



GOVERNMENT OF WEST BENGAL

FINANCE ACCOUNTS

1948-49

AND

THE AUDIT REPORT

1949

Book Section



सत्यमेव जयते



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1948-49.**

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**Finance Accounts of the Government of West Bengal for the year 1948-49
and the report of the Comptroller and Auditor General of India.**

Certificate of the Comptroller and Auditor General of India.

This compilation containing the Finance Accounts of the Government of West Bengal for the year 1948-49 and the report of the Comptroller and Auditor General of India presents the accounts of the receipts and outgoings of the Government of West Bengal for the 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 West Bengal as deduced from the balances recorded in its books and other information. It supplements the report of the Comptroller and Auditor General of India on the accounts of the audited expenditure of the Government for the year, separately presented in the form of Appropriation Accounts for each Grant. In compliance with Article 151(2) of the Constitution of India the Comptroller and Auditor General's report on the accounts accompanied by the accounts themselves is submitted by the Comptroller and Auditor General to His Excellency the Governor to be laid before the State Legislature.

Both the Finance Accounts and the Appropriation Accounts for 1948-49 which as Comptroller and Auditor General I am required to audit, have been examined under my direction by the Accountant General, West Bengal, in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936 as adapted under the India (Provisional Constitution) Order, 1947, read with Article 149 of the Constitution of India. Likewise, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Accounts in the United Kingdom under my direction. It is to be noted that the Comptroller and Auditor General's responsibility for the audit of the accounts of the Government does not extend in full to the audit of the accounts of revenue but I am satisfied on the best information available that the accounts of revenue included in the Finance Accounts herewith presented give a correct statement of the sums brought to account. Subject to these observations and also to those contained in the detailed reports which follow and in the report on the Appropriation Accounts, the accounts now presented are correct statements of the receipts and outgoings of the Government of West Bengal for the year 1948-49.

SINHA ;

The 16th May, 1951.

V. NARAHARI RAO,

Comptroller and Auditor General of India.

A.—GENERAL FINANCE ACCOUNTS.

I.—REPORT.

INTRODUCTORY.

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

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

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

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

2. *Sections and Heads of Accounts.*—Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further sub-divided into Major heads of 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

'Principal Heads of Revenues' 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. *Balance 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.

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

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

SUMMARY OF THE TRANSACTIONS FOR 1948-49.

Receipts.	Budget Estimates 1948-49.	Actuals 1948-49.	More (+) Less (-).	Disbursements.	Budget Estimates 1948-49.	Actuals 1948-49.	More (+) Less (-).
1	2	3	4	5	6	7	8
I. REVENUE.							
Revenue.							
Principal Heads of Revenue—							
Customs	1,00,00	54,70	-45,30	Expenditure.			
Taxes on Income other than Corporation Tax.	4,00,00	5,86,69	+1,86,69	Direct Demands on Revenue—			
Land Revenue	1,83,54	1,91,97	+8,43	Taxes on Income other than Corporation Tax.	2,48	2,77	+29
Provincial Excise	5,88,20	6,21,70	+33,50	Land Revenue	29,48	28,58	-90
Stamps	2,40,00	2,39,71	-29	Provincial Excise	33,34	34,81	+1,47
Forest	35,81	61,57	+25,76	Stamps	5,81	6,26	+45
Registration	32,00	30,47	-1,53	Forest	27,52	40,64	+13,12
Receipts under Motor Vehicles Acts	36,36	44,47	+8,11	Registration	14,22	13,77	-45
Other Taxes and Duties	5,26,81	7,90,63	+2,63,82	Charges on account of Motor Vehicles Acts.	4,50	4,50	..
Total Principal Heads	21,42,72	26,21,91	+4,79,19	Other Taxes and Duties	12,09	11,50	-59
				Total Direct Demands	1,20,44	1,42,83	+13,39

SUMMARY OF THE TRANSACTIONS FOR 1948-49—contd.

Receipts.	Budget Estimates 1948-49.	Actuals 1948-49.	More (+) Less (-).	Disbursements.	Budget Estimates 1948-49.	Actuals 1948-49.	More (+) Less (-).
1	2	3	4	5	6	7	8
III.—DEBT.							
<i>Public Debt—</i>				<i>Public Debt—</i>			
Floating debt	35,00,00	8,91,33	-26,08,67	Floating debt	36,00,00	9,10,00	-26,90,00
Loans from the Central Government	5,23,24	2,71,49	-2,51,75	Loans from the Central Government	12,71	..	-12,71
Total	40,23,24	11,62,82	-28,60,42	Total	36,12,71	9,10,00	-27,02,71
<i>Unfunded Debt—</i>				<i>Unfunded Debt—</i>			
State Provident Funds	35,00	48,47	+13,47	State Provident Funds	25,00	41,75	+16,75
Total	35,00	48,47	+13,47	Total	25,00	41,75	+16,75
<i>Deposits and Advances.</i>							
Famine Insurance Funds	14,28	16,00	+1,72	Famine Insurance Fund	13,98	15,98	+2,00
Depreciation Reserve Fund—Govern- ment Presses.	76	77	+1	Depreciation Reserve Fund— Government Presses.	34	72	+38
Other Reserve Funds	10,36	10,36	..	Other Reserve Funds	11,48	8,98	-2,50
Deposits of Local Funds	1,63,10	2,57,82	+94,72	Deposits of Local Funds	1,62,96	2,62,17	+99,21
Civil Deposits	16,65,20	42,38,50	+25,73,30	Civil Deposits	16,49,95	40,96,02	+24,46,07
Other Accounts	20,05	21,63	+1,58	Other Accounts	20,05	6,43	-13,62
Advances not bearing interest	18,20	50,75	+32,55	Advances not bearing interest	21,05	46,09	+25,04
Suspense	12,53,00	32,02,10	+19,49,10	Suspense	12,53,00	31,92,05	+19,39,05
Total	31,44,95	77,97,93	+46,52,98	Total	31,32,81	76,28,44	+44,95,63

IMPORTANT VARIATIONS FROM THE BUDGET ESTIMATES.

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

RECEIPTS.

I.—REVENUE.

Increases.

Taxes on Income other than Corporation Tax (+1,86,69).—The share of income-tax receipts assigned to West Bengal was larger than anticipated.

Forest (+25,76).—Larger demands for supply of timber for Damodar Valley Project, sleepers for construction of Assam Link and other railway projects and charcoal to the tea gardens and elsewhere owing to the scarcity of coal.

Receipts under Motor Vehicles Acts (+8,11).—Increase in the supply of motor vehicles.

Other Taxes and Duties (+2,63,82).—Increase in the popularity and number of cinema houses, larger collection of Sales Tax due to better administration and improvement in the supply position of goods in general, restoration of the cut in ration of motor spirits and improvement in the raw jute transactions in the State.

Irrigation (+3,27).—Larger collection of tolls as a result of relaxation of restrictions on boat traffic.

Miscellaneous (+48,74).—Larger adjustment of lapsed deposits including arrear of the previous year.

Grants-in-aid from Central Government (+50,00).—*Ad-hoc* grant pending final settlement of the basis of allocation of jute export duty assigned to the States.

Decreases.

Customs (—45,30).—*Ad-hoc* grant of Rs. 50 lakhs adjusted under Grants-in-aid from Central Government.

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

Civil Works and Miscellaneous Public Improvements (—7,01).—Execution of a smaller number of Road Fund Projects owing to difficulty of transport and scarcity of materials.

Extraordinary receipts (—4,90,80).—Curtailement of the Central grant for development schemes.

III.—DEBT.

Increases.

State Provident Funds (+13,47).—Increase in the number of subscribers and larger deposits than anticipated.

Deposits of Local Funds (+94,72).—Increased deposit of (1) District Funds (+35,96), (2) Municipal Funds (+25,13) and (3) Education Funds (+25,49).

Civil Deposits (+25,73,30).—Larger receipts under (i) Personal Deposits (+22,06,64), (ii) Public Works Deposits (+1,38,22), (iii) Deposits for work done for public bodies or individuals (+1,00,87), (iv) Civil Courts' Deposits (+80,68) and Revenue Deposits (+30,23).

Advances not bearing interest (+32,55).—Larger recoveries of (i) Forest Advances (+21,03), (ii) Advance on transfer, etc., (+8,98) and (iii) Special Advances (+2,88).

Suspense (+19,49,10).—Larger credits under "Other Suspense Accounts" (+16,74,43) and pre-audit cheques (+2,72,48).

Decreases.

Floating Debt (—26,08,67).—Smaller requirements of Cash credit advances from the Imperial Bank for financing the purchase of food grains.

Loans from the Central Government (—2,51,75).—Curtailement of the grant of loans for financing development schemes.

Loans and Advances by Provincial Governments (—49,73).—Smaller recoveries of loans to the Calcutta Corporation (—19,62), advances to cultivators (—24,96) and miscellaneous loans and advances (—8,22) partly offset by unforecast recovery of loans to refugees (+2,84).

IV.—REMITTANCES.

Increases.

Remittances (+47,20,96).—The transactions under this head were not provided for in the budget.

EXPENDITURE.

I.—REVENUE.

Increases.

Forest (+13,12).—Larger demands for timber, sleepers and charcoal.

Debt Services (+10,57).—(i) Interest on Ways and Means advance of Rs. 2½ crores from the Central Government, (ii) increase in the number of subscribers and (iii) larger deposits in the General Provident Fund.

Capital Outlay within the Revenue Account (+5,50).—Increased demand for commutation of pensions.

Decreases.

Extraordinary Charges (—3,27,73).—Certain schemes of Post-War Development not being finalised or sanctioned within the year.

II.—CAPITAL.

Increases.

Multipurposes River Schemes (+91,17).—Post-budget expenditure on account of contribution to the Damodar Valley Corporation.

Road Transport Schemes (+27,68).—Change in classification of expenditure for improvement of transport facilities in greater Calcutta.

Decreases.

Irrigation (—47,29).—Smaller outlay on the Mayurakshi Reservoir Project.

Industries (—61,15).—Abandonment of certain development schemes and slow progress of certain others.

Civil Works (—45,30).—Retarded progress on the construction of certain road works due to delay in land acquisition and want of bricks.

Other Provincial Works (—1,50,03).—Non-completion of land acquisition proceedings in connection with the Kanchrapara Area Development Scheme, temporary suspension of a Housing Scheme and change in the classification of expenditure relating to the Road Transport Scheme.

Provincial Schemes of State Trading (—3,98,68).—Grant of subsidy and bonus by the Central Government for purchase of food grains.

III.—DEBT.

Increases.

State Provident Funds (+16,75).—Larger withdrawals of General Provident Fund.

Deposits of Local Funds (+99,21).—Larger withdrawals under (i) District Funds (+38,55), (ii) Municipal Funds (+25,40) and (iii) Education Funds (+27,30).

Civil Deposits (+24,46,07).—Larger repayment of (i) Personal Deposits (+22,94,51), (ii) Civil Courts' Deposits (+71,28) and (iii) Deposits for work done for public bodies (+60,28).

Advances not bearing interest (+25,04).—Larger payments of (i) Forest Advances (+21,06), (ii) advances of pay and allowances (+9,75) and (iii) Special advances (+2,84), partly offset by reduction of debits under (iv) Accounts with the Government of Burma (—2,01) and (v) Accounts with the Government of Pakistan (—5,39).

Suspense (+19,39,05).—Larger debits under "Other Suspense Accounts" (+16,83,15) and clearance of pre-audit cheques (+2,54,62).

Decreases.

Floating Debt (—26,90,00).—Repayment of Cash Credit advances being smaller due to the reason mentioned below the corresponding item under "Receipts", *vide* page 9 *ante*.

Loans from the Central Government (—12,71).—No repayment of loans for financing Grow More Food Schemes was made during the year.

Other Accounts (—13,62).—Smaller expenditure on schemes financed from the Central Road Fund.

IV.—REMITTANCES.

Increases.

Remittances (+47,54,77).—The transactions under this head were not provided for in the budget.

Revenue Position of Government—General Remarks.

6. It will be seen from the summary of transactions in paragraph 4 *ante* that the revenue receipts came to 31,82,21 against an estimate of 31,18,52 while the revenue expenditure worked up to 28,16,53 against a budget provision of 31,96,45. The net result was a revenue surplus of 3,65,68 against an anticipated deficit of 77,93, the total improvement of 4,43,61 being composed of an increase of 63,69 in revenue receipts and a saving of 3,79,92 in revenue expenditure.

The increase of 63,69 in revenue receipts was the net effect of increases aggregating 6,28,35 under certain heads partly counterbalanced by a total decrease of 5,64,66 under others. The bulk of the increase occurred under Taxes on Income other than Corporation Tax as also under Other Taxes and Duties and was due to a larger share of Income Tax being assigned by the Central Government and an increase in the collection of the Sales and Amusement Taxes owing to an improvement in the supply position of goods in general; increase in the popularity and number of Cinema houses and restoration of the cut in Motor spirits.

The bulk of the decrease occurred under Extraordinary receipts and was mainly due to curtailment of Central grants for Development Schemes.

On the expenditure side the bulk of the saving occurred under Extraordinary charges and was mainly due to certain schemes of Post-War Development not being finalised or-sanctioned within the year.

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 West Bengal, up to the end of 1948-49 :—

Nature of Expenditure.	Expenditure up to 1947-48	Expenditure during 1948-49	Total.
1	2	3	4
65.—Capital Outlay on Forest	13	..	13
68.—Construction of Irrigation, etc., works	2,79,72	39,21	3,18,93
71.—Capital Outlay on Schemes of Agricultural Improvement and Research	1,66	10,16	11,82
72.—Capital Outlay on Industrial Development	8,71	18,03	26,74
80A.—Capital Outlay on Multipurposes River Schemes.	..	91,17	91,17
81.—Capital Outlay on Civil Works outside the Revenue Account.	99,89	87,94	1,87,83
82.—Capital Outlay on Other Provincial Works outside the Revenue Account.	12	19,97	20,09
82B.—Capital Outlay on Road Transport Schemes outside the Revenue Account.	..	27,38	27,68
83.—Payments of commuted value of pensions	4,73	..	4,73
85A.—Capital Outlay on Provincial Schemes of State Trading.	1,99,19	—3,12,10	—1,12,91
TOTAL	5,94,15	—17,94	5,76,21

65.—*Capital Outlay on Forest.*—The expenditure represents cost of reconstruction of buildings of the Forest Department damaged by the earthquake of 1934.

68.—*Construction of Irrigation, etc., works.*—The expenditure represents the outlay on irrigation projects detailed in Account No. 6 on page 71.

71.—*Capital outlay on Schemes of Agricultural Improvement and Research.*—The expenditure on productive development projects relating to Agriculture which are to be financed from loans are exhibited under this Capital head. The figure represents expenditure on the schemes for the establishment of seed multiplication farms and provision for a cold storage plant for preservation of seeds and fish.

72.—*Capital Outlay on Industrial Development.*—The cost of productive schemes for the development of Industries has been taken to this Capital head. The main schemes are (1) Electrification of semi-rural areas, (2) Opening of industrial Centres in villages, (3) Exploitation of coastal and estuarine fisheries and provision of fishing fleet and (4) Organisation of silk reelers Co-operatives.

80-A.—*Capital Outlay on Multipurposes River Schemes.*—The expenditure represents the West Bengal Government's share of contribution to the Damodar Valley Corporation.

81.—*Capital Outlay on Civil Works outside the Revenue Account.*—The expenditure shown under this head represents the outlay for (1) Legislative Council Chamber, (2) Calcutta Police Housing Scheme, (3) Willingdon Bridge Roadway, (4) Reconstruction of and repairs to Government property damaged by the earthquake of 1934 and (5) Development of Provincial roads.

82.—*Capital Outlay on Other Provincial Works outside the Revenue Account.*—The expenditure represents the outlay on (1) Kanchrapara Area Development Scheme and (2) Housing Scheme of bustee dwellers and refugees.

82-B.—*Capital Outlay on Road Transport Schemes outside the Revenue Account.*—The expenditure represents outlay on the State Transport Service introduced for improvement of transport facilities in Greater Calcutta.

83.—*Payments of commuted value of pensions.*—The amount represents the West Bengal Government's share of the expenditure incurred for the purpose by the Government of Undivided Bengal out of loan funds.

85-A.—*Capital Outlay on Provincial Schemes of State Trading.*—The amount represents the transactions in connection with the procurement of rice and other food grains. The credit balance represents the sale proceeds of certain commodities, the debits for which were not adjusted within the year.

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 1948-49.			Direct working expenses during 1948-49.	Net revenue excluding interest.		Interest on capital.	Net profit or loss after meeting interest.	
	During 1948-49.	To end of 1948-49.	Direct revenue (Public Works Receipts).	Portion of land revenue due to works.	Total revenue receipts.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.		Surplus of revenue over expenditure (+) or of expenditure over revenue (-).	Rate per cent. on capital outlay to end of the year.
1	2	3	4	5	6	7	8	9	10	11	12
A.—IRRIGATION WORKS.											
<i>Productive.</i>											
Mor Reservoir Project.	33,44	66,39							1,96	-1,96	2.0
<i>Unproductive.</i>											
Midnapore Canal	..	83,07	1,53	..	1,53	4,07	-2,54	3.1	3,32	-5,86	7.0
Bakreswar Irrigation Scheme.		7,01	17		17	36	-19	2.7	28	-47	6.7
Damodar Canal Project.	1,75	1,27,62	5,78		5,78	6,38	-60	5	5,06	-5,66	4.4
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.											
<i>Unproductive.</i>											
Hijili Tidal Canal		25,51	37		37	1,61	-1,24	4.9	1,02	-2,26	8.8
Calcutta and Eastern Canals.		21,82	4,40		4,40	5,08	-68	3.1	87	-1,55	7.1
Sundarbans Steamer Route.		7,53	60		60	8	+52	6.9	30	+22	2.9
Dredging "Bidyadhari"	..	(a)7,96	..	..	..	..	..	..	32	-32	4.0
Dredger "Burdwan"	..	13,63	..	..	..	28	-28	2	55	-83	6.0
Preparation of a Master plan for the drainage of Calcutta and Surrounding area.	4,02	4,02	..	..	..	..	..	..	8	-8	2.0
Total	39,21	3,64,56	12,85	..	12,85	17,86	-5,01	1.4	13,76	-18,77	5.1

(a) Excludes 3.00 net from contributions.

The Percentage of net loss in the year was 5.1 on the Capital Outlay to end of the year.

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

There is no productive work in the State at present except "Mayurakshi Reservoir Project" which has been sanctioned by Government as a productive irrigation scheme and has been under execution with effect from 1945-46. The result of the review by audit of the sanctioned project estimate, a copy of which was received from the Superintending Engineer concerned, was duly considered by Government. It has been stated that suggestions put forward by audit would be given effect to in the revised project estimate which is under preparation. With effect from 1949-50 the scheme has been treated as a multipurpose river scheme.

None of the unproductive canals were transferred to the productive class during the year.

Expenditure on important Capital Projects under Construction.

10. A multipurpose river scheme, the Damodar Valley Project was undertaken by the Damodar Valley Corporation which was set up in July, 1948 under the Damodar Valley Corporation Act, 1948. The Project is being jointly financed by the Central Government and the Governments of West Bengal and Bihar. The share of contribution for the year 1948-49 paid by the Government of West Bengal was Rs. 91,16,633.

COMMITMENTS.

