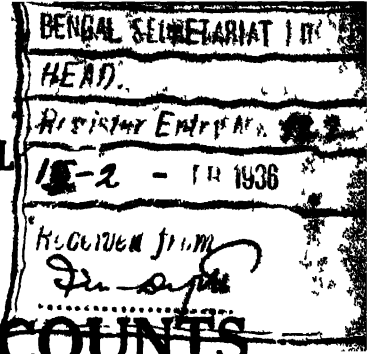


GOVERNMENT OF BENGAL



# APPROPRIATION ACCOUNTS

1934-35

and the

# AUDIT REPORT

1936

Issued by the

*Accountant General, Bengal.*



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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1934-35 and the Audit Report of the Accountant General is prepared in pursuance of rule 15 of the Auditor General's Rules framed under section 96D (I) of the Government of India Act. Its object is to present the audited accounts of all the expenditure of the year, whether voted or *non-voted*, in the form of a separate appropriation account for each grant, with any important observations which it is considered necessary to make as a result of audit investigation. It is transmitted by the Auditor General with his comments to the Finance Department of the local Government to be laid before the provincial Public Accounts Committee.

(ii) The Public Accounts Committee is a statutory body constituted in pursuance of rule 33 of the Bengal Legislative Council Rules to consider this report and the appended appropriation accounts and such other matters as may be referred to it by the Finance Department. The Committee consists of nine members including the Honourable the Finance Member, who is the Chairman. Not less than two-thirds of the members of the Committee are elected by the non-official members of the Council while the remaining members are nominated by the Governor.

(iii) In scrutinising the appropriation accounts of the Province, it is the duty of the Committee to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council. It is also the duty of the Committee to bring to the notice of the Council :—

- (a) every reappropriation from one grant to another ;
- (b) every reappropriation within a grant which is not made in accordance with the rules regulating the functions of the Finance Department, or which has the effect of increasing expenditure on an item the provision for which has been specifically reduced by a vote of the Council ; and
- (c) all expenditure which the Finance Department has requested should be brought to the notice of the Council.

The main function of the Committee is to see how far the intentions of the Council have been carried out in the actual expenditure. In performing this duty it has also to see that no expenditure is incurred on any "new service" for which provision was not made either in the original demand or in a supplementary demand voted by the Council, that there has been no extravagance, and that money set apart for one purpose has not been diverted to another. The Committee may, if it desires, summon Heads of Departments as witnesses to supplement information on any point.

In dealing with the accounts and the report, the Committee is entitled to offer criticism and to make recommendations upon any matter therein discussed or in the Auditor General's forwarding letter, whether such matter concerns the accounts of expenditure, voted or *non-voted*, or of receipts. The Committee has however no jurisdiction over matters relating to the Backward Tracts.

The Committee is not an executive body. It has no power, even after the most minute examination and on the clearest evidence, to disallow any item

or to issue an order. It can only call attention to an irregularity or to a failure to deal with it adequately. It can express its opinion in the matter and record its findings and recommendations.

Further details of the nature of the duties entrusted to the Public Accounts Committee, the manner in which those duties should be performed and the results which may be anticipated if those duties are performed efficiently, will be found in the "Memorandum on the work of the Public Accounts Committees in India" drawn up by the Auditor General in India, which is furnished by the Finance Department to each member of the Committee.

(iv) It should be borne in mind while considering the Report that, while it is framed on the best information available and, in the great majority of cases, after communication with the concerned departments, it is necessarily prepared before departmental witnesses have been examined, and it does not therefore possess the same degree of authority or finality as the Report to be ultimately presented to the Legislature by the Committee on Public Accounts after hearing evidence on the points raised herein.

(v) It should also be remembered that the cases of financial irregularity, apparently defective administration, etc., which are brought to notice in the Report represent only a small percentage of the total financial transactions of the year. The comments on such cases must not be understood as conveying any general reflection on the administration of public expenditure in Bengal.

CALCUTTA, }  
*The 23rd December, 1935.* }

M. SUBRAHMANYAN,  
*Accountant General, Bengal.*

# PART I.

## Audit Report, 1936.

[Throughout this Report the amounts shown represent lakhs of rupees and decimals of lakhs (i.e. Rs. 16.32 lakhs = Rs. 16,32,000) unless the contrary is specifically indicated.]

### CHAPTER I.—CHANGES OF THE YEAR UNDER REPORT.

This chapter deals with—

- (i) Any changes of note in the form of the accounts, or the report or in that of the demands, grants or appropriations.
- (ii) Changes in classification which have affected the accuracy of the budget or operated to hamper the control of expenditure.
- (iii) Other important account changes.

#### CHANGES IN THE FORM OF THE ACCOUNTS OR THE REPORT, ETC.

2. (a) The most important change of the year under report relates to the form of the accounts which was revised by the Auditor General in India. The main difference between the revised form and the one it has replaced is that the former has got only four columns against six in the latter. The salient features of the revised form are explained below :—

In regard to *non-voted* appropriation, modifications due to reappropriation, withdrawal or surrender sanctioned by the Finance Department were shown in column 1 of the old form against the letter "S", while modifications due to reappropriations sanctioned by authorities other than the Finance Department were shown in column 5 thereof. This distinction has been dispensed with in the revised form, in which all modifications of a *non-voted* appropriation, whether ordered by the Finance Department or any other authority, are shown under column 1 against the letter "M".

In the case of voted grants, reappropriations, withdrawals or surrenders were shown in column 5 of the old form. In the new form all such modifications are shown in column 1 against the letter "R".

Column 5 in the old form showing "net modification by reappropriation, withdrawal or surrender" does not therefore appear in the new form.

The old form exhibited separately in column 4 the excess or saving in the final *non-voted* appropriation sanctioned by the Finance Department or in the final voted grant sanctioned by the Legislature and in column 6 the excess or saving in the net grant as finally modified by reappropriations, etc. In the new form, however, only one column, *viz.*, column 4, shows the excess or saving in the net grant as modified finally by reappropriations, withdrawals and surrenders.

As it is desirable that in respect of voted grants the total excess or saving in the appropriation account of each grant should continue to be shown with reference to the actual provision granted by the Legislature, a new sub-head

"Surrenders, or withdrawals within grant" has been opened as the last sub-head of the appropriation account, where necessary, to record the amounts withdrawn or surrendered within a grant. The figures against this sub-head neutralise the effect of reductions made under other sub-heads due to withdrawal or surrender of authorised provision and the total in column 2 of the revised form is brought to the amount of the provision sanctioned by the Legislature under the grant concerned. The sub-head "Surrenders or withdrawals within grant" is one for use in the Appropriation Accounts only and is unlike an accounts head on which departmental authorities can operate. The revised form brings the Appropriation Accounts more into line with those in England where only three columns are used, *viz.*, "grant", "expenditure" and "more or less than granted".

The significance of the letters "O", "S", "M" and "R" used in the new form is explained in clause (b) of paragraph 1 of the note on page 51. A reference to this note has been given at the beginning of each appropriation account.

(b) The form in which the detailed statements of expenditure on important works in progress are prepared (*vide* annexures "A" under Grants Nos. 8—Irrigation and 25—Civil Works, pages 110—115 and 239 *et seq.*) has also been assimilated to the revised form of the appropriation accounts.

(c) The nomenclature of the Report has been changed from "Appropriation Accounts of the Government of Bengal for the year (to be specified) and the Report of the Accountant General thereon" to that shown on the title page. The change in title has widened the scope of the Report, which besides dealing with the transactions brought to account up to the end of the financial year to which the appropriation accounts relate as heretofore, may include rare cases of exceptional importance which ought to be brought to notice urgently even though they may relate to a later year. The Report may also give the latest information, relating to a later year, on a case belonging to the year of accounts. Paragraph 3 of the review under Grant No. 1—Land Revenue (page 63) for example mentions the development of a case in the year following that under report. The change in title was made with effect from the Report for 1933-34.

(d) The following new features of the report and the appended appropriation accounts follow the recommendations made by the Public Accounts Committee in its report on the accounts for 1933-34 :—

- (i) Certain matters, *e.g.*, the reviews of the important productive irrigation projects, the comments on the establishment charges of the Public Works Department and such like have been transferred from Part I to Part II so that they can be read in immediate conjunction with the appropriation accounts concerned. An indication of the general result of the audit examination has however been given in Part I (*vide* paragraphs 23, 24, 47A and 69A on pages 14, 15, 30 and 44).
- (ii) In the appropriation accounts of Grants No. 8—Irrigation and No. 25—Civil Works cross references have been given connecting the items in the annexure "A" to these accounts (detailed statement of expenditure on important works in progress on pages 110 to 115 and pages 239 to 249) with the relevant sub-heads in the accounts.



(e) With the concurrence of the local Government the trading and profit and loss account and the production account of the Band Saw Mill at Siliguri for 1934-35 with the balance sheet as on 31st March 1935 have been included in appendix "A" to the Appropriation Accounts.

3. The number of voted grants for 1934-35 was 28 compared with 29 in the previous year, the reduction being due to the fact that a combined demand was made for expenditure under the major head "46—Stationery and Printing" and the head "Depreciation Reserve Fund—Government Presses".

The number of *non-voted* appropriations increased from 34 in 1933-34 to 35 in the year under report. The increase was due to expenditure from the grants received from the Indian Central Cotton Committee being provided in a separate appropriation (*vide* page 286).

CHANGES IN CLASSIFICATION WHICH HAVE AFFECTED THE ACCURACY OF THE BUDGET OR OPERATED TO HAMPER THE CONTROL OF EXPENDITURE.

4. (a) Recoveries from the Government of Assam of two-thirds of the expenditure incurred for collection of revenue at the Barkal toll station, which were previously adjusted on the receipt-side of the accounts, were decided to be adjusted in reduction of expenditure with effect from 1934-35 and a new head "*Deduct*—Amount recoverable from the Assam Government on account of charges of Barkal toll station" was opened. The decision regarding the above change in classification was arrived at after the close of the year 1934-35 and accounts for the absence of provision under sub-head "A-VII—*Non-voted*" and the final saving under sub-head "B-6—*Non-voted*" in Grant No. 4—Forests (*vide* pages 72 and 73).

(b) The Government of India decided to bear half the cost of reconstruction of major damages done by the earthquake of 1934 to certain Government buildings in the Darjeeling district, the remaining half being met from an advance granted for the purpose from the Provincial Loans Fund. To record the initial expenditure and the 50 per cent. recoveries thereof from the Central Government the following heads were directed to be opened under each of the major heads "52-A—Forest Capital outlay not charged to Revenue" and "60—Civil Works not charged to revenue":—

(i) "Reconstruction of and repairs to damaged Government property".

(ii) "*Deduct*—50 per cent recoveries from the Central Government."

There were however no transactions in 1934-35 in respect of the above new heads under major head "52-A—Forest Capital outlay not charged to Revenue".

(c) The Government of India also decided to make free grants for the purpose of restoring earthquake damages to some non-Government schools in the above district. For the adjustment of these grants the following minor and detailed heads were opened under the major head "52—Extraordinary charges":—

*Minor head.*—Expenditure from Central Revenues in connection with the Earthquake of 1934.

*Detailed heads—*

(i) Free grants to non-Government Schools.

(ii) *Deduct*—Amounts transferred from the Central Fund.

The absence of original appropriation under sub-heads "B.-1" and "B.-2" in Grant No. 30—Extraordinary charges and sub-head "J" in Grant No. 25—Civil Works (*vide* pages 269 and 230 respectively) was due to the fact that the decision of the Government of India in the cases referred to above was reached after the budget for 1934-35 had been prepared.

## OTHER IMPORTANT ACCOUNT CHANGES.

5. This category includes (a) changes in the classification of expenditure from Voted to *Non-voted*, from Reserved to Transferred, from Central to Provincial and *vice versâ* and from one grant to another and (b) changes in the major, minor and subordinate heads of the general accounts.

*Changes in the classification of expenditure from voted to non-voted, etc.*

6. The Government of Bengal decided that with effect from the 1st April 1934 the charges on account of the Bengal Secretariat Book Depôt should be adjusted under the major head "46—Stationery and Printing" instead of under the head "22—General Administration—Civil Secretariat—Reserved". On account of the above decision a sub-head "Publication Branch" with suitable detailed heads was opened under the head "Government Presses" subordinate to the major head "46—Stationery and Printing" (*vide* sub-head E in Grant No. 28—Stationery and Printing, pages 257—259).

