,30,42,340

**SECTION N.—PUBLIC DEBT** . . . . . **Cr. Rs. 20,84,73,8**

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not include other obligations (whether bearing interest or not), such as State Provident Fund, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of Bengal on the 31st March 1946 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories, namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills, 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 31st March 1946, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs.

granted by the Central Government to the Government of Bengal under Section 133 (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:—

Floating Debt . . . . . Cr. Rs. 17,00,59,224

Loans from the Central Government . . . . . Cr. Rs. 3,84,14,400

Floating Debt . . . . . Cr. Rs. 17,00,59,224.

7. The balance is composed of:—

Treasury Bills . . . . . Cr. Rs. 7,50,00,000

Other Floating Loans . . . . . Cr. Rs. 9,50,59,224

In addition to the Treasury Bills worth Rs. 5,00,00,000 floated but not matured during the year 1944-45, Bills worth Rs. 16,50,00,000 were floated by the Government during the year under report of which Bills for Rs. 14,00,00,000 matured and were discharged during the year. The balance represents the value of the Treasury Bills not matured during the year. A sum of Rs. 1,64,243 was paid as discount on the Bills.

The balance under 'Other Floating Loans' represents cash credit advances taken by the Government of Bengal from the Imperial Bank of India, Calcutta, in connection with the *aus* and *aman* crop procurement scheme and allied food purchase operations of the Department of Civil Supplies.

A statement showing details of "Floating Debt" has been inserted on pages 17-18 of part A of the report.

Loans from the Central Government . . . . . Cr. Rs. 3,84,14,400.

8. Several interest-free loans were taken from the Centre by the Provincial Government for the purpose of (i) Civil Defence Expenditure, (ii) Distribution of seeds, etc., (iii) Distribution of iron and steel to the agriculturists of Bengal and (iv) Strengthening the Damodar left Embankment. The details are given below:—

Particulars of loans.	Year of the loan.	Amount.	Amount repaid up to 31st March 1946.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
(i) Loans for the Civil Defence Expenditure.	(a) 1941-42	44,56,000	35,24,800	8,81,200	(i) Repayable in five equal annual instalments.
	(b) 1942-43	1,10,00,000	66,00,000	44,00,000	
	(c) 1943-44	65,51,000	26,20,400	39,30,600	
	(d) 1944-45	76,17,000	15,23,400	60,93,600	(a) Completely repaid in 1946-47.
	(e) 1945-46	1,03,55,000	..	1,03,55,000	
Total—Loans for the Civil Defence Expenditure.		3,99,29,000	1,42,68,600	2,56,60,400	(b), (c), (d) and (e) Instalments due in 1946-47 paid up.
Carried over		3,99,29,000	1,42,68,600	2,56,60,400	

Particulars of loans.	Year of the loan.	Amount.	Amount repaid up to 31st March 1946.	Balance.	Remarks.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	
Brought forward		3,99,29,000	1,42,68,600	2,56,60,400	
(ii) Loans for distribution of seeds, etc.	1945-46	50,23,000	..	50,23,000	} (ii) and (iii) repaid in 1947-48.
(iii) Loan to finance the scheme for distribution of iron and steel to the Agriculturists of Bengal.	1945-46	10,00,000	..	10,00,000	
(iv) Loans for strengthening the Damodar left Embankment.	(a) 1943-44	20,00,000	..	20,00,000	
	(b) 1944-45	46,31,000	..	46,31,000	
Total—Loans for strengthening the Damodar left Embankment.		66,31,000	..	66,31,000	
GRAND TOTAL		5,25,83,000	1,42,68,600	3,83,14,400	

Besides the above, a loan of rupees one lakh for payment of capital loan to silk filature owners was accepted by the Provincial Government under a mis-apprehension, as the transactions relating to the loan are the concern of the Central Government. Action has been taken for withdrawal of the loan.

### SECTION O.—UNFUNDED DEBT

Cr. Rs. 5,25,95,900

9. 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. 5,25,95,900

10. These are funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government 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:—

General Provident Fund	4,64,52,000
Indian Civil Service Provident Fund	34,70,000
Indian Civil Service (Non-European Members) Provident Fund	6,43,000
Contributory Provident Fund	20,75,000
Other Miscellaneous Provident Funds	4,10,000
Total	5,25,95,900

The amounts at credit of the subscribers on the 31st March 1946 have been communicated to them. The ledger balances in respect of the General Provident Fund, the Contributory Provident Fund and the Other Miscellaneous Provident Funds are under reconciliation with the sum totals of the balances at credit of the individual subscribers.

*General Provident Fund* . . . . . Cr. Rs. 4,64,52,041

11. 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. 34,20,028

12. The balance under this head represents 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. 6,43,783

13. 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. 20,75,948

14. 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. 4,169

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

**SECTION P.—DEPOSITS AND ADVANCES—**

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance . . . . .	..	12,23,58,764
Investments . . . . .	11,93,327	..
(2) Advances not bearing interest . . . . .	1,09,40,381	..
(3) Suspense—		
Investments . . . . .	45,02,250	..
Other items (net) . . . . .	..	2,07,75,761
Total	1,66,35,958	14,31,34,525

**Deposits not bearing interest—**

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	12,23,58,764
Investments . . . . .	11,93,327	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	23,68,001
Investments . . . . .	1,93,327	..
(2) Other Deposit Account . . . . .		11,99,90,763

**Reserve Funds—**

Gross balance . . . . .	Cr. Rs. 23,68,001
Investments . . . . .	Dr. Rs. 11,93,327

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

	Dr. Rs.	Cr. Rs.
<b>Famine Insurance Fund—</b>		
Gross balance . . . . .		16,39,732
Investments . . . . .	11,93,327	
Scheduled Castes Education Fund . . . . .		2,54,971
<b>Depreciation Reserve Fund—</b>		
Government Presses . . . . .		4,73,298
<b>Total—</b>		
Gross balance . . . . .		23,68,001
Investments . . . . .	11,93,327	

**Famine Insurance Fund—**

Gross balance . . . . .	Cr. Rs. 16,39,732
Investments . . . . .	Dr. Rs. 11,93,327

19. This Fund has been created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. Further contributions to the fund from the Provincial revenues amounted to Rs. 2,03,000 in 1939 and Rs. 2,00,000 in 1940-41. The corpus of the fund consists of the contributions 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 1945-46 calculated at their purchase price, and is composed of Rs. 9,93,546 invested in 3 per cent loan of 1963-65 of the nominal value of Rs. 10,10,600 and Rs. 1,99,781 invested in treasury bills for Rs. 2,00,000. The market value of the former on the March 1946 was Rs. 10,31,444.

The fund is administered by the Finance Department of the Government of Bengal.

**Scheduled Castes Education Fund . . . . . Cr. Rs. 2,54,971**

This Reserve Fund has been created by the Government of Bengal with effect from 1938-39 with a contribution of Rs. 5 lakhs voted by the Legislature transfer to the fund for the advancement of education of the members of 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 is separately recorded under "Education" and transferred to the debit of the Fund at the end of the year. The fund is controlled by the Director of Public Instruction, Bengal, from whose certificate of proper utilisation of the fund money as well as of acceptance of balance is awaited.

*Depreciation Reserve Fund—Government Presses* . . . . . Cr. Rs. 4,73,298

21. 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.

**Other Deposit Accounts** . . . . . Cr. Rs. 11,99,90,763.

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

	Cr. Rs.
Deposits of Local Funds . . . . .	2,43,15,857
Civil Deposits . . . . .	9,49,83,327
Other Accounts . . . . .	6,88,570
Total	<u>11,99,90,763</u>

**Deposits of Local Funds** . . . . . Cr. Rs. 2,43,15,857

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

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

	Cr. Rs.
(a) District Funds . . . . .	66,51,837
(b) Municipal Funds . . . . .	17,76,533
(c) Education Funds . . . . .	1,53,97,299
(d) Medical and Charitable Funds . . . . .	30,097
(e) Other Miscellaneous Funds . . . . .	4,52,083
Total	<u>2,43,15,857</u>

(a) *District Funds* . . . . . Cr. Rs. 66,59,837.

25. The balance is composed of :—

	Cr. Rs.
(i) District Funds . . . . .	66,33,639
(ii) Union Funds . . . . .	23,198
Total	<u>66,59,837</u>

26. The balances have not yet been accepted as correct by the administrators in nine cases under (i) and in five cases under (ii). Discrepancies amounting to Rs. 2,31,438 and Rs. 19,485 between the ledger balances and those of the broadsheets in respect of items (i) and (ii) respectively are under reconciliation.