11. The appendix at the end of this compilation exhibits a statement showing the extent to which the Government of West Bengal was committed at the end of 1948-49 in respect of sanctioned schemes debitable both to revenue and capital, estimated in each case to cost Rs. 1 lakh or more. It would appear from the statement that Government stands committed at the end of the year to the extent of Rs. 1,71.44 lakhs in respect of schemes debitable to revenue account and to the extent of Rs. 3,79.58 lakhs in respect of those which are debitable outside the revenue account.

DEBT POSITION—GENERAL STATEMENT.

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

Nature of Debt. 1	Amount of Debt.		Difference (+) or (-). 4
	On 1st April 1948. 2	On 31st March 1949. 3	
Floating Debt	55,44	36,77	-18,67
Loans from the Central Government	5,51,35	8,22,84	+2,71,49
Unfunded Debt	3,67,90	3,74,62	+6,72
Gross Total—Rupee Deb	9,74,69	12,34,23	+2,59,54
Deduct—Outstanding loans and advances made by Government	2,88,09	4,07,80	-1,19,71
Net Debt	6,86,60	8,26,43	+1,39,83

The above statement will show that there was an increase of 1,39,83 in the net liability of Government on account of the various classes of debts at the end of the year. Details are furnished below :—

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

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

1. Civil Defence Expenditure	62,21
2. For strengthening the Damodar Left Embankment	66,31
3. Grow More Food Schemes	6,89
4. Development Projects	55,36
5. Ways and Means Advances	70,40
6. Erection of Silk Filatures	18
TOTAL	2,61,35

Except the loan of Rs. 66.31 lakhs for strengthening the Damodar Left Embankment which was decided to be treated as a grant to the State and of Rs. 18 thousand for erection of silk filatures which is recoverable from the parties concerned, the rate of interest and the terms of repayment in respect of the balances of other loans are still under the consideration of the Union Government.

Besides the above, the following loans were taken by the State Government, the purposes and the conditions of repayment of which have been mentioned in the table below :—

Date of the loan.	Purpose.	Amount.	Rate of interest.	Conditions of repayment.
15th October, 1947	To cover the deficit balance of the State after partition.	2,50,00	2 per cent.	The loan was completely repayable with interest in 1948-49. The question of its repayment is under correspondence with the State Government.
31st March, 1948	For financing Development Projects.	40,00	2½ „	Completely repayable by 31st March, 1958. Interest is payable on the 30th September and 31st March each year.
15th January, 1949	For payment of contribution to the Damodar Valley Corporation.	91,16	3½ „	Repayable in one instalment on the 15th January, 1989. Interest is payable half yearly on the 15th July and 15th January each year.
31st March, 1949	For financing Development Projects.	99,91	2½ „	Repayable in one instalment on the 31st March, 1959. Interest is payable half-yearly on the 30th September and 31st March each year.
31st March, 1949 Do.	For Grow More Food Schemes. Do.	7,88 72,54	2 „	Repayable on the 31st March, 1950 with interest.

(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 of the loans and advances made by the Provincial Government are shown in Statement No. 5 of Part B of this compilation (Page 114). The interest received by Government during the year under review in respect of such loans and advances amounted to 5,44.

The outstanding balance under the head included a sum of 8,76 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 on behalf of the District Board should be adjusted against the outstanding loan. It was further decided to postpone till 1954-55 the

question of write-off of the balance. In accordance with this decision a sum of 34 was adjusted during the year against this loan. See also paragraph 91 of Part B of this compilation.

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

(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 23,16 as shown below :—

(1) Interest on floating debt	2,38
(2) Interest on loan taken from the Central Government.	8,41
(3) Interest on State Provident Fund balances	12,37
TOTAL	23,16

BALANCE.

13. (i) The following statement shows the actual "Ways and Means" position of the Government of West Bengal month by month during 1948-49 :—

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 1948	—6,23	3,47,17	11,17,39	10,48,58	—2,72	4,12,47
May „	—2,72	4,12,47	10,95,65	9,33,47	18,08	5,53,85
June „	18,08	5,53,85	11,82,68	11,91,38	29,89	5,33,34
July „	29,89	5,33,34	8,59,40	8,99,59	24,71	4,98,33
August „	24,71	4,98,33	7,56,53	7,59,83	44,96	4,74,78
September „	44,96	4,74,78	10,00,25	9,51,49	38,45	5,30,05
October „	38,45	5,30,05	8,90,62	8,96,40	22,10	5,40,62
November „	22,10	5,40,62	11,08,66	11,57,57	29,68	4,84,13
December „	29,68	4,84,13	11,33,72	10,83,13	24,03	5,40,37
January 1949 „	24,03	5,40,37	14,75,28	16,43,91	13,93	3,81,84
February „	13,93	3,81,84	14,70,52	14,26,65	19,96	4,19,68
March „	19,96	4,19,68	48,55,16	42,94,73	11,33	9,88,74

*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 West Bengal have to maintain a minimum balance of Rs. 12 lakhs at the Bank. The Bank informs the Government by telegram of their daily balance with the Bank at the close of each working day. If this balance falls on weekly settling days below the agreed minimum the deficiency is made good either by taking a "Ways and Means" advance from the Reserve Bank or by selling treasury bills to the public. No treasury bills were issued nor any "Ways and Means" advances were taken during the year.

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

Month.	Balance on 31-3-48.	Amount taken.	Amount repaid.	Balance on 31-3-49.	Interest.
1	2	3	4	5	6
April 1948		69,99			
May "		1,18,73			
June "		55,44	1,00,00		
July "		64,34	1,00,00		
August " . . . . .		..	1,50,00		
September "		82,95			
October "		48,47	1,00,00		
November "		39,56	90,00		
December "		70,15	70,00		
January 1949 . . . . .		..	70,00		
February "		56,89	50,00		
March "		2,84,81	1,80,00		
TOTAL	55,44	8,91,33	9,10,00	36,77	2,38

(iii) Cash credit advances taken during the year amounted to 8,91,33 which together with the previous balance worked out to 9,46,77. A sum of Rs. 9,10,10 was repaid, leaving a balance of 36,77. The interest on the advances paid was 2,38.

(iv) In addition to the closing cash balance of 10,00,07 on the 31st March, 1949 shown in sub-paragraph (i), the resources of Government included some investments in easily realisable securities. A part of these investments was in respect of funds, the balances of which have been kept for specific purposes while the remainder of the investments is accounted for under the Suspense head "Cash Balance Investment Account".

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

	1st April 1948.	31st March 1949.
(1) Cash Balance Investment Account, <i>vide</i> paragraph 74 of part B of this Compilation at page 95.	45,02	45,02
(2) Earmarked Investments (as shown in sub-paragraph (v) below).	13,93	13,93
Total	58,95	58,95

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

	1st April 1948.	31st March 1949.
Cash <i>vide</i> sub-paragraph (i)	3,40,94	10,00,07
Investments	58,95	58,95
Total	3,99,89	10,59,02

The increase of 6,59,13 in the balance is explained below :—

	Increase.
(1) Net debt outstanding (<i>vide</i> paragraph 12 <i>ante</i>)	1,39,83
(2) Revenue surplus	3,65,68
(3) Capital Expenditure outside the Revenue Account	17,94
(4) Difference of receipts and disbursements under deposit and remittance heads	1,35,68
Total	6,59,13

(v) The following statement shows in detail the earmarked balances (in cash and investments) held by Government in respect of various accounts at the beginning and at the close of the year under review. It will be seen therefrom that there was an increase of 16,65 during the year in the total balance :—

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1948.			Balance on 31st March 1949.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
1. Famine Insurance Fund	1,04	13,93	14,97	1,06	13,93	14,99
2. Depreciation Reserve Fund—Government Presses.	4,76	..	4,76	4,81	..	4,81

Name of Reserve Fund or Deposit Account.	Balance on 1st April 1948.			Balance on 31st March 1949.		
	Cash.	Investments.	Total.	Cash.	Investments.	Total.
1	2	3	4	5	6	7
3. Fund for promotion of education amongst educationally backward classes.	5,84	..	5,84	7,22	..	7,22
4. Subventions from Central Road Fund.	-16,53	..	-16,53	-1,00	..	-1,00
5. Deposit Account of the grant for economic development and improvement of rural areas.	42	..	42	42	..	42
6. Deposit Account of the grant made by the Indian Central Jute Committee.	19	..	19	19	..	19
7. Deposit Account of the grant made by the Imperial Council of Agricultural Research.	9	..	9	41	..	41
8. Deposit Account of the grant from the Indian Sugarcane Committee.	43	..	43	43	..	43
9. Deposit Account of the grant from the Central Government for the Development of Handloom Industry.	1,09	..	1,09	44	..	44
10. Deposit Account of securities held by Government.	3,17	..	3,17	3,17	..	3,17
Total	50	13,93	14,43	17,15	13,93	31,08

The nature of the balances has been explained in paragraphs 20—22 and 53—57 of the Report in Part B of this compilation.

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

	1st April 1948.	31st March 1949.
Cash	3,40,44	9,82,92
Investment	45,02	45,02
Total	3,85,46	10,27,94

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

SUMMARY OF GENERAL FINANCIAL POSITION.

14. As already explained in paragraph 6 *ante* dealing with the revenue position of Government there was a revenue surplus of 3,65,68 against an estimated deficit of 77,93. The net transactions under Capital, Debt and Remittance accounts also registered an improvement of 2,93,45. There was no change in the balance under Investments. The balance of the State (including investments) therefore rose from 3,99,89 to 10,59,02. This shows that during the year under review there was an improvement in the position of Cash balance of the State to the extent of 6,59,13. The main factors which contributed to the improvement were surplus in revenue account and increased receipts under debt, deposits and remittance heads.

The debt position also showed an increase in the net liability of the State from 6,86,60 to 8,26,43 the increase being mainly on account of a loan of 91,16 for payment to the Damodar Valley Corporation and loans aggregating 1,80,33 for financing development-projects and Grow More Food Schemes. No treasury bills were floated during the year. The balance on account of Cash credit advances taken from the Imperial Bank of India for financing the purchase of food grains amounted to 36,77 and that relating to unfunded debt to 3,74,62. Under Loans and Advances granted by the State Government the total balance outstanding stood at 4,07,80.

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

The net liability of the State on account of Public Debt, etc., at the close of the year was 3,07,78 as indicated in the following statement :—

Assets.		Liabilities.		
Loans and Advances by Provincial Governments.	4,07,80	Public Debt	8,59,61	
Balance {	Investments	58,95	Unfunded Debt	3,74,62
	Cash	10,00,07	Deposit and Advances	6,15,85
	Total	14,66,82	Remittances	—75,48
Net liability	3,07,78		Total	17,74,60

The net liability on the 31st March, 1948 was 6,91,42. There has, therefore, been a decrease of 3,83,64 in the liability of the State in the year under report.

In addition to the liability mentioned above Government were also committed to an expenditure of 5,51,02 in future years in respect of certain sanctioned schemes each costing Rs. 1 lakh or more debitable jointly to revenue and capital.

Against these liabilities and commitments, the State owned assets of a capital nature in the shape of irrigation projects, Civil works, etc., in which Rs. 7,30.02 lakhs had been invested up to the end of the year under review, as also some stocks of food grains purchased in connection with Grain Purchase Schemes, the value of which could not be ascertained. Besides these there were various physical assets of the State, such as land, buildings, communications, etc., which have necessarily to be omitted from the review since their value cannot be properly assessed.

The debt position at the end of the year showed an increase in the net liability of the State to Rs. 2,30.78 lakhs as against Rs. 1,07.50 lakhs at the end of the year 1947-48. The increase is mainly on account of the increase in the liability for the payment of the Government of India's contribution to the Government of West Bengal for the irrigation development project and also on account of the increase in the liability for the payment of the Government of India's contribution to the Government of West Bengal for the purchase of food grains. The net liability of the State on account of the Government of India's contribution to the Government of West Bengal for the irrigation development project at the end of the year 1948-49 was Rs. 1,07.50 lakhs as against Rs. 1,07.50 lakhs at the end of the year 1947-48. The net liability of the State on account of the Government of India's contribution to the Government of West Bengal for the purchase of food grains at the end of the year 1948-49 was Rs. 1,23.28 lakhs as against Rs. 1,23.28 lakhs at the end of the year 1947-48.

Liabilities	1947-48	1948-49
Government of India's contribution to the Government of West Bengal for the irrigation development project	1,07.50	1,07.50
Government of India's contribution to the Government of West Bengal for the purchase of food grains	1,23.28	1,23.28
Total	2,30.78	2,30.78

The net liability of the State on account of the Government of India's contribution to the Government of West Bengal for the irrigation development project and also on account of the Government of India's contribution to the Government of West Bengal for the purchase of food grains at the end of the year 1948-49 was Rs. 2,30.78 lakhs as against Rs. 2,30.78 lakhs at the end of the year 1947-48.

No. 1.—GENERAL ABSTRACT OF RECEIPTS AND DEBIT

Particulars	1921-22	1922-23
Revenue		
Capital		
Loans		
Grants		
Other		
Total		
Expenditure		
Revenue		
Capital		
Loans		
Grants		
Other		
Total		

A.—GENERAL FINANCE ACCOUNTS.

Part II.—Accounts.

Particulars	1921-22	1922-23
Revenue		
Capital		
Loans		
Grants		
Other		
Total		
Expenditure		
Revenue		
Capital		
Loans		
Grants		
Other		
Total		

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

Receipts.	Actuals for 1948-49.	Disbursements.	Actuals for 1948-49.
1	2	3	4
	Rs.		Rs.
Ordinary revenue receipts .	30,05,42,297	Revenue expenditure . .	28,06,03,421
Extraordinary receipts .	1,76,78,802	Capital expenditure within the Revenue Account.	10,50,092
(A) Total revenue receipts .	31,82,21,099	(A) Total expenditure on Revenue Account.	28,16,53,513
		Capital expenditure outside the Revenue Account.	—17,93,898
Public Debt incurred .	11,62,82,220	Public Debt discharged .	9,10,00,000
Unfunded Debt incurred .	48,46,964	Unfunded Debt discharged .	41,74,809
Deposits and Advances .	77,97,93,062	Deposits and Advances .	76,28,43,101
Loans and Advances by Pro- vincial Governments.	33,46,601	Loans and Advances by Pro- vincial Governments.	1,53,17,983
Remittances	47,20,96,164	Remittances	47,54,77,033
Total Receipts .	1,69,45,86,110	Total Disbursements .	1,62,86,72,541
(B) (Opening) Cash Balance	3,40,93,120	(B) (Closing) Cash Balance	10,00,06,689
GRAND TOTAL .	1,72,86,79,230	GRAND TOTAL .	1,72,86,79,230

(A) Revenue Surplus during the year.....Rs. 3,65,67,586.

(B) Increase of Cash Balance during the year.....Rs. 6,59,13,569.

See also paragraph 13 of the Report.

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

Heads of Revenue.	Actuals for 1948-49.	Heads of Expenditure.	Actuals for 1948-49.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
A.—Principal Heads of Revenue—		A.—Direct Demands on the Revenue—			
I.—Customs	54,69,643	4.—Taxes on Income other than Corporation Tax.	..	2,76,789	2,76,789
IV.—Taxes on Income other than Corporation Tax.	5,86,69,397	7.—Land Revenue . . . . .	..	28,58,062	28,58,062
VII.—Land Revenue	1,91,96,949	8.—Provincial Excise . . . . .	..	34,80,746	34,80,746
VIII.—Provincial Excise	6,21,70,440	9.—Stamps . . . . .	..	6,25,956	6,25,956
IX.—Stamps	2,39,70,696	10.—Forest . . . . .	..	40,64,391	40,64,391
X.—Forest	61,56,902	11.—Registration . . . . .	..	13,76,780	13,76,780
XI.—Registration	30,46,895	12.—Charges on account of Motor Vehicles Acts.	4,50,000	..	4,50,000
XII.—Receipts under Motor Vehicles Acts.	44,46,856	13.—Other Taxes and Duties . . . . .	..	11,50,208	11,50,208
XIII.—Other Taxes and Duties	7,90,63,336	Total	4,50,000	1,38,32,932	1,42,82,932
Total	26,21,91,114	Carried over	4,50,000	1,38,32,932	1,42,82,932
Carried over	26,21,91,114				

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

Heads of Revenue.	Actuals for 1948-49.	Heads of Expenditure.	Actuals for 1948-49.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
Brought forward	Rs. 26,21,91,114	Brought forward	Rs. 4,50,000	Rs. 1,38,32,932	Rs. 1,42,82,932
C.—Irrigation, Navigation, Embankment and Drainage Works—		C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—		17.—Interest on works for which Capital Accounts are kept.	Rs. 13,75,955	..	Rs. 13,75,955
Gross Receipts—	12,85,339	18.—Other Revenue Expenditure financed from ordinary Revenues.	..	59,03,470	59,03,470
Direct receipts	—17,86,318				
Deduct—Working Expenses	—5,00,979				
Net Receipts					
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—					
Direct Receipts	5,62,839				
Total	61,860	Total	Rs. 13,75,955	59,03,470	72,79,425

E.—Debt Services—					
XX.—Interest	17,61,587	Interest on Debt and other obligations.	23,16,614	200	23,16,814
		<i>Deduct—</i>			
		(1) Interest transferred to Commercial Departments.	—2,39,267	..	—2,39,267
		(2) Interest on Capital advanced to Damodar Valley Corporation.	—66,434	..	—66,434
		<i>Deduct—Total</i>	—3,05,701	..	—3,05,701
	17,61,587	Net amount met out of ordinary revenues.	20,10,913	200	20,11,113
Total		Total	20,10,913	200	20,11,113
F.—Civil Administration—					
XXI.—Administration of Justice	39,37,795				
XXII.—Jails and Convict Settlements	4,92,381		10,55,824	1,72,23,758	1,82,79,582
XXIII.—Police	16,05,840		23,99,092	62,98,024	80,97,116
XXIV.—Ports and Pilotage	57,494		..	65,11,515	65,11,515
XXVI.—Education	12,45,408		..	4,17,91,552	4,17,91,552
XXVII.—Medical	22,87,142		..	3,01,139	3,01,139
			..	48,780	48,780
			..	1,95,96,965	1,95,96,965
			1,50,000	1,29,73,237	1,31,23,237
	96,26,060		36,04,916	10,47,44,970	10,83,49,886
Carried over	26,40,14,561	Carried over	38,36,868	1,97,36,602	2,35,73,470

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

Heads of Revenue.		Actuals for 1948-49.	Heads of Expenditure.		Actuals for 1948-49.		
1	2	3	4	5	6	7	8
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	26,40,14,561	Brought forward	38,36,868	1,97,36,602	2,35,73,470		
	96,28,060		36,04,916	10,47,44,970	10,83,49,886		
F.—Civil Administration—<i>concl'd.</i>		F.—Civil Administration—<i>concl'd.</i>					
XXVIII.—Public Health	4,66,061	39.—Public Health	..	39,85,139	39,85,139		
XXIX.—Agriculture	69,06,771	40.—Agriculture	..	1,21,33,263	1,21,33,263		
XXX.—Veterinary	1,21,706	41.—Veterinary	..	12,80,365	12,80,365		
XXXI.—Co-operation	2,55,383	42.—Co-operation	..	11,67,382	11,67,382		
XXXII.—Industries and Supplies	52,41,449	43.—Industries and Supplies	..	62,87,215	62,87,215		
XXXVI.—Miscellaneous Departments	2,28,141	47.—Miscellaneous Departments	..	18,56,914	18,56,914		
Total	2,28,45,571	Total	36,04,916	13,14,55,248	13,50,60,164		
H.—Civil Works and Miscellaneous Public Improvements—		H.—Civil Works and Miscellaneous Public Improvements—					
XXXIX.—Civil Works	15,95,255	50.—Civil Works	9,39,126	1,48,38,409	1,57,77,535		
Total	15,95,255	Total	9,39,126	1,48,38,409	1,57,77,535		