*Changes in the major, minor and subordinate heads of the General Accounts.*

7. (a) The proposal of the local Government to replace the minor heads "Superintendence" and "Excise Bureau" on the one hand and "Presidency Establishment", "District Executive Establishment" and "Distilleries" on the other under the major head "6—Excise" by the minor heads "Superintendence" and "District Charges" respectively was approved by the Auditor General with effect from 1934-35.

(b) Consequent on the formation of a Central Despatch Section for the despatch work of all offices located in the Bengal Government Secretariat buildings suitable heads were opened under the head "Petty establishment" subordinate to the major head "47—Miscellaneous" (*vide* sub-head "E" in grant No. 29—Miscellaneous on pages 264—265 and the note under J-1 (6)—Voted in Grant No. 12—General Administration, page 128).

(c) Under the major head "45—Superannuation Allowances and Pensions" a detailed head "Compassionate Gratuity (Compassionate Fund)" was opened under the minor head "Gratuities" to replace an identically named detailed head under the minor head "Compassionate Allowances" (*vide* sub-heads "C" and "F" in Grant No. 27—Superannuation Allowances, etc., pages 253 and 254).

(d) A new minor head " Compensation for land acquired from public bodies " was opened under the major head " 52—Extraordinary charges " (*vide* sub-head " A " in Appropriation No. 30—Extraordinary charges, page 269) to record the payment of compensation to the Commissioners for the Port of Calcutta for a plot of land acquired for the Calcutta Improvement Trust.

8. Certain changes of classification of minor importance have been mentioned in the notes under the relevant sub-heads in the appropriation accounts *e.g.*, " C-6—Voted " in Grant No. 15—Police, page 160 and " A-2 (3)—Voted " in Grant No. 23—Industries, page 217.

## CHAPTER II.—REVIEW OF FINANCE.

### SUMMARY OF TRANSACTIONS FOR THE YEAR 1934-35.

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

Receipts.	2	3	4	5	6	7	8
Budget Estimate 1934-35.	Budget Estimate 1934-35.	Actuals 1934-35.	More + Less—.	Disbursements.	Budget Estimate 1934-35.	Actuals 1934-35.	More + Less—.
1	917-91	1,099-15	+181-24		1,128-04	1,107-74	-20-30
Ordinary revenue receipts . . . . .	-56	1-66	+1-10	Revenue expenditure . . . . .	-65	-27	-38
Transfer from Famine Relief Fund . . . . .	1-00	1-92	+92	Capital expenditure charged to revenue . . . . .			
Extraordinary receipts . . . . .	919-47	1,102-73	+183-26	(A) Total expenditure charged to revenue . . . . .	1,128-69	1,108-01	-20-68
(A) Total revenue receipts . . . . .	(In Rs. lakhs.)						
	Capital expenditure not charged to revenue—						
				Irrigation . . . . .	7-05	2-34	-4-71
				Civil Works . . . . .	.33	1-28	+95
				Commuted value of pensions . . . . .	5-72	4-87	-85
				Total Capital expenditure . . . . .	13-10	8-49	-4-61

### *Advances from Provincial Loans Fund.*

Advances from Provincial Loans Fund . . . . .	219-84	30-26	-189-58	Advances from Provincial Loans Fund (Repayments) . . . . .	. . . . .	. . . . .	.40	+40
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### *Loans and Advances by Provincial Government.*

Recoveries of Loans and Advances . . . . .	9-67	9-09	-58	Loans and Advances . . . . .	8-78	14-55	+5-77
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*Deposits and Advances.*

Appropriation for reduction or avoidance of debt—				
Other appropriations.	• • • • •			
Famine Relief Fund . . . . .	1-44	-40	+40	
Depreciation Reserve Fund . . . . .	..	-57	-87	
Subvention from Central Road Development Account . . . . .	13-70	..	..	
Civil Deposits—Deposit account of the grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee . . . . .	61	13-21	-49	
Suspense Account—Provincial . . . . .	5-50	1-04	+43	
Total . . . . .	21-25	8-08	+2-58	
Total Provincial Receipts . . . . .	1,170-23	23-30	+2-05	
(B) Opening Balance . . . . .	12-86	1,165-38	-4-85	
GRAND TOTAL . . . . .	1,183-09	1,178-90	-4-19	

Famine Relief Fund . . . . .	1-16	1-66	+50
Depreciation Reserve Fund . . . . .	.23	.22	-01
Subvention from Central Road Development Account . . . . .	12-38	7-17	-5-21
Civil Deposits—Deposit account of the grants made by the Imperial Council of Agricultural Research and the Indian Central Cotton Committee . . . . .	61	.78	+1-17
Suspense Account—Provincial . . . . .	5-60	7-50	+1-90
Total . . . . .	19-98	17-33	-2-65
Total Provincial disbursements . . . . .	1,170-55	1,148-78	-21-77
(B) Closing Balance . . . . .	12-54	30-12	+17-58
GRAND TOTAL . . . . .	1,183-09	1,178-90	-4-19

(A) Revenue deficit during the year . . . . . Rs. 5-28 lakhs.  
 (B) Increase of provincial balance during the year . . . . . Rs. 16-60 lakhs.

*Revenue items.*

10. The improvement of Rs. 183.26 lakhs in revenue was the net effect of a rise of Rs. 207.43 lakhs under some heads and a fall of Rs. 24.17 lakhs under others. The more important variations were as follows :—

Heads of Revenue.	In Rs. lakhs.	
	Increases.	Decreases.
Land Revenue . . . . .	28.39	..
Excise . . . . .	..	5.35
Stamps . . . . .	..	7.97
Forest . . . . .	2.57	..
Registration . . . . .	3.43	..
Scheduled Taxes . . . . .	1.27	..
Interest . . . . .	2.85	..
Administration of Justice . . . . .	2.65	..
Miscellaneous Departments . . . . .	1.57	..
Civil Works . . . . .	..	5.05
Miscellaneous . . . . .	..	4.07
Miscellaneous adjustments between the Central and Provincial Governments . . . . .	158.24	..

*Land Revenue.*—The increase was mainly under “ Ordinary revenue ” (Rs. 28.25 lakhs) chiefly due to better collection of both arrear and current revenue specially in khas mahals and Wards estates.

*Forests.*—The increase was primarily under “ Timber and other produce ” (Rs. 2.50 lakhs) due to a slight recovery in market conditions.

*Registration.*—The bulk of the increase was under “ Fees for registering documents ” (Rs. 3.30 lakhs).

*Scheduled Taxes.*—The increase comprises a rise of Rs. 1.48 lakhs under “ Betting tax ” and a fall of Rs. .21 lakh under “ Entertainment tax ”.

*Interest.*—There were increases of Rs. 1.90 lakhs under “ Interest on arrears of revenue ” consequent on better collection of arrear revenue and of Rs. .94 lakh under “ Interest on loans and advances by the Provincial Government ” due to recovery of arrear interest due from the 24-Parganas District Board for the Magrahat Drainage Loan.

*Administration of Justice.*—The increase comprises chiefly fees, fines and forfeitures (Rs. 1.36 lakhs) and a recovery of Rs. .99 lakh from the Government of Assam as their contribution for the services of the Calcutta High Court and for the services rendered by the Law Officers of the Bengal Government in 1933-34.

*Miscellaneous Departments.*—Receipts under the Bengal Motor Vehicles Tax Act 1932 were higher than in the original forecast.

*Miscellaneous adjustments between Central and Provincial Governments.*—The local Government’s share of the jute export duty in 1934-35 was not originally forecasted and represents the amount of increase under this head.

*Excise.*—There were heavy falls under the heads “ Country spirits ” (Rs. 5.10 lakhs), “ Opium ” (Rs. 1.98 lakhs) and “ Hemp and other drugs ” (Rs. 2.54

lakhs) under which heads, the recovery from the effect of the general economic depression was less than anticipated. The deterioration under the above heads was partly set off by a rise aggregating Rs. 4.48 lakhs mainly under country fermented and foreign liquors and other items.

*Stamps.*—The decline was mainly under sale of judicial and non-judicial stamps (Rs. 7.66 lakhs) due to the continuance of the general economic depression.

*Civil Works.*—There was a decrease of Rs. 5.21 lakhs under Road Development Fund receipts consequent on smaller expenditure on Road Fund works partly counterbalanced by a small increase under other items.

*Miscellaneous.*—The decrease was mainly due to larger refunds (Rs. 2.46 lakhs) particularly of arrear landlords' transfer fee deposits and smaller receipts on account of unclaimed or lapsed deposits (Rs. 1.47 lakhs).

#### *Debt head receipts.*

11. *Advances from the Provincial Loans Fund.*—The decrease was due to no advance being taken to cover the provincial deficit for 1934-35.

*Provincial Suspense Account.*—Government is a mere banker in respect of the transactions which appear under this head. The transactions relate chiefly to road and public works cesses collected in one district and due to be, but not remitted to other districts before the close of the month in which they are collected. The increase represents mainly improved collection of cesses.

#### *Charged to Revenue items.*

12. The total expenditure charged to revenue was less than the budget estimates by Rs. 20.68 lakhs. This was the outcome of a total decrease of Rs. 27.69 lakhs under certain heads and an increase of Rs. 7.01 lakhs under others. The more important variations were as follows:—

	In Rs. lakhs.	
	Excess.	Saving.
Interest on works for which Capital Accounts are kept (Appropriation No. 7) . . . . .	..	2.28
Interest on Ordinary Debt (Appropriation No. 9) . . . . .	1.55	..
General Administration . . . . .	..	1.61
Jails and Convict Settlements . . . . .	..	1.27
Education . . . . .	..	1.43
Medical . . . . .	..	1.21
Civil Works . . . . .	..	13.79
Famine Relief . . . . .	1.17	..
Superannuation Allowances and Pensions . . . . .	1.16	..
Miscellaneous . . . . .	..	2.02

The saving in the interest charges on irrigation capital works was brought about chiefly by a reduction in the flat rate of interest for the capital expenditure of the local Government and less capital outlay on the Damodar canal than

originally estimated. As the interest on capital irrigation works is finally transferred to the head "Interest on works for which Capital accounts are kept" (*vide* Appropriation No. 7 on page 81) by a *deduct* entry under "Interest on ordinary debt" (*vide* Appropriation No. 9 on page 123), the saving under the former head mainly accounts for the excess under the latter.

Cheaper rates for commodities partly contributed to the savings under Jails, Medical and Miscellaneous. Less expenditure on political prisoners due to a partial improvement in the political situation and reduction in the allowances of detenus were the other principal factors responsible for the saving under Jails and Miscellaneous. A saving of Rs. 43 lakh resulted under Medical on account of the local Government's contribution for the cost of the European Mental Hospital at Kanke proving lower than the estimate. Under General Administration the savings were chiefly due to unfilled vacancies in the Bengal Executive Civil Service and non-drawal of increments by some officers who could not be confirmed till the question of revision of the cadres of their services had been decided. The saving under Education was mainly due to reduction in the grant to a University. Smaller expenditure on communications financed from the Road Development Account and the proceeds of the Bengal Motor Vehicles Tax Act 1932, and payment by the Central Government of half the cost of repairing earthquake damages to certain Government buildings brought about the saving under Civil Works.

The excess under Famine Relief was due to more test-relief works in some parts of the province affected severely by agricultural distress.

As in the two preceding years, the allowance for growth of expenditure under superannuation allowances and pensions proved insufficient.

#### *Debt head expenditure items.*

13. *Advances from the Provincial Loans Fund (Repayments).*—Repayments of advances from the Provincial Loans Fund by the local Government are debited to this head. No provision was made for debt amortisation as the Government of India agreed, as a temporary measure of relief to the Province, to the postponement of capital repayments by the Government of Bengal in 1933-34 and 1934-35. The expenditure of Rs. 40 lakh represents repayment on account of an advance made to the local Government for loan to an estate.

*Loans and Advances by Provincial Governments.*—Loan to an estate (Rs. 4.60 lakhs) and increased loans to agriculturists in consequence of prevailing distress in some districts contributed to the excess.

#### *Deposits and Advances.*

*Subvention from Central Road Development Account.*—As in the preceding year, the decrease is due to less expenditure on approved schemes to be financed from the Road Development Account.