(b) *Municipal Funds* . . . . . Cr. Rs. 17,76,536

27. The balances have not yet been acknowledged as correct by thirty-one municipalities.

(c) *Education Funds* . . . . . Cr. Rs. 1,53,97,299

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund . . . . .	2,932
(ii) District Primary Education Funds . . . . .	1,53,94,367
Total	1,53,97,299

29. The balances have not been accepted as correct in five cases by the administrators concerned. A discrepancy of Rs. 42,436 between the ledger balance and that of the broadsheet in respect of the latter head is under reconciliation.

30. 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, Bengal, is the administrator of the Fund.

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

(d) *Medical and Charitable Funds* . . . . . Cr. Rs. 30,097

31. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund . . . . .	3,266
(ii) Bengal Famine Orphan Fund . . . . .	15,077
(iii) Ramlal Mukherjee's Endowment Fund . . . . .	6,517
(iv) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2) . . . . .	5,237
Total	30,097

32. 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 of Bengal, 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 of Bengal.

(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 Secretary to the Government of Bengal, Agriculture & Industries Department, is the administrator of the Funds.

(e) *Other Miscellaneous Funds* . . . . . Cr. Rs. 4,52,088

33. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund . . . . .	15,037
(ii) Christian Burial Board Fund . . . . .	23,406
(iii) Mohamedan Burial Board Fund . . . . .	1,021
(iv) Syedpur Trust Estate Fund . . . . .	1,03,467
(v) B. L. Mukherjee's Trust Fund . . . . .	8,255
(vi) Cinematograph Act Fund . . . . .	19,329
(vii) Bengal State-aid to Industries Act Fund . . . . .	57,022
(viii) Fire Brigade Fund . . . . .	1,01,733
(ix) Mohsin Endowment Fund . . . . .	1,22,818
Total	4,52,088

34. Acceptances of balances have not been received in eight cases. There is a discrepancy of Re. 1 in respect of item (v) which is under reconciliation.

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 is derived from contributions from the Government of Bengal and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian community.

(iv) *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 has 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 Boinber 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.

(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, is the administrator of the Fund. The object of the Fund is to render state-aid for furtherance of industries in Bengal.

(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 Mohammed Mohsin for granting scholarships to Mohamedan students. The Fund is under the control of the Government of Bengal.

**Civil Deposits**

**Cr. Rs. 9,49,86,327**

35. 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	1,22,33,347
(b) Earnest money Deposits received in the Forest Department	31,685
(c) Deposits for Security of the purchasing agents of the Civil Supplies Dept.	9,60,000
(d) Civil Courts' Deposits	1,62,04,604
(e) Small Cause Courts' Deposits	41,667
(f) Rent Controller's Deposits	37,07,524
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	6,93,403
(i) Personal Deposits	5,09,94,564
(j) Police Deposits	3,17,628
(k) Litigation Fund	3,66,178
(l) Foundling Asylum Fund	1,634
(m) Warders' Benefit Fund	15,634
(n) Forest Deposits	25
(o) Public Works Deposits	48,60,010
(p) Charitable Endowment Fund	70,662
(q) Deposits of Jute Cess Fund	2,29,929
(r) Unclaimed deposits in the General Provident Fund	21,062
(s) Unclaimed deposits in the Contributory Provident Fund	2,921
(t) Deposits on account of the cost price of liquor, ganja and bhang	2,17,733
(u) Deposits for work done for Indian States, public bodies or individuals	35,15,534
(v) Deposits of the Chairman, Calcutta Improvement Trust	93,436
(w) Deposits for sanitary works done for local bodies	3,44,239
(x) Deposits on account of Survey and Settlement operations conducted in Private and Wards Estates	18,680
(y) Deposit of fees received by Government servants for work done for private bodies	100
(z) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	34,407
Total	9,49,86,327

36. 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 . . . . .	1,22,33,347
(b) Earnest money Deposits received in the Forest Department . . . . .	31,685
(c) Deposits for security of the purchasing agents of the Civil Supplies Department . . . . .	9,60,000
(d) Civil Courts' Deposits . . . . .	1,62,04,604
(e) Small Cause Courts' Deposits . . . . .	41,667
(f) Rent Controller's Deposits . . . . .	37,07,524
(g) Textile Controller's Deposits . . . . .	9,721
(h) Criminal Courts' Deposits . . . . .	6,93,403

37. Except in the cases of (a), (d) and (h) the ledger balances agree with the balances in the separated registers and proof-sheets maintained for each kind of deposit. The differences are under reconciliation.

(i) Personal Deposits . . . . .	Cr. Rs. 5,09,94,564
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38. The balance exceeds the aggregate amount outstanding in the proof-sheets by Rs. 87,44,237. The difference is being settled in the accounts for 1946-47.

There were altogether 1,139 Personal Ledger Accounts open in the various treasuries of the Presidency at the end of the year 1945-46 with twenty-eight new Personal Ledger Accounts opened during the year under review with the sanction of the competent authority.

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

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

Dr. Rs.		Cr. Rs.
	Opening Balance . . . . .	3,32,57,986
	Total credits during the year . . . . .	26,49,06,542
24,71,69,964	Total debits during the year . . . . .	
5,09,94,564	Closing Balance . . . . .	
29,81,64,528	Total	29,81,64,528

(j) <i>Police Deposits</i> . . . . .	3,17,628
(k) <i>Litigation Fund</i> . . . . .	3,66,178
(l) <i>Foundling Asylum Fund</i> . . . . .	1,634
(m) <i>Warders' Benefit Fund</i> . . . . .	15,634

39. These four deposit heads are also grouped under "Personal Deposits". There is no broadsheet for Warders' Benefit Fund, but the balance is intimated to the Inspector General of Prisons, Bengal, through statements showing the receipts, disbursements and balances. Certificates of acceptance of balances are outstanding.

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

#### *Police Deposits—*

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

#### *Litigation Fund—*

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

#### *Foundling Asylum Fund—*

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

#### *Warders' Benefit Fund—*

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

(n) *Forest Deposits* . . . . . Cr. Rs. 25

41. The balance which represents the deposits made by the *shikaris* for guns supplied to them for destruction of wild animals in the Sunderbans Forest Division has since been refunded in the year 1946-47.

- (o) *Public Works Deposits* . . . . . Cr. Rs. 48,60,010
42. 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 nineteen cases.
- (p) *Charitable Endowment Fund* . . . . . Cr. Rs. 70,662
43. Certificates of acceptance of balances have not been received. Eight certificates are wanting from 1944-45.
- (q) *Deposits of Jute Cess Fund* . . . . . Cr. Rs. 2,29,929
44. The net collection at the Calcutta Port on account of Customs duty on exported jute levied under The Bengal Act V of 1911 is credited to this head in the first instance, and then remitted to the Calcutta Improvement Trust quarterly. The balance represents the unremitted amount of this duty.
- (r) *Unclaimed Deposits in the General Provident Fund* . . . . . Cr. Rs. 21,062
- (s) *Unclaimed Deposits in the Contributory Provident Fund* . . . . . Cr. Rs. 2,921
45. 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. 2,17,733
46. The cost price of liquor, ganja and bhang deposited by the retail vendors and payments therefrom to the contractors for supply of these to the Government warehouses and depots in Bengal are recorded under this head. Certificates of acceptance of balance have not been received in nine cases. A discrepancy of Rs. 5,531 between the ledger balance and that of the broadsheet is under reconciliation.
- (u) *Deposits for work done for Indian States, public bodies or individuals* . . . . . Cr. Rs. 35,15,534
- (v) *Deposits of the Chairman, Calcutta Improvement Trust* . . . . . Cr. Rs. 93,436
47. These two deposit heads are intended to record the transactions in connection with the acquisition of land for public purposes by municipalities or other bodies financially independent of Government and by the Calcutta Improvement Trust respectively. Discrepancies amounting to Rs. 83,701 and Rs. 14,193 respectively between the ledger balances and those of the broadsheets are under reconciliation. Certificates of acceptance of balance are outstanding in eighteen cases.
- (w) *Deposits for sanitary works done for local bodies* . . . . . Cr. Rs. 3,44,239
48. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of contractors as security and other miscellaneous deposits. Certificate of acceptance of balance is still awaited.
- (x) *Deposits on account of Survey and Settlement Operations conducted in Private and Wards Estates* . . . . . Cr. Rs. 18,680
49. This head is intended to record the deposits made by Private and Wards Estates for Survey and Settlement works to be done by Government.

(z) *Deposits on account of sale proceeds of stocks of black-listed shops and private hoarders* . . . . . Cr. Rs. 34,407

50. 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** . . . . . Cr. Rs. 6,88,573

51. 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 . . . . .	Cr. Rs.
Deposit Account of grants for Economic Development and Improvement of rural areas . . . . .	1,21,100
Deposit Account of the grant made by the Indian Central Jute Committee . . . . .	32,300
Central Cotton Committee Research Fund . . . . .	25
Deposit Account of the grant made by the Imperial Council of Agricultural Research . . . . .	5,300
Deposit Account of grants from the Central Government for the development of Sericultural Industry . . . . .	5,100
Deposit Account of grants from the Central Government for the development of Handloom Industries . . . . .	2,07,000
Deposit Account of Securities held by Government . . . . .	3,17,000
Total . . . . .	6,88,573

*Subventions from Central Road Fund* . . . . . Cr. Rs. . . . .