J.—Miscellaneous—					
54.—Famine—	1,34,885			45,56,018	45,56,018
A.—Famine Relief	3,95,295			80,55,433	81,63,496
55.—Superannuation Allowances and Pensions.	60,49,786		1,08,063	36,65,306	36,65,306
56.—Stationery and Printing	4,96,090			1,70,05,081	1,95,29,791
57.—Miscellaneous			25,24,710		
Total	70,76,056		26,32,773	3,32,81,838	3,59,14,611
M.—Extraordinary Items—					
63.—Extraordinary charges				3,59,07,754	3,59,07,754
63-B.—Post War Reconstruction and Development Schemes.				3,43,69,887	3,43,69,887
Total				7,02,77,641	7,02,77,641
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—					
XLIX.—Grants-in-aid from Central Government.	50,00,000				
L.—Miscellaneous Adjustments between Central and Provincial Governments.	10,854				
Total	50,10,854		1,10,13,683	26,95,89,738	28,06,03,421
M.—Extraordinary Items—					
LI.—Extraordinary Receipts					
Total					
Carried over					
Capital Expenditure within the Revenue Accounts—					
JJ.—55A.—Commutation of Pensions financed from ordinary Revenues.			6,367	10,43,725	10,50,092
Total			6,367	10,43,725	10,50,092
Total—Expenditure on Revenue Account.			1,10,20,050	27,06,33,463	28,16,53,513
Total—Revenue					31,82,21,099
Surplus (+)					3,65,67,586
Carried over			1,10,20,050	27,06,33,463	28,16,53,513

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

Heads of Revenue.	Actuals for 1948-49.	Heads of Expenditure.	Actuals for 1948-49.		
			Charged.	Voted.	Total.
1	2	3	4	5	6
			Rs.	Rs.	Rs.
Brought forward	31,82,21,099	Brought forward	1,10,20,050	27,06,33,463	28,16,53,513
		Capital Expenditure outside the Revenue Account—			
		CC.—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works.	..	39,21,544	39,21,544
		FF.—71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	..	10,15,818	10,15,818
		72.—Capital Outlay on Industrial Development.	..	18,03,132	18,03,132
		HH.—80A.—Capital Outlay on Multi-purpose River Schemes.	..	91,16,633	91,16,633
		81.—Capital Account of Civil Works outside the Revenue Accounts.	..	87,94,209	87,94,209
		JJ.—82.—Capital Account of other Provincial Works outside the Revenue Accounts.	..	19,96,878	19,96,878
		82-B.—Capital Outlay on Road Transport Scheme.	..	27,67,478	27,67,478
		85-A.—Capital Outlay on Provincial Schemes of State Trading.	..	—3,12,09,590	—3,12,09,590
		Total	..	—17,93,898	—17,93,898
Total—Revenue	31,82,21,099	Total—Expenditure	1,10,20,050	26,88,39,565	27,98,59,615

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
Expenditure on Revenue Account (a)	1,10,20,050	27,29,98,074	28,40,18,124
Expenditure outside the Revenue Account	..	—17,93,898	—17,93,898
Disbursements under Debt, Deposit and Remittance Heads treated as expenditure (b).	..	1,69,38,680	1,69,38,680
Total	1,10,20,050	28,81,42,856	29,91,62,906

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

	Charged.	Voted.
	Rs.	Rs.
(a) Total expenditure as in Account No. 2	1,10,20,050	27,06,33,463
Add—Working Expenses of Irrigation	..	17,86,318
Add—Working Expenses of Road Transport Scheme	..	5,78,293
Total	1,10,20,050	27,29,98,074
(b) Depreciation Reserve Fund, Government Presses	..	71,700
Advances Repayable	..	15,48,997
Loans to Municipalities, Port Funds, etc.	..	1,50,98,435
Loans to Government Servants	..	2,19,548
Total	..	1,69,38,680

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

Heads.	Actuals for 1948-49.
A.—Principal Heads of Revenue—	
I.—Customs—	
Share of net proceeds of Export Duties assigned to Provinces	54,69,643
Total	54,69,643
IV.—Taxes on Income other than Corporation Tax —	
Share of net proceeds assigned to Provinces	5,43,48,000
Taxes on Agricultural Income	43,51,417
<i>Deduct—Refunds</i>	—30,020
Total	5,86,69,397
VII.—Land Revenue—	
Ordinary revenue	1,55,31,704
Sale of Government estates	7,464
Sale proceeds of waste-lands and redemption of land tax	15,22,816
Recoveries on account of survey and settlement charges	21,449
Rents, etc., of fisheries	13,811
Rates and cesses on lands	18,71,516
Recoveries of overpayments	2,233
Collection of Payments for services rendered	1,15,930
Miscellaneous	1,43,371
<i>Deduct—Refunds</i>	—33,945
Total	1,91,96,941

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

Heads.	Actuals for 1948-49.
	Rs.
I.—Principal Heads of Revenue—contd.	
VIII.—Provincial Excise—	
Country spirits	2,95,46,206
Country fermented liquor	52,41,222
Malt liquor	7,77,345
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	78,70,255
Receipts from commercial spirits, including denatured spirits and medicated wines.	14,57,210
Opium	1,02,10,337
Hemp and other drugs	67,30,590
Receipts from Distilleries	10,009
Fines, confiscations and miscellaneous	2,07,474
Recoveries of overpayments	1,815
Collection of payments for services rendered	1,47,003
<i>Deduct—Refunds</i>	—29,026
Total .	6,21,70,440
IX.—Stamps—	
A.—Non-Judicial—	
Sale of Stamps	1,57,89,660
Duty on impressing documents	3,77,670
Fines and penalties	11,512
Miscellaneous	86
Recoveries from other Governments for stamps supplied from Provincial Stamps Stores.	146
<i>Deduct—Refunds</i>	—18,26,733
Total—Non-Judicial .	1,43,52,341

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

Heads.	Actuals for 1943-49.
A.—Principal Heads of Revenue—contd.	
IX.—Stamps—concl'd.	
B.—Judicial—	
(i) Court fees—	
Court fees realised in stamps	92,44,787
Total	92,44,787
(ii) Other receipts—	
Sale of stamps	3,94,509
Fines and penalties	2,943
Miscellaneous	247
<i>Deduct</i> —Refunds	—24,131
Total	3,73,568
Total—Judicial	96,18,355
Total—Non-Judicial	1,43,52,341
GRAND TOTAL	2,39,70,696
X.—Forest—	
Timber and other produce removed from the forests by Government agency.	16,35,000
Timber and other produce removed from the forests by consumers or purchasers.	39,90,128
Drift and waif wood and confiscated forest produce	17,454
Miscellaneous	5,24,077
Receipts in England	7,989
<i>Deduct</i> —Refunds	—17,746
Total	61,56,902
XI.—Registration—	
Fees for registering documents	27,12,844
Fees for copies of registered documents	1,20,320
Miscellaneous	2,20,678
<i>Deduct</i> —Refunds	—0,944
Total	30,46,898

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

Heads.	Actuals for 1948-49.
Rs.	
A.—Principal Heads of Revenue—concl'd.	
XII.—Receipts under Motor Vehicles Act—	
Receipts under the Indian Motor Vehicles Act	9,15,159
Receipts under the Provincial Motor Vehicles Taxation Act	34,40,887
Other receipts	1,02,425
<i>Deduct—Refunds</i>	—11,615
Total	44,46,856
XIII.—Other Taxes and Duties—	
A.—Taxes on Luxuries including taxes on Entertainments, Amusements, Betting and Gambling—	
Entertainment Tax	61,54,090
Betting Tax—	
Totalisator	62,25,866
Bookmakers	33,19,427
Total	1,56,99,383
B.—Receipts from Electricity Duties—	
Fees under the Indian Electricity Rules, 1922, and fees for the electrical inspection of cinemas.	1,47,016
Other receipts	72,91,050
Total	74,38,066
D.—Other Items—	
Receipts under the Bengal Finance Act, 1939	74,995
Receipts under the Bengal Finance (Sales Tax) Act, 1941	4,32,09,466
Receipts under Motor Spirit Sales Taxation Act, 1941	81,15,885
Receipts under Bengal Raw Jute Taxation Act, 1941	45,70,501
<i>Deduct—Refunds</i>	—44,960
Total	5,59,25,887
GRAND TOTAL	7,90,63,336

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

Heads.	Actuals for 1948-49.
	Rs.
C.—Irrigation, Navigation, Embankment and Drainage Works—	
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—	
A.—Irrigation Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Water rates	6,80,446
Sales of water	1,564
Plantations	132
Other canal produce	1,702
Navigation	23,264
Rents	2,603
Fines	227
Recoveries of expenditure	1,507
Miscellaneous	37,018
<i>Deduct—Refunds</i>	—21
Total	7,48,442
<i>Deduct—Working Expenses—</i>	
Extensions and Improvements	12,229
Maintenance and Repairs	4,97,280
Establishment	5,26,906
Tools and Plant	44,449
Charges in England	5
Total—Working Expenses	—10,80,869
Net Receipts	—3,32,427
Total—A.—Irrigation Works	—3,32,427
Carried over	—3,32,427

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

Heads.	Actuals for 1948-49.
C.—Irrigation, Navigation, Embankment and Drainage Works —contd.	Rs.
XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—concl'd.	
Brought forward	—3,32,427
B.—Navigation, Embankment and Drainage Works—	
(2) Unproductive Works—	
Gross Receipts—	
Direct Receipts—	
Other canal produce	391
Navigation	4,53,801
Rents	5,674
Miscellaneous	77,031
Total	5,36,897
Deduct—Working Expenses—	
Extensions and Improvements	5,416
Maintenance and Repairs	4,32,801
Establishment	2,23,356
Tools and Plant	43,872
Charges in England	4
Total—Working Expenses	—7,05,449
Net Receipts	—1,68,552
GRAND TOTAL	—5,00,979

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

Heads.	Actuals for 1948-49.
C.—Irrigation, Navigation, Embankment and Drainage Works—concl'd.	Rs.
XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—	
A.—Irrigation Works—	
Direct Receipts—	
Water rates	3,165
Total—A.—Irrigation Works	3,165
B.—Navigation, Embankment and Drainage Works—	
Direct Receipts—	
Other canal produce	7,128
Navigation	56,690
Rents	1,42,245
Recoveries of expenditure	23,227
Miscellaneous	3,17,502
Receipts in England	11,517
Deduct—Refunds	1,365
Total—B.—Navigation, Embankment and Drainage Works.	5,59,874
GRAND TOTAL	5,62,839
E.—Debt Services—	
XX.—Interest—	
Interest on loans and advances by the Provincial Governments.	5,43,918
Interest on arrears of Revenue	64,000
Interest on Irrigation Capital Outlay incurred before 1st April 1937.	11,36,688
Miscellaneous	17,521
Deduct—Refunds	—540
Total	17,61,587

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

Heads.	Actuals for 1948-49.
	Rs.
F.—Civil Administration—	
XXI.—Administration of Justice—	
Sale-proceeds of unclaimed and escheated property	1,38,404
Court-fees realised in cash	21,127
General fees, fines and forfeitures	33,85,394
Pleadership and Mukhtearship examination fees	4,607
Receipts of the Official Assignee	1,28,959
Receipts of the Official Receiver, Calcutta	61,907
Miscellaneous fees and fines	2,33,918
Miscellaneous	84,834
Recoveries of overpayments	5,774
Collection of payments for services rendered	12,769
Receipts in England	204
<i>Deduct—Refunds</i>	—1,40,102
Total	39,37,795
XXII.—Jails and Convict Settlements—	
Jails	1,37,816
Jail manufactures	3,53,783
Recoveries of overpayments	337
Collection of payments for services rendered	545
<i>Deduct—Refunds</i>	—100
Total	4,92,381
XXIII.—Police—	
Police supplied to railways	2,994
Police supplied to public departments, private companies and persons.	29,485
Receipts and recoveries on account of Presidency Police	7,48,102
Cash receipts under the Arms Act	81,149
Fees, fines and forfeitures	32,009
Recoveries of overpayments	27,041
Carried over	9,20,780

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

Heads.	Actuals for 1948-49.
F.—Civil Administration—contd.	
XXIII.—Police—concl'd.	
Brought forward	9,20,780
Collection of payments for services rendered	7,705
Miscellaneous	4,06,809
Receipts in England	2,82,484
Deduct—Refunds	—11,938
Total	16,05,840
XXIV.—Ports and Pilotage—	
B.—Other Ports—	
Registration and other fees	3,457
Miscellaneous	54,885
Deduct—Refunds	—848
Total	57,494
XXVI.—Education—	
A.—University—	
Fees, Government Arts Colleges	4,08,001
Fees, Government Professional Colleges	1,22,195
B.—Secondary—	
Fees, Government Secondary Schools	4,38,255
D.—Special—	
Fees and other receipts, Government Special Schools	25,625
E.—General—	
Contributions	3,976
Income from endowments	2,480
Recoveries of overpayments	17,653
Collection of payments for services rendered	181
Carried over	10,18,366

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

Heads.	Actuals for 1948-49.
F.—Civil Administration—contd.	
XXVI.—Education—concl'd.	
Brought forward	10,18,366
Miscellaneous	2,53,604
Receipts in England	1,909
Deduct—Refunds	—28,471
Total	12,45,408
XXVII.—Medical—	
Medical School and College fees	5,66,652
Hospital receipts	5,40,055
Mental Hospital receipts	2,142
Sale of medicines	3,10,062
Contributions	2,78,825
Income from endowments	30,942
Recoveries of overpayments	9,725
Collection of payments for services rendered	37,003
Miscellaneous	2,75,372
Receipts on account of Provincialisation of Sadar and Sub-Divisional Hospitals	3,23,012
Receipts in England	6,341
Deduct—Refunds	—92,989
Total	22,87,142
XXVIII.—Public Health—	
Sale-proceeds of sera and vaccines, etc.	2,80,142
Contributions	30,330
Recoveries of overpayments	6,748
Collection of payments for services rendered	25,640
Miscellaneous	1,33,290
Deduct—Refunds	—10,089
Total	4,66,061

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

Heads.	Actuals for 1948-49.
F.—Civil Administration—contd.	
XXIX.—Agriculture—	
Agricultural receipts	68,95,913
Recoveries of overpayments	12,981
<i>Deduct—Refunds</i>	-2,123
Total	69,06,771
XXX.—Veterinary—	
Veterinary College and School fees	49,942
Other receipts	49,965
Collection of payments for services rendered	23,993
<i>Deduct—Refunds</i>	-2,194
Total	1,21,706
XXXI.—Co-operation—	
Audit fees	1,81,358
Miscellaneous receipts	74,025
Total	2,55,383
XXXII.—Industries and Supplies—	
Industries	31,73,727
Cinchona plantations	18,34,338
Recoveries of overpayments	33
Carried over	50,08,098

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

Heads.	Actuals for 1948-49.
F.—Civil Administration—concl'd.	
	Rs.
XXXII.—Industries and Supplies—concl'd.	
Brought forward	50,08,098
Collection of payments for services rendered	222
Rehabilitation Programme	1,29,429
Fisheries	1,03,700
Total	52,41,449
XXXVI.—Miscellaneous Departments—	
<i>Labour and Emigration—</i>	
Fees for the registration of Trade Unions	2,366
<i>Miscellaneous—</i>	
Examination fees	32,832
Fees for the inspection of steam boilers	1,69,203
Administration of Indian Partnership Act, 1932	5,930
Miscellaneous	17,826
Receipts in England	2,058
Deduct—Refunds	—2,074
Total	2,28,141
H.—Civil Works and Miscellaneous Public Improvements—	
XXXIX.—Civil Works—	
Rents	2,82,040
Tolls on Roads	1,36,065
Carried over	4,18,105

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

Heads.	Actuals for 1948-49.
H.—Civil Works and Miscellaneous Public Improvements—concl'd.	
Rs.	
XXXIX.—Civil Works—concl'd.	
Brought forward	4,18,105
Recoveries of expenditure	3,67,944
Transfer from Central Road Fund	5,77,457
Miscellaneous	2,33,664
<i>Deduct—Refunds</i>	—1,915
Total	15,95,255
J.—Miscellaneous—	
XLIV.—Receipts in aid of Superannuation—	
Contributions for pensions and gratuities	1,17,951
Miscellaneous	16,934
Total	1,34,885
XLV.—Stationery and Printing—	
Stationery receipts	1,205
Sale of plain paper used with stamps	1,86,256
Sale of gazettes and other Government publications	90,376
Other press receipts	1,16,771
Receipts in England	687
Total	3,95,295

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

Heads.	Actuals for 1948-49.
Rs.	
J.—Miscellaneous—contd.	
XLVI.—Miscellaneous—	
Unclaimed deposits	47,05,872
Sale of old stores and materials	1,23,470
Sales of lands and houses, etc.	117
Fees for Government audit	36,505
Rents, Rates and Taxes	6,915
Other fees, fines and forfeitures	4,656
Gain by exchange on local transactions	—529
Receipts on account of displaced persons	71,385
Recoveries of overpayments	26,340
Collection of payments for services rendered	1,91,881
Net gain by exchange on Remittance transactions	—33
Miscellaneous	8,20,962
Receipts in England	57,516
Loss or gain by exchange	666
<i>Deduct</i> —Refunds	—937
Total	60,49,786

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

Heads.	Actuals for 1948-49.
	Rs.
J.—Miscellaneous—concl'd.	
XLVI-A.—Receipts from Road Transport Scheme—	
Gross Receipts—Receipts from Passenger Bus Service	10,74,383
<i>Deduct</i> —Working Expenses—	
Direction	-32,124
Operation	-5,46,162
Net Receipts	4,96,097
L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments—	
XLIX—Grants-in-aid from Central Government	50,00,000
Total	50,00,000
L.—Miscellaneous Adjustments between Central and Provincial Governments.	10,854
Total	10,854
M.—Extraordinary Items—	
LI.—Extraordinary Receipts—	
Sale of land	2,530
Sale of other Government Assets	27,245
" Subvention from the Central Government for Development Schemes.	1,70,00,000
Other items	6,56,000
Receipts in England	12,975
<i>Deduct</i> —Refunds	-20,910
Total	1,76,78,800

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
A.—Direct Demands on the Revenue—	Rs.	Rs.	Rs.
4.—Taxes on Income other than Corporation tax—			
Collection of Agricultural Income tax	2,76,789	2,76,789
Total	2,76,789	2,76,789
7.—Land Revenue—			
Charges of administration	12,51,622	12,51,622
Management of Government estates	10,08,788	10,08,788
Survey, Settlement and Record Operations.	4,48,712	4,48,712
Land Records	77,417	77,417
Assignments and Compensation	62,729	62,729
Charges in England	8,794	8,794
Total	28,58,062	28,58,062
8.—Provincial Excise—			
Superintendence	4,42,304	4,42,304
District Executive Establishment	18,68,499	18,68,499
Cost of opium supplied to Provincial Excise Department.	9,06,743	9,06,743
Purchase of Ganja and other Drugs	1,67,855	1,65,855
Compensations	97,340	97,340
Charges in England	5	5
Total	34,80,746	34,80,746