*Provincial Suspense Account.*—Excess was mainly due to larger remittances of Road and Public Works cesses consequent on better collections.



## REVIEW OF REVENUE AND EXPENDITURE.

14. The following table shows the progress of revenue and expenditure and the revenue position of the Government of Bengal in recent years :—

(In Rs. lakhs)

Heads.	Actuals.							Budget
	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34	1934-35	
1	2	3	4	5	6	7	8	9
<b>Revenue.</b>								
Land Revenue	326.76	324.74	308.93	306.22	300.06	321.14	343.85	325.89
Excise	224.91	228.25	180.16	168.00	140.82	134.04	136.65	138.00
Stamps	354.88	391.97	312.94	271.09	313.01	287.14	286.03	298.00
Forest	31.18	30.52	23.12	18.94	15.12	15.03	17.83	18.03
Registration	39.04	31.69	23.72	19.33	18.47	19.67	22.43	25.00
Scheduled Taxes	16.93	16.29	13.00	13.04	11.31	11.22	13.77	12.50
Administration of Justice	17.99	18.14	13.84	13.07	14.51	13.23	15.19	13.23
Police	10.38	12.45	11.60	13.86	11.35	11.18	11.72	8.20
Education	14.15	14.11	13.40	13.41	13.56	13.56	14.40	14.13
Medical	8.21	11.77	10.23	10.22	10.40	8.36	10.84	10.68
Civil Works	5.64	5.25	10.37	17.35	15.76	12.49	13.77	19.66
Miscellaneous adjustments between the Central and Provincial Governments							159.68	158.16
Minor receipt items	47.04	52.69	45.45	50.53	74.17	58.70	56.57	62.85
<b>Total Revenue</b>	<b>1,098.67</b>	<b>1,135.87</b>	<b>966.26</b>	<b>901.06</b>	<b>938.04</b>	<b>995.78</b>	<b>1,102.73</b>	<b>1,102.33</b>
<b>Expenditure.</b>								
Land Revenue	46.73	45.09	45.36	41.24	37.77	37.33	39.03	36.98
Excise	22.93	22.26	21.80	19.55	17.00	17.54	16.60	18.48
Forests (8 and 8-A)	16.82	16.04	15.94	16.90	15.09	14.42	14.90	15.79
Registration	20.25	22.13	19.95	18.94	17.47	17.51	17.70	18.55
Irrigation (14, 15, 15 (1) and 16)	36.92	34.13	30.73	29.02	28.75	31.07	33.12	34.31
General Administration	120.55	124.27	125.11	123.27	117.14	121.54	121.47	131.92
Administration of Justice	106.45	106.98	106.16	101.66	94.15	96.56	94.57	99.82
Jails and Convict Settlements	32.75	34.45	44.36	36.91	40.40	43.49	43.62	44.41
Police	195.89	209.12	220.84	220.98	219.48	222.72	224.63	229.93
Education	140.27	143.64	141.78	133.79	126.29	126.50	127.59	131.66
Medical	55.03	55.67	52.80	51.50	48.36	48.79	48.20	50.41
Public Health	33.48	35.45	37.26	38.24	36.85	37.36	36.01	36.94
Agriculture	25.14	25.31	25.64	25.36	23.52	23.75	23.53	23.23
Industries	12.04	12.32	12.17	11.59	10.96	11.67	11.84	14.00
Civil Works	97.32	94.54	101.49	88.43	76.25	76.20	80.24	93.78
Stationery and Printing	20.50	23.43	22.16	20.92	18.64	19.04	18.61	19.37
Pensionary charges (45 and 45-A)	53.34	71.20	58.11	55.62	55.48	55.52	59.61	62.14
Debt services (19, 20 and 21)	7.92	1.68	24	1.10	13.49	10.22	16.04	27.34
Minor and miscellaneous heads	24.14	16.99	17.26	23.85	30.50	30.57	38.74	37.55
Expenditure in England	37.84	41.69	41.61	41.95	40.24	39.92	41.91	42.63
<b>Total Expenditure</b>	<b>1,090.47</b>	<b>1,133.63</b>	<b>1,140.79</b>	<b>1,100.52</b>	<b>1,067.83</b>	<b>1,081.72</b>	<b>1,108.01</b>	<b>1,170.04</b>
Surplus (+), Deficit (—)	+ 8.20	+ 2.24	—174.53	—199.46	—129.79	—175.94	—5.28	—67.71
Cumulative revenue deficit on 31st March 1928							Rs. 81.61 lakhs.	
Cumulative revenue deficit on 31st March 1935							" 756.82 "	
Cumulative revenue deficit on 31st March 1936 (Budget)							" 824.53 "	

\* Includes Rs. 65 lakhs written off the capital cost of dredgers " Ronaldshay " and " Cowley " as the difference between the original capital cost and the valuation at which some articles were transferred from the above dredgers to dredger " Foyers ".

**Revenue position.**

15. An analysis of the trend of the provincial revenue and expenditure under the more important heads from 1921-22 onwards will be found in appendix A to the report (*vide* page 46 *et seq.*). The following remarks are intended to supplement this analysis. The Province completed its fifth successive year of revenue deficit in 1934-35. There was however a distinct improvement in the revenue position. The amount of deficit for the year is the lowest in the five years. The revenue receipts were better than the budget by Rs. 183.26 lakhs and better than the actuals for the previous year by Rs. 196.95 lakhs. This improvement was brought about mainly by the assignment to the Province of Rs. 158.24 lakhs as its share of the proceeds of the jute export duty and does not therefore mean any substantial recovery in the yield from the ordinary provincial sources of revenue.

16. Under individual heads, the increase under Land Revenue is noticeable. Revenue from this source has touched the highest level during the

fourteen years of the post-Reform period. The improvement is however to a considerable extent due to better collection of arrears and the budget for 1935-36 is lower than the actuals for 1934-35 by Rs. 17.96 lakhs.

The recovery under Excise revenue is much slower, the figures in 1934-35 show an increase of Rs. 2.59 lakhs only over the actuals of the last year, when the revenue under this head was the lowest in the post-Reform era.

Stamp revenue has worsened by over a lakh from 1933-34. Even if the budget anticipations for 1935-36 are realised in full, the revenue under this head will be below the level of 1929-30 by about a crore.

Forest and Registration have brought in an aggregate increase in revenue of Rs. 5.56 lakhs as compared with the previous year. Yield from these sources is however below that in 1929-30 by Rs. 21.95 lakhs.

The five heads of revenue referred to above, particularly the first three, are the main sources of the provincial income. In these five heads there has been a deterioration of Rs. 198.38 lakhs from the level of 1929-30. The relief which the Province received from the assignment of a share of the jute export duty was not sufficient to make up this deterioration. The following statement comparing the income from these five heads of revenue in 1933-34 in the Presidencies of Madras, Bombay and Bengal may be found interesting :—

1	(In Rs. lakhs.)		
	Madras.	Bombay.	Bengal.
	2	3	4
1. Land Revenue . . . . .	450.78	385.10	321.14
2. Excise . . . . .	428.83	304.37	134.06
3. Stamps . . . . .	228.11	156.35	287.14
4. Forest . . . . .	41.58	54.30	15.03
5. Registration . . . . .	31.15	16.21	19.67
6. Total . . . . .	1,180.45	976.33	777.04
7. Total Revenue . . . . .	1,550.27	1,460.69	905.78
8. Percentage of 6 to 7 . . . . .	76.14	66.84	85.78

17. It has always been recognised that Land Revenue is more or less an inelastic source of revenue in this province. Measures adopted by Government during the post-Reform epoch to augment revenue under Excise, Stamps and Registration were mainly in the nature of enhancement of excise and stamp duties and of fees leviable for registration of documents. These measures have proved inadequate. The position continues still to be weak. The other fact which emerges in this connection, is that the revenue position in 1934-35 and the preceding year was the result of the suspension of repayment of the capital instalments of the province's debt to the Government of India.

18. Any substantial improvement of the revenue position of the province can hardly be expected without a considerable increase in the income from the five main sources of its revenue. This again depends, in its turn, on a substantial rise in the prices of the chief crops *viz.*, jute and rice, from the unremunerative level to which they were reduced by the trade depression. How far there is any indication of an improvement in this direction has been discussed in paragraph 20.

*Additional Taxation.*

19. No important measure of additional taxation was brought into operation during the year under report. The Presidency Small Cause Courts (Bengal Amendment) Act 1934 however imposed fees on certain applications in these courts and introduced a number of restrictions on refunds of half costs in general. The additional revenue in 1934-35 due to the above measure was Rs. 19,544.

*Budget Prospects.*

20. The budget for 1935-36 assumes that the Government of Bengal will get Rs. 158 lakhs as its share of the jute export duty and anticipates a total revenue of Rs. 1,102.33 lakhs, which is somewhat lower than the actuals for 1934-35. Compared with the actual receipts for 1929-30, when Government had for the last time a surplus of about rupees two lakhs and a quarter, the estimated revenue for 1935-36 is Rs. 46.87 lakhs less. In the above comparison anticipated receipts of Rs. 13.33 lakhs from the Central Road Fund Account in 1935-36 have been excluded from the total estimated revenue for that year (Rs. 1,102.33 lakhs). Similarly, if the anticipated expenditure of Rs. 13.33 lakhs in 1935-36 from the Central Road Development Account is excluded, the total expenditure for that year (Rs. 1,170.04 lakhs), comes to Rs. 1,156.71 lakhs and is higher than the actual expenditure for 1929-30, (Rs. 1,133.63 lakhs) by Rs. 23.08 lakhs.

The revenue in 1935-36 again is estimated to fall short of expenditure by over half a crore of rupees. Judging by the trend of prices of jute and rice, the staple agricultural products of the province, a speedy and substantial recovery of revenue cannot be expected. The latest available statistics published by the Director of Agriculture, Bengal, show that the price of jute during the second half of November 1935 was Rs. 6½ per maund in the Calcutta market against Rs. 4½ per maund in the corresponding period of the preceding year. This noticeable rise appears to be confined to this particular commodity and has been due to special causes. The price of rice of common quality in the Calcutta market in November 1935 was the same as in the latter half of November 1934, viz., Rs. 4½ per maund. Rice of the best quality was selling at Rs. 5 per maund in November 1935 against Rs. 5½ per maund in the corresponding month of the last year.

The Government of Bengal expect additional revenue of about Rs. 11 lakhs in 1935-36 from certain fresh measures of taxation introduced during that year. Even if the cost of imposition and collection of the taxes be left out of account, the additional income will be less than the increase of Rs. 17 lakhs in expenditure on account of the restoration of the 5 per cent cut in pay.

## CAPITAL OUTLAY NOT CHARGED TO REVENUE.

*Progressive capital outlay to end of the year.*

21. The following statement gives a progressive account of the capital expenditure not charged to revenue of the Government of Bengal up to the end of 1934-35 :—

(In Rs. lakhs.)

Name of the work.	Expenditure up to 1933-34.	Expenditure during 1934-35.	Total.
1	2	3	4
<b>I. Pre-Reform Irrigation Projects—</b>			
<i>Productive.</i>			
1. Grand Trunk Canal . . . . .	7.69	..	7.69
<i>Unproductive.</i>			
2. Midnapore Canal . . . . .	82.40	..	82.40
3. Hijli Tidal Canal . . . . .	17.95	..	17.95
4. Dredger Ronaldshay . . . . .	10.17	..	10.17
<b>II. Capital works met from Post-Reform Advances—</b>			
<i>Productive.</i>			
(i) Grand Trunk Canal . . . . .	4.93	—71	4.82
(ii) Damodar Canal . . . . .	101.92	2.48	104.40
(iii) Bakreswar Irrigation Project . . . . .	6.99	.03	7.02
<i>Unproductive.</i>			
(i) Dredger Ronaldshay . . . . .	33.53	—05	33.48
(ii) Dredgers Cowley and Burdwan . . . . .	51.99	—01	51.98
Total . . . . .	317.57	2.34	319.91
<i>Civil Works.</i>			
(iii) Legislative Council Chamber . . . . .	32.33	..	32.33
(iv) Calcutta Police Housing Scheme . . . . .	19.79	..	19.79
(v) Willingdon Bridge Roadway, Bally . . . . .	37.63	.32	37.95
(vi) Reconstruction and repairs to damaged Government property . . . . .	..	.96	.96
Total . . . . .	89.75	1.28	91.03
Commuted value of pensions . . . . .	4.23	4.87	9.10
<b>GRAND TOTAL . . . . .</b>	411.55	8.49	420.04

*Productive Works.*

22. Of the Irrigation and Navigation works in this province there are only three which have been classed as "Productive". These are—

- (1) The Grand Trunk Canal.
- (2) The Damodar Canal Project, and
- (3) The Bakreswar Irrigation Scheme.