52. 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 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 the subventions. A case of diversion pertaining to the year 1938-39 for the amount of Rs. 320 has not yet been settled.

*Deposit Account of the grants for Economic Development and Improvement of rural areas* . . . . . Cr. Rs. 1,21,100

53. 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 conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies. Certificates of proper utilisation for Rs. 12,958, Rs. 6,063, Rs. 7,922 and Rs. 3,424 spent during the years 1936-37, 1938-39, 1939-40 and 1944-45 respectively have not yet been received. Certificates of acceptance of balance have not yet been received from Government of Bengal.

*Deposit Account of the grant made by the Indian Central Jute Committee* . . . . . Cr. Rs. 32,300

54. 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.

Central Cotton Committee Research Fund . . . . .	Cr. Rs.	237
Deposit Account of the grant made by the Imperial Council of Agricultural Research . . . . .	Cr. Rs.	5,360

55. These two deposit heads are intended for recording transactions relating to the grants made by the Indian Central Cotton Committee and the Imperial Council of Agricultural Research for the improvement of the growth of cotton and for the improvement of agriculture in Bengal respectively. Certificate of acceptance of balance in respect of the former is still outstanding.

Deposit Account of grants from the Central Government for the development of Sericultural Industry . . . . .	Cr. Rs.	5,183
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Deposit Account of grants from the Central Government for the development of Handloom Industries . . . . .	Cr. Rs.	2,07,239
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56. The balance in the latter case has not been accepted by the Administrator.

Deposit Account of Securities held by Government . . . . .	Cr. Rs.	3,17,107
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57. The amount represents the market value of the securities on the 31st March 1940 held by the Government of Bengal on account of "Unclaimed Deposits in the Suitors' Fund of the High Court, Calcutta" enhanced by 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.	1,09,40,381.
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58. The classes of transactions included under the group are the following :—

	Dr. Rs.
Advances Repayable . . . . .	74,31,040
Permanent Advances . . . . .	34,72,018
Accounts with the Reserve Bank . . . . .	19,451
Accounts with the Government of Burma . . . . .	17,872
Total	<u>1,09,40,381</u>

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

Advances Repayable . . . . .	Dr. Rs.	74,31,040.
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59. 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 on separate accounts working up to the ledger; the latter are recorded in detail and recoveries watched in the "Objection Books", but only pass as a single account upon the ledger. In the latter case the ledger balance has to be reconciled with the aggregate of the details in the "Objection Books" and in the former similar reconciliation is necessary in those cases in which different classes of transactions are included in the same account. The balances outstanding under this head comprise mostly balances of payments made to officers of Government.

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

*Civil Advances—*

Objection Book Advances . . . . .	3,55,000
Administrator General's Advances . . . . .	3,57,000
Public Works Advances—Takavi Works Advances . . . . .	2,00,000
Passage Advances . . . . .	67,40,000
<i>Special Advances</i> . . . . .	6,00,000
<i>Forest Advances</i> . . . . .	6,00,000
Total . . . . .	74,30,000

*Objection Book Advances* . . . . . Dr. Rs. 3,55,000

61. Out of the outstanding balance a sum of Rs. 66,002 has since recovered. The balances are either in course of recovery, or are awaiting adjustment. Reconciliation of discrepancies between the ledger balance and of the broadsheet is in progress.

*Administrator General's Advances* . . . . . Dr. Rs. 3,57,000

62. This head records the advances drawn by the Administrator General meeting the costs of obtaining Letters of Administration of the estates under management.

*Public Works Advances—Takavi Works Advances* . . . . . Dr. Rs. 2,00,000

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

*Special Advances* . . . . . Dr. Rs. 6,00,000

64. This head records advances granted to Government officers and under special orders of the Provincial Government.

The details are:—

- (i) Advances to students and other Indians in the United Kingdom . . . . .
- (ii) Advances to Controller, Air Raid Precautions . . . . .
- (iii) Advances to Superintendents of Police for maintenance of Police Ration Stores . . . . .
- (iv) Compensation for requisition of motor vehicles . . . . .
- (v) Advances for supply of foodstuff to Government Servants at concessional rates . . . . .
- (vi) Advances to Director of Civil Supplies for distribution of sugar . . . . .
- (vii) Advances to Food grains Purchasing Officer . . . . .
- (viii) Advance for the erection of filatures . . . . .
- (ix) Advances for purchase of stirrup pumps for Non-Government Educational Institutions . . . . .
- (x) Advances to Relief Control Officer . . . . .
- (xi) Advances for opening an experimental distribution centre at Calcutta . . . . .
- (xii) Advances for growing English vegetables . . . . .
- (xiii) Advances to Calcutta Corporation . . . . .
- (xiv) Advances for manufacture of hand-made paper . . . . .
- (xv) Zemindary Embankment Advance . . . . .
- (xvi) Advances to persons rendered destitute by Famine of 1943 . . . . .
- (xvii) Advances to the Solicitor to the Government of Bengal . . . . .

Carried over

	Dr.	Rs.
	Brought forward	62,10,358
(xviii) Advances for Army Vegetable Scheme . . . . .		1,999
(xix) Advances to Agricultural Development Commission . . . . .		1,96,281
(xx) Advances to the Surgeon General, Bengal . . . . .		40,000
(xxi) Advances to the Director of Industries, Bengal . . . . .		30,000
(xxii) Advances for relief of people rendered homeless by fire . . . . .		5,000
(xxiii) Advances to District Sailors', Soldiers' and Airmen's Board . . . . .		—432
(xxiv) Advances to the Controller of Vagrancy . . . . .		23,949
(xxv) Advances for purchase of cloth . . . . .		62,000
(xxvi) Advance for purchase of Kerosene Oil . . . . .		5,000
(xxvii) Advance for purchase of bullocks . . . . .		1,75,000
	Total	67,49,155

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

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

This represents the balance of the amounts of advance made to students and other Indians in Britain for return to India due to outbreak of war.

(ii) *Advances to Controller, Air Raid Precautions.*

This represents the balance of the advance made for facilitating the payments of contingent expenditure incurred initially by the A. R. P. Controller, Calcutta.

(iii) *Advance to Superintendents of Police for maintenance of Police Ration Stores.*

This represents the balance of the advances made to Superintendents of Police for running ration stores for the Police Department. The balance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".

(iv) *Compensation for requisition of motor vehicles.*

This represents the balance of the advance made to the Deputy Commissioner of Police, Public Vehicles Department, for payment of compensation in respect of motor vehicles acquired by the Government of Bengal under the Defence of India Rules for A. R. P. and Civil Defence works.

(v) *Advances for Supply of Foodstuff to Government Servants at concessional rates.*

Advances made to the Heads of Departments or Offices for financing the scheme for the supply of foodstuff to their staff were recorded under this head. The balance is finally adjustable under the head "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".

(vi) *Advances to Director of Civil Supplies for distribution of sugar.*

This represents the advances made to the Director of Civil Supplies in connection with the scheme of distribution of sugar in the province of Bengal.

(vii) *Advances to Food grains Purchasing Officer.*

This represents the advances made to the Food grains Purchasing Officer in order to facilitate payments in connection with the purchase of food grains. The amount on final settlement will be transferred to the head "85-A.—Capital outlay on Provincial Schemes connected with the War, 1939".



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

This represents advance made by the Director of Industries to the silk manufacturers for the increase in the production of silk in Bengal.

*(ix) Advances for purchase of stirrup pumps for the Non-Government Educational Institutions.*

The advance is intended for supplying stirrup pumps to Non-Government Educational Institutions in the A. R. P. areas.

*(x) Advances to Relief Control Officer.*

The advance was granted for rendering relief to persons rendered homeless by air-raid.

*(xi) Advances for opening an experimental distribution centre in Calcutta.*

The advance was granted to the Regional Controller of Civil Supplies for the purpose of opening distribution centres in Calcutta.

*(xii) Advances for growing English vegetables.*

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

*(x'ii) 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 free kitchens.

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

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

*(xv) Zemindary Embankment Advance.*

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

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

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

*(xvii) 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.

*(xviii) Advances for Army Vegetable Scheme.*

The advance was granted for purchase of baskets and manure for supply to the cultivators in connection with "Grow-more-food Campaign".

*(xix) Advances to Agricultural Development Commission.*

The advance was granted to the Agricultural Development Commission in order to enable him to purchase aman paddy seeds.