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

Heads.	Expenditure for 1948-49.		Total.
	Charged.	Voted.	
1	2	3	4
	Rs.	Rs.	Rs.
A.—Direct Demands on the Revenue—<i>contd.</i>			
9.—Stamps—			
A.—Non-Judicial—			
Superintendence	52,608	52,608
Charges for the sale of stamps	2,69,473	2,69,473
Cost of stamps supplied from Central Stamp Stores.	..	1,11,502	1,11,502
B.—Judicial—			
Superintendence	26,944	26,944
Charges for the sale of stamps	50,654	50,654
Cost of stamps supplied from Central Stamp Stores.	..	1,14,775	1,14,775
Total	6,25,956	6,25,956
10.—Forest—			
Conservancy and Works	24,26,819	24,26,819
Establishment	16,12,483	16,12,483
Charges in England	25,089	25,089
Total	40,64,391	40,64,391
11.—Registration—			
Superintendence	80,455	80,455
District Charges	12,96,325	12,96,325
Total	13,76,780	13,76,780
12.—Charges on account of Motor Vehicles Acts—			
Compensations to local bodies, etc.	4,50,000	..	4,50,000
Total	4,50,000	..	4,50,000

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
A.—Direct Demands on the Revenue—<i>concl'd.</i>	Rs.	Rs.	Rs.
13.—Other Taxes and Duties—			
Collection charges—			
Entertainment Tax . . . . .	..	36,495	36,495
Betting Tax . . . . .	..	10,000	10,000
Tax under the Bengal Finance (Sales Tax) Act., 1941.	..	9,34,186	9,34,186
Tax under the Bengal Finance Act., 1939	..	50,782	50,782
Charges under the Electricity Acts. . . . .	..	1,18,745	1,18,745
Total . . . . .	..	11,50,208	11,50,208
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—			
17.—Interest on Works for which Capital Accounts are kept—			
Irrigation Works	10,62,135	..	10,62,135
Navigation, Embankment and Drainage Works.	3,13,820	..	3,13,820
Total	13,75,955	..	13,75,955
18.—Other Revenue Expenditure financed from ordinary Revenues—			
A.—Irrigation Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	1,178	1,178
Maintenance and Repairs . . . . .	..	11,072	11,072
Establishment . . . . .	..	5,473	5,473
Tools and Plant . . . . .	..	224	224
Charges in England . . . . .	..	1	1
Carried over . . . . .	..	17,948	17,948

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>contd.</i>	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure financed from ordinary Revenues—<i>contd.</i>			
A.—Irrigation Works—<i>concltd.</i>			
Brought forward . . . . .	..	17,948	17,948
(2) Miscellaneous Expenditure—			
Establishment . . . . .	..	12,927	12,927
Tools and Plant . . . . .	..	1,251	1,251
Other charges . . . . .	..	33,694	33,694
Charges in England . . . . .	..	5	5
Total . . . . .	..	47,877	47,877
Total A.—Irrigation Works . . . . .	..	65,825	65,825
B.—Navigation, Embankment and Drainage Works—			
(1) Works for which no Capital Accounts are kept—			
Works . . . . .	..	9,94,186	9,94,186
Extensions and Improvements . . . . .	..	3,391	3,391
Maintenance and Repairs . . . . .	..	29,26,748	29,26,748
Establishment . . . . .	..	13,88,812	13,88,812
Tools and Plant . . . . .	..	3,38,942	3,38,942
Suspense . . . . .	..	—1,58,789	—1,58,789
Charges in England . . . . .	..	70	70
Total . . . . .	..	54,93,360	54,93,360
(2) Miscellaneous Expenditure—			
Establishment . . . . .	..	2,29,885	2,29,885
Tools and Plant . . . . .	..	24,107	24,107
Other charges . . . . .	..	87,770	87,770
Carried over . . . . .	..	3,41,762	3,41,762
	..	54,93,360	54,93,360

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
C.—Revenue Account of Irrigation, Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
18.—Other Revenue Expenditure financed from ordinary Revenues—<i>concl'd.</i>			
B.—Navigation, Embankment and Drainage Works—<i>concl'd.</i>			
Brought forward	..	54,93,360	54,93,360
(2) Miscellaneous Expenditure— <i>concl'd.</i>			
Grants-in-aid	2,500	2,500
Charges in England	23	23
Total	3,44,285	3,44,285
Total B.—Navigation, etc.	58,37,645	58,37,645
Total A.—Irrigation Works	65,825	65,825
GRAND TOTAL	59,03,470	59,03,470

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

Heads. 1	Expenditure for 1948-49.		Total 4
	Charged. 2	Voted. 3	
E.—Debt Services—	Rs.	Rs.	Rs.
22.—Interest on Debt and Other Obligations—			
A.—Interest on Ordinary Debt—			
(i) Rupee Debt—			
Floating Loans—			
Cash credit advances from the Imperial Bank.	2,38,355	..	2,38,355
Other Items—			
Interest on loans taken from the Central Government.	8,40,874	..	8,40,874
B.—Interest on Unfunded Debt—			
State Provident Funds—			
Interest on General Provident Fund	11,21,290	..	11,21,290
Interest on Indian Civil Service Provident Fund.	51,311	..	51,311
Interest on Indian Civil Service (Non-European Members) Provident Fund.	16,302	..	16,302
Interest on Contributory Provident Funds.	48,358	..	48,358
Interest on Other Miscellaneous Provident Funds.	124	..	124
C.—Interest on Other Obligations—			
Other items—			
Miscellaneous . . . . .	..	200	200
D.—Transfers—			
Deduct—			
(1) Interest transferred to Commercial Departments—			
Irrigation	—2,39,267	..	—2,39,267
(2) Interest on Capital advanced to Damodar Valley Corporation.	—66,434	..	—66,434
Deduct—Total	—3,05,701	..	—3,05,701
Total	20,10,913	200	20,11,113

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
F.—Civil Administration—	Rs.	Rs.	Rs.
25.—General Administration—			
A.—Heads of Provinces (including Governor General, Executive Council and Ministers)—			
Salary of the Governor	66,000	..	66,000
Secretarial Staff of Governor	1,42,584	..	1,42,584
Staff and house-hold of Governor	1,71,562	..	1,71,562
Sumptuary allowance of Governor	30,000	..	30,000
Expenditure from Contract allowance	1,37,399	..	1,37,399
Tour Expenses	93,255	..	93,255
Ministers	2,41,634	3,03,542	5,45,176
B.—Legislative Bodies—			
Provincial Legislative Assembly . . . . .	..	5,02,061	5,02,061
Elections for Legislatures . . . . .	..	8,08,853	8,08,853
C.—Secretariat and Headquarters Establishments—			
Civil Secretariats . . . . .	..	50,02,235	50,02,235
Public Service Commission	1,73,390	..	1,73,390
Board of Revenue, Financial Commissioner and Establishments. . . . .	..	2,30,247	2,30,247
Local Fund Audit Establishments . . . . .	..	2,98,790	2,98,790
D.—Commissioners—			
Commissioners . . . . .	..	3,20,490	3,20,490
Carried over	10,55,824	74,66,218	85,22,042

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
25.—General Administration—<i>concl.</i>			
Brought forward	10,55,824	74,66,218	85,22,042
E.—District Administration—			
General Establishments . . . . .	..	70,41,983	70,41,983
Sub-Divisional Establishments . . . . .	..	13,07,372	13,07,372
Other Establishments . . . . .	..	3,37,800	3,37,800
G.—Miscellaneous—			
Discretionary Grants by Heads of Provinces, etc. . . . .	..	69,715	69,715
Miscellaneous . . . . .	..	8,10,388	8,10,388
Rehabilitation Programme . . . . .	..	84,205	84,205
H.—Charges in England—			
B.—High Commissioner for India—			
Salaries and expenses of the High Commissioner's Department. . . . .	..	48,267	48,267
Other Items . . . . .	..	57,810	57,810
Total	10,55,824	1,72,23,758	1,82,79,582
27.—Administration of Justice—			
High Court	23,43,123	..	23,43,123
Law Officers	49,013	3,95,086	4,44,099
Administrator General and Official Trustee . . . . .	..	2,88,857	2,88,857
Official Assignee . . . . .	..	1,09,304	1,09,304
Official Receiver, Calcutta . . . . .	..	88,150	88,150
Coroner's Court . . . . .	..	8,225	8,225
Carried over	23,92,136	8,89,622	32,81,758

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
27.—Administration of Justice—<i>concl'd.</i>			
Brought forward	23,92,136	8,89,622	32,81,758
Presidency Magistrates' Courts . . . . .	..	4,56,619	4,56,619
Civil and Sessions Courts . . . . .	..	44,97,271	44,97,271
Courts of Small Causes . . . . .	..	3,78,359	3,78,359
Criminal Courts . . . . .	..	25,443	25,443
Pledership and Muktearship examination charges.	..	7,467	7,467
Charges in England	6,956	43,243	50,199
Total	23,99,092	62,98,024	86,97,116
28.—Jails and Convict Settlements—			
Jails . . . . .	..	61,13,583	61,13,583
Jail manufactures . . . . .	..	3,92,894	3,92,894
Charges in England . . . . .	..	5,038	5,038
Total . . . . .	..	65,11,515	65,11,515
29.—Police—			
Presidency Police . . . . .	..	1,46,62,401	1,46,62,401
Superintendence . . . . .	..	4,36,750	4,36,750
District Executive Force . . . . .	..	2,28,80,256	2,28,80,256
Carried over . . . . .	..	3,79,79,407	3,79,79,407

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
29.—Police—<i>concl'd.</i>			
Brought forward	3,79,79,407	3,79,79,407
Police Training Schools	3,25,916	3,25,916
Special Police	7,05,346	7,05,346
Railway Police	4,50,150	4,50,150
Criminal Investigation Department	14,45,229	14,45,229
Works	7,23,712	7,23,712
Charges in England	1,61,792	1,61,792
Total	4,17,91,552	4,17,91,552
30.—Ports and Pilotage—			
B.—Other Ports—			
Charges for Pooled Launches	2,43,964	2,43,964
Ports establishments	55,975	55,975
Miscellaneous	1,200	1,200
Total	3,01,139	3,01,139
36.—Scientific Departments—			
Grants-in-aid and Donations to Scientific Societies and Institutes.	48,780	48,780
Total	48,780	48,780
37.—Education—			
General—			
A.—University—			
Grants to Universities	14,64,000	14,64,000
Government Arts Colleges	21,72,126	21,72,126
Grants to non-Government Arts Colleges	8,82,714	8,82,714
Government Professional Colleges	4,26,058	4,26,058
Grants to non-Government Professional Colleges.	44,700	44,700
Carried over	49,89,598	49,89,598

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education—General—<i>concl'd.</i>			
Brought forward		49,89,598	49,89,598
B.—Secondary—			
Government Secondary Schools	12,26,883	12,26,883
Direct grants to non-Government Secondary Schools.	..	42,24,930	42,24,930
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	5,18,410	5,18,410
Grants to local bodies for primary education.	..	30,85,926	30,85,926
D.—Special—			
Government Special Schools	7,41,113	7,41,113
Direct grants to non-Government Special Schools.	..	2,98,363	2,98,363
E.—General—			
Direction	2,35,966	2,35,966
Inspection	7,50,170	7,50,170
Scholarship	5,30,001	5,30,001
Miscellaneous	6,01,458	6,01,458
Amount transferred to the Fund for promotion of education amongst educationally backward classes.	..	10,36,000	10,36,000
Expenditure from the Fund for promotion of education amongst educationally backward classes.	..	8,97,951	8,97,951
<i>Deduct</i> —Amount met from the Fund for promotion of education amongst educationally backward classes.	..	—8,97,951	—8,97,951
Works	10,000	10,000
F.—Charges in England—			
B.—High Commissioner	2,04,138	2,04,138
Total—Education—General	1,84,52,956	1,84,52,956

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
37.—Education (Anglo-Indian and European Education)—			
B.—Secondary—			
Government Secondary Schools	4,02,355	4,02,355
Direct grants to non-Government Secondary Schools.	..	3,10,022	3,10,022
C.—Primary—			
Direct grants to non-Government Primary Schools.	..	3,51,277	3,51,277
D.—Special—			
Direct grants to non-Government Special Schools.	..	1,210	1,210
E.—General—			
Inspection	36,763	36,763
Scholarships	28,167	28,167
Miscellaneous	14,033	14,033
F.—Charges in England—			
B.—High Commissioner	182	182
Total—Anglo-Indian and European Education.	..	11,44,009	11,44,009
Total—Education—General	1,84,52,956	1,84,52,956
GRAND TOTAL	1,95,96,965	1,95,96,965

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	
F.—Civil Administration—<i>contd.</i>			
38.—Medical—			
Medical Establishment	11,81,041	11,81,041
Hospitals and Dispensaries	1,50,000	52,18,518	53,68,518
Grants for Medical purposes	8,73,560	8,73,560
Medical Colleges and Schools	15,87,432	15,87,432
Mental Hospital	8,88,434	8,88,434
Chemical Examiner	1,08,684	1,08,684
Provincialisation of Sadar and Sub-divisional Hospitals	30,37,999	30,37,999
Charges in England	77,569	77,569
Total	1,50,000	1,29,73,237	1,31,23,237
39.—Public Health—			
Public Health Establishment	10,96,927	10,96,927
Grants for Public Health purposes	7,74,197	7,74,197
Expenses in connection with epidemic diseases	21,94,578	21,94,578
Bacteriological Laboratories	1,94,525	1,94,525
Pasteur Institutes	86,347	86,347
Works	-3,62,342	-3,62,342
Charges in England	907	907
Total	39,85,139	39,85,139
40.—Agriculture—			
Direction	2,20,519	2,20,519
Superintendence	34,55,790	34,55,790
Experimental Farms	2,47,785	2,47,785
Carried over	39,24,094	39,24,094

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>contd.</i>			
40.—Agriculture—<i>concl.</i>			
Brought forward	39,24,094	39,24,094
Agricultural Demonstration and Propaganda including public exhibitions and fairs.	71,53,345	71,53,345
Agricultural Experiments and Research	5,38,506	5,38,506
Agricultural Education	42,110	42,110
Botanical and other Public Gardens	4,03,486	4,03,486
Grants-in-aid, Contributions, etc.	64,000	64,000
Works	4,690	4,690
Charges in England	3,032	3,032
Total	1,21,33,263	1,21,33,263
41.—Veterinary—			
Superintendence	1,71,479	1,71,479
Veterinary Education and Research	3,29,765	3,29,765
Subordinate establishment	2,48,638	2,48,638
Hospitals and dispensaries	5,29,603	5,29,603
Prizes	880	880
Total	12,80,365	12,80,365

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
42.—Civil Administration—<i>contd.</i>			
42.—Co-operation—			
Superintendence	10,45,392	10,45,392
Grants-in-aid	1,000	1,000
Other charges	1,20,990	1,20,990
Total	11,67,382	11,67,382
43.—Industries—			
Industries	22,70,043	22,70,043
Cinchona Plantations	32,31,570	32,31,570
Fisheries	4,46,213	4,46,213
Rehabilitation Programme	3,00,344	3,00,344
Works	2,994	2,994
Charges in England	36,051	36,051
Total	62,87,215	62,87,215
47.—Miscellaneous Departments—			
<i>Labour and Emigration—</i>			
Inspector of Factories	1,79,665	1,79,665
Labour	1,68,533	1,68,533
<i>Inspection and Tests—</i>			
Inspector of Steam Boilers	1,41,997	1,41,997
<i>Statistics—</i>			
Provincial Statistics	23,643	23,643
<i>Miscellaneous—</i>			
Preservation and translation of ancient manuscripts.	..	6,200	6,200
Examinations	9	9
Administration of Indian Partnership Act, 1932.	..	8,035	8,035
Carried over	5,28,082	5,28,082

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
F.—Civil Administration—<i>concl.</i>			
47.—Miscellaneous Departments—<i>concl.</i>			
Brought forward	..	5,28,082	5,28,082
<i>Miscellaneous—concl.</i>			
Administration of Bengal Money Lenders Act, 1940	..	17,009	17,009
Controller of Rents	2,01,416	2,01,416
Miscellaneous	10,59,081	10,59,081
Charges in England	51,326	51,326
Total	..	18,56,914	18,56,914
H.—Civil Works and Miscellaneous Public Improvements—			
50.—Civil Works—			
Original Works—Buildings—			
Land Revenue	152	152
Provincial Excise	4,305	4,305
Registration	5,170	5,170
General Administration	10,311	4,14,683	4,24,994
Administration of Justice	23,081	23,081
Jails and Convict Settlements	1,54,957	1,54,957
Police	8,86,855	8,86,855
Education	59,785	59,785
Medical	3,21,512	3,21,512
Public Health	930	930
Agriculture	24,172	24,172
Veterinary	4,490	4,490
Industries	4,881	4,881
Carried over	10,311	19,04,973	19,15,284

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged.	Voted.	
	2	3	
	Rs.	Rs.	Rs.
H.—Civil Works and Miscellaneous Public Improvements—<i>concl.</i>			
50.—Civil Works—<i>concl.</i>			
Brought forward	10,311	19,04,973	19,15,284
Original Works—Buildings— <i>concl.</i>			
Civil Works	..	45,532	45,532
Miscellaneous Departments	..	—13,082	—13,082
Original Works—Communications	..	7,64,766	7,64,766
Original Works—Miscellaneous	..	3,71,648	3,71,648
Repairs—			
Buildings	4,26,394	41,22,337	45,48,731
Communications	..	42,56,793	42,56,793
Establishment	96,284	15,43,232	16,39,516
Tools and plant	4,606	4,49,741	4,54,347
Grants-in-aid	4,00,000	14,15,027	18,15,027
Suspense	1,531	—39,188	—37,657
Charges in England	..	16,630	16,630
Total	9,39,126	1,48,38,409	1,57,77,535
I.—Miscellaneous—			
54.—Famine—			
A.—Famine Relief—			
Salaries and Establishment	..	9,47,459	9,47,459
Gratuitous Relief	..	19,31,807	19,31,807
Miscellaneous	..	37,400	37,400
Rehabilitation Programme	..	16,39,352	16,39,352
Total	..	45,56,018	45,56,018

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

Heads. 1	Expenditure for 1948-49.		Total.
	Charged. 2	Voted. 3	4
	Rs.	Rs.	Rs.
J.—Miscellaneous—<i>contd.</i>			
55.—Superannuation Allowances and Pensions—			
Superannuation and Retired Allowances	1,08,063	79,27,503	80,35,566
Compassionate Allowances	30,536	30,536
Gratuities	14,752	14,752
Pensions for distinguished and meritorious services.	2,900	2,900
Donations to Provident Funds	57,252	57,252
Allowances and gratuities to Political sufferers, their families and institutions.	1,31,138	1,31,138
<i>Deduct</i> —Pensionary charges transferred to Commercial Departments.	—1,08,648	—1,08,648
Total	1,08,063	80,55,433	81,63,495
56.—Stationery and Printing—			
I.—Stationery—			
Stationery supplied by other Governments	11,15,000	11,15,000
Discount on plain paper used with stamps	8,715	8,715
II.—Printing—			
Government Presses	24,84,260	24,84,260
Printing at private presses	19,801	19,801
Cost of printing work done by other Governments.	14,075	14,075
<i>Deduct</i> —Cost of printing work done for other Governments and paying departments.	—995	—995
Charges in England	24,450	24,450
Total	36,65,306	36,65,306

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
I.—Miscellaneous—concl'd.			
57.—Miscellaneous—			
Donations for charitable purposes . . . . .	..	1,13,584	1,13,584
Special Commissions of Enquiry . . . . .	..	1,24,253	1,24,253
Petty Establishments . . . . .	..	5,17,104	5,17,104
Irrecoverable temporary loans and advances written-off.	..	11,571	11,571
Rent, rates and taxes . . . . .	..	47,390	47,390
Contributions	25,24,698	1,14,58,317	1,39,83,015
Expenditure on account of State Prisoners and Detenus.	..	78,839	78,839
Expenditure on displaced persons . . . . .	..	21,47,018	21,47,018
Miscellaneous and unforeseen charges . . . . .	..	25,05,555	25,05,555
Charges in England . . . . .	..	50	50
Loss or gain by exchange	12	1,400	1,412
Total	25,24,710	1,70,05,081	1,95,29,791
II.—Miscellaneous—Capital Account within the Revenue Account—			
55-A.—Commutation of Pensions financed from ordinary revenues—			
Amount transferred from "83.—Payments of commuted value of pensions".	6,367	10,43,725	10,50,092
Total	6,367	10,43,725	10,50,092

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

Heads. 1	Expenditure for 1948-49.		Total.
	Charged. 2	Voted. 3	4
	Rs.	Rs.	Rs.
M.—Extraordinary Items—			
63.—Extraordinary Charges—			
Charges in India—			
Charges incurred as a direct result of War—			
Extra Police Force	37,31,774	37,31,774
Provincial Transport Controller	1,06,244	1,06,244
Civil Supplies	2,83,93,197	2,83,93,197
Loss on Sale of subsidised food	40,91,923	40,91,923
Administration of Drug Control Order	26	26
Small Savings Scheme	24,285	24,285
Administration of Paper Control Order	89,730	89,730
Rewards for gallantry in field	15,000	15,000
National Cadet Corps	1,76,693	1,76,693
Total	3,66,28,872	3,66,28,872
<i>Deduct—Recoveries</i>	<i>—8,33,062</i>	<i>—8,33,062</i>
Net Total—Charges incurred, etc.	3,57,95,810	3,57,95,810
Motor Spirit and Tyre Rationing Scheme	2,55,519	2,55,519
<i>Deduct—Amount recovered from the Centre</i>	<i>—1,49,900</i>	<i>—1,49,900</i>
Charges in England	6,325	6,325
Total	3,59,07,754	3,59,07,754

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

—contd.