Of these, work on the Grand Trunk Canal has been held in abeyance and no revenue account has yet been opened for the project. In paragraph 8 (8) of its Report for the year 1932-33 the Public Accounts Committee recommended that a decision regarding the advisability of closing the estimate of this work should be reached early. The Committee which sat in 1935, reiterated the recommendation of its predecessor.

23. The Damodar Canal Project was started in 1926-27. The construction estimate has been closed on 30th September 1935. The expenditure incurred on the canal up to 31st March 1935 has exceeded the original estimate by about 50 per cent and the total cost is likely to exceed the original estimate by about 58 per cent. As a result of this excess over the original estimate, it is unlikely that the scheme will prove productive. The revenue account of the Canal was opened in the year 1933-34. The revenue so far derived from the Canal has not been sufficient even to meet the working expenses, and the deficit for two years of working is Rs. 2,15,847.

24. The Bakreswar Canal Project was started in 1927-28. The project has been completed, but its capital account has not yet been closed. The expenditure amounted to Rs. 7.02 lakhs (exclusive of indirect charges of Rs. 1.12 lakhs) against the estimated amount of Rs. 4.91 lakhs. Owing to this excess, the scheme too is likely to prove unproductive. A revenue account for the project was opened from 1st April 1931. In 1933-34 the revenue receipts were just sufficient to cover the working expenses. In 1934-35, the position improved as the revenue account showed a net receipt of Rs. 5,114. The total net receipts of the Canal for the four years it has been working are about Rs. 17,000. Detailed comments on the Damodar and Bakreswar Canal Projects appear in paragraphs 7 and 8 of the review under Grant No. 8—Irrigation, pages 99—101.

25. The following statement summarises the financial position of the "productive" works of Bengal up to 31st March 1935 :—

	Rs. lakhs.
Capital outlay to 31st March 1934 (inclusive of indirect charges) . . . . .	124.76
Capital outlay (direct and indirect) during 1934-35 . . . . .	2.47
Accumulated arrears of simple interest to 31st March 1935 . . . . .	21.50
Receipts during the year 1934-35 . . . . .	1.14
Working expenses and maintenance charges during 1934-35 . . . . .	2.65
Interest charges for the year 1934-35 . . . . .	6.26
Net loss for the year 1934-35 . . . . .	7.77

*Unproductive works not charged to Revenue.*

26. The position of unproductive irrigation projects is as shown below :—

Project.	(In Rs. lakhs.)			
	Gross Receipt.	Working Expenses.	Interest charges.	Net Loss.
1	2	3	4	5
1. Midnapore Canal . . . . .	.63	1.48	2.76	3.61
2. Hijli Tidal Canal . . . . .	.34	.59	.85	1.10
3. Dredger Ronaldshay . . . . .	.03	.11	2.44	2.52
4. Dredger Cowley . . . . .	..	.11	2.29	2.40
5. Dredger Burdwan . . . . .	..	.03	.69	.72

(1) *The Midnapore Canal.*—No further capital expenditure was incurred on this canal. The gross receipts, far from contributing anything towards the interest paid by the Government of Bengal on the capital at charge, were not sufficient to cover even a half of the working expenses.

(2) *The Hijli Tidal Canal.*—No capital expenditure was incurred on this work during the year. The gross receipts were Rs. 12,000 less and the working expenses went down by Rs. 16,000 as compared with 1933-34.

(3) *Dredger Ronaldshay.*—The capital at charge, as reduced by hire receipts, was on the 31st March 1935 Rs. 49.31 lakhs. The original capital outlay was Rs. 56.30 lakhs including Rs. 10.17 lakhs spent in pre-Reform days. The total interest charges on capital to the end of 1934-35 stood at Rs. 40.33 lakhs. The dredger earned Rs. 6,000 in connection with dredging work near the Hardinge Bridge. Out of its earnings Rs. 5,000 was credited to the capital account; the balance as well as a sum of Rs. 2,000 representing value of certain spare parts transferred to the dredger "Foyers" were credited to the revenue account.

(4) *Dredger Cowley*.—The capital at charge, as reduced by hire receipts, was on the 31st March 1935 Rs. 46.29 lakhs. The interest charges on capital to the end of 1934-35 amounted to Rs. 36.29 lakhs. The dredger earned Rs. 900 in connection with dredging work near the Hardinge Bridge. Out of this amount Rs. 700 was credited to the capital account and the remainder to the revenue account.

(5) *Dredger Burdwan*.—The capital at charge on 31st March 1935 was Rs. 13.93 lakhs. The interest charges on capital to the end of 1934-35 came to Rs. 10.59 lakhs. The dredger earned nothing.

27. The following statement gives the financial position of the three dredgers "Ronaldshay", "Cowley" and "Burdwan" during the year 1934-35 :—

1	(In Rs. lakhs.)		
	Ronaldshay. 2	Cowley. 3	Burdwan. 4
I. Capital at charge (direct and indirect) . . .	49.31	46.29	13.93
II. Interest until the dredger started operation . . .	1.81	3.15	1.04
III. Total Capital (I+II) . . . . .	51.12	49.44	14.97
IV. Working expenses during the year (direct and indirect) excluding hire charges . . . . .	.11	.11	.03
V. Interest on III during the year (excluding interest on indirect charges) . . . . .	2.54	2.45	.74
VI. Depreciation during the year . . . . .	1.46	1.38	.36
VII. Gross Expenditure of the year (IV+V+VI) . . . . .	4.11	3.94	1.13
VIII. Receipts from hire during the year . . . . .	.06	.01	. . .
IX. Net receipts (VIII—VII) . . . . .	—4.05	—3.93	—1.13
X. Percentage loss, i.e. of IX to III . . . . .	—7.9	—7.9	—7.6

28. As required by the Government of Bengal at the instance of the Public Accounts Committee on the accounts of 1928-29, details of the working expenses of each dredger for 1934-35 are given below :—

Direct charges. 1	(In units of rupees.)				
	Ronaldshay. 2	Cowley. 3	Burdwan. 4	Foyers. 5	Alexandra. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
I. Maintenance and Repairs . . . . .	6,433	6,818	2,097	25,577	7,980
II. Establishment . . . . .	3,724	3,947	1,180	14,807	4,619
III. Tools and Plant . . . . .	371	394	118	1,478	461
Total direct charges . . . . .	10,528	11,159	3,335	41,862	13,060
Indirect charges . . . . .	64	68	20	256	80
TOTAL . . . . .	10,592	11,227	3,355	42,118	13,140

The accounts of the two dredgers "Foyers" and "Alexandra" were originally included in the expenditure on the Calcutta and Eastern Canals and the Sundarbans Steamer Route, the capital outlay on which was met out of revenue.

#### Commitments.

29. The following statement shows the extent to which the Government of Bengal was committed at the end of 1934-35 in respect of sanctioned works estimated to cost Rs. 50,000 or more, the cost of which is not chargeable to revenue :—

(In Rs. lakhs.)

Major head of account and name of work.	Amount of sanctioned estimate.	Expenditure to end of 1933-34.	Expenditure during the year 1934-35.	Further liabilities according to the latest estimate.	Total expenditure estimated (cols. 3 to 5).
1	2	3	4	5	6
55. Construction of Irrigation, etc., Works—					
A. Irrigation Works—					
Damodar Canal Project . . .	63.42	68.85	3.02	12.55	84.42
60. Civil Works not charged to Revenue—					
(i) Construction of an approach road to the Willingdon Bridge at Bally . . .	3.07	2.53	.07	.02	2.62
(ii) Construction of roadways and footpaths on the Willingdon Bridge at Bally . . .	34.62	34.43	.21	..	34.64
(iii) Construction of the Government House at Darjeeling	4.34	..	(a) .35	2.72	3.07
<b>TOTAL</b>	<b>105.45</b>	<b>105.81</b>	<b>3.65</b>	<b>15.29</b>	<b>124.75</b>

(a) The cost of reconstruction is to be shared equally between the Provincial and the Central Governments. The figures are for the Provincial share only.

30. The proceeds of the tax imposed by the Bengal Motor Vehicles Tax Act, 1932 can be spent by the local Government for those objects only which are specified in Section 11 (1) of that Act. Under this section, the balance of the revenue available after meeting certain charges like the cost of the imposition and collection of the tax, payment of a fixed annual contribution of Rs. 4.50 lakhs to the Calcutta Corporation, etc., should be applied to payment of contribution to local authorities for the construction, maintenance and improvement of new or existing roads and generally for similar expenditure on roads. The Act also requires that the proceeds of the tax should be entered in a separate account. A *pro forma* account of the receipts from the tax is maintained by Government as required under the Act. The *pro forma* account for 1934-35 is reproduced as appendix B to the Report (page 50). It was received from Government late and is under examination. The closing balance of Rs. 14.57 lakhs shown in the *pro forma* account represents an amount which the Government of Bengal stands committed to spend ultimately on the objects laid down in the Act.

31. It may also be noticed in passing that the Government of Bengal approved a scheme for the provision of long term credit for the relief of the agriculturist and, in furtherance of the scheme, five land mortgage banks were started in 1934-35 in different districts. The cost of management of these banks during the first year, *viz.*, 1934-35, amounted to Rs. 30,678 and was borne by Government. They also agreed to make a grant to each bank during the following two years equal to the amount by which its gross profit would fall short of the charges for its management. Government have also guaranteed the interest at rates to be annually fixed by them, on debentures of a total face value of Rs. 12.50 lakhs for the entire period of their currency which should not exceed thirty years from the date of issue. Government have ordered that the rate of interest on debentures, to be issued during twelve months from June 1935 should not exceed 4½ per cent. per annum.

*Debt position.*

32. The subjoined statement shows the capital borrowed by the Government of Bengal up to 31st March 1935, and the way in which it has been utilised.

(Amount in Rs. lakhs.)

Loans taken.	Up to		During		To end of		Outlay from Loans Fund.		Up to		During		To end of	
	1	2	3	4	5	6	7	8	1933-34, 1934-35, 1934-35.	1933-34, 1934-35, 1934-35.	1933-34, 1934-35, 1934-35.	1933-34, 1934-35, 1934-35.	1933-34, 1934-35, 1934-35.	1933-34, 1934-35, 1934-35.
I. Loans raised in the open market . . . . .		Ni	Ni	Ni										
II. Advances from the Provincial Loans Fund :—														
(1) Pre-reform Provincial Loan Account . . . . .		Ni	Ni	Ni										
(2) Pre-reform Irrigation Debt . . . . .		118.21	..	[118.21										
(3) Post-reform advances :—														
Up to														
During														
To end of														
1933-34, 1934-35, 1934-35.														
(i) For productive purposes . . . . .	100.69	15.41	116.10											
(ii) To finance revenue deficit . . . . .	446.49	..	743.49	30.26	773.68									
(iii) For other unproductive purposes . . . . .	196.24	14.85	211.09											
III. Advances from Famine Relief Fund . . . . .			Ni	Ni	Ni									
Gross total of loans . . . . .		861.63	30.26	891.89										
IV. Deduct—Repayment of Loans :—														
A. Raised in the open market . . . . .		Ni	Ni	Ni										
Total . . . . .		411.55	8.49	420.04										
IX. Outstanding amount of loans borrowed to meet revenue deficits . . . . .		446.49	..	446.49										
Total outlay . . . . .		858.04	8.49	866.53										

VII. Upon Capital Works :—  
 (1) Irrigation Works . . . . . 317.57 2.34 319.91  
 (2) Civil Works . . . . . 89.75 1.28 91.03  
 (3) Commuted value of pensions 4.23 4.87 9.10  
 VIII. Discount on loans raised in the open market. Ni Ni Ni



B. Taken from the Provincial Loans Fund—

(1) Pre-reform Provincial Loan Account . . . . .	Nil	Nil	Nil
(2) Pre-reform Irrigation Debt . . . . .	Nil	Nil	Nil
(3) Post-reform Advances :—			

Up to During To end of  
1933-34. 1934-35. 1934-35.