*(xx) Advances to the Surgeon General, Bengal.*

The advance was granted for purchase of stores and other equipments by the Surgeon General on account of "Famine Relief".

*(xxi) Advances to the Director of Industries, Bengal.*

The Advance was granted to the Director of Industries, Bengal, for the purpose of running the Ceramic Institute, Calcutta, on a commercial basis.

*(xxii) Advances for relief of people rendered homeless by fire.*

The advance was granted for affording relief to people for repair or reconstruction of houses damaged by fire.

*(xxiii) Advances to District Sailors', Soldiers' and Airmen's Board.*

The advance was granted by the Government of Bengal to the District Magistrates of certain districts for meeting the expenses in connection with the District Sailors', Soldiers' and Airmen's Board. The advance is finally recoverable from the Government of India.

*(xxiv) Advances to the Controller of Vagrancy.*

The advance was granted for meeting incidental expenses incurred in connection with the vagrants.

*(xxv) Advances for purchase of cloth.*

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

*(xxvi) Advance for purchase of Kerosene oil.*

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

*(xxvii) Advance for purchase of bullocks.*

The advance was granted for purchase of bullocks from Bihar.

*Forest Advances* . . . . . *Dr. Rs.* 6,206.

65. Advances made to the disbursing officers of the Forest Department for meeting contingent and other expenditure in their respective ranges are recorded under this head. There is a discrepancy of Rs. 1,777 between the ledger balance and that of the broadsheet which is under reconciliation.

*Permanent Advances* . . . . . *Dr. Rs.* 34,72,018.

66. The balances have not been accepted by the officers concerned in sixteen cases. There are certain discrepancies between the ledger balance and that of the broadsheets which are under reconciliation.

*Accounts with the Reserve Bank* . . . . . *Dr. Rs.* 19,451.

67. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions, represents the amount due from the Reserve Bank on the 31st March 1946. It has since been realised.

*Accounts with the Government of Burma* . . . . . *Dr. Rs.* 17,872.

68. 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 awaiting clearance through the Reserve Bank of India, Calcutta. It has since been cleared in the accounts of 1946-47.

**Suspense—**

Investments . . . . .	Dr. Rs.	45,02,250
Other Items . . . . .	Cr. Rs.	2,07,75,761

69. The classes of transactions included under this head are indicated below :—

<b>Investments—</b>	Cr. Rs.	Dr. Rs.
Suspense Accounts . . . . .	..	45,02,250
<b>Other Items—</b>		
(i) Suspense Accounts . . . . .	5,62,39,351	3,95,53,914
(ii) Cheques and Bills . . . . .	41,61,010	70,688
(iii) Departmental and Similar Accounts . . . . .	..	..
<b>Total—Other items</b> . . . . .	<u>6,04,00,361</u>	<u>3,96,24,600</u>
		Net Cr. Rs. 2,07,75,761

**Investments—**

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

70. The balance under this head represents the market value of securities held by the Government of Bengal on account of Reserve Fund of the 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 31st March 1946 was Rs. 48,77,799.

**Other items—**

(i) Suspense Accounts . . . . .	Cr. Rs.	Dr. Rs.
	5,62,39,351	3,95,53,914

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

<b>Suspense Accounts—</b>	Cr. Rs.	Dr. Rs.
Objection Book Suspense . . . . .	24,53,305	3,94,45,838
Discount on Treasury Bills . . . . .	..	36,512
<b>Central Accounts Office—</b>		
Reserve Bank Suspense . . . . .	..	71,458
Recoveries of Service Payments . . . . .	15,302	..
Departmental Adjusting Account . . . . .	5,37,70,744	..
	<u>5,62,39,351</u>	<u>3,95,53,914</u>
<i>Objection Book Suspense</i> . . . . .	{ Cr. Rs. 24,53,305	{ Dr. Rs. 3,94,45,838

72. The entries under this head are zealously watched as there is a general rule that the head should not be operated upon without special orders in each case. There are discrepancies between the ledger balances and those of the broadsheets which are under reconciliation. After adjustment of the amounts of Rs. 5,08,464 and Rs. 3,23,00,013 in the accounts of the following year upto December 1946, the credit and the debit balances were reduced and worked out to Rs. 19,44,767 and Rs. 71,45,787 respectively.

*Discount on Treasury Bills* . . . . . *Dr. Rs. 36,512*

73. The balance represents the portion of the discount not actually accrued during the year on those Treasury Bills which matured in the next year. The balance has been cleared by debiting the amount to the head "22.—Interest on Debt and Other Obligations" in the year 1946-47.

*Central Accounts Office—*

*Reserve Bank Suspense* . . . . . *Dr. Rs. 71,563*

74. Transactions passed on from other Accounts Offices through the Inter-provincial Settlement Accounts are intially 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 has since been cleared.

*Recoveries of Service Payments* . . . . . *Cr. Rs. 15,302*

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

*Departmental Adjusting Account* . . . . . *Cr. Rs. 5,37,70,744*

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

(i) *Cheques and Bills—*

*Preaudit cheques* . . . . . *Cr. Rs. 41,61,010*

77. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1946. Outstanding cheques aggregating Rs. 29,110 have not yet been cashed.

(iii) *Departmental and Similar Accounts—*

*Civil Departmental Balances* . . . . . *Dr. Rs. 70,686*

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

	Dr. Rs.
Sealdah Small Cause Court . . . . .	2,933
Forest . . . . .	7,237
Public Works Cash Balance . . . . .	60,026
Sanitary Works Cash Balance . . . . .	490
Total	70,686

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. 4,23,17,057.

79. 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.—**

Loans to Presidency Corporations, Port Trusts and other Port Funds	Dr. Rs. 33,67,000
Loans to Municipalities	39,29,087
Loans to District and other Local Fund Committees	18,09,515
Loans to Land-holders and other Notabilities	8,65,150
Advances to Cultivators	2,17,53,073
Advances under Special Laws	1,13,154
Miscellaneous Loans and Advances	1,03,89,046

**(2) Loans to Government Servants—**

House-building Advances	Dr. Rs. 33,700
Advances for purchase of motor conveyances	50,854
Advances for purchase of other conveyances	2,900
Passage Advances	2,730
Other Advances	714
Total	4,23,17,057

*Loans to Presidency Corporations* . . . . . Dr. Rs. 33,67,000

80. The balance represents the amount of the loans granted to the Calcutta Corporation for payment of dearness allowance and supply of essential food stuffs to its employees.

*Loans to Municipalities* . . . . . Dr. Rs. 39,29,087

81. A loan amounting to Rs. 11,396 outstanding against a municipality has been written off during the year under report.

*Loans to District and other Local Fund Committees* . . . . . Dr. Rs. 18,09,515

82. The conditions of repayment were fulfilled in all cases.

Some loss is apprehended in respect of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. The Government of Bengal have directed that the cess realised by the District Board should be first taken against the outstanding interest and then towards principal. The interest was fully repaid during 1939-40 and the amounts of cess realised are now being taken towards repayment of principal. The amount outstanding on 31st March 1941 in respect of this loan is Rs. 9,84,770. The question of write-off in this case 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. 8,65,150

83. The balance is distributed as under :—

(i) Loans to the Nawab of Dacca	Dr. Rs. 5,65,150
(ii) Loans to the Maharaja of Susang	3,00,000
Total	8,65,150

84. All the balances are considered to be good debts. The conditions of repayment were fulfilled. In respect of the former the repayment is being made in accordance with a revised scheme sanctioned by the Government in September 1942 reducing the half-yearly instalment from Rs. 21,952 to Rs. 7,735.

*Advances to Cultivators* . . . . . Dr. Rs. 2,17,53,073

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883 . . . . .	4,21,303
(ii) Agriculturists' Loan Act XII of 1884 . . . . .	2,11,50,472
(iii) Co-operative Credit Societies Act . . . . .	15,092
(iv) Loans to small jute-growers . . . . .	1,66,206
Total	2,17,53,073

86. The balance under (i) includes certain amounts which pertain to (ii). The mistake arose through Government's sanctioning under a clerical error loans under (i) although the local authorities asked for loans under (ii). As a rectification of the mistake will involve the execution of fresh bonds by the borrowers it was decided by Government to allow matters to remain as they are.

87. The detailed accounts of (i), (ii) and (iv) loans are kept by the District or Revenue Authorities and those of (iii) by the Registrar, Co-operative Societies, Bengal. They are responsible for watching the recoveries of principal and interest. During the year under review sums of Rs. 2,700 and Rs. 7,115 were written off as irrecoverable on account of (i) and (ii) respectively. Complete reports regarding the overdue instalments of principal and interest in respect of the loans are still awaited from the authorities concerned. Discrepancies amounting to Rs. 1,51,182, Rs. 33,363, Rs. 26,154 and Rs. 103 in respect of (i), (ii), (iii) and (iv) respectively are under reconciliation. Certificates of acceptance of balance are outstanding in three cases under (i), in twenty-five cases under (ii), in one case under (iii) and in five cases under (iv).