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
M.—Extraordinary Items—concl'd.			
63-B.—Post-War Reconstruction and Development Schemes—			
Land Revenue	9,62,396	9,62,396
Forest	5,42,007	5,42,007
Irrigation	12,70,610	12,70,610
Police	1,16,066	1,16,066
Education	58,89,005	58,89,005
Medical	1,48,01,983	1,48,01,983
Public Health	25,59,379	25,59,379
Agriculture	22,64,410	22,64,410
Veterinary	21,998	21,998
Co-operation	2,68,021	2,68,021
Industries	9,20,925	9,20,925
Labour	1,55,482	1,55,482
Works	23,17,769	23,17,769
Miscellaneous	22,79,836	22,79,836
Total	3,43,69,887	3,43,69,887
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—			
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—			
A.—Irrigation Works—			
(1) Productive— Works	32,18,244	32,18,244
Establishment	5,70,579	5,70,579
Tools and plant	55,434	55,434
Suspense	—4,97,042	—4,97,042
Deduct—Receipts and Recoveries on Capital Account.	..	—3,241	—3,241
Total	33,43,974	33,43,974
Carried over	33,43,974	33,43,974

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
CC.—Capital Account of Irrigation, Navigation, Embankment and Drainage Works outside the Revenue Account—concl'd.	Rs.	Rs.	Rs.
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—concl'd.			
A.—Irrigation Works—concl'd.			
Brought forward . . . . .	..	33,43,974	33,43,974
(2) Unproductive—			
Works . . . . .	..	3,22,221	3,22,221
Establishment . . . . .	..	2,45,950	2,45,950
Tools and plant . . . . .	..	9,946	9,946
Deduct—Receipts and Recoveies on Capital Account.	..	—549	—549
Charges in England . . . . .	..	2	2
Total . . . . .	..	5,77,570	5,77,570
Total A.—Irrigation Works . . . . .	..	39,21,544	39,21,544
Total . . . . .	..	39,21,544	39,21,544
FF.—Civil Administration—Capital Account outside the Revenue Account—			
71.—Capital Outlay on Schemes of Agricultural Improvement and Research—			
Multiplication of quality potato seeds, etc. . . . .	..	70,836	70,836
Establishment of six seed multiplication farms. . . . .	..	41,556	41,556
Establishment of jute seed multiplication farm. . . . .	..	53,453	53,453
Brooklyn Ice Plant and Cold Storage . . . . .	..	2,28,164	2,28,164
Tank Improvement . . . . .	..	6,21,809	6,21,809
Total . . . . .	..	10,15,818	10,15,818
72.—Capital Outlay on Industrial Development—			
Development Programme—			
North Calcutta Rural Electrification Scheme. . . . .	..	11,62,726	11,62,726
Exploitation of coastal and estuarine fisheries and provision of fishing fleet. . . . .	..	1,54,999	1,54,999
Scheme for Industrial Centres . . . . .	..	81,609	81,609
Organisation of Silk Reelers' Co-operative Societies. . . . .	..	3,94,393	3,94,393
Deisel Electric Pool . . . . .	..	9,405	9,405
Total . . . . .	..	18,03,132	18,03,132

FINANCE ACCOUNTS. GOVERNMENT OF WEST BENGAL.

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

Heads. 1	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
HH.—Capital Account of Civil Works and Miscellaneous Public Improvements outside the Revenue Account—			
80-A.—Capital Outlay on Multipurpose River Schemes—			
Damodar Valley Corporation	91,16,633	91,16,633
Total	91,16,633	91,16,633
81.—Capital Account of Civil Works outside the Revenue Account—			
Original works—Buildings	669	669
„ „ —Communications	75,93,517	75,93,517
Establishment	8,20,207	8,20,207
Tools and plant	18,07,162	18,07,162
Suspense	—14,26,125	—14,26,125
<i>Deduct</i> —Receipts and Recoveries on Capital Account	—1,221	—1,221
Total	87,94,209	87,94,209
JJ.—Miscellaneous Capital Account outside the Revenue Account—			
82.—Capital Account of other Provincial Works outside the Revenue Account—			
Development Programme—			
Kanchrapara area development programme	30,564	30,564
Re-housing of Bustee Dwellers	16,70,944	16,70,944
Other Schemes—Direct building programme for housing displaced persons	2,95,370	2,95,370
Total	19,96,878	19,96,878
82-B.—Capital Outlay on Road Transport Scheme—			
Passenger Bus Service	27,67,478	27,67,478
Total	27,67,478	27,67,478

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

Heads. I	Expenditure for 1948-49.		Total. 4
	Charged. 2	Voted. 3	
	Rs.	Rs.	Rs.
JJ.—Miscellaneous Capital Account outside the Revenue Account—<i>concl'd.</i>			
83.—Payments of Commuted Value of Pensions—			
Payments of Commuted Value of Pensions—			
Payments in India	6,367	10,43,725	10,50,092
Deduct—Amount financed from ordinary revenues.	-6,367	-10,43,725	-10,50,092
Net expenditure outside the Revenue Account.
85-A.—Capital Outlay on Provincial Schemes of State Trading—			
A.—Grain purchase scheme—			
Gross Expenditure	46,54,35,488	46,54,35,488
Deduct—Receipts and Recoveries on Capital Account.	..	-44,35,86,724	-44,35,86,724
Deduct—Capital Expenditure financed from ordinary revenues.	..	-40,91,977	-40,91,977
Deduct—Recoveries from other Government Departments.	..	-4,88,62,216	-4,88,62,216
Total	-3,11,05,429	-3,11,05,429
C.—Other Miscellaneous Schemes—			
Gross Expenditure	98,149	98,149
Deduct—Receipts and Recoveries on Capital Account.	..	-2,02,310	-2,02,310
Total	-1,04,161	-1,04,161
GRAND TOTAL	-3,12,09,590	-3,12,09,590

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.
65.—Capital Outlay on Forests		13,500
68.—Construction of Irrigation, Navigation, Embankment and Drainage Works—		
A.—Irrigation Works—		
Productive—		
Mor Reservoir Project	33,43,974	66,39,329
Total—Productive	33,43,974	66,39,329
Unproductive—		
Midnapore Canal		83,06,728
Bakreswar Irrigation Scheme		7,01,399
Damodar Canal	1,75,370	1,27,62,430
Preparation of a Master Plan for the drainage of Calcutta and surrounding areas	4,02,200	4,02,200
Total—Unproductive	5,77,570	2,21,72,757
Total—A.—Irrigation Works	39,21,544	2,88,12,086
B.—Navigation, Embankment and Drainage Works—		
Unproductive—		
Hijili Tidal Canal		25,50,805
Calcutta and Eastern Canals		21,81,852
Sundarbans Steamer Route		7,52,547
Dredging 'Bidyadhari'		7,95,709
Dredger 'Burdwan'		13,63,492
Total—B.—Navigation, etc., Works		76,44,405
Total—Irrigation, Navigation, etc., Works	39,21,544	3,64,56,491
Deduct—Amount met out of Revenue		—45,63,040
Total	39,21,544	3,18,93,451
71.—Capital Outlay on Schemes of Agricultural Improvement and Research.	10,15,818	11,81,447
72.—Capital Outlay on Industrial Development	18,03,132	26,74,392
80-A.—Capital Outlay on Multipurpose River Schemes	91,16,633	91,16,633
81.—Capital Account of Civil Works outside the Revenue Account	87,94,209	1,87,83,015
82.—Capital Account of other Provincial Works outside the Revenue Account.	19,96,878	20,08,867
82-B.—Capital Outlay on Road Transport Scheme	27,67,478	27,67,478
83.—Payment of Commuted value of pensions		4,73,219
85-A.—Capital Outlay on Provincial Schemes of State Trading	—3,12,09,590	—1,12,91,392
GRAND TOTAL	—17,93,898	5,76,20,610

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

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

2. 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 the separate registers or other records maintained in the Account 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 grants, etc., were for amounts authorised by the relevant Acts or rules of the funds 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 West Bengal on the 31st March 1949.

(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.
3,07,81,228	A to M	Government	73	
	N	Public Debt	74	8,59,61,331
	O	Unfunded Debt	76	3,74,61,455
	P	Deposits and Advances—		
		(i) Deposits not bearing interest—		
13,93,057		Gross balance	77	8,55,83,147
45,38,736		Investments	77	
		(ii) Advances not bearing interest	89	
		(iii) Suspense—		
45,02,250		Investments	95	
4,12,15,271		Carried over		20,90,05,933

Debit balance.	Section of the General Account.	Name of Account.	Page.	Credit Balance.
1	2	3	4	5
Rs.		Brought forward		Rs.
4,12,15,271		Other items (Net)	95	20,90,05,933
1,94,58,473	R	Loans and Advances by Provincial Governments.	98	
4,07,80,002	S	Remittances—		
	V	I. Remittances within India (Net)	101	
75,45,498		(Closing) Cash Balance	102	
10,00,06,689		Total		20,90,05,933
20,90,05,933				

4. It must be clearly understood that the balances of accounts shown in the statement above are not, and cannot be, regarded as a complete record of the state of affairs or the net financial position of the Government of West Bengal, as it is not possible to take into account all the various physical assets of the province such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. The statement shows 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. 3,07,81,228.

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

Dr.	Details.	Cr.
Rs.		Rs.
6,91,42,712	A.—Opening Balance	
	B.—Revenue Receipts for 1948-49	31,82,21,099
28,16,53,513	C.—Expenditure on Revenue Account for 1948-49	
	D.—Capital Expenditure outside the Revenue Account for 1948-49.	17,93,898
	F.—Closing Balance, Dr.	3,07,81,228
35,07,96,225	Total	35,07,96,225

SECTION N.—PUBLIC DEBT

Cr. Rs. 8,59,61,331

6. The term "Public Debt" as used in this report is confined to regular loans raised from the public or taken from the Central Government, and does not cover other obligations (whether bearing interest or not), such as State Provident Funds, Depreciation Reserve and other Funds which are dealt with in Sections O and P of this report. A comparative statement showing the aggregate gross capital liabilities of the Government of West Bengal on the 31st March 1949 and the capital and other disbursements which are treated as a set-off against these liabilities, will be found in Statement No. 2 of this part of the report.

"Public Debt" is ordinarily divided into three categories, namely (a) "Permanent Debt", (b) "Floating Debt" and (c) "Loans from the Central Government". The term "Permanent Debt" covers such of the loans borrowed by Government in the open market as are intended to have, at the time when they are raised, a currency of more than twelve months. The term "Floating Debt" is applied to borrowings of a purely temporary nature, such as treasury bills or ways and means advances from the Reserve Bank of India, which are to be repaid within twelve months. These balances, which represent the nominal value of outstanding debt on the 31st March 1949, as distinct from the cash proceeds in respect of the outstanding loans, are reviewed in the following paragraphs. The head "Loans from the Central Government" includes (i) Share of the loans granted to Government of Bengal and taken over by the newly-formed province of West Bengal on the 15th August 1947, as well as (ii) any new loans granted by the Central Government to the Government of West Bengal after that date.

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

<i>Floating Debt</i>	Cr. Rs. 36,77,285
<i>Loans from the Central Government</i>	Cr. Rs. 8,22,84,046
Floating Debt	Cr. Rs. 36,77,285

7. The balance pertains to the sub-head "Other Floating Loans" and represents the cash credit advances taken by the Government from the Imperial Bank of India, Calcutta, in connection with Food Purchase Schemes. A sum of Rs. 2,38,355 was paid as interest on the advances outstanding from month to month.

The above balance does not agree with the balance as per books of the Imperial Bank. The settlement of the difference is under correspondence with the Government Department concerned.

Loans from the Central Government Cr. Rs. 8,22,81,016

8. The balance comprises (i) the proportionate share of the loans outstanding against the Government of Bengal on the date of partition taken over by the Government of West Bengal and (ii) loans taken from the Central Government after the partition. The details of the pre-partition loans are given below :—

	Rs.
Loans for Civil Defence Expenditure	62,21,460
Loans for strengthening the Damodar Left Embankment	66,31,000
Loans to finance the Grow-more-food schemes	6,89,110
Loans for financing Development Projects	55,36,000
Loans for Ways and Means purposes	70,40,000
Loans for payment to silk filature owners	17,476
Total	2,61,35,046

The above loans all remain outstanding and the terms of repayment have not yet been settled.

The position with regard to the post-partition loans is shown in the table below :—

Date of loans.	Particulars.	Amount.	Amount repaid up to 31st March, 1949.	Balance.	Remarks.
15th October, 1947.	Ways and Means advance.	2,50,00,000	..	2,50,00,000	Bears interest @ 2 p.c. Repayable by the end of 1948-49 but not repaid.
31st March, 1948.	Loans for Productive Development Schemes.	40,00,000	..	40,00,000	Bears interest @ 2½ p.c. Repayable in 10 years.
15th January, 1949.	Loans for paying West Bengal Government's share of Damodar Valley Corporation.	91,16,000	..	91,16,000	Bears interest @ 3½ p.c. Repayable in one instalment within 40 years.
31st March, 1949.	Loans for Development Purposes.	99,91,000	..	99,91,000	Bears interest @ 2½ p.c. Repayable in one instalment within 10 years.
31st March, 1949.	Loans under Grow-more-food Schemes.	80,42,000	..	80,42,000	Bears interest @ 2 p.c. Repayable with interest in one year. Interest only paid.
	Total	5,61,49,000	..	5,61,49,000	

SECTION O.—UNFUNDED DEBT **Cr. Rs. 3,74,61,455**

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 West Bengal are only on account of :—

State Provident Funds **Cr. Rs. 3,74,61,455**

10. These are funds established for the benefit of Government servants contributions to which are, in certain cases, compulsory. Government pays interest on the sums deposited and, in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The accumulated deposits are paid to the depositors on the termination of their service with Government. Temporary withdrawals are, however, permitted in the interval in certain circumstances. The details of these funds are as shown in the following table :—

	Cr.	Rs.
General Provident Fund	3,35,70,869	
Indian Civil Service Provident Fund	15,34,683	
Indian Civil Service (Non-European Members) Provident Fund	5,52,743	
Contributory Provident Fund	17,08,570	
Other Miscellaneous Provident Funds	4,591	
Total	3,74,61,455	

11. In respect of the first four Funds the balances shown above differed from the sum totals of the balances at credit of the individual subscribers by Rs. 25,44,943, Rs. 1,07,392, Rs. 49,243 and Rs. 2,661 respectively. Out of these, differences amounting to Rs. 25,42,484, Rs. 1,77,567, Rs. 25,160 and Rs. —904 respectively are due to segregation in accounts of receipts and payments under the head "Undivided Bengal Suspense" for settlement with East Bengal. The remaining differences are on account of unallocated net credits which are yet to be transferred to Pakistan or to be distributed to the ledger accounts of individual subscribers in West Bengal. This process of allocation is in progress and the balances which remain to be adjusted at the end of the year 1949-50 are Rs. 19,914, Rs. —10,229, Rs. 7,842 and Rs. —86 respectively. As regards the fifth item, there is a discrepancy of Rs. 42 which is under reconciliation.

The balances at credit of the individual subscribers on the 31st March 1949 have been communicated to them.

General Provident Fund **Cr. Rs. 3,35,70,869**

12. 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. 15,34,682

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

Indian Civil Service (Non-European Members) Provident Fund Cr. Rs. 5,52,743

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

Contributory Provident Fund Cr. Rs. 17,98,570

15. 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. 4,591

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

SECTION P.—DEPOSITS AND ADVANCES—

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

	Dr. Rs.	Cr. Rs.
(1) Deposits not bearing interest—		
Gross Balance . . . . .	..	8,55,83,147
Investments	13,93,057	..
(2) Advances not bearing interest	45,38,736	..
(3) Suspense—		
Investments	45,02,250	..
Other items (net)	1,94,58,473	..
Total	2,98,92,516	8,55,83,147

Deposits not bearing interest—

	Dr. Rs.	Cr. Rs.
Gross balance . . . . .	..	8,55,83,147
Investments	13,93,057	..

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

	Dr. Rs.	Cr. Rs.
(1) Reserve Funds—		
Gross balance . . . . .	..	27,03,147
Investments	13,93,057	..
(2) Other Deposit Accounts		8,28,80,000

Reserve Funds—

Gross balance	Cr. Rs. 27,03,147
Investments	Dr. Rs. 13,93,057

19. 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.
Famine Insurance Fund—		
Gross balance . . . . .	..	14,99,542
Investments	13,93,057	..
Carried over	13,93,057	14,99,542

	Dr. Rs.	Cr. Rs.
Brought forward	13,93,057	14,99,542
Fund for the promotion of education amongst educationally backward classes. . . . .	..	7,22,263
Depreciation Reserve Fund—		
Government Presses . . . . .	..	4,81,342
Total—		
Gross balance . . . . .	..	27,03,147
Investments	13,93,057	..