(i) For productive purposes . . . . .	-66	..	-66	
(ii) To finance revenue deficits . . . . .	..	..	..	64-22
(iii) For other unproductive purposes . . . . .	63-56	-40	63-96	-40
C. Taken from Famine Relief Fund . . . . .	..	..	..	Nil
TOTAL . . . . .	64-22	-40	64-62	64-62

Net loans outstanding

797-41	29-86	827-27
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V. *Deduct*—Accumulations in Sinking Funds . . . . .

Nil	Nil	Nil
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VI.—*Net Liabilities* . . . . .

797-41	29-86	827-27
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X. Outstanding loans and advances by Provincial Government . . . . .

TOTAL . . . . .	..	..	931-63
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XI. *Add* (1) Sums held in Provincial balances . . . . . Nil  
(2) Borrowed funds devoted to revenue purposes apart from loans specifically raised to cover revenue deficits . . . . . 11-57

XII. *Deduct*—Contributions from revenue towards Capital expenditure . . . . .

..	..	..	115-93
TOTAL . . . . .	<del>297-41</del>	<del>29-86</del>	827-27

33. The items of the foregoing statement are analysed below :—

*Item II.—Advances from the Provincial Loans Fund.*

(2) *Pre-reform Irrigation Debt.*—This represents the capital outlay on the construction of irrigation works prior to the 1st April 1921. It is virtually the permanent debt of the Province and it is not repayable except at the option of the local Government. The amount of interest paid on this account up to 1934-35 was Rs. 59.73 lakhs, the amount payable each year being Rs. 4.27 lakhs.

(3) *Post-reform Advances*—

(i) *For productive purposes.*—The objects for which the loans have been taken are detailed below :—

(In Rs. lakhs.)			
	Up to 1933-34.	During 1934-35.	To end of 1934-35.
(1)	(2)	(3)	(4)
1. Irrigation—			
(i) Damodar Canal . . . . .	96.47	12.85	109.32
(ii) Bakreswar Irrigation Scheme . . . . .	4.22	..	4.22
2. Loans and Advances by Provincial Government	..	2.56	2.56
TOTAL . . . . .	100.69	15.41	116.10

Repayments are in equated annual instalments including interest. In respect of item 1(ii) such equated instalments were paid till 1932-33 and in respect of item 1(i) repayment of principal was to commence from 1933-34. As however the Government of India have agreed to the postponement of the repayment of capital instalments of advances from the Provincial Loans Fund due from the local Government in 1933-34 and 1934-35, interest alone was paid in respect of the two items in 1933-34 and 1934-35.

(ii) *To finance revenue deficit.*—This represents the loans obtained to meet the revenue deficits during the years 1931-32 to 1933-34.

(iii) *For other unproductive purposes.*—The objects for which the loans have been taken are detailed below :—

(In Rs. lakhs.)			
	Up to 1933-34.	During 1934-35.	To end of 1934-35.
(1)	(2)	(3)	(4)
1. Loans and Advances by Provincial Govern- ments . . . . .	3.50	5.60	9.10
2. Irrigation works—			
Dredger Ronaldshay . . . . .	50.00	..	50.00
Purchase of dredgers (Cowley and Burdwan).	51.89	..	51.89
3. Civil works—			
Police Housing Scheme . . . . .	16.00	..	16.00
New Council Chamber . . . . .	30.55	..	30.55
Willingdon Bridge roadway, Bally . . . . .	37.80	..	37.80
4. Commuted value of pensions . . . . .	6.50	5.25	11.75
5. New Survey and Settlement Operations . . . . .	..	4.00	4.00
TOTAL . . . . .	196.24	14.85	211.09

Up to the year 1932-33 repayments in respect of items 1 to 3 were being made by equated annual instalments including interest ; but interest alone has been paid in 1933-34 and 1934-35 for the reason explained in sub-clause (i) above.

*Item IV-B.—Repayment of loans taken from the Provincial Loans Fund.—*  
The details of the repayments are :—

(In Rs. lakhs.)			
(1)	Up to 1933-34.	During 1934-35.	To end of 1934-35.
(1)	(2)	(3)	(4)
<i>(i) For productive purposes—</i>			
Bakreswar Irrigation Project . . . . .	·66	..	·66
TOTAL . . . . .	·66	..	·66
<i>(iii) For other unproductive purposes—</i>			
Loans and Advances by Provincial Govern- ments . . . . .	·73	·40	1·13
<i>Irrigation Works.</i>			
Dredger Ronaldshay . . . . .	32·56	..	32·56
Purchase of dredgers (Cowley and Burd- wan) . . . . .	29·05	..	29·05
<i>Civil Works.</i>			
Police Housing Scheme . . . . .	·49	..	·49
New Council Chamber . . . . .	·32	..	·32
Willingdon Bridge Roadway, Bally . . . . .	·41	..	·41
TOTAL . . . . .	63·56	·40	63·96
GRAND TOTAL . . . . .	64·22	·40	64·62

The repayment of Rs. 40 lakhs was on account of the payment of instalment of principal due from an estate. The absence of repayments in other cases was due to the reason explained in clause 3(i) of this paragraph. Of the total repayments of Rs. 64·62 lakhs, a sum of Rs. 33·41 lakhs was drawn from the provincial balance and the remainder, Rs. 31·21 lakhs was charged to revenue.

*Item VI.—Net Liabilities.*—The net liabilities of the Bengal Government on the 31st March 1935 as shown in the statement on pages 18-19 represent the balance of the advances taken from the Provincial Loans Fund.

*Item VII (1) to (3).—Outlay on Capital Works.*—The figures represent the entire Capital outlay charged outside the revenue account (see details given in paragraph 21, page 14).

*Item IX.—Outstanding amount of loans borrowed to meet revenue deficits.*—The programme of repayment of these loans has not yet been settled.

*Item X.—Outstanding loans and advances by the Provincial Government.*—This amount represents the balance outstanding in the Provincial Loan Account on the 31st March 1935.

*Items XI (2) and XII.*—These entries are required to balance the two sides of the statement. They indicate roughly the difference between the total borrowings and the total capital outlay eligible to be met from loan money.

*Forecast of Future Borrowings.*

34. The following table shows the projected borrowings, as far as can be seen at present, in 1935-36 and 1936-37 :—

(In Rs. lakhs.)

Item No.	Particulars.	Borrowings in 1935-36.	Forecasted borrowings in 1936-37.	TOTAL.
(1)	(2)	(3)	(4)	(5)
<i>Productive.</i>				
1	Damodar Canal . . . . .	..	6.98	6.98
2	Waterworks extension, Serampur Municipality	.15	.85	1.00
3	Hydro-electric installation scheme, Darjeeling Municipality . . . . .	1.60	..	1.60
4	Waterworks extension scheme, Faridpur Municipality . . . . .	.11	..	.11
5	Water supply scheme, Rajshahi Municipality .	..	.01	.01
6	Water supply extension scheme, Jalpaiguri Municipality . . . . .	..	.15	.15
7	Water works improvement scheme, Dacca Municipality . . . . .	..	1.00	1.00
8	Water supply scheme, Halisahar Municipality .	..	.46	.46
9	Water supply scheme, Baranagar Municipality	..	1.50	1.50
10	Water supply scheme, Chinsura Municipality .	..	.50	.50
11	Water supply scheme, Bagerhat Municipality .	..	.02	.02
<i>Unproductive.</i>				
12	Survey and Settlement Operations . . . . .	4.81	9.50	14.31
13	Payment of commuted value of pensions .	14.28	20.00	34.28
14	Half cost of restoring earthquake damages .	3.78	2.48	6.26
15	Jalpaiguri District Board for improvement of Sadar Hospital . . . . .	..	1.09	1.09
16	Sewerage scheme, Asansol Municipality . .	..	.89	.89
17	To meet deficit . . . . .	16.00	..	16.00
•	TOTAL .	40.73	45.43	86.16

*Loans and Advances by the Provincial Government.*

35. Certain details of the transactions under this head are given below. The balances have been acknowledged by the authorities concerned except in two cases.

(In Rs. lakhs.)

(1)	Advance Account.				Revenue Account.	
	Opening balance.	Gross disbursements.	Gross recoveries.	Closing balance.	Interest due.	Interest realised.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(i) Loans to Indian States, Land-holders and other Notabilities .	1-78	4-60	-40	5-98	-16	-16
(ii) Loans to Muffasal Municipalities .	21-11	-35	1-99	19-47	1-28	1-28
(iii) Loans to District and other Local Fund Committees . . .	20-63	-64	-23	21-04	7-04	1-36
(iv) Advances to Cultivators . . .	14-29	8-13	5-61	16-81	1-36	-58
(v) Advances under Special Laws . . .	1-66	-75	-83	1-58	-14	-09
(vi) Miscellaneous Loans and Advances .	-17	-08	-03	-22	(a)	(a)
<b>TOTAL .</b>	<b>59-64</b>	<b>14-55</b>	<b>9-09</b>	<b>65-10</b>	<b>9-98</b>	<b>3-47</b>

(a) Below Rs. 1,000.

(i) The terms and conditions of the loans in respect of item (i) have been fulfilled except in one case. In this case the loan money was to be secured by a mortgage of some properties, after they had been freed from all encumbrances out of the proceeds of the loan. The mortgage deed has not yet been executed.

(ii) The repayment towards principal and interest of all loans under (ii) were made in accordance with the terms and conditions of each loan except that there was delay in repayment of due instalments in five cases. Government waived the levy of penal interest, as the delay was short in all the cases.

(iii) In respect of item (iii) the terms and conditions of the loans were fulfilled except in the undermentioned cases.

(a) In two cases there was a short delay in repayment which was condoned by Government.

(b) Under the terms of repayment of the loan given to the 24-Parganas District Board for the Magrahat Drainage Scheme, as fixed by Government in 1934 and recited in paragraph 32, page 24 of the Audit Report 1935, (i) all cesses recovered from the parties benefited by the drainage system with effect from 21st September 1935 should be credited to Government, (ii) the Board should pay without delay to Government the amount representing the difference between the cesses already credited to its fund and the amount hitherto paid by it to Government in repayment of the loan. No payment has been made by the Board in respect of the amount referred to in (ii) above. It is definitely known that part of the loan will be irrecoverable under the existing terms of repayment. The exact amount of the loss and the question of responsibility therefor are under investigation by Government.

(c) The question whether the terms and conditions of a loan granted to a District Board for improvement of rural water supply have been fulfilled is still under the consideration of Government. In respect of a loan given to another District Board for construction of a bridge, the Board reported in November 1935 that the conditions on which the loan was granted had been fulfilled by it. This will be verified in the course of the next inspection of the accounts of the Board by the Local Audit Department of the Accountant General's office.

(iv) Recoveries in respect of item (iv) are watched by the Revenue authorities. The amounts of overdue principal and interest on the 31st March 1935 were Rs. 8.45 lakhs and Rs. .78 lakh respectively against Rs. 9.26 lakhs and Rs. .67 lakh respectively in the previous year. A sum of Rs. 18,000 was written off during the year. The closing balance includes a sum of Rs. 6,000 defalcated by an officer. The question of adjustment of the amount by write off or otherwise is under the consideration of Government.

(v) The transactions in connection with item (v) are also watched by the Revenue authorities. The amounts of overdue principal and interest on the 31st March 1935 were Rs. 31,000 and Rs. 5,000 respectively against Rs. 25,000 and Rs. 1,000 respectively on 31st March 1934.

(vi) In regard to item (vi) an advance of Rs. 10,000, free of interest, was made in 1930-31 to the Salvation Army for the Karwal Nat Settlement to be repaid in one instalment in February 1933. Owing to the inability of the Salvation Army to repay the entire amount in February 1933, Government agreed to accept repayment of Rs. 1,000 in February 1933 and Rs. 1,500 in February 1934, leaving an outstanding balance of Rs. 7,500. Government, however, allowed an extension of time up to 31st March 1935 for payment of a further instalment of Rs. 1,500 which however was not paid till September 1935. Order of Government regarding repayment of the outstanding balance of Rs. 6,000 has not yet issued. This item also contains a balance of Rs. 4,000 on account of loans granted for preliminary survey of Wakf properties under the Bengal Wakf Act, 1934 and of Rs. 10,000 on account of loans granted to the ex-students of weaving institutes. The latter amount includes a sum of Rs. 4,000 on account of overdue instalments towards principal which could not be recovered owing to economic depression.