*Advances under Special Laws* . . . . . Dr. Rs. 1,13,154

88. The balance is composed of :—

	Dr. Rs.
(i) Zamindari Embankment Advances under Act II (B. C.) of 1882 . . . . .	81,593
(ii) Loans under Bengal Sanitary Improvement Act, 1920 . . . . .	31,561
Total	1,13,154

89. The Revenue authorities are responsible for watching the recoveries of principal and interest. Complete reports regarding the overdue instalments of principal and interest of the loans are still awaited from the authorities concerned. There is a discrepancy of Rs. 5,461 in respect of item (ii) which is under settlement. Certificates of acceptance of balances are outstanding in two cases under (i) and in one case under (ii). A sum of Rs. 350 was written off as irrecoverable in respect of item (i).

*Miscellaneous Loans and Advances* . . . . . Dr. Rs. 1,03,89,04.

90. The details of the balances are :—

	Dr. Rs.
(i) Loans to ex-students of the Weaving Institute . . . . .	4,580
(ii) Loans to Ex-detenus . . . . .	5,74,416
(iii) Advances to Central Co-operative Bank and Multipurposes Societies . . . . .	24,097
(iv) Advances to Bengal Provincial Co-operative Bank . . . . .	18,944
(v) Loans under Bengal State Aid to Industries Act . . . . .	221
(vi) Loans to Non-Agriculturists . . . . .	55,483
(vii) Loans to Fishermen . . . . .	47,091
(viii) Loans to Traders . . . . .	2,58,298
(ix) Cattle Purchase Loan . . . . .	60,39,432
(x) Advances to Collectors for removal of water hyacinth . . . . .	1,68,803
(xi) Loans to Co-operative Jute Sale Societies . . . . .	8,000
(xii) Loans to Weavers and Artisans . . . . .	35,320
(xiii) Loans under Tank Improvement Scheme . . . . .	24,08,497
(xiv) Miscellaneous . . . . .	22,092
(xv) Rehabilitation scheme—Loans to artisans . . . . .	1,70,559
(xvi) Rehabilitation scheme—Excavation of Tanks . . . . .	5,53,213
Total . . . . .	1,03,89,046

91. 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 subordinate to the Government of Bengal. Complete reports regarding the overdue instalments of principal and interest of the loans (i) and (ii) are awaited from the authorities concerned. Balances in the cases of (v), (x), (xi) and (xii) have been accepted; the rest are still outstanding. There are certain discrepancies between the ledger balance and that of the broadsheet which are under reconciliation.

*Loans to Government servants—*

	Dr. Rs.
(i) House-building Advances . . . . .	33,700
(ii) Advances for purchase of motor conveyances . . . . .	50,854
(iii) Advances for purchase of other conveyances . . . . .	2,969
(iv) Passage Advances . . . . .	2,790
(v) Other Advances . . . . .	714
Total . . . . .	91,037

92. There are discrepancies between the ledger balances and those in the separate registers maintained in the Accounts Office; they are under reconciliation. No portion of the balance is reported to be irrecoverable.

**SECTION S.—REMITTANCES . . . . . Cr. Rs. 20,64,752.**

**I.—Remittances within India—**

93. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . .	14,58,876	..
Reserve Bank of India Remittances . . . . .	10,17,535	..
Adjusting Account between Central and Provincial Governments . . . . .	..	3,02,496
Adjusting Account with Railways . . . . .	..	4,58,941
Inter-Provincial Suspense Account . . . . .	3,49,778	..
<b>Total</b>	<b>28,26,189</b>	<b>7,61,437</b>

Net Cr. Rs. 20,64,752

**Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller . . . . . Cr. Rs. 14,58,876.**

94. The following are the details :—

1. Forest Remittances . . . . .	Cr. Rs. 4,11,511
2. Public Works Remittances . . . . .	,, ,, 8,23,677
3. Sanitary Works Remittances . . . . .	,, ,, 2,25,721
4. Judicial Remittances . . . . .	Dr. Rs. 2,033
<b>Total Cr. Rs.</b>	<b>14,58,876</b>

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



**Reserve Bank of India Remittances****Cr. Rs. 10,17,535.**

96. A scheme was introduced by the Reserve Bank of India with effect from 1st October 1940 to standardise and extend remittance facilities throughout India and Burma. At places where the Reserve Bank has no offices of its own or is not represented by offices or branches of the Imperial Bank, the issue and payment of telegraphic transfers and drafts on Reserve Bank account is undertaken by Government treasuries and Sub-treasuries as "Treasury Agencies" of the bank. Receipts and payments taking place in treasuries on this account are accounted for under this head, and are initially carried against Government balances until cleared with the Bank through daily advices of drawings and encashments. The debits and credits booked under this head are ultimately cleared by corresponding adjustments under the head "Reserve Bank Deposits".

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

**Adjusting Account between Central and Provincial Governments** . . . . . **Dr. Rs. 3,02,496.**

**Adjusting Account with Railways** . . . . . **Dr. Rs. 4,58,941.**

**Inter-provincial suspense Account** . . . . . **Cr. Rs. 3,49,778.**

97. 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 for the year 1945-46. With the exception of a sum of Rs. 1,199 relating to Inter-provincial Suspense Account the settlement for the balances has been made in the Bank's account for 1946-47.

**SECTION V.—CASH BALANCE** . . . . . **Dr. Rs. 7,65,49,941.**

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

	Rs.
Cash in Treasuries . . . . .	50,83,720
Deposits with the Reserve Bank . . . . .	6,89,95,471
Remittances in transit . . . . .	24,70,741

Certain discrepancies occurred between the balance shown against "Remittances in transit" and that certified by the Currency Officer on the Cash Balance Report for March 1946, 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 have since been reconciled.

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**B.—DEBT, DEPOSIT AND REMITTANCE ACCOUNTS.**

**Part II.—Accounts.**

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

Heads of Receipts.	Actuals for 1945-46.	Heads of Disbursements.	Actuals for 1945-46.
1	2	3	4
<b>N.—Public Debt incurred—</b>	Rs.	<b>N.—Public Debt discharged—</b>	Rs.
Floating Debt . . . . .	56,12,40,161	Floating Debt . . . . .	63,00,00,000
Loans from the Central Government . . . . .	1,68,28,000	Loans from the Central Government . . . . .	7,63,64,800
Total . . . . .	57,80,68,161	Total . . . . .	70,63,64,800
<b>O.—Unfunded Debt incurred—</b>		<b>O.—Unfunded Debt Discharged—</b>	
State Provident Funds . . . . .	69,44,044	State Provident Funds . . . . .	53,31,047
Total . . . . .	69,44,044	Total . . . . .	53,31,047
<b>P.—Deposits and Advances—</b>		<b>P.—Deposits and Advances—</b>	
<i>Deposits not bearing interest—</i>		<i>Deposits not bearing interest—</i>	
Famine Insurance Fund . . . . .	14,30,318	Famine Insurance Fund . . . . .	11,98,906
Scheduled castes Education Fund . . . . .	5,00,000	Scheduled Castes Education Fund . . . . .	5,72,292

Deposits of Local Funds		
Civil Deposits	32,37,51,239	20,31,31,503
Other Accounts	22,62,259	22,24,900
<i>Advances not bearing interest—</i>		
Advances Repayable	76,78,145	82,89,835
Permanent Advances	-2,53,440	-1,56,825
Accounts with the Government of Burma	-337	14,171
Accounts with the Reserve Bank	1,02,218	92,981
<i>Suspense—</i>		
Suspense Accounts	8,55,95,817	8,64,97,972
Cheques and Bills	14,94,92,607	14,94,78,646
Departmental and similar Accounts	6,16,554	5,59,355
Total	61,26,81,680	57,97,04,601
<b>R.—Loans and Advances by Provincial Governments—</b>		
Loans to Municipalities, Port Funds, etc.	1,79,07,921	1,36,98,088
Loans to Government Servants	47,177	70,118
Total	1,79,55,098	1,37,68,206
Carried over	1,21,56,48,983	1,30,51,68,654

(PD)