Famine Insurance Fund—

Gross balance	Cr. Rs. 14,99,542
Investments	Dr. Rs. 13,93,057

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

The gross balance consists of a cash balance of Rs. 1,06,485 and Securities amounting to Rs. 13,93,057 as calculated on their purchase price. The details of the securities are shown below :—

(i) 3 per cent. Loan of 1963-65 for Rs. 10,10,600 purchased at	Rs. 9,93,546*
(ii) Treasury Bills for Rs. 4,00,000 „ „	Rs. 3,99,511

The market value of the former on the 31st March 1949 was at par.

*The interest due on this security has not been credited to the Fund after partition but kept by the Reserve Bank of India, Calcutta in a Suspense Account pending allocation between the Governments of East and West Bengal.

The Fund is administered by the Finance Department of the Government of West Bengal from whom a certificate of acceptance of balance is awaited.

Fund for the promotion of education amongst educationally backward classes. Cr. Rs. 7,22,263

21. The Fund is intended for advancement of education of members of the backward classes and is financed by contributions from the Government of West Bengal. The expenditure incurred for this purpose is in the first instance booked under "37 Education" and finally charged to the Fund.

The Fund is controlled by the Director of Public Instruction, West Bengal.

Depreciation Reserve Fund—Government Presses Cr. Rs 4,81,342

22. A Depreciation Reserve Fund was created for the West 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. Verification of the receipts and payments during the period under report has not yet been made. The Government of West Bengal have not yet accepted the closing balance.

Other Deposit Accounts **Cr. Rs. 8,28,80,000**

23. The account is sub-divided into the following heads :—

	Cr. Rs.
Deposits of Local Funds	1,19,42,647
Civil Deposits	7,05,30,351
Other Accounts	4,07,002
Total	<u>8,28,80,000</u>

Deposits of Local Funds **Cr. Rs. 1,19,42,647**

24. 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 :—

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

	Cr. Rs.
(a) District Funds	31,84,576
(b) Municipal Funds	18,33,918
(c) Education Funds	64,48,941
(d) Medical and Charitable Funds	37,600
(e) Other Miscellaneous Funds	4,37,612
Total	<u>1,19,42,647</u>

(a) **District Funds** **Cr. Rs. 31,84,576**

26. The balance is composed of :—

	Cr. Rs.
(i) District Funds	31,81,056
(ii) Union Funds	3,520
Total	<u>31,84,576</u>

27. In respect of the District Funds there is a discrepancy of Rs. 79 between the ledger balance and the broadsheet balance which is under settlement. Certificates of acceptance of balance have been received in all but two cases but there are discrepancies between the broadsheet balances and those certified by the administrators in a few cases. The matter is under correspondence.

As regards the union Funds the ledger balance agrees with the broadsheet balance and has been accepted by the administrators except in one case.

(b) *Municipal Funds* Cr. Rs. 18,33,918

28. Fourteen municipalities out of a total number of sixty-seven have not yet accepted the balances shown against them. There is a discrepancy of Rs. 3,80,097 between the ledger balance and the broadsheet balance which is under reconciliation.

(c) *Education Funds* Cr. Rs. 64,48,941

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

	Cr. Rs.
(i) Presidency College Graduate Scholarship Fund	15,332
(ii) District Primary Education Funds	64,35,018
(iii) Durga Charan Laha's Scholarship Fund	-1,409
Total	64,48,941

30. Certificate of acceptance of balance in respect of item (i) has not yet been received. Those in respect of item (ii) have been received in all but one case, but there are a few cases of discrepancies between the accepted balance and the broadsheet balance which are under reconciliation. The certificate of acceptance in respect of item (iii) has been received.

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

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

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

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

(d) *Medical and Charitable Funds* Cr. Rs. 37,600

32. The balance is composed of the following :—

	Cr. Rs.
(i) Pilgrims' Lodging House Fund	571
(ii) Bengal Famine Orphan Fund	17,014
(iii) Ramlal Mukherjee's Endowment Fund	11,037
(iv) Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)	8,978
Total	37,600

33. The balances agree with those in the broadsheets in all cases and have been accepted by the administrators concerned except in the case of Sibapada Roy Chowdhury's Fund (No. 1).

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

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

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

(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 under the administrative control of the Government of West Bengal, Land and Land Revenue Department.

(iv) *Sibapada Roy Chowdhury's Funds (Nos. 1 and 2)*.—The Funds were created by the Government of West 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 West Bengal, Agriculture and Industries Department, is the administrator of the Funds.

(e) *Other Miscellaneous Funds* Cr. Rs. 4,37,612

35. This balance is composed of the following :—

	Cr. Rs.
(i) Zoological Garden Fund	37,486
(ii) Christian Burial Board Fund	32,100
(iii) Mohamedan Burial Board Fund	3,058
(iv) B. L. Mukherjee's Trust Fund	12,969
(v) Cinematograph Act Fund	65,413
(vi) Bengal State-aid to Industries Act Fund	48,803
(vii) Fire Brigade Fund	2,04,116
(viii) Mohsin Endowment Fund	33,667
Total	4,37,612

36. Discrepancies of Rs. 6 and Rs. 1,888 in respect of items (iv) and (viii) respectively between the ledger and broadsheet balances are under reconciliation. No certificates of acceptance have been received in respect of items (ii), (v), (vi) and (vii).

37. 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 Government. 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 and that of the former from the interest accruing on the endowments of the Fund and fees and contributions from the Christian Community.

(iv) *B. L. Mukherjee's Trust Fund*—

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

(v) *Cinematograph Act Fund*—

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

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

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

(vii) *Fire Brigade Fund*—

The Fund is administered by the Commissioner of Police, Calcutta and derives its income from fees, fines and contributions paid by municipalities as required by Act 1 of 1893, under which the fund was created.

(viii) *Mohsin Endowment Fund*—

The Fund was created out of an endowment made by Haji Mohamed Mohsin for granting scholarships to Mohamedan students. The fund is now under the control of the Government of West Bengal, pending final allocation of the balance on the 14th August, 1947 between the Governments of East and West Bengal.

Civil Deposits **Cr. Rs. 7,05,30,351**

38. 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	1,12,54,847
(b) Earnest money Deposits received in the Forest Department	162
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	7,58,022
(d) Civil Courts' Deposits	1,36,69,989
(e) Small Cause Courts' Deposits	53,118
(f) Rent Controller's Deposits	65,83,672
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	10,63,662
(i) Personal Deposits	76,09,337
(j) Police Deposits	1,81,683
(k) Litigation Fund	9,03,142
(l) Foundling Asylum Fund	1,317
(m) Warders' Benefit Fund	21,081
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff	179
(o) Public Works Deposits	1,80,30,814
(p) Construction Board Deposits	6,364
(q) Charitable Endowment Fund	1,90,484
(r) Deposits of Jute Cess Fund	1,12,627
(s) Unclaimed deposits in the General Provident Fund	11,812
(t) Unclaimed deposits in the Contributory Provident Fund	3,503
(u) Deposits on account of the cost price of liquor, ganja and bhang	4,11,355
(v) Deposits for work done for Indian States, public bodies or individuals	87,06,502
(w) Deposits of the Chairman, Calcutta Improvement Trust	3,80,219
(x) Deposits for sanitary works done for local bodies	5,28,187
(y) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	38,552
Total	7,05,30,351

39. 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	1,12,54,847
(b) Earnest money Deposits received in the Forest Department	162
(c) Deposits for security of the purchasing agents of the Civil Supplies Department	7,58,022
(d) Civil Courts' Deposits	1,36,69,989
(e) Small Cause Courts' Deposits	53,118
(f) Rent Controller's Deposits	65,83,672
(g) Textile Controller's Deposits	9,721
(h) Criminal Courts' Deposits	10,63,662

40. As a result of verification of the balances shown against the items (a), (d), (e), (f) and (h) with those in the proof-sheets discrepancies amounting to Rs. 39,68,990, Rs. 45,75,741, Rs. 13,091, Rs. 66,977 and Rs. 2,50,904 respectively have been noticed. The main reason for these discrepancies is that the debits amounting to Rs. 39,86,647, Rs. 44,98,540, Rs. 21,929, Rs. 70,306 and Rs. 2,51,131 respectively representing repayments of prepartition deposits have been kept segregated under the head "Undivided Bengal Suspense" as desired by the Government of West Bengal. Making due allowance for these there were only petty differences which have been adjusted in the accounts for 1949-50. In respect of item (b) there was a discrepancy of Rs. 4,500 which has since been adjusted. The balances shown against the items (c) and (g) agree with those in the proof-sheets.

(i) Personal Deposits	Cr. Rs. 76,09,337
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41. The balance is less than the aggregate amount outstanding in the proof-sheets by Rs. 1,60,51,201. Out of the total difference a sum of Rs. 1,39,16,031 has since been adjusted and the balance is being settled in the accounts for 1949-50.

There were altogether four hundred and twenty-four Personal Ledger Accounts open in the various treasuries of West Bengal at the end of the year 1948-49 with twenty-four 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 three. These are under settlement. Certificates of correctness of balances of the Personal Ledger Accounts have not been received in eleven cases.

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

Dr. Rs.		Cr. Rs.
	Opening Balance	1,56,58,169
	Total credits during the year	36,54,10,378
37,34,59,210	Total debits during the year . . . . .	..
76,09,337	Closing Balance . . . . .	..
38,10,68,547	Total	38,10,68,547
(j) Police Deposits		1,81,683
(k) Litigation Fund		9,03,142
(l) Foundling Asylum Fund		1,317
(m) Warders' Benefit Fund		21,081
(n) Vagrancy Directorate : Benefit Fund for the guarding and menial staff		179

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

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

Police Deposits—

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

Litigation Fund—

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

Foundling Asylum Fund—

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

Warders' Benefit Fund—

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

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

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

(o) Public Works Deposits	Cr. Rs. 1,80,30,814
(p) Construction Board Deposits	6,364

44. The balances represent 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. In the former case there is a discrepancy of Rs. 1,12,38,924 between the ledger and broadsheet balances which has been adjusted in the accounts of 1949-50. Certificates of acceptance of balance have not been received in six cases.

(q) Charitable Endowment Fund	Cr. Rs. 1,90,484
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45. As the accounts for 1948-49 could not be published in the Calcutta Gazette for want of Government orders, certificates of balances could not be issued to the administrators for verification and acceptance. Several certificates relating to the previous year are still outstanding.

(r) Deposits of Jute Cess Fund	Cr. Rs. 1,12,627
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46. 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 which has since been cleared.

(s) Unclaimed Deposits in the General Provident Fund	Cr. Rs. 11,812
(t) Unclaimed Deposits in the Contributory Provident Fund	3,503

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

(u) Deposits on account of the cost price of liquor, ganja and bhang	Cr. Rs. 4,11,355
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48. 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 West Bengal are recorded under this head. There is a discrepancy of Rs. 42,736 between the ledger and broadsheet balances which is under reconciliation. Certificate of acceptance of balance has not yet been received in three cases.

(v) Deposits for work done for Indian States, public bodies or individuals	Cr. Rs. 87,06,502
(w) Deposits of the Chairman, Calcutta Improvement Trust	„ „ 3,80,219

49. 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. 66,724 and Rs. 1,09,702 respectively between the ledger and broadsheet balances are under reconciliation. Certificates of acceptance of balance have been received in all cases except five in respect of item (v).

(x) Deposits for sanitary works done for local bodies	Cr. Rs. 5,28,187
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50. The balance represents the deposits made by local bodies for sanitary and water supply projects to be executed by the Chief Engineer, Public Health Department, and also cash deposits of Contractors as security and other miscellaneous deposits. There was a difference of Rs. 38,312 between the ledger and broadsheet balances which has been reconciled in the accounts of 1949-50.

(y) Deposits on account of sale-proceeds of stocks of black-listed shops and private hoarders	Cr. Rs. 38,552
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51. 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. 4,07,002
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52. The following are the details of the balance :—

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

Subventions from Central Road Fund	Dr. Rs. 99,899
Deposit Account of grants for Economic Development and Improvement of rural areas	Cr. Rs. 42,631
Deposit Account of the grant made by the Indian Central Jute Committee	„ „ 18,796
Deposit Account of the grant made by the Indian Council of Agricultural Research	„ „ 41,420
Deposit Account of the grant made by the Indian Central Sugarcane Committee	„ „ 43,416
Deposit Account of grants from the Central Government for the development of Handloom Industries	„ „ 43,531
Deposit Account of Securities held by Government	„ „ 3,17,107
TOTAL	4,07,002

<i>Subventions from Central Road Fund</i>	<i>Dr. Rs. 99,899</i>
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53. This head is credited with subventions made by the Central Government from funds created from the additional revenue derived from enhanced duties on motor spirit as a result of the recommendations of the Indian Road Development Committee, to the Provincial Government for expenditure on substantial improvement of roads and bridges and construction of new roads and bridges. This head is debited with the expenditure met from these subventions. The debit balance is due to the carrying over as opening balance

on the 15th August 1947 of the entire amount of the pre-partition debit balance in anticipation of the repayment by the Dominion of India. It has since been decided that only 35.2% of the pre-partition balance will be paid by the Central Government and consequently, the opening balance will have to be corrected. This will be done in the opening balance for 1949-50.

Deposit account of the grants for Economic Development and Improvement of rural areas Cr. Rs. 42,631

54. 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 West Bengal by the Central Government out of the special fund created out of the latter's revenue surplus to be spent on schemes for the amelioration of the conditions of the cultivators and rural classes. The account is also credited with contributions from local bodies.

The amount represents the share of West Bengal of the balance of undivided Bengal calculated on the basis of the general ratio. The question of continuing the Deposit account head is under examination of the Government.

Deposit Account of the grant made by the Indian Central Jute Committee	Cr. Rs. 18,796
Deposit Account of the grant made by the Indian Council of Agricultural Research	„ „ 41,420
Deposit Account of the grant made by the Indian Central Sugarcane Committee	„ „ 43,416

55. These deposit heads are intended for recording grants received from the respective Committees in connection with various schemes formulated for the improvement of jute and sugarcane and for general development of agriculture as also for carrying on research works. The expenditure on the schemes is, in the first instance, booked under the relevant service head and finally charged to the Deposit head concerned in terms of the conditions attached to the grants. Acceptance of balance of the Deposit heads by the administrators concerned is still under correspondence.

Deposit Account of grants from the Central Government for the development of Handloom Industries Cr. Rs. 43,531

56. Grants made by the Central Government to the Provincial Government for operating certain schemes of development of handloom industries are recorded under this head. The schemes are under the administrative control of the Director of Industries and the Registrar of Co-operative Societies, West Bengal who are also responsible for looking to the proper utilisation of the amounts spent and for certifying to the correctness of the closing balance.

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

57. The amount represents the market value of the securities on the 31st March, 1940 held by the Government of West 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. 45,38,736

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

Advances Repayable	Dr. Rs.	24,80,537
Permanent Advances	„ „	8,37,035
Accounts with the Reserve Bank	Cr. Rs.	20,158
Accounts with the Government of Burma	Dr. Rs.	5,87,262
Accounts with the Government of Pakistan	„ „	6,54,060
Total (Net)	„ „	<u>45,38,736</u>

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

Advances Repayable Dr. Rs. 24,80,537

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

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

Civil Advances—

Objection Book Advances	Dr. Rs.	2,80,086
Administrator General's Advances	„ „	5,650
Public Works Advances—Takavi Works Advances	„ „	9,72,162
Passage Advances	„ „	1,980
<i>Special Advances</i>	„ „	11,97,489
<i>Forest Advances</i>	„ „	23,170
Total		<u>24,80,537</u>

Objection Book Advances Dr. Rs. 2,80,086

62. The balance represents the total amount outstanding in the "Objection Books" as described in paragraph 60 above. Discrepancies amounting to Rs. 31,466 between the ledger balance and those in the Objection Books are under settlement. Out of the sum outstanding Rs. 61,454 has since been adjusted and the balance is in course of adjustment.

Administrator General's Advances Dr. Rs. 5,650

63. This head records the advances drawn by the Administrator General for meeting the costs of obtaining Letters of Administration of the estates under his management. There was a discrepancy of Rs. 1,450 between the ledger and broadsheet balances which has since been settled.

Public Works Advances—Takavi Works Advances Dr. Rs. 9,72,162

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

Passage Advances Dr. Rs. 1,980

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

Special Advances Dr. Rs. 11,97,489

66. This head records advances granted to Government officers and others under special orders of the Provincial Government. Some of these advances are cleared by actual recovery while in many cases the amounts drawn are operated through Personal Ledger Accounts and the advances are finally adjusted by debit to the relevant service heads of expenditure.

Certain discrepancies exist between ledger and broadsheet balances in respect of the items (i), (x), (xii) and (xxv) below. These are under settlement. Sixteen items of the special advances detailed below are under correspondence with the authorities concerned for their acceptance of balance; the rest have been accepted.

The details of the advances are given below:—

	Dr. Rs.
(i) Advances to students and other Indians in the United Kingdom	20,633
(ii) Advance for the erection of filatures	17,476
(iii) Advance to the Director of Agriculture	5,000
(iv) Advance to the Director of Fisheries	25,000
(v) Advances for opening an Experimental Centre for Wool-Spinning and Weaving	20,700
(vi) Advances for growing English vegetables	1,882
(vii) Advances to Calcutta Corporation	5,821
(viii) Advances for manufacture of hand-made paper	3,300
(ix) Zemindary Embankment Advance	13,804
(x) Advances to persons rendered destitute by Famine of 1943	6,32,668
Carried over	7,45,684

	Brought forward	7,45,684
(xi) Advance to the Solicitor to the Government of Bengal.		51
(xii) Advances for helping riot-affected people		7,548
(xiii) Advances to the Deputy Commissioner of Police, Enforcement Branch for test purchase		92,000
(xiv) Advances to fishermen for construction of huts		19,453
(xv) Advances to the Controller of Vagrancy		6,000
(xvi) Advances for purchase of cloth		93,262
(xvii) Advances for purchase of Kerosene oil		6,214
(xviii) Advances for purchase of bullocks		1,10,259
(xix) Advances for purchase of ghee		82,130
(xx) Advances for reclamation of waste lands		900
(xxi) Advances for operation of Barrackpore Electricity Scheme		645
(xxii) Advances in connection with expenditure on account of National Cadet Corps.		18,621
(xxiii) Advances for electrical development under North Calcutta Rural Electrification Scheme.		-1,200
(xxiv) Advance to the Principal, Krishnagar College		1,955
(xxv) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds.		2,036
(xxvi) Advance for Pisciculture in rural areas		1,931
(xxvii) Advance to Albert Victor Leper Hospital		10,000
		11,97,489

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

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

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

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

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

(iii) *Advance to the Director of Agriculture.*

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

(iv) *Advance to the Director of fisheries.*

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

(v) *Advances for opening an Experimental Centre for Wool—Spinning and Weaving.*

The advance was granted to the Registrar of Co-operative Societies for the establishment of an experimental centre of wool spinning and weaving in Calcutta.

(vi) Advances for growing English vegetables.