36. The transactions year by year in connection with Loans and Advances by the Government of Bengal are shown below :—

(In Rs. lakhs.)

Year.	Advance Account.				Revenue Account.
	Opening balance.	Gross disbursements.	Gross recoveries.	Closing balance.	Receipt of interest.
1	2	3	4	5	6
1921-22 . . . . .	88.54	6.25	14.87	79.92	4.16
1922-23 . . . . .	79.92	12.00	10.01	82.00	2.70
1923-24 . . . . .	82.00	6.23	11.90	76.33	2.94
1924-25 . . . . .	76.33	4.32	12.71	67.94	3.29
1925-26 . . . . .	67.94	18.65	8.18	78.41	2.71
1926-27 . . . . .	78.41	7.10	7.52	77.99	2.43
1927-28 . . . . .	77.99	7.99	8.59	77.39	2.43
1928-29 . . . . .	77.39	17.56	27.24	67.71	4.46
1929-30 . . . . .	67.71	13.37	11.28	69.80	3.26
1930-31 . . . . .	69.80	13.79	6.36	77.23	3.28
1931-32 . . . . .	77.23	17.99	11.69	83.53	3.60
1932-33 . . . . .	83.53	4.73	20.70	67.56	5.03
1933-34 . . . . .	67.56	3.85	11.77	59.04	3.57
1934-35 . . . . .	59.64	14.55	9.09	65.10	3.47

*General comments on the Debt Position.*

37. The debt position of the Government of Bengal on the 31st March 1935 was as follows :—

	Rs. lakhs.
Amount due to the Government of India through the Provincial Loans Fund . . . . .	827.27
Amount due to the Government of Bengal through the Provincial Loan Account . . . . .	65.10
Net debt . . . . .	762.17

38. During the year 1934-35 the debt to the Government of India increased by Rs. 29.86 lakhs, made up as follows :—

	Rs. lakhs.
Loan taken for productive purposes . . . . .	15.41
Loan taken for unproductive purposes . . . . .	14.85
Less repayment of previous Loans . . . . .	● 4.00

39. The net debt of Government has risen from Rs. 737·77 lakhs in 1933-34 to Rs. 762·17 lakhs in 1934-35. The rise of Rs. 24·40 lakhs in the year under review is moderate when compared with the rise of Rs. 183·62 lakhs in 1933-34 from the level of 1932-33. The assignment of Rs. 158·24 lakhs to the province as its share of the jute export duty in 1934-35 mainly brought about the lowering of its borrowings. The interest charges on debt in 1934-35 amounted to Rs. 38·42 lakhs and absorbed 3·5 per cent. of the provincial revenue.

40. The disquieting feature in the debt position of the province is that more than 58 per cent. of its debt represents loans to cover revenue deficits. No plans have yet been decided on regarding the amortisation of these borrowings. The immediate pressure of the debt services has also been eased by the decision of the Government of India to postpone repayments of capital instalments due from the local Government in 1933-34 and 1934-35. In 1931-32 and 1932-33 the local Government took from the Government of India loans of Rs. 191 lakhs and Rs. 99·47 lakhs respectively. These sums included the amounts required to meet instalments of capital repaid to Government of India in those years. There was thus no real reduction in the local Government's debt during the four years ending with 1934-35. In view of the weak revenue position of the local Government the matter is one of real concern.

41. Rs. 113·54 lakhs of the local Government's loan money have been spent on two projects placed by Government in the productive category, *viz.*, the Damodar Canal and the Bakreswar Irrigation Scheme. The results of these works as reviewed elsewhere (*vide* paragraphs 23 and 24, pages 14 and 15) do not give at present any indication of their satisfying the criterion of productivity. In fact the projects are hardly likely to fetch in the near future the interest on the loan money sunk on them.

In the unproductive category the dredgers "Ronaldshay", "Cowley" and "Burdwan" have proved a burden on the provincial revenues and brought in a net loss of Rs. 5·64 lakhs (*vide* paragraph 26, page 15) against a net loss of Rs. 5·89 lakhs in 1933-34. The Public Accounts Committee was informed on the 22nd August 1935 that Government had decided to retain the dredger "Ronaldshay" to replace the dredger "Foyers" which had finished her life and that "Cowley" and "Burdwan" would be sold for the best offer secured within six months.

42. The progressive capital outlay of Government on the Damodar canal project was Rs. 104·40 lakhs to the end of 1934-35. The amount borrowed by Government on the above account was Rs. 109·32 lakhs on 31st March 1935. The amount borrowed for the project was thus in excess of expenditure by Rs. 4·92 lakhs. There was also a surplus of Rs. 2·65 lakhs in the borrowings of the local Government for payment of commutation of pensions during 1933-34 and 1934-35, the amount of loan being Rs. 11·75 lakhs against the expenditure of Rs. 9·10 lakhs. The total surplus borrowed money of Rs. 7·57 lakhs was larger than the local Government's revenue deficit of



Rs. 5.28 lakhs in 1934-35 for which no loan was required from the Government of India.

43. The total debt of Government is 69 per cent of its revenue in the year under report. Excluding the pre-Reform irrigation debt of Rs. 118.21 lakhs which is repayable only at the option of Government, the percentage works out to 58.

Though the local Government's indebtedness is not yet of an unmanageable extent, there is such a possibility if the Province goes on accumulating debts for revenue deficits year after year. The forecast of borrowings on the above account in 1935-36 is Rs. 16 lakhs. In view however of the impending constitutional changes and the financial settlements which will precede them, it will be idle to attempt any forecast of the future of the debt position at this stage as it will overlook the most relevant factors.

#### *Famine Relief Fund.*

44. Under statutory rule, the Government of Bengal are required to establish and maintain from provincial revenues a famine relief fund for expenditure on the relief of famine. The annual assignment for famine purposes is Rs. 2 lakhs and any portion of this which is not directly spent on the relief of famine is required to be transferred to the fund. However, when the balance of the fund stands at Rs. 12 lakhs, additions to it may be suspended. In these circumstances any excess in the fund may be utilised to meet expenditure on certain specified kindred objects, viz., protective irrigation works, advances to cultivators through the Provincial Loan Account, repayment of advances from the Provincial Loans Fund, etc.

The fund forms a part of the general balances of the Governor General in Council. At the end of each year interest is credited on the average of the balances held in the fund on the last day of each quarter.

No provision was made in the estimates for 1934-35 for transfer to the Famine Relief Fund as the balance had already exceeded Rs. 12 lakhs. The transactions of the year were as follows :—

	Rs. lakhs.
Opening balance on 1st April 1934 . . . . .	13.51
<i>Add receipts—</i>	
Interest on balance of the fund . . . . .	.33
Recoveries of famine expenditure . . . . .	.24
<b>TOTAL</b> . . . . .	<b>14.08</b>
 <i>Deduct—</i> Withdrawals for expenditure on famine relief . . . . .	 1.66
Closing balance on 31st March 1935 . . . . .	12.42

## ANALYSIS OF PROVINCIAL BALANCES.

45. A summary of the accounts of the Government of Bengal for the post-Reforms period is given below :—

Debits. Rs. lakhs.	Particulars.	Credits. Rs. lakhs.
..	1. Opening balance on 1st April 1921 . . . . .	272·32
756·82	2. Revenue Surplus or Deficit from 1st April 1921 to 31st March 1935 . . . . .	..
420·04	3. Capital Expenditure . . . . .	..
..	4. Permanent Debt (Raised in the open market by Bengal Government) . . . . .	..
..	5. Permanent Debt (Repaid upto 31st March 1935) . . . . .	..
..	6. Advances from the Provincial Loans Fund (including advances in respect of pre-Reform Irrigation) . . . . .	891·89
64·62	7. Advances from the Provincial Loans Fund (Repaid upto 31st March 1935) . . . . .	..
..	8. Provincial Loan Account (Balance on 1st April 1921 which formed an asset of Provincial Government) . . . . .	88·54
65·10	9. Provincial Loan Account (Balance outstanding on 31st March 1935) . . . . .	..
..	10. Miscellaneous Government Account (Provincial) . . . . .	..
..	11. Provincial Suspense Account (Balance on 31st March 1935)	1·23
..	12. Depreciation Reserve Funds (Balance on 31st March 1935) .	3·94
..	13. Famine Relief Fund (Balance on 31st March 1935) . . . . .	12·42
..	14. Road Development Account (Balance on 31st March 1935) .	24·78
..	15. Deposit Account—Imperial Council of Agricultural Research and Indian Central Cotton Committee (Balance on 31st March 1935) . . . . .	37
..	16. Appropriation for Reduction or Avoidance of Debt . . . . .	31·21
30·12	17. Closing balance on 31st March 1935 . . . . .	..
1,336·70	TOTAL . . . . .	1,336·70

46. It will be seen from the foregoing analysis that during the fourteen years of the post-Reform period, a revenue deficit of Rs. 756·82 lakhs has accumulated and wiped out the opening balance of Rs. 272·32 lakhs with which the Province started on 1st April 1921. The following statement makes an attempt to exhibit how the remainder of the revenue deficit of Rs. 484·50

lakhs was met so as to leave a closing balance of Rs. 30.12 lakhs in favour of the Province on the 31st March 1935 :—

	Rs. lakhs.
(a) Net Revenue deficit . . . . .	—484.50
(b) Loans taken to cover overdraft ( <i>vide</i> item II (3) (ii) of the statement at page 18) . . . . .	+446.49
(c) Advances from the Provincial Loans Fund including pre-Reform Irrigation debt, but excluding advances to finance revenue deficits (items II (2), (3) (i) and (iii) of the statement at page 18) . . . . .	445.40
<i>Less—</i>	
Utilisation of the borrowed money at (c) above :—	
(i) Capital expenditure on Irrigation and Civil Works ( <i>vide</i> page 14) . . . . .	410.94
(ii) To meet commuted value of pensions . . . . .	9.10
(iii) Loans by local Government through the Provincial Loan Account . . . . .	11.66
	431.70
Net surplus of borrowed money . . . . .	+ 13.70
(d) Net receipts through the Provincial Loan Account :—	
Balance on 1st April 1921 (item 8 of the analysis of Provincial Balances) . . . . .	88.54
Add item (c) (iii) being loans made through the Provincial Loan Account . . . . .	11.66
	100.20
Deduct—Balance on 1st April 1935 . . . . .	65.10
	+35.10
(e) Borrowings from Provincial Loans Fund repaid from sources other than revenue . . . . .	—33.41
(f) Balance (negative) available for general purposes . . . . .	—22.62
(g) Specifically earmarked balances excluding the Famine Relief Fund ( <i>vide</i> items 11, 12, 14 and 15 of the analysis) . . . . .	+40.32
	17.70
(h) Free balance ( <i>vide</i> paragraph 4 <sup>7</sup> ) . . . . .	12.42
(i) Balance of Famine Relief Fund (item 13 of the analysis) . . . . .	30.12
Closing balance . . . . .	30.12

## REVIEW OF MONTHLY PROVINCIAL BALANCES.

47. The *pro formâ* monthly provincial cash balances of the Government of Bengal (excluding the balances of the Famine Relief Fund) for 1934-35 were as follows :—

(In Rs. lakhs.)

Month.	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
April 1934 . . . . .	·01	94·71	73·76	20·96
May 1934 . . . . .	20 96	84·26	82·41	22·81
June 1934 . . . . .	22·81	99·03	82·89	38·95
July 1934 . . . . .	38·95	67·74	106·01	·68
August 1934 . . . . .	·68	63·18	84·90	—21·04
September 1934 . . . . .	—21·04	102·12	84·12	—3·04
October 1934 . . . . .	—3·04	57·23	90·12	—35·93
November 1934 . . . . .	—35·93	76·02	78·56	—38·47
December 1934 . . . . .	—38·47	71·97	85·50	—52·00
January 1935 . . . . .	—52·00	143·52	94·64	—3·12
February 1935 . . . . .	—3·12	99·03	112·69	—16·78
March 1935 . . . . .	—16·78	206·00	171·52	17·70

The opening balance of Rs. 1,000 excludes the balance of Rs. 13·51 lakhs of the Famine Relief Fund. Similarly the closing figure of Rs. 17·70 lakhs excludes Rs. 12·42 lakhs on the same account. In working out the balances, English transactions have been accounted for in the month in which they actually occurred, while exchange account transactions have been accounted for in the month in which they were actually adjusted.