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

Heads of Receipts.	Actuals for 1945-46.	Heads of Disbursements.	Actuals for 1945-46,
1	2	3	4
<b>S.—Remittances—</b>			Rs.
Brought forward	1,21,56,48,983	Brought forward	1,30,51,68,654
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	1,32,48,34,150	S.—Remittances— Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	1,32,83,79,081
Reserve Bank of India Remittances	19,07,77,190	Reserve Bank of India Remittances	18,93,50,940
Adjusting Account between Central and Provincial Governments.	10,04,359	Adjusting Account between Central and Provincial Governments.	—5,51,400
Adjusting Account with Railways	—2,020	Adjusting Account with Railways	2,02,675
Inter-provincial Suspense Account	—12,265	Inter-provincial Suspense Account	—39,89,934
Total	1,51,66,01,414	Total	1,51,33,91,362
Total Receipts under Debt, Deposit and Remittance heads.	2,73,22,50,397	Total Disbursements under Debt, Deposit and Remittance heads.	2,81,85,60,016
Total Revenue as per Account No. 2 of Part A	45,55,40,848	Total Expenditure as per Account No. 2 of Part A	32,91,62,072
TOTAL RECEIPTS	3,18,77,91,245	TOTAL DISBURSEMENTS	3,14,77,22,088
<b>V.—(Opening) Cash Balance—</b>		<b>V.—(Closing) Cash Balance—</b>	
Cash in Treasuries	52,04,988	Cash in Treasuries	50,83,729
Deposits with the Reserve Bank	3,17,50,819	Deposits with the Reserve Bank	6,89,95,471
Remittances in transit	—4,75,023	Remittances in transit	24,70,741
Total	3,64,80,784	Total	7,65,49,941
GRAND TOTAL	3,22,42,72,939	GRAND TOTAL	3,22,42,72,020

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1945-46 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1945.	On 31st March 1946.	Increase (+) Decrease (—) in the year ended 31st March 1946.
2	3	4	
	Rs.	Rs.	Rs.
<b>Capital and other expenditure.</b>			
<i>Commercial Departments—</i>			
Irrigation . . . . .	5,12,10,705	5,14,13,829	+2,03,124
Industrial Development Programme . . . . .	..	1,10,995	+1,10,995
<b>Total Commercial Departments</b> . . . . .	5,12,10,705	5,15,24,824	+3,14,119
<i>Other Departments—</i>			
Other Accounts . . . . .	28,11,32,842	20,40,83,109	—7,70,49,733
<b>Total Other Departments</b> . . . . .	28,11,32,842	20,40,83,109	—7,70,49,733
<b>Total Capital Expenditure</b> . . . . .	33,23,43,547	25,56,07,933	—7,67,35,614
<i>Loans and Advances—</i>			
Loans to Municipalities, Port Funds, etc. . . . .	4,64,35,858	4,22,26,025	—42,09,833
Loans to Government Servants . . . . .	68,091	91,032	+22,941
<b>Total Loans and Advances</b> . . . . .	4,65,03,949	4,23,17,057	—41,86,892
<b>Total Capital and other expenditure</b> . . . . .	37,88,47,496	29,79,24,990	—8,09,22,506
<i>Deduct—Contribution from revenue for capital expenditure.</i>	1,97,54,919	1,97,54,889	—36
<b>Net capital and other expenditure (outside the Revenue Account).</b>	35,90,92,577	27,81,70,107	—8,09,22,470

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1945-46 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—concl'd.

1	On 31st March 1945.	On 31st March 1946.	Increase(+) Decrease(-) in the year ended 31st March 1946.
2	3	4	
	Rs.	Rs.	Rs.
<b>Principal sources of Funds.</b>			
<b>Debt—</b>			
Floating Debt . . . . .	23,88,10,063	17,00,59,224	-6,87,59,839
Loans from the Central Government . . . . .	9,79,51,200	3,84,14,400	-5,95,36,800
Unfunded Debt . . . . .	5,09,82,972	5,25,95,969	+16,12,997
Total Outstanding Debt . . . . .	38,77,53,235	26,10,69,593	-12,66,83,642
Sinking Funds and Reserve Funds . . . . .	24,17,568	23,68,001	-49,567
Net balance under Deposits, Advances, etc., other than those shown separately.	9,69,99,279	12,98,26,143	+3,28,26,866
Remittances . . . . .	-11,45,300	20,64,752	+32,10,052
Total Debt and other obligations . . . . .	48,60,24,782	39,53,28,489	-9,06,96,293
<b>Deduct—Cash balance . . . . .</b>	<b>-3,64,80,784</b>	<b>-7,65,49,941</b>	<b>+4,00,69,157</b>
„ Investments . . . . .	-58,95,359	-56,95,577	-1,99,782
Net Provision of Funds . . . . .	44,36,48,639	31,30,82,971	-13,05,65,668

No. 3.—STATEMENT OF DEBT AND OTHER INTEREST-BEARING OBLIGATIONS SHOWING THE ADDITIONS TO AND DISCHARGES OF DEBT, ETC., DURING THE YEAR AND THE AMOUNT OF DEBT, ETC., AT THE COMMENCEMENT AND THE CLOSE OF THE YEAR.

Description of debt.	Amount on 1st April 1945.	Additions during the year.	Discharges during the year.	Amount on 31st March 1946.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
<b>I.—Public Debt—</b>				
<b>Floating debt—</b>				
Treasury Bills . . . . .	5,00,00,000	16,50,00,000	14,00,00,000	7,50,00,000
Other Floating Loans . . . . .	18,88,19,063	39,62,40,161	49,00,00,000	9,50,59,224
Loans from the Central Government . . . . .	9,79,51,200	1,68,28,000	7,63,64,800	3,84,14,400
<b>Total Public Debt</b> . . . . .	<b>33,67,70,263</b>	<b>57,80,68,161</b>	<b>70,63,64,800</b>	<b>20,84,73,624</b>
<b>II.—Unfunded Debt—</b>				
<b>State Provident Funds—</b>				
General Provident Fund . . . . .	4,50,28,246	61,18,705	46,94,910	4,64,52,041
Indian Civil Service Provident Fund . . . . .	32,04,915	4,51,324	2,36,211	34,20,028
Indian Civil Service (Non-European Members) Provident Fund. . . . .	5,50,540	92,146	—1,097	6,43,783
Contributory Provident Fund . . . . .	21,95,243	2,81,728	4,01,023	20,75,948
<b>Other Miscellaneous Provident Funds—</b>				
Non-pensionable Officers' Provident Fund. . . . .	4,028	141	..	4,169
<b>Total Unfunded Debt</b> . . . . .	<b>5,09,82,972</b>	<b>69,44,044</b>	<b>53,31,047</b>	<b>5,25,95,969</b>
<b>Total Debt and other Interest bearing obligations.</b>	<b>38,77,53,235</b>	<b>58,50,12,205</b>	<b>71,16,95,847</b>	<b>26,10,69,593</b>



No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR 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 1945 . . . . .	(a)2,14,993	Payments from the Fund . . . . .	..
Transfers from the Revenue Account . . . . .	..	Purchases of securities . . . . .	11,98,906
Interest receipts . . . . .	31,630	Balance on 31st March 1946 . . . . .	4,46,405
Sales of securities . . . . .	13,98,688		
<b>Total . . . . .</b>	<b>16,45,311</b>	<b>Total . . . . .</b>	<b>16,45,311</b>

B.—INVESTMENT ACCOUNT.

Balance on 1st April 1945 . . . . .	13,93,109	Sales of securities . . . . .	13,98,688
Purchases of securities . . . . .	11,98,906	Balance on 31st March 1946 . . . . .	11,93,327
<b>Total . . . . .</b>	<b>25,92,015</b>	<b>Total . . . . .</b>	<b>25,92,015</b>

	Rs.
Balance on 31st March 1946 :—	
Cash . . . . .	4,46,405
Investment . . . . .	11,93,327
	<b>16,39,732</b>

	Rs.
Nominal value of the securities held . . . . .	12,10,600
Market value as on the 31st March 1946 . . . . .	12,31,444

(a) Differs from the last year's closing balance by reason of correction since made.

II.—Depreciation Reserve Fund for Government Presses.