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

(vii) 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.

(viii) 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.

(ix) Zemindary Embankment Advance.

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

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

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

(xi) Advance 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.

(xii) Advances for helping riot-affected people.

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

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

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

(xiv) Advances to fishermen for construction of huts.

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

(xv) Advances to the Controller of Vagrancy.

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

(xvi) Advances for purchase of cloth.

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

(xvii) Advances 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.

(xviii) Advances for purchase of bullocks.

The advance was granted for purchase of bullocks from Bihar.

(xix) Advances for purchase of ghee.

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

(xx) Advances for reclamation of waste lands.

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

(xxi) Advances for operation of Barrackpore Electricity Scheme.

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

(xxii) Advances in connection with expenditure on account of National Cadet Corps.

The advances were granted to the Provincial Defence Co-ordination Officer and the Assistant Secretary, Education Department, Government of West Bengal for meeting expenses in connection with the National Cadet Corps.

(xxiii) Advances for electrical development under North Calcutta Rural Electrification Scheme.

The advance was granted to the Chief Electrical Engineer in connection with the execution of route survey of North Calcutta Rural Electrification Scheme. The minus balance has been adjusted in the accounts of 1949-50.

(xxiv) Advance to the Principal, Krishnagar College.

Registration and migration fees realised from the students were deposited in a Bank. The Bank having closed its doors the Government of West Bengal had to grant a special advance of Rs. 1,955 to the Principal to enable him to meet the University dues. The question of recovery of the loss from the officers at fault is under consideration of the Government.

(xxv) Advances to the Controller of Rationing for payment of Insurance premium on account of Employees' Fidelity Bonds.

The advances were sanctioned to enable the Controller of Rationing to pay the Insurance premiums on account of the Employees' Fidelity Bonds to the Insurance Company. The amounts paid are recoverable from the employees of the Government Stores.

(xxvi) Advance for Pisciculture in rural areas.

The Advance was granted for the purpose of piscicultural works in selected tanks of rural areas in West Bengal.

(xxvii) Advance to Albert Victor Leper Hospital.

The advance was granted to the hospital authorities as a financial help to tide over their difficulties.

Forest Advances *Dr. Rs. 23,170*

68. 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. Out of the outstanding balance a sum of Rs. 21,682 has since been adjusted.

Permanent Advances **Dr. Rs. 8,37,035**

69. The balances have not been accepted by the officers concerned in nineteen cases. There are certain discrepancies amounting to Rs. 98,576 between the ledger balance and that of the broadsheets which are under reconciliation.

Accounts with the Reserve Bank **Cr. Rs. 20,158**

70. The receipts and payments on account of the Reserve Bank appearing in the Government Accounts are in the first instance credited or debited to this head pending clearance with the Bank. The above balance, which is the net result of such transactions represents the amount due to the Reserve Bank on the 31st March 1949. It has since been paid.

Accounts with the Government of Burma **Dr. Rs. 5,87,262**

71. The balance represents the net amount of the debits and credits of the transactions passing between the Government of Burma and the Government of West Bengal awaiting clearance through the Reserve Bank of India, Calcutta. The transactions relating to the post-partition period have been settled. Out of the outstanding balance of Rs. 6,24,827 relating to the pre-partition period Rs. 36,631 has since been settled. The balance is under adjustment.

Accounts with the Government of Pakistan **Dr. Rs. 6,54,060**

72. The balance represents the net amount of the debits and credits pertaining to the transactions passing between the Government of Pakistan and the Government of West Bengal. Out of the above balance Rs. 5,77,940 was adjusted up to 30th June 1948 when the arrangement for monetary settlement through the Reserve Bank of India ceased to be operative. The West Bengal Government not having entered into agreement with any Government in Pakistan for settling transactions by means of bank drafts, no further adjustment has been made.

Suspense—

Investments	Dr. Rs.	45,02,250
Other Items	Dr. Rs.	1,94,58,473

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

Investments—	Cr. Rs.	Dr. Rs.
Suspense Accounts . . . . .	..	45,02,250
Other Items—		
(i) Suspense Accounts	1,52,79,460	4,42,29,019
(ii) Cheques and Bills	95,34,548	..
(iii) Departmental and Similar Accounts . . . . .	..	43,462
Total—Other items	2,48,14,008	4,42,72,481
		Net Dr. Rs. 1,94,58,473

Investments—

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

74. The balance under this head represents the market value of securities held by the Government of Bengal on account of the Reserve Fund of the Official Assignee, the Steam Boilers Inspection Fund and the Suitors' Fund as it stood on the 31st March 1940, when the securities which were previously kept outside the Government accounts were brought within the accounts, and the market value (as on the 31st March 1944) of the securities worth Rs. 13,900 purchased in 1943-44 on account of the Suitors' Fund. The market value of the securities in hand on the 31st March 1949 was Rs. 46,48,950.

Other items—

	Cr. Rs.	Dr. Rs.
(i) <i>Suspense Accounts</i>	1,52,79,460	4,42,29,019

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

Suspense Accounts—	Cr. Rs.	Dr. Rs.
Objection Book Suspense	10,19,197	96,62,492
Customs Duty Suspense . . . . .	..	163
Payments made to refugee pensioners from Pakistan . . . . .	..	62,724
Pakistan Suspense . . . . .	..	2,51,088
West Bengal Suspense	15,269	..
Recoveries of Service Payments	21,089	..
Departmental Adjusting Account	1,40,711	4,68,354
English Stores Suspense Account . . . . .	..	2,49,735
Central Accounts Office—		
Reserve Bank Suspense . . . . .	..	26,740
Undivided Bengal Suspense	1,40,83,194	3,35,07,723
	1,52,79,460	4,42,29,019

Objection Book Suspense } Cr. Rs. 10,19,197
 } Dr. Rs. 96,62,492

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

Customs Duty Suspense Dr. Rs. 163

77. The amount has since been readjusted.

Payments made to refugee pensioners from Pakistan Dr. Rs. 62,724

78. Payments of pensions are being provisionally made to pensioners coming from East to West Bengal in whose cases necessary formalities of a regular transfer could not be completed. Such transactions are being booked under this suspense head pending final adjustment.

Pakistan Suspense Dr. Rs. 2,51,088

79. The balance represents the expenditure on the transport of personnel, goods and records from West Bengal area to East Bengal incurred after the Partition. The amount is recoverable from the East Bengal Government.

West Bengal Suspense Cr. Rs. 15,269

80. This head was opened to record the transactions on account of the special advances granted to Government servants who had opted for service in West Bengal and who, at the time of Partition, had to move from stations in East Bengal to places in West Bengal. The credit balance is due to wrong adjustments which are under rectification.

Recoveries of Service Payments Cr. Rs. 21,089

81. 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. 1,40,711
 } Dr. Rs. 4,68,354

82. 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 balances represent the amount of such debits and credits which could not be adjusted during the year for want of details and vouchers, and are in course of adjustment.

English Stores Suspense Account Dr. Rs. 2,49,735

83. Debits and credits on account of English stores which appear in the Remittance Accounts and which are required to be adjusted fully in the Indian Accounts are taken under this head if they cannot be finally adjusted under the appropriate heads at once. The settlement of this outstanding balance is under correspondence.

Central Accounts Office—

Reserve Bank Suspense *Dr. Rs. 26,740*

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

Undivided Bengal Suspense

Cr. Rs. 1,40,83,194
Dr. Rs. 3,35,07,723

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

(ii) Cheques and Bills—

Pre-audit cheques *Cr. Rs. 95,34,548*

86. The balance represents the value of the cheques issued but remaining unpaid on the 31st March 1949. Cheques aggregating Rs. 2,56,376 have not yet been cashed. There is a discrepancy of Rs. 23,76,563 between the ledger balance as shown above and that in the register of outstanding cheques owing to the fact that the value of the cheques equivalent to the aforesaid sum issued before the date of partition and cashed afterwards was kept segregated in the accounts under the head "Undivided Bengal Suspense".

(iii) Departmental and Similar Accounts—

Civil Departmental Balances *Dr. Rs. 43,452*

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

	Dr. Rs.
Sealdah Small Cause Court	1,631
Forest	4,282
Public Works Cash Balance	78,646
Sanitary Works Cash Balance	—41,097
Total	43,462

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

The balances in respect of the first two items as acknowledged by the disbursing officers are Rs. 1,629 and Rs. 11 respectively. The discrepancies in these cases have since been settled. The balance in the third item has been admitted as correct. As regards the minus balance in the fourth case necessary adjustment has been made in the accounts of 1949-50.

**SECTION R.—LOANS AND ADVANCES
BY PROVINCIAL GOVERNMENTS**

Dr. Rs. 4,07,80,002

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

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

	Dr. Rs.
Loans to Presidency Corporation, Port Trusts and other Port Funds	1,18,13,152
Loans to Municipalities	38,85,193
Loans to District and other Local Fund Committees	19,29,468
Advances to Cultivators	93,71,636
Advances under Special Laws	4,47,096
Miscellaneous Loans and Advances	92,52,990
Loans and Advances to displaced persons	38,07,914

(2) Loans to Government Servants—

House-building Advances	48,531
Advances for purchase of motor conveyances	2,22,911
Advances for purchase of other conveyances	1,135
Passage Advances	—130
Other Advances	106

Total 4,07,80,002

Loans to Presidency Corporations Dr. Rs. 1,18,13,152

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

Loans to Municipalities Dr. Rs. 38,85,193

90. Loans were granted to Municipalities for financing various schemes of water supply, improvement of roads and other development projects. These are generally very long term loans. Instalments of principal and interest are being recovered regularly except in the case of three municipalities. The matter has been reported to Government.

Loans to District and other Local Fund Committees Dr. Rs. 19,29,468

91. These loans are also meant for affording financial help to the District Boards and District School Boards in carrying out administration and also

for the purpose of giving effect to their various schemes. Conditions of repayment are being fulfilled except in the cases of one District Board and one Union Board. The matter has been reported to Government.

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 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 the 31st March 1949 in respect of this loan is Rs. 8,76,097. The question of write-off in this case will be taken up by Government in 1954-55 when the actual loss will be ascertained.

Advances to Cultivators Dr. Rs. 93,71,636

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

	Dr. Rs.
(i) Loans under Land Improvement Act XIX of 1883	4,64,385
(ii) Agriculturists' Loan Act XII of 1884	89,05,998
(iii) Loans to small jute-growers	1,253
Total	93,71,636

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

In the first two cases there are discrepancies between the ledger and broadsheet balances which are under reconciliation. Certificate of acceptance of balance is wanting from four districts in each of these cases. The balance in the third case has been accepted.

Advances under Special Laws Dr. Rs. 4,47,096

94. The balance is composed of :—

	Dr. Rs.
(i) Zamindary Embankment Advances under Act II (B. C.) of 1882	4,08,326
(ii) Loans under Bengal Sanitary Improvement Act, 1920	38,770
Total	4,47,096

95. The Revenue authorities are responsible for watching the recoveries of principal and interest of these loans. In respect of the latter head there is a discrepancy of Rs. 3,564 between the ledger and broadsheet balances which is under reconciliation. Certificates of acceptance of balance are outstanding in one case in respect of item (i) and in two cases in respect of item (ii).

Miscellaneous Loans and Advances Dr. Rs. 92,52,990

96. The details of the balances are :—		Dr. Rs.
(i) Loans to <i>ex-students</i> of the Weaving Institute		669
(ii) Loans to <i>ex-detenus</i>		5,74,416
(iii) Loans to Co-operative Land Mortgage Bank		2,94,818
(iv) Advances to Bengal Provincial Co-operative Bank and Multipurposes Societies		49,44,864
(v) Loans to Fishermen		42,899
(vi) Loans to Traders		53,229
(vii) Loans to Distressed Tailors		46,500
(viii) Cattle Purchase Loan		17,00,535
(ix) Loans to Aborigines of West Dinajpore		150
(x) Loans to Weavers and Artisans		—396
(xi) Loans under Tank Improvement Scheme		11,12,016
(xii) Miscellaneous		2,500
(xiii) Rehabilitation Scheme—Loans to Artisans		80,600
(xiv) Rehabilitation Scheme—Excavation of Tanks		4,00,190
	Total	92,52,990

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

The balances agree with those in the broadsheets in all cases except for the items (vi), (viii), (x) and (xiii). The minus balance in respect of item (x) has since been regularised. The discrepancies in other cases are under settlement. Certificates of acceptance of balance in respect of items (xi) and (xiv) have been received; the rest are outstanding and are under correspondence.

Loans and Advances to displaced persons Dr. Rs. 38,07,914

97A. These are loans granted to displaced persons from East Bengal for re-settlement. There are discrepancies between the ledger and broadsheet balances and also the balances acknowledged by the administrators; these are under reconciliation.

Loans to Government Servants—

(i) House-building Advances	Dr. Rs.
(ii) Advances for purchase of motor conveyances	48,531
(iii) Advances for purchase of other conveyances	2,22,911
(iv) Passage Advances	1,135
(v) Other Advances	—130
	108
	Total
	2,72,553

98. Advances are granted to Government servants on certain conditions for building houses, for purchase of conveyances, for meeting the cost of passage overseas in the case of officers of non-Asiatic domicile, and also for certain other purposes. These advances generally carry interest and are recoverable in instalments. The minus balance in the case of item (iv) is due to a credit before the relevant debit was actually adjusted in the accounts; this is being regularised in the accounts of 1949-50. In respect of the items (i), (ii), (iii) and (v) there are discrepancies amounting to Rs. 2,945, Rs. 1,23,296, Rs. 171 and Rs. 121 respectively between the ledger and broadsheet balances which are under reconciliation. Certificates of acceptance of balance are wanting in twentyseven cases.

SECTION S.—REMITTANCES**Dr. Rs. 75,45,498****I.—Remittances within India—**

99. This head consists of :—

	Cr. Rs.	Dr. Rs.
Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller	14,95,062	..
Reserve Bank of India Remittances	7,71,622	..
Adjusting Account between Central and Provincial Governments . . . . .	..	84,46,393
Adjusting Account with Railways . . . . .	..	11,09,045
Inter-Provincial Suspense Account . . . . .	..	2,56,744
Total	22,66,684	98,12,182
	Net Dr. Rs. 75,45,498	

Cash Remittances and Adjustments between officers rendering accounts to the same Accountant General or Comptroller **Cr. Rs. 14,95,062**

100. The following are the details :—

1. Forest Remittances	Dr. Rs. 6,32,593
2. Public Works Remittances	Cr. ,, 24,34,385
3. Sanitary Works Remittances	Dr. ,, 6,45,520
4. Judicial Remittances	Dr. ,, 699
5. Transfer between Public Works officers	Dr. ,, 2
6. Miscellaneous Remittances	Cr. ,, 3,39,491

(Net) Total Cr. Rs. 14,95,062

101. 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 is a discrepancy of Rs. 35,393 in respect of Public Works Remittances which is under reconciliation. The outstanding balances are in course of adjustment.

Reserve Bank of India Remittances **Cr. Rs. 7,71,622**

102. 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. 84,46,393**

Adjusting Account with Railways **Dr. Rs. 11,09,045**

Inter-provincial Suspense Account **Dr. Rs. 2,56,744**

103. The first head records transactions between the Central Government and the Government of West Bengal, the second between the Government of West Bengal and the Railways and the third between the Government of West Bengal and other Provincial Governments requiring settlement through the Reserve Bank of India, Calcutta. The balances represent the outstanding amounts for which settlement could not be carried out in the Reserve Bank's accounts for the year 1948-49. With the exception of certain debits and credits relating to pre-partition period all other outstanding balances have since been adjusted.

SECTION V.—CASH BALANCE **Dr. Rs. 10,00,06,689**

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

	Rs.
Cash in Treasuries	32,28,779
Deposits with the Reserve Bank	9,88,74,081
Remittances in transit	—20,96,171

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 1949, 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 in the latter case have since been settled; those in the former are under reconciliation.

B.—DEBT, DEPOSIT & REMITTANCE ACCOUNTS.

Part II.—Accounts.

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

Heads of Receipts.	Actuals for 1948-49.	Heads of Disbursements.	Actuals for 1948-49.
1	2	3	4
Rs.			
N.—Public Debt incurred—			
Floating Debt	8,91,33,220		9,10,00,000
Loans from the Central Government	2,71,49,000		
Total	11,62,82,220	Total	9,10,00,000
O.—Unfunded Debt incurred—			
State Provident Funds	48,46,964	State Provident Funds	41,74,809
Total	48,46,964	Total	41,74,809
P.—Deposits and Advances—			
<i>Deposits not bearing interest—</i>			
Famine Insurance Fund	16,00,000	Famine Insurance Fund	15,97,777
Fund for the promotion of education amongst educationally backward classes.	10,36,000	Fund for the promotion of education amongst educationally backward classes.	8,97,950
Depreciation Reserve Fund—Government Presses	76,844	Depreciation Reserve Fund—Government Presses	71,700

Deposits of Local Funds	2,57,81,966	2,62,17,709
Civil Deposits	42,38,50,198	40,96,01,736
Other Accounts	21,63,216	6,42,752
<i>Advances not bearing interest—</i>		
Advances Repayable	49,87,979	52,97,758
Permanent Advances	10,259	15,178
Accounts with the Government of Burma	—10,192	—2,01,126
Accounts with the Government of Pakistan	43,697	—5,39,068
Accounts with the Reserve Bank	43,469	36,106
<i>Suspense—</i>		
Suspense Accounts	19,24,43,044	19,33,14,667
Cheques and Bills	12,72,47,901	12,54,61,597
Departmental and similar Accounts	5,18,681	4,28,365
Total	77,97,93,062	76,28,43,101
Carried over	90,09,22,246	85,80,17,910

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

Heads of Receipts. 1	Actuals for 1948-49. 2	Heads of Disbursements. 3	Actuals for 1948-49. 4
Rs.	Rs.	Rs.	Rs.
Brought forward . . .	90,09,22,246	Brought forward . . .	85,80,17,910
R.—Loans and Advances by Provincial Governments—		R.—Loans and Advances by Provincial Governments—	
Loans to Municipalities, Port Funds, etc.	32,64,782	Loans to Municipalities, Port Funds, etc.	1,50,98,435
Loans to Government Servants	81,819	Loans to Government Servants	2,19,548
Total	33,46,601	Total	1,53,17,983
S.—Remittances—		S.—Remittances—	
Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	41,20,56,518	Cash Remittances and Adjustments between Officers rendering accounts to the same Accountant General or Comptroller.	41,23,36,086
Adjusting Account between Central and Provincial Governments.	—28,91,029	Adjusting Account between Central and Provincial Governments.	20,11,812
Adjusting Account with Railways	23,098	Adjusting Account with Railways	—16,49,562

Inter-provincial Suspense Account	—1,79,057	Inter-provincial Suspense Account	—7,07,809
Reserve Bank of India Remittances	6,30,86,634	Reserve Bank of India Remittances	6,34,86,506
Total	47,20,96,164	Total	47,54,77,033
Total Receipts under Debt, Deposit and Remittance heads.	137,63,65,011	Total Disbursements under Debt, Deposit and Remittance heads.	134,88,12,926
Total Revenue as per Account No. 2 of Part A.	31,82,21,099	Total Expenditure as per Account No. 2 of Part A.	27,98,59,615
TOTAL RECEIPTS	169,45,86,110	TOTAL DISBURSEMENTS	162,86,72,541
V — (Opening) Cash Balance—		V. — (Closing) Cash Balance—	
Cash in Treasuries	29,19,902	Cash in Treasuries	32,28,779
Deposits with the Reserve Bank	3,47,15,852	Deposits with the Reserve Bank	9,88,74,081
Remittances in transit	—35,42,634	Remittances in transit	—20,96,171
Total	3,40,93,120	Total	10,00,06,689
GRAND TOTAL	172,86,79,230	GRAND TOTAL	172,86,79,230

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1948-49 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE.