*Summary of the review of expenditure on residential buildings for Government servants.*

47-A. Residential buildings for Government servants are divided into the following two classes :—

- (a) Buildings ordinarily occupied by officers liable to pay the full standard rent not exceeding 10 per cent. of their emoluments.
- (b) Buildings from which recovery of the full standard rent is not expected, *i.e.*, buildings which are ordinarily occupied by officers who are entitled to accommodation rent free or at reduced rents under the sanction of competent authority. A detailed review of the financial results of the administration of residential buildings will be found in paragraph 11 on pages 235-238.

On the basis of the standard rent the total rents worked out to Rs. 5.59 lakhs. The rent realised was Rs. 2.69 lakhs mainly on account of limitation of rent to 10 per cent. of the emoluments of the occupants, rent free accommodation and non-occupation of some buildings.

#### GENERAL REVIEW OF FINANCIAL POSITION.

48. During the fourteen years of the working of the Reforms, the Province had to face revenue deficits in eight. In 1934-35 the Province obtained additional revenue of over rupees one crore and a half from its share of the jute export duty. Repayment of instalments of loans due from the local Government to the Government of India was suspended. Considerable savings accrued in the estimated provincial expenditure on account of cheaper prices of commodities and partial improvement in the political situation. The Province was not however able to balance its budget.

The financial plight of the Province is seen from the fact that its balance available for general purposes was on 31st March 1935 *minus* Rs. 22.62 lakhs (*vide* paragraph 46, page 29). If the balance of the earmarked income of Rs. 14.57 lakhs from the Bengal Motor Vehicles Tax shown in the *pro forma* accounts in appendix B to the Report (*vide* page 50) be taken into account, the figure will be *minus* Rs. 37.19 lakhs.

The Government of Bengal had at the end of 1934-35 a free balance of Rs. 17.70 lakhs only whereas their earmarked balance in the Road Development Account alone amounted to Rs. 34.78 lakhs. If the surplus borrowed money of Rs. 7.57 lakhs referred to in paragraph 42, page 26 be held as kept intact, more than half of the earmarked balance in the Road Development Account had been diverted for ways and means purposes.

Excluding the pre-Reform irrigation debt of Rs. 118.21 lakhs which is repayable at the option of the local Government the total outstanding debt of the Province is Rs. 709.06 lakhs. Of this, Rs. 593.62 lakhs are for unproductive purposes. The two important productive irrigation projects, *viz.*, the Damodar Canal and the Bakreswar projects which have been financed from loan money do not show any indication of fulfilling the criterion of productivity (*vide* paragraphs 23 and 24, pages 14 and 15).

On the basis of the present prospects of revenue and the existing scale of expenditure an equilibrium in the financial position of the Province cannot be expected in the near future.

### CHAPTER III. - GENERAL REVIEW OF THE RESULTS OF AUDIT.

#### *Demands for grants.*

49. Twenty-eight demands for grants aggregating Rs. 9,69,59,000 for votable expenditure were moved in the Council and were all voted by that body without modification.

#### *Supplementary grants voted during the year.*

50. The sub-joined statement shows the supplementary grants and the purposes for which they were voted by the Council during the year 1934-35.

(In units of rupees.)

Number and name of grant.	Date of vote.	Amount.	Purpose.
1	2	3	4
		Rs.	
(1) 5.—Registration	8th March 1935	53,500	Partly to cover under-estimation and partly to meet additional expenditure due to increase in the volume of work.
(2) 6.—Scheduled Taxes	12th December 1934	104	Cost of entertainment tax stamps.
(3) 17.—Scientific Departments.	8th March 1935	1,500	Payment of a grant towards the expenses of the Calcutta session of the Indian Science Congress in 1935.
(4) 20.—Medical	29th March 1935	24,000	For additional grant to the Calcutta Hospital Nurses' Institution.
(5) 22.—Agriculture	12th December 1934	1	Token grant for expenditure on propaganda for the restriction of the jute crop.
(6) 25.—Civil Works	Ditto	1	Token grant for expenditure on buildings to be erected on sites acquired and raised at Majdi owing to the continued erosion of the town of Noakhali.
(7) 26.—Famine Relief	Ditto	2,00,000	Increased expenditure on relief works in some districts.
(8) 27.—Superannuation Allowances and Pensions.	29th March 1935	56,000	Growth of expenditure allowed for in the budget proved inadequate.
32.—Loans and Advances—			
(9) C.—Loans to Landholders and other Notabilities.	12th December 1934	4,60,000	Loan to an Estate.
(10) D.—Advances to Cultivators.	Ditto	2,30,000	To meet larger demands owing to prevalence of agricultural distress in some districts due to seasonal vagaries.
	TOTAL	10,25,106	

When the supplementary grant in item (6) was taken, the Council was informed that expenditure on buildings at the new head-quarters of the Noakhali district would be restricted as far as possible to *cutcha* works. Of the total outlay of Rs. 1.66 lakhs on the above account in 1934-35 Rs. .93 lakhs was for *cutcha* buildings.

GENERAL RESULTS OF APPROPRIATION AUDIT.

51. The following statement compares the total grants for the year under report with the total disbursements :—

—	Reserved.	Transferred.	TOTAL.
1	2	3	4
Voted.	Rs.	Rs.	Rs.
<b>1. Original Grant—</b>			
(a) Voted by the Council . . . . .	6,38,42,000	3,31,17,000	9,69,59,000
(b) Certified by His Excellency the Governor . . . . .	..	..	..
<b>2. Supplementary grants voted by the Legislative Council . . . . .</b>			
	9,47,604	77,502	10,25,106
<b>3. Authorised by His Excellency the Governor . . . . .</b>			
	..	..	..
<b>4. Aggregate grant . . . . .</b>			
	6,47,89,604	3,31,94,502	9,79,84,106
<b>5. Aggregate disbursements . . . . .</b>			
	6,32,18,570	3,16,59,363	9,48,77,933
<b>6. Less (—) or more (+) than granted . . . . .</b>			
	—15,71,034	—15,35,139	—31,06,173
<b>7. Percentage of 6 to 4 . . . . .</b>			
	2.4	4.6	3.1
<i>Non-voted.</i>			
<b>1. Original appropriation . . . . .</b>			
	2,02,92,200	26,35,800	2,29,28,000
<b>2. Additional appropriation sanctioned by the Finance Department . . . . .</b>			
	1,12,581	14,772	1,27,353
<b>3. Reappropriations sanctioned by Finance Department . . . . .</b>			
	+30,341	—30,341	..
<b>4. Surrenders . . . . .</b>			
	1,20,387	47,324	1,67,711
<b>5. Net aggregate appropriation . . . . .</b>			
	2,03,14,735	25,72,907	2,28,87,642
<b>6. Aggregate disbursements . . . . .</b>			
	2,03,16,772	25,62,762	2,28,78,534
<b>7. Less (—) or more (+) than granted . . . . .</b>			
	+1,037	—10,145	—9,108
<b>8. Percentage of 7 to 5 . . . . .</b>			
	..	.4	.04
<b>9. Percentage of 7 to (5 plus 4) (corresponding to item 7 in the voted section) (Saving) . . . . .</b>			
	.5	2.2	.7

*Savings on voted grants.*

52. Savings occurred in 23 out of 28 voted grants. A list of the more important instances is given below. The reasons for the savings have been stated, where necessary, in the appropriation accounts concerned.

(In Rs. lakhs.)

Number and name of grants.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
8. Irrigation . . .	30-30	..	30-30	24-99	5-31	17-5
25. Civil Works . . .	82-82	(a)	82-82	70-77	12-05	14-5
26. Famine Relief . . .	56	2-00	2-56	1-73	83	32-3
29. Miscellaneous . . .	18-95	..	18-95	16-84	2-11	11-2
32. Loans and Advances . . .	8-78	6-90	15-68	14-56	1-12	7-1

(a) There was a supplementary token grant of Rupee 1.

*Savings on non-voted appropriations.*

53. Savings occurred in 22 out of 35 non-votable appropriations. None of the savings is important.

*Savings in the voted grants and non-voted appropriations (separate and combined) as compared with previous year.*

54. The statement below shows how savings in appropriations and grants in the year under report compare with those in previous years.

(In Rs. lakhs.)

—	Number of grants or appropriations affected.	Final appropriations and grants.	Savings.	Percentage.
1	2	3	4	5
<i>Non-voted.</i>				
1930-31 . . . . .	28	210-95	4-29	2
1931-32 . . . . .	25	235-08	11-03	4-7
1932-33 . . . . .	29	238-13	8-70	3-6
1933-34 . . . . .	25	216-00	2-73	1-2
1934-35 . . . . .	22	228-88	09	04
<i>Voted.</i>				
1930-31 . . . . .	27	1,108-85	68-34	6-2
1931-32 . . . . .	25	1,038-77	58-06	5-6
1932-33 . . . . .	25	971-89	59-69	6-1
1933-34 . . . . .	27	981-47	54-67	5-6
1934-35 . . . . .	23	979-84	31-06	3-1



(In Rs. lakhs.)

—	Number of grants or appropriations affected.	Final appro- priations and grants.	Savings.	Percentage
1	2	3	4	5
<i>Voted and Non-voted.</i>				
1930-31 . . . .	33	1,319-79	72-63	5-5
1931-32 . . . .	30	1,273-85	69-09	5-4
1932-33 . . . .	33	1,210-02	68-39	5-7
1933-34 . . . .	34	1,196-47	57-40	4-8
1934-35 . . . .	29	1,208-72	31-15	2-5

The figures above under *non-voted* exclude for the purpose of taking the percentage the amounts surrendered to the Finance Department. On the other hand in the voted section the corresponding figures include the amounts which although left under the grant have been regularly offered for surrender. If among the voted figures are excluded the sums which departmental officers have relinquished the percentages in that section are reduced as follows :—

	Percentage.
1930-31 . . . . .	1-9
1931-32 . . . . .	3
1932-33 . . . . .	1-6
1933-34 . . . . .	1-3
1934-35 . . . . .	-7

The total amount of savings in the year 1934-35 under the voted and the *non-voted* sections taken together were Rs. 31-15 lakhs. Large savings began to appear first in 1930-31 when the savings were Rs. 72-63 lakhs. In 1930-31 and the following years retrenchments and the intensive economy campaign during the course of each year contributed to savings in the grants. At such times any additional expenditure not provided in the budget would not, unless the amount of it was very large, lead to an excess over the grant. The aggregate amount of savings has reached a level in 1934-35 which is the lowest in the quinquennium. The Accountant General indicates the need for special care in budgeting in normal conditions if excesses over grant or appropriation are to be avoided.

*Excesses over voted grants.*

55. Expenditure was incurred in excess of the voted grants in the following four cases and the excesses require regularisation by an excess vote of the Legislative Council.

Number and name of Grants. 1	(In units of rupees.)					
	Original grant. 2	Supplementary grant. 3	Final grant. 4	Expenditure. 5	Excess. 6	Percentage. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 1.—Land Revenue . . . . .	36,84,000	..	36,84,000	37,02,298	18,298	.5
(2) 17.—Scientific Departments . . . . .	26,000	1,500	27,500	27,502	2	..
(3) 22.—Agriculture . . . . .	21,87,000	1	21,87,001	21,93,533	6,532	.3
(4) 31.—Expenditure in England . . . . .	6,40,000	..	6,40,000	6,46,586	6,586	1
			Total		31,418	..

The excess under Land Revenue was due to expenditure provided in the following year being incurred towards the close of March 1935 (*vide* paragraph 3 of the review under Grant No. 1.—Land Revenue, page 63).

The excess under Scientific Departments is trifling and was caused by reasons given in the review under Grant No. 17.—Scientific Departments on page 172.

Under Agriculture the excess was mainly due to expenditure on officiating appointments in leave vacancies towards the close of the year (*vide* paragraph 3 of the review of Grant No. 22.—Agriculture, page 215).

The excess under Expenditure in England was mainly due to increased law charges incurred by the Secretary of State (see review under Grant No. 31—Expenditure in England, page 279).

*Excesses over non-voted appropriations.*

56. The *non-voted* appropriations were exceeded in ten instances. These excesses require the sanction of Government. The details are as follows :—

Number and name of appropriation. 1	(In units of rupees.)					
	Original appropriation. 2	Supplementary appropriation. 3	Total appropriation. 4	Expenditure. 5	Excess. 6	Percentage. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) 1.—Land Revenue . . . . .	2,13,000	—14,566	1,98,434	2,01,559	3,125	1.6
(2) 3.—Stamps . . . . .	3,000	..	3,000	3,061	61	2
(3) 11.—Reduction or avoidance of debt . . . . .	..	40,000	40,000	40,231	231	.5
(4) 13.—Administration of Justice . . . . .	21,08,000	61,826	21,69,826	22,45,563	75,737	3.5
(5) 16.—Ports and Pilotage . . . . .	95,000	5,677	1,00,677	1,01,665	988	1
(6) 19.—Education—Transferred . . . . .	8,26,000	—6,553	8,19,447	8,21,992	2,545	.3
(7) 20.—Medical . . . . .	7,99,000	—24,673	7,74,327	7,82,364	8,037	1
(8) Repayment to the Government of India of Advances from the Provincial Loans Fund . . . . .	..	40,000	40,000	40,231	231	.5
(9) Deposit Account—Central Cotton Committee . . . . .	..	2,500	2,500	3,101	601	24
(10) Refunds . . . . .	17,28,000	3,61,589	20,89,589	21,47,034	57,445	2.7
			Total		1,49,001	

The excess under Land Revenue was mainly due to unforeseen adjustment of the cost of passage and the posting of a non-votable officer on khasmahal duty towards the close of the year.

The excess under Administration of Justice was mainly due to the non-recovery from the Assam Government of their contribution for the services of the Calcutta High Court and the law officers of the Bengal Government.

The excess under Education—Transferred was mainly due to the adjustment of the cost of passages of an officer's family after the close of the year.

The excess under Medical was chiefly caused by debits for the leave salary of two officers from the Military Department towards the close of the year and unforecasted adjustment of cost of passages.

Under Refunds the excess was mainly due to an abnormal rise of expenditure in March 1935.

The other excesses are relatively small.

*Excesses over voted grants and non-voted appropriations as compared with previous years.*

57. The following table shows the number of cases in which excesses over voted grants and *non-voted* appropriations have occurred in the last five years and the total amount of excesses in each year :—

(In units of rupees.)

Year.	Number.		Total amount.	
	Voted.	<i>Non-voted.</i>	Voted.	<i>Non-voted.</i>
	2	3	4	5
1			Rs.	Rs.
1930-31 . . . . .	1	6	609	1,24,545
1931-32 . . . . .	2	8	1,23,848	73,429
1932-33 . . . . .	<i>Nil</i>	5	<i>Nil</i>	15,239
1933-34 . . . . .	1	7	17,279	1,29,090
1934-35 . . . . .	4	10	31,418	1,49,001

BUDGETING.

58. While no supplementary grants were taken in 1933-34, there were ten cases of such grants in 1934-35. Except under Registration, these grants were necessary on account of either unexpected or fluctuating expenditure and cannot be regarded as indications of under-budgeting.

Savings were appreciable under five voted grants against twelve in the preceding year. *Non-voted* savings were trifling being Rs. 9,108 against Rs. 2,72,491 in the preceding year. The voted savings were, except in the case of Famine Relief, obtained through circumstances which could neither be foreseen nor controlled, *e.g.*, cheapening of prices or improvement in the political situation. It is however noticed that considerable savings are accruing year after year in the budget provision for works outlay on the Damodar Canal and in the provision for expenditure on communications

and grants-in-aid to local bodies met from the subventions from the Central Road Development Account. The following statement shows the position with regard to the above two items for three years from 1932-33 :—

(In Rs. lakhs.)

	Year.	Budget.	Expendi- ture.	Savings.	Percent- age of savings.
1	2	3	4	5	6
(a) Works outlay on the Damodar Canal.	1932-33	8.07	5.86	2.21	27.3
	1933-34	7.10	2.20	4.91	69.1
	1934-35	6.62	3.02	3.60	54.3
(b) Expenditure on communications and grants-in-aid paid from the subventions from the Central Road Development Account.	1932-33	15.98	10.29	5.69	35.6
	1933-34	8.64	5.94	2.70	31.2
	1934-35	12.38	7.17	5.21	42

It seems possible that closer budgeting may be secured by a lump cut on the basis of the regular savings which accrued in earlier years.

The number of cases in which voted grants were exceeded rose to four against one in the preceding year and *non-voted* appropriations were exceeded in ten cases against seven in the year before. The figures in paragraph 57 show that the total amount of excesses under each of the categories was larger than that of the previous year. Except under Land Revenue, the voted excesses were due to causes which could not be anticipated (*vide* paragraph 56, page 30). *Non-voted* excesses were considerable under Administration of Justice and Refunds. Under the former head the excess was due to non-payment by another Government of the cost of services rendered (*vide* paragraph 56 *ante*) and under the latter it is explained by the highly fluctuating nature of the charge. The above results cannot be attributed to any general deterioration in budgeting.

On the other hand the closer approximation of actuals to the estimates was to some extent accidental, *e.g.*, the savings in Grant No. 14.—Jails and Convict Settlements were considerably reduced by the unforecasted expenditure of Rs. 66,000 under sub-head A-9—Voted (*vide* paragraph 1 of the review, page 153). The extra expenditure of Rs. 1,66,000 for the temporary headquarters of the Noakhali District (*vide* paragraph 50, page 33) minimised the savings in Grant No. 25.—Civil Works.

59. Figures (in Rs. lakhs) for 1933-34 and 1934-35 are given below to bring out the extent of accuracy in budgeting and the effectiveness of control in 1934-35.

	Votable.	Non-votable.	Total.
1	2	3	4
Revised estimates 1933-34 . . . . .	941.78	216.72	1,158.50
Actuals 1933-34 . . . . .	926.80	212.27	1,139.07
Original estimates 1934-35 . . . . .	969.59	229.28	1,198.87
Final sums left with departments 1934-35 . . . . .	955.17	228.87	1,184.04
Expenditure 1934-35 . . . . .	948.78	228.78	1,177.56

The figures under the head "Provincial Suspense" have been excluded from the above table.

As compared with what at the time of framing the budget for 1934-35 were expected to be the results of the year 1933-34, an increase of expenditure to the extent of Rs. 40·37 lakhs was anticipated in 1934-35. Expectations of increased expenditure on construction of roads out of the subvention from the Road Development Account and the proceeds of the Bengal Motor Vehicles Tax Account for Rs. 15 lakhs in the above increase. The other major increases were Rs. 3 lakhs for increased pensionary charges, Rs. 5 lakhs for loans to local and other bodies for sanitary and industrial development and Rs. 3 lakhs for works on the Damodar Canal.

As the actuals for 1933-34 fell below the revised estimate by Rs. 19·43 lakhs the budget estimate for 1934-35 actually provided for an increased expenditure of Rs. 59·80 lakhs over that of the preceding year. The actuals for the year under report were below the budget by Rs. 21·31 lakhs. The causes leading to the above result have been explained already. If not one of positive recovery, the year under report was one in which calculations were not upset to the same degree by disruptive factors as in the preceding year. In such a year comparative improvement in budgeting is a thing to be expected. But even if allowance be made for this, the reduced percentage of savings in the voted and the *non-voted* sections, particularly in the latter, in the year under report may be regarded as showing a high degree of accuracy in the budgetary anticipations. The results of the year are the best in the quinquennium.

#### *Control of Expenditure.*

60. The object of control of expenditure is to ensure that voted grants, *non-voted* appropriations and individual allotment of funds are not overspent without the knowledge and consent of the Controlling Officers, whose duty it is to provide funds for the excesses either by reappropriation within the allotments at their disposal, or if that be not possible within the whole grant, by obtaining supplementary grants from the Legislature in the case of votable expenditure and supplementary appropriations from the Finance Department in the case of non-votable expenditure. Similarly savings ascertained should be promptly surrendered to Government to be utilised where necessary. For the efficient discharge of this duty each Controlling Officer is required to maintain departmental accounts of expenditure under his control and to reconcile them with the figures booked in the Accounts Office.

61. The rules for departmental control promulgated by the local Government in 1924 provide that under certain heads of expenditure the Departmental Controlling Officers should maintain systematic accounts of their own and have them verified with the figures of the Accounts Office. The Controlling Officers and the Accountant General are jointly responsible for reconciliation of differences in regard to such heads. In respect of some heads, however, the above rules require the Controlling Officers to obtain, ordinarily by sending clerks of their offices, the figures of the accounts office for record in their own accounts. In respect of these heads there is thus practically no departmental accounts. "Grants-in-aid" is one of such heads. The experience of the year under report shows that the control of expenditure under this head is not sufficiently effective. A case in which a Controlling Officer could not

explain the final saving under a grant-in-aid head owing to the absence of proper departmental accounts of expenditure under the head has been noticed in the note under sub-head B—*Non-voted* in Grant No. 18.—Education—Reserved (*vide* page 174). The amount spent by the local Government on grants-in-aid, excepting those under “41.—Civil Works,” was about a crore of rupees, *i.e.*, more than 8 per cent. of the total expenditure of the Province. In view of the magnitude of expenditure, the question of introducing an improved system of control of expenditure on grants-in-aid is worth consideration.

62. The other head in respect of which control requires improvement is the “*deduct—recoveries*” head. The following list shows the instances of weak control under the above head in the different appropriation accounts :—

Page of the Appropriation Accounts.	Number of grants.	Sub-head.	Final grant or appro- priation.	Saving — Excess+
1	2	3	4	5
			Rs.	Rs.
57	Grant No. 1	A-5—Voted . . .	—1,71,979	+25,372
60	Ditto	D-7— <i>Non-voted</i> . . .	—9,000	+5,858
60	Ditto	D-7—Voted . . .	—83,700	—30,796
61	Ditto	E-2— <i>Non-voted</i> . . .	—10,000	+5,286
61	Ditto	E-2—Voted . . .	—17,150	—3,136
67	Grant No. 2	B-2 (7)—Voted . . .	—58,000	—8,890
68	Ditto	E—Voted . . .	—1,77,000	+4,223
152	Grant No. 14	B-6—Voted . . .	—3,59,300	+18,132
193	Grant No. 20	D-8 . . .	<i>Nil</i>	—53,263
227	Grant No. 25	D-2— <i>Non-voted</i> . . .	—21,000	—7,024
227	Ditto	D-2—Voted . . .	—89,000	—31,436
230	Ditto	J— <i>Non-voted</i> . . .	<i>Nil</i>	—13,995
230	Ditto	J—Voted . . .	<i>Nil</i>	—50,047
269	Grant No. 30	B-2— <i>Non-voted</i> . . .	<i>Nil</i>	—7,550
269	Ditto	B-2—Voted . . .	<i>Nil</i>	—1,67,330

Individual cases of defective control have been noticed in the appropriation accounts concerned and the reviews thereon.

63. The general results of control in 1934-35 are indicated by the following figures which show the percentages of the net differences between the final actuals of the year and the sums left finally in the hands of departments to the latter figure :—

	Voted.	<i>Non-voted.</i>
1930-31 . . . . .	1.9	2
1931-32 . . . . .	2	4.7
1932-33 . . . . .	1.6	3.6
1933-34 . . . . .	1.3	1.2
1934-35 . . . . .	.7	.04

The percentages under both voted and *non-voted* have reached the lowest level in the year under report.

## FINANCIAL IRREGULARITIES.

64. The more important cases of financial irregularities have been reviewed under the grants concerned. The report contains 46 such cases against 35 included in the report for the previous year. The increase is mainly due to the inclusion of a larger number of cases under Grant Nos. 1.—Land Revenue, 8.—Irrigation, 12.—General Administration and 15.—Police.

The cases of frauds and other irregularities brought to light are mostly due to non-observance of rules or want of due regard for the financial interests of Government. Although there has been an increase in the number of cases of frauds and defalcations included in this report as compared with the number of such cases in the previous year's report they do not disclose any defect in the rules or system but were rendered possible owing to non-observance of existing rules. Instances of losses of revenue and other dues of Government and losses resulting from the payment of higher rates owing to non-adherence to the rules regarding the calling of tenders and in some cases to inadequate scrutiny of tendered rates seem to be common types of irregularities prevailing in some departments. The number of these classes of