	Rs.		Rs.
Balance on 1st April 1945.	4,82,204	Amount expended to meet the cost of renewals and replacements.	
Amount appropriated from revenue.	..	Balance on 31st March 1946 . . . . .	4,77,000
<b>Total . . . . .</b>	<b>4,82,204</b>	<b>Total . . . . .</b>	<b>4,82,204</b>

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR 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 1945 .	3,27,263	Expenditure during the year .	5,72,292
Amount contributed by the Provincial Government.	5,00,000	Balance on 31st March 1946 .	2,54,971
Total .	8,27,263	Total .	8,27,263

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1945 .	..	Amount of expenditure during the year.	19,47,554
Amount allotted from the Central Road Fund.	19,47,554	Balance on 31st March 1946 .	..
Total .	19,47,554	Total .	19,47,554

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

	Rs.		Rs.
Balance on 1st April 1945 .	1,22,470		
Amount contributed by the Central Government.	..	Amount expended on various schemes.	1,361
Local contributions . . . .	..	Balance on 31st March 1946 .	1,21,109
Total .	1,22,470	Total .	1,22,470

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

	Rs.		Rs.
Balance on 1st April 1945 .	809	Expenditure during the year .	1,04,364
Amount contributed by the Indian Central Jute Committee.	1,35,899	Balance on 31st March 1946 .	32,344
Total .	1,36,708	Total .	1,36,708

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*contd.*

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

	Rs.		Rs.
Balance on 1st April 1945 .	19,085	Amount expended on various researches.	45,550
Amount contributed by the Imperial Council of Agricultural Research.	31,834	Balance on 31st March 1946 .	5,300
Total .	50,919	Total .	50,919

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

	Rs.		Rs.
Balance on 1st April 1945 .	3,402	Amount expended on various schemes.	35,350
Amount contributed by the Central Government.	37,040	Balance on 31st March 1946 .	5,150
Total .	40,442	Total .	40,442

**IX.—Deposit Account of Grants from the Central Government for the Development of Handloom Industries.**

	Rs.		Rs.
Balance on 1st April 1945 .	1,86,634	Amount expended on various schemes.	82,000
Amount contributed by the Central Government.	1,03,528	Balance on 31st March 1946 .	2,07,350
Total .	2,90,162	Total .	2,90,162

**X.—Central Cotton Committee Research Fund.**

	Rs.		Rs.
Balance on 1st April 1945 .	233	Expenditure during the year .	..
Amount contributed by the Indian Central Cotton Committee.	4	Balance on 31st March 1946 .	..
Total .	237	Total .	..

No. 4.—STATEMENT SHOWING THE APPLICATION IN THE YEAR OF THE SUMS APPROPRIATED FROM REVENUE AND OTHER SOURCES, ON ACCOUNT OF THE SEVERAL FUNDS—*concl'd.*

**XI.—Deposit Account of Grants from Sugar Excise Fund.**

	Rs.		Rs.
Balance on 1st April 1945 .	4,379	Expenditure during the year .	4,379
Amount contributed by the Central Government. .	..	Balance on 31st March 1946 .	..
Total .	4,379	Total .	4,379

**XII.—Deposit Account of Grants made by the Indian Research Fund Association.**

	Rs.		Rs.
Amount contributed by the Indian Research Fund Association. .	6,399	Balance on 1st April 1945 .	2,899
Balance on 31st March 1946 .	..	Expenditure during the year .	3,500
Total .	6,399	Total .	6,399

**XIII.—Deposit Account of Securities held by Government.**

	Rs.		Rs.
Balance on 1st April 1945 .	3,17,107	Expenditure during the year .	..
Receipt during the year .	..	Balance on 31st March 1946 .	3,17,107
Total .	3,17,107	Total .	3,17,107

o. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAID, INTEREST RECEIVED DURING THE YEAR AND BALANCES OF SUCH LOANS AND ADVANCES AT THE COMMENCEMENT AND CLOSE OF THE YEAR.

Major and Minor Heads of Account.	1	2	3	4	5	6	7
	Balance on 1st April 1945.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1946.	Interest received and credited to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<b>Loans to Municipalities, Port Funds, etc.—</b>							
Loans to Presidency Corporations, Port Trust and other Port Funds.	76,23,123	33,67,000	1,09,90,123	76,23,123	33,67,000	73,324	
Loans to Municipalities . . . . .	35,43,647	7,10,331	42,53,978	3,24,891	39,29,087	96,119	
Loans to District and other Local Fund Committees . . . . .	20,21,832	20,000	20,41,832	2,32,317	18,09,515	41,860	
Loans to Land-holders and other Notabilities . . . . .	9,28,895	..	9,28,895	63,745	8,65,150	32,620	
Advances to Cultivators . . . . .	2,30,19,194	48,59,171	2,87,78,365	70,25,292	2,17,53,073	10,13,980	
Advances under Special Laws . . . . .	1,19,184	26,087	1,45,271	32,117	1,13,154	11,211	
Miscellaneous Loans and Advances . . . . .	82,79,983	47,15,499	1,29,95,482	26,06,436	1,03,89,046	2,61,462	
<b>Total</b>	4,64,35,858	1,36,98,088	6,01,33,946	1,79,67,921	4,22,26,025	15,30,576	
<b>Loans to Government Servants—</b>							
House-building advances . . . . .	35,488	14,624	50,112	16,412	33,700	4,459	
Advances for purchase of motor conveyances . . . . .	26,436	51,730	78,166	27,312	50,854	1,124	
Advances for purchase of other conveyances . . . . .	3,454	728	4,182	1,213	2,969	2	
Passage advances . . . . .	2,498	2,196	4,694	1,899	2,795	..	
Other advances . . . . .	215	840	1,055	341	714	..	
<b>Total</b>	68,001	70,118	1,38,209	47,177	91,032	5,585	
<b>GRAND TOTAL</b>	4,85,93,940	1,37,69,206	6,02,72,155	1,79,55,998	4,23,17,057	15,36,161	

## APPENDIX.

Statement showing the details of commitments referred to in paragraph 10 of Part A of the Report (Page 10).

(Figures are in thousands of rupees.)

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1944-45.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—</b>					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—</i>					
1. Reconstruction of Barrackpore Bridge.	2,77	2,53	..	24	2,77
2. Improvement of Tolly's Nulla .	1,78	54	2	1,22	1,78
3. Reconstruction of Alipore Bridge.	1,94	1,84	..	10	1,94
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
4. Bidyadhari Peali Scheme, 24-Parganas.	(a)2,36	2,06	12	18	2,36
5. Contour Survey of North Bengal	3,80	63	1,04	5,21	6,88
6. Establishment of an Institute for river research in Bengal.	1,17	29	12	76	1,17
7. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M. P.	(a)5,33	2,43	1	98	3,42
8. Re-excavating the Karnapara Khal	3,75	1,51	1,12	85	3,48
9. Remodelling the Damodar Left Embankment from 0 to 39th M. P.	2,73,71	65,14	45,41	1,63,16	2,73,71
	(of this Government of India will bear 75%).				
10. Constructing tide bunds in the breaches in Embankment No. 39 (Sea-Dyke).	8,41	7,01	39	1,01	8,41
11. Remodelling Cossye Durbachetty and other Embankments in Khaniady and other Sub-division.	..	25,20	24,44	11,31	60,95
12. Constructing tide bunds in the breaches on Schedule D, Embankment No. 53 (Doro).	2,34	88	4	1,50	2,34
13. Cyclone damage repairs to sluices in Embankment No. 39 (Sea-Dyke).	3,68	3,34	12	22	3,68

(a) Estimate revised.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1944-45.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—<i>contd.</i></b>					
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—contd.</i>					
14. Chitalmari scheme in Khulna	1,01	95	..	2	97
15. Widening the bed of Kaliaghye river in Midnapore district by removing the chak bunds and bustee lands within 500 feet of both sides of the river.	(a)	67	6	1,52	2,25
16. Remodelling the Gumti Embankment in the district of Tipperah.	18,61	6,20	..	5,00	11,20
17. Slit clearance of Balliaghye Drain	(b) 11,90	1,08	7,18	3,64	11,90
18. Re-excavation of Bontali Radhanj Khal in the district of Faridpur.	1,26	51	22	31	1,04
19. Re-excavation of Bhola Khal in the district of Bakerganj.	1,34	87	27	..	1,14
20. Drainage of Sita Bita Bil in the district of Nadia.	1,04	30	32	42	1,04
21. Drainage of Northern Bil area in the Madaripur Bil Route.	5,37	1,70	2,82	82	5,34
22. Closing the breach at Amirpur in the 26th mile of Damodar Left Embankment.	20,61	16,36	6	..	16,42
23. Improvement of river Bhairab in Jessore.	1,77	1,73	-4	30	1,99
24. Silt clearance of Orissa Coast canal Range III.	1,62	27	1,24	..	1,51
<i>42.—Co-operation—</i>					
25. Annual subsidy of Rs. 2 lakhs to enable the Bengal Provincial Co-operative Bank, Ltd., to build up reserves which it should have and would have had but for the losses on the Jute Sale and Supply Societies and to effect substantial reduction in its rate of interest charged to members.	24,00	18,00	2,00	4,00	24,00
<i>43.—Industries—</i>					
26. Unemployment Relief Scheme	(c) 3,61	2,34	1,27	..	3,61
27. Subsidy to the Bengal Sugar Mills	16,00	3	7,17	(d) 4	7,24

(a) Estimate not yet sanctioned.

(b) Includes a supplementary estimate.

(c) Revised estimate not yet finally sanctioned.

(d) Scheme abandoned.

APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1944-45.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—<i>contd.</i></b>					
<i>50.—Civil Works—</i>					
28. Constructing new civil court building at Howrah.	3,04	1,15	—1	..	1,14
29. Shifting the Sub-divisional Headquarters from Madaripur to Sakuni.	7,81	4,52	95	..	..
30. Constructing Eden School and College buildings and the College Assembly Hall.	2,08	1,42	1	66	2,09
31. Construction of buildings for the accommodation of the Eden H. E. School and College for girls at Ramna, Dacca.	1,22	86	5	31	1,22
32. Converting the Detention camp at Buxa for confinement of repatriated dangerous life convicts from the Andamans and the fifth columnists from Burma.	(a) 3,21	3,06	6	1,13	4,25
33. Construction of buildings for the College Hostel of the Eden H. E. School at Ramna, Dacca.	2,37	1,73	—1	65	2,37
34. Reconstructing Thana building at Darjeeling.	{ (a) 2,84	2,57	9	..	2,66
	{ (b) 7	6	..	..	6
35. Construction of a new Central Jail at Dum Dum.	{ 11,03	9,40	3	..	9,43
	{ (b) 22	22	..	..	22
36. Erecting temporary lines for the E. F. R. Barrack at 'B' (including cost of land, electric installation and lightning conductors).	{ (a) 2,74	2,47	—1	33	2,79
	{ (b) 15	15	..	..	15
37. Opening of a Special Jail in the defunct detention camp at Berhampur.	{ (a) 3,34	2,70	35	30	3,35
	{ (b) 21	19	..	2	21
38. Construction of a double-storied building in the compound of 13, Lord Sinha Road, Calcutta.	{ 1,47	1,25	7	15	1,47
	{ (b) 9	9	..	..	..
39. Construction of 3rd storey over Block No. I, Writers' Buildings, Calcutta.	{ (a) 1,92	1,29	24	12	1,65
	{ (b) 12	3	8	1	(a) 12

(a) Estimate revised.

(b) Represents figures for the electric portion.



APPENDIX—*contd.*

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1944-45.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 2 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—<i>contd.</i></b>					
<i>50.—Civil Works—contd.</i>					
40. Construction of 3rd storey over Block No. II, Writers' Buildings, Calcutta.	{ (a) 1,39 .. (b) 12	1,39 8	6 1	7 3	
41. Construction of 3rd storey over Block No. III, Writers' Buildings, Calcutta.	{ (a) 1,24 .. (b) 9	1,06 5	18 4	8 ..	
42. Construction of new four-storied block in the compound of Writers' Buildings, Calcutta.	{ (a) 7,20 .. ..	1,15 ..	2,73 (b) 12	1,40 ..	
43. Opening of Special Jail at Hijli .	4,37	3,75	—12	—1	
44. Construction of 14 sets of officers' quarters at Ballyganj.	{ .. ..	71 ..	4,39 28	7 ..	
45. Construction of 3rd storey over main block Writers' Buildings, Calcutta.	{ (a) 2,99 .. ..	86 ..	2,30 23	13 ..	
46. Reconstruction of buildings and electric installation in the Police Training College, Sardah.	(a) 2,38	35	1,45	52	
47. Construction of armed Police Barrack at 9, Lower Chitpur Road.	(a) 84	40	91	51	
48. Remodelling the electric installation in the Bengal Engineering College at Shibpur.	1,37	20	50	67	
49. Construction of a 3rd storey over Block No. V, Writers' Buildings, Calcutta.	..	..	87	35	
50. Construction of 1st floor extension over coronation annexed to Sir John Anderson Casualty Block, M. C. Hospital.	{ (a) 1,44 .. ..	39 ..	89 6	16 ..	
51. Construction of Central Live-Stock Research cum Breeding Station at Haringhata.	{ .. ..	.. ..	7,53 (b) 8	39,71 ..	
52. Constructing an additional storey over the Survey Buildings.	{ .. ..	.. ..	1,26 (b) 14	4 ..	
53. Constructing an additional storey over the Anderson House, Alipur.	{ (a) 2,32 .. ..	.. ..	2,41 (b) 16	.. ..	

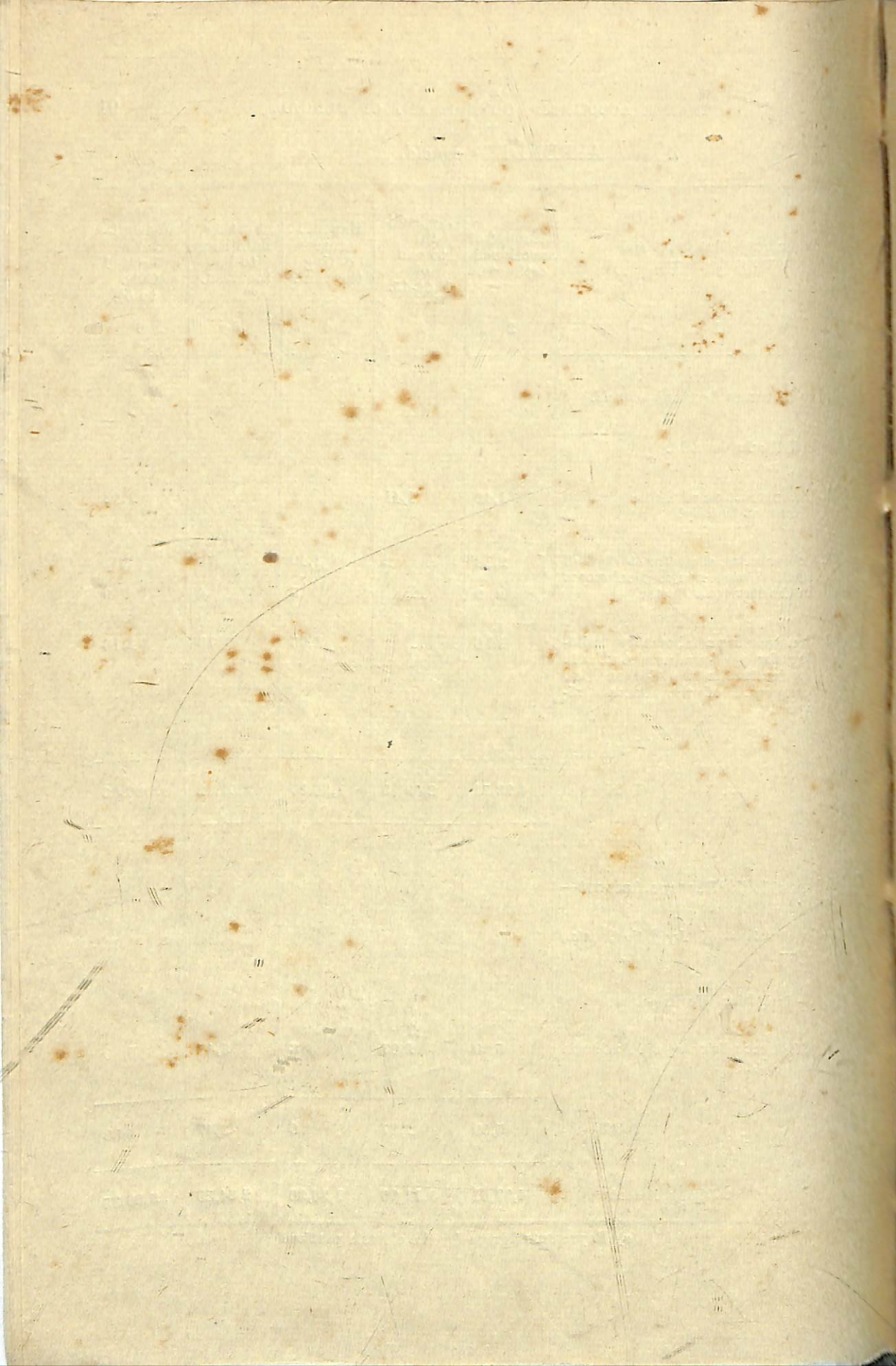
(a) Estimate revised.

(b) Represents figures for the electric portion.

## APPENDIX—concl'd.

Major head of account and name of the work.	Amount of sanctioned estimate.	Expenditure to end of 1944-45.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
<b>Debited to Revenue Account—concl'd.</b>					
<i>50.—Civil Works—concl'd.</i>					
54. Reconstruction of Police Section House at Entally.	1,42	1,41	1	..	1,42
55. Constructing sheds for storage of medical and non-medical stores in the Haritolla Bustee.	2,18	2	1,40	76	2,18
	(a) 9	..	5	4	9
56. Constructing a laboratory building for post-graduate studies in Agriculture in the Curzon Hall compound of the Dacca University.	1,16	..	1,06	10	1,16
Total	4,93,71	2,09,39	1,26,30	2,51,12	5,80,55
<b>Debited outside the Revenue Account—</b>					
<i>68.—Construction of Irrigation, etc., Works—</i>					
A.—Irrigation Works—					
57. Reconditioning the Anderson Weir.	5,80	2,27	6	3,47	5,80
Total	5,80	2,27	6	3,47	5,80
Total Commitments	4,99,51	2,11,66	1,26,36	2,54,59	5,86,35

(a) Represents figures for the electric portion.



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