1	On 31st March 1948.	On 31st March 1949.	Increase(+) Decrease(-) in the year ended 31st March 1949.
	2	3	4
	Rs.	Rs.	Rs.
Capital and other expenditure.			
Commercial Departments—			
Irrigation	3,25,34,948	3,64,56,491	+39,21,543
Industrial Development Programme	8,71,260	26,74,392	+18,03,132
Multipurpose River Schemes . . . . .	..	91,16,633	+91,16,633
Total Commercial Departments	3,34,06,208	4,82,47,516	+1,48,41,308
Other Departments—			
Other Accounts	3,05,71,341	1,39,36,134	-1,66,35,207
Total Other Departments	3,05,71,341	1,39,36,134	-1,66,35,207
Total Capital Expenditure	6,39,77,549	6,21,83,650	-17,93,899
Loans and Advances—			
Loans to Municipalities, Port Funds, etc.	(a) 2,86,73,796	4,05,07,449	+1,18,33,653
Loans to Government Servants	1,34,824	2,72,553	+1,37,729
Total Loans and Advances	(a) 2,88,08,620	4,07,80,002	+1,19,71,382
Total Capital and other expenditure	(a) 9,27,86,169	10,29,63,652	+1,01,77,483
Deduct—Contribution from revenue for capital expenditure.	-45,63,040	-45,63,040	
Net capital and other expenditure (outside the Revenue Account).	(a) 8,82,23,129	9,84,00,612	+1,01,77,483

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

No. 2.—STATEMENT SHOWING THE CAPITAL AND OTHER EXPENDITURE (OUTSIDE THE REVENUE ACCOUNT) TO END OF THE YEAR 1948-49 AND THE PRINCIPAL SOURCES FROM WHICH THE FUNDS WERE PROVIDED FOR THAT EXPENDITURE—*concl'd.*

1	On 31st March 1948.	On 31st March 1949.	Increase(+) Decrease(-) in the year ended 31st March 1949.
	2	3	4
	Rs.	Rs.	Rs.
Principal sources of Funds.			
Debt—			
Floating Debt	55,44,065	36,77,285	—18,66,780
Loans from the Central Government	5,51,35,046	8,22,84,046	+2,71,49,000
Unfunded Debt	3,67,89,300	3,74,61,455	+6,72,155
Total Outstanding Debt	9,74,68,411	12,34,22,786	+2,59,54,375
Sinking Funds and Reserve Funds	25,57,782	27,03,147	+1,45,365
Net balance under Deposits, Advances, etc., other than those shown separately.	4,20,78,248	5,88,82,791	+1,68,04,543
Remittances	—41,64,631	—75,45,498	—33,80,867
Total Debt and other obligations	13,79,39,810	17,74,63,226	+3,95,23,416
Deduct—Cash balance	3,40,93,120	10,00,06,689	+6,59,13,569
„ Investments	58,95,359	58,95,307	—52
Net Provision of Funds	9,79,51,331	7,15,61,230	—2,63,90,101

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 1948.	Additions during the year.	Discharges during the year.	Amount on 31st March 1949.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
I.—Public Debt—				
Floating debt—				
Other Floating Loans	55,44,065	8,91,33,220	9,10,00,000	36,77,285
Loans from the Central Govern- ment.	5,51,35,046	2,71,49,000	..	8,22,84,046
Total Public Debt	6,06,79,111	11,62,82,220	9,10,00,000	8,59,61,331
II.—Unfunded Debt—				
State Provident Funds—				
General Provident Fund	3,29,41,581	43,72,551	37,43,263	3,35,70,869
Indian Civil Service Provident Fund.	15,74,935	2,10,210	2,50,463	15,34,682
Indian Civil Service (Non- European Members) Provident Fund.	5,31,630	66,160	45,047	5,52,743
Contributory Provident Fund . . .	17,36,729	1,97,877	1,36,036	17,98,570
Other Miscellaneous Provident Funds—				
Non-pensionable Officers' Provi- dent Fund.	4,425	166	..	4,591
Total Unfunded Debt	3,67,89,300	48,46,964	41,74,809	3,74,61,455
Total Debt and other interest-bearing obligations.	9,74,68,411	12,11,29,184	9,51,74,809	12,34,22,786

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 1948	1,04,262	Payment from the Fund . . . . .	..
Transfer from the Revenue Account. . . . .	..	Purchases of securities	15,97,777
Interest receipts	2,172	Balance on 31st March 1949	1,06,485
Sale of securities	15,97,828		
Total	17,04,262	Total	17,04,262

B.—INVESTMENT ACCOUNT.

Balance on 1st April 1948	(a) 13,93,108	Sales of securities	15,97,828
Purchase of securities	15,97,777	Balance on 31st March 1949	13,93,057
Total	29,90,885	Total	29,90,885

	Rs.
Balance on 31st March 1949—	
Cash	1,06,485
Investment	13,93,057
Total	14,99,542

	Rs.
Nominal value of the securities held	14,10,600
Market value as on the 31st March 1949	14,10,600

(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 1948	4,76,198	Amount expended to meet the cost of renewals and replacements.	71,700
Amount appropriated from revenue.	76,844	Balance on 31st March 1949	4,81,342
Total	5,53,042	Total	5,53,042

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.—Fund for the promotion of education amongst educationally backward classes.

	Rs.		Rs.
Balance on 1st April 1948 .	5,84,213	Expenditure during the year .	8,97,950
Amount contributed by the Provincial Government.	10,36,000	Balance on 31st March 1949 .	7,22,263
Total .	16,20,213	Total .	16,20,213

IV.—Subventions from Central Road Fund.

	Rs.		Rs.
Balance on 1st April 1948 .	—16,52,978	Amount of expenditure during the year.	5,77,457
Amount allotted from the Central Road Fund.	21,30,536	Balance on 31st March 1949 .	—99,899
Total .	4,77,558	Total .	4,77,558

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

	Rs.		Rs.
Balance on 1st April 1948 .	42,631	Amount expended on various schemes.	..
Amount contributed by the Central Government.	..	Balance on 31st March 1949 .	42,631
Local contributions. .	..	Total .	42,631
Total .	42,631		

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

	Rs.		Rs.
Balance on 1st April 1948 .	18,796	Expenditure during the year .	..
Amount contributed by the Indian Central Jute Committee.	..	Balance on 31st March 1949 .	18,796
Total .	18,796	Total .	18,796

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.*

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

	Rs.		Rs.
Balance on 1st April 1948 .	8,740	Amount expended on various researches.	..
Amount contributed by the Indian Council of Agricultural Research.	32,680	Balance on 31st March 1949 .	41,420
Total .	41,420	Total .	41,420

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

	Rs.		Rs.
Balance on 1st April 1948 .	1,08,827	Amount expended on various schemes.	65,296
Amount contributed by the Central Government.	..	Balance on 31st March 1949 .	43,531
Total .	1,08,827	Total .	1,08,827

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

	Rs.		Rs.
Balance on 1st April 1948 .	43,416	Expenditure during the year	..
Amount contributed by the Committee.	..	Balance on 31st March 1949	43,416
Total .	43,416	Total .	43,416

X.—Deposit Account of Securities held by Government.

	Rs.		Rs.
Balance on 1st April 1948 .	3,17,107	Expenditure during the year	..
Receipt during the year .	..	Balance on 31st March 1949	3,17,107
Total .	3,17,107	Total .	3,17,107

No. 5.—STATEMENT OF LOANS AND ADVANCES SHOWING THE AMOUNTS ADVANCED AND REPAYED, INTEREST RECEIVED DURING THE 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 1948.	Amount advanced during the year.	Total.	Amount repaid during the year.	Balance on 31st March 1949.	Interest received and credited to revenue.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Loans to Municipalities, Port Funds, etc.—							
Loans to Presidency Corporations, Port Trust and other Port Funds.	1,02,51,020	21,00,000	1,23,51,020	5,37,868	1,18,13,152	80,535	
Loans to Municipalities	(a)31,89,525	8,62,539	40,52,064	1,66,871	38,85,193	75,729	
Loans to District and other Local Fund Committees	17,39,194	2,65,000	20,04,194	74,726	19,29,468	21,517	
Advances to Cultivators	88,75,945	19,99,535	1,08,75,480	15,03,844	93,71,636	2,49,418	
Advances under Special Laws	4,41,839	9,988	4,51,827	4,731	4,47,096	7,817	
Miscellaneous Loans and Advances	41,76,273	57,69,747	99,46,020	6,93,030	92,52,990	1,04,647	
Loans and Advances to displaced persons	..	40,91,626	40,91,626	2,83,712	38,07,914	..	
Loans to Government Servants—							
House-building advances	(a)2,86,73,796	1,50,98,435	4,37,72,231	32,64,782	4,05,07,449	5,39,563	
Advances for purchase of motor conveyances	24,923	54,074	78,997	30,466	48,531	1,871	
Advances for purchase of other conveyances	1,06,948	1,64,128	2,71,076	48,165	2,22,911	2,209	
Passage advances	391	1,346	1,737	602	1,135	..	
Other advances	2,193	..	2,193	2,323	—130	276	
	369	..	369	263	106	..	
Total	1,94,824	2,19,548	3,54,372	81,819	2,72,558	4,355	
GRAND TOTAL	(a)2,88,08,620	1,53,17,983	4,41,26,603	33,46,601	4,07,80,002	5,43,918	

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

APPENDIX.

Statement showing the details of commitments at the end of 1948-49 in respect of schemes estimated to cost Rs. 1 lakh or more in each case (except those financed from development grants).

(See Paragraph 11 of Part A of the Report Page 14.)

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1947-48.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account.					
<i>XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.</i>					
1. Special repairs to Midnapur weir damaged by the extraordinary flood of 1946.	1,62	1,53	—1	10	1,62
2. Improvement of Tolly's Nullah.	1,78	56	..	1,22	1,78
<i>18.—Other Revenue Expenditure financed from ordinary Revenues—</i>					
3. Establishment of an Institute for river research in Ben a .	1,17	75	10	32	1,17
4. Remodelling the Damodar Left Embankment from 46th M. P. to 63rd M.P.	5,33	2,44	..	2,89	5,33
5. Re-excavation of the Chandreswar Khal in the district of Midnapur.	1,42	39	13	90	1,42
6. Re-excavation of the Solatopa Khal.	1,98	30	..	1,68	1,98
7. Re-excavation of the Rajnagar Laltakuni Drainage in the district of Murshidabad.	1,01	84	..	17	1,01
8. Constructing tide bunds in schedule D Embankment No. 45 Gamgarh.	1,72	33	..	1,39	1,72
9. Constructing tide bunds in the breaches on Schedule D Embankment No. 53 (Doro).	2,34	85	..	1,49	2,34
10. Cyclone damage repairs to sluices in Embankment No. 39. (Sea Dyke).	3,68	3,47	..	21	3,68

APPENDIX—*contd.*

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1947-48.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—<i>contd.</i>					
<i>18.—Other Revenue Expenditure, etc.—concl'd.</i>					
11. Drainage in the Sita Bita Bil in the district of Nadia.	1,04	72	..	32	1,04
12. Silt clearance of Balliaghye drain.	9,18	9,02	..	16	9,18
13. Silt clearance of Kantakhali Balarampur Khal in the district of 24-Parganas.	7,62	5,69	..	1,93	7,62
14. Cyclone damage repairs to 24-Parganas Embankment.	3,70	3,55	..	15	3,70
15. Resuscitation of Nowagong .	11,55	7,93	..	3,62	11,55
16. Closing the breach in the Shamsundarpur retired line at Basantabati.	1,06	1,00	..	6	1,06
17. Constructing tide bunds in Schedule D Embankment No. 39 (Sea dyke).	10,67	10,52	—1	16	10,67
18. Re-excavation of the part of the Peali river from New Arapanch to Uttarbhag.	4,08	81	3,22	5	4,08
19. Survey work in connection with Damodar flood control reservoir Scheme.	1,32	68	..	64	1,32
20. Remodelling Damodar left Embankment.	2,73,71	1,47,09	3,80	1,22,82	2,73,71
<i>29.—Police.</i>					
21. Construction of 35 Border Outpost buildings.	1,77	..	1,48	2,00	3,48 (a)
22. Construction of 31 Wireless station buildings at border.	2,79	..	2,70	1,50	4,20 (a)
<i>39.—Public Health.</i>					
23. Santiniketan Water Supply Scheme.	1,50	1,00	..	50	1,50

(a) Previous estimate revised.

APPENDIX—*contd.*
(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expendi- ture to end of 1947-48.	Expendi- ture during the year.	Further liabilities to be incurred.	Total expendi- ture esti- mated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account					
<i>—contd.</i>					
<i>50. Civil Works.</i>					
24. Constructing new Civil Court building at Howrah.	{ 3,04 46(e)	1,16	9	1,79 46	3,04 46(e)
25. Reconstruction of Police Buildings at Khedgree.	1,02	1,01	..	3	1,04(a)
26. Construction of Nurses' quarters, etc., in connection with the scheme for opening 30 beds at ground floor of Eden Hospital Extension.	{ 2,84 17(e)	28	97	1,59 17(e)	2,84 17(e)
27. Shifting workshops from Jalpaiguri and electrical workshop from Writers' Buildings to Kidderpore C. and W. Department Depot.	1,35	91	..	44	1,35
28. Constructing temporary lines from the Eastern Frontier Rifles Barrack at Barrackpore.	2,79	2,49	..	30	2,79
29. Construction of a double storied building in the compound of 13, Lord Sinha Road, Calcutta.	{ 1,56 ..	1,34 9	.. ..	22 ..	1,56 9(e)
30. Conversion of the existing service privies and urinals into water borne system in the new Central Jail, Dum Dum.	1,07	..	..	1,07	1,07
31. Constructing an additional storey over the Anderson House, Alipore.	2,32 19(e)	2,08 15	.. ..	50	2,58(a) 15(e)
32. Remodelling electrical equipments in B. E. College, Shibpore.	1,76	1,34	17	25	1,76
33. Partition of rooms in the 1st and 2nd floor of Main Block, Writers' Buildings.	1,08	2,51	..	1	2,52(a)
34. Construction of 3 new four-storied blocks "B", "C" and "D" in Writers' Buildings.	7,13	5,55	2	1,56	7,13

(a) Previous estimate revised.

(e) Represents figures for electric portion.

APPENDIX—*contd.*

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1947-48.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account					
<i>—contd.</i>					
<i>50. Civil Works—contd.</i>					
35. Construction of Armed Police Barrack at 9, Chitpore Road, Calcutta.	{ 1,86 4(e)	1,72 3	.. ..	14 ..	1,86 3(e)
36. Construction of additional buildings for Sericultural Farm at Kalimpong.	1,20	1,11	..	9	1,20
37. Extension of poultry multiplication Centre at Midnapore.	1,64	1,79	23	12	2,14(a)
38. Construction of additional sheds in the compound of Anderson House, Alipore.	{ 4,58 50(e)	3,65 1	19 34	20 15	4,04(b) 50(e)
39. Construction of Ghandhighat at Barrackpore.	3,30	..	3,39 15(e)	55 5	3,94(a) 20
40. Providing accommodation for the 2nd Battalion of the Armed Police in the Compound of Government House, Barrackpore.	2,76	..	1,90	86	2,76
41. Conversion of F. S. D. Military sheds into barrack for 400 constables of Eastern Frontier Rifle at Hijli.	(c)	38	8	8	1,33
42. Constructing the proposed bridge over the river Cossye at Midnapore.	7,32	5,72	—6	—25	5,41
43. Construction of the main road on the eastern side in Part II of the Development area at Kalimpong.	4,06(a)	2,80	..	1,25	4,06
44. Construction of the main road on the West side in Part II of the Development area at Kalimpong.	2,43	1,18	9	1,16	2,43
45. Improving Alipore Falakata up to Pathlakhau Road.	11,94	5,51	82	5,54	11,87
46. Improving Burdwan Arambagh Road from 10th to 22nd mile.	11,68	8,96	24	2,48	11,68

- (a) Previous estimate revised.
 (b) Less than the sanctioned estimate.
 (c) Estimate not yet sanctioned.
 (e) Represents figures for electric portion.

APPENDIX—*contd.*

(Figures are in thousands of rupees.)

Major head of account and name of scheme.	Amount of sanctioned estimate.	Expenditure to end of 1947-48.	Expenditure during the year.	Further liabilities to be incurred.	Total expenditure estimated (Cols. 3 to 5).
1	2	3	4	5	6
Debited to Revenue Account—<i>concl.</i>					
<i>50.—Civil Works—concl.</i>					
47. Improvement to Sainthia Sultanpur Road (laying cement concrete road way and constructing minor bridges and culverts).	2,75	1,13	72	90	2,75
48. Constructing low level Road in the spill area on the south bank of river Damodar.	1,59	..	15	1,44	1,59
49. Rewiring the electric installation in the existing transit camp in the compound of the Government house, Barrackpore for the accommodation of B. A. P. and I. A. R. P. Battalions.	1,92	..	1,40	1,40	2,80
50. Improvement to town portion of Contai Belda Road.	1,10	44	..	66	1,10
51. Construction of Lahore type grain godown at Dharmatala.	(c)	2,78	..	2	2,80
52. Conversion of a portion of Lake Civil Supply Depot into a Central garrage for Calcutta Civil Supply Transport fleet.	(e)	..	1,05	5	1,10
	..	..	21	6	27 (e)
<i>63.—Extraordinary charges.</i>					
53. Purchase of 16 new Motor cars for the collection of cash from Government Stores under Calcutta Rationing Scheme.	1,40	..	1,39	2	1,41 (a)
54. Construction of 5 twine Nissen Huts in the district of West Dinajpur and Murshidabad and one Calcutta type shed at Namkhana in the 24-parganas district.	1,80	..	..	1,80	1,80
Total	4,42,60	2,55,59	25,74	1,71,44	4,52,77

(a) Previous estimate revised.

(c) Estimate not yet sanctioned.

(e) Represents figures for electric portion.

APPENDIX—concl'd.
(Figures are in thousands of rupees.)

Major head of account and name of scheme. 1	Amount of sanctioned estimate. 2	Expendi- ture to end of 1947-48. 3	Expendi- ture during the year. 4	Further liabilities to be incurred. 5	Total expendi- ture esti- mated (Cols. 3 to 5). 6
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Debited outside the Revenue Account—					
<i>68.—Construction of Irrigation, etc., works.</i>					
55. Reconditioning the Anderson Weir at Head Works after the flood 1941.	5,80	1,56		4,24	5,80
56. Addition of 6" R. C. carpet over the glasis and D/S floor of the Anderson Weir at Head Works.	1,41	..	55	86	1,41
57. Mor Reservoir project.	4,38,15	30,24	33,44	3,74,48	4,38,16
Total .	4,45,36	31,80	33,99	3,79,58	4,45,37
Total Commitments .	8,88,05	2,87,39	59,73	5,51,02	8,98,14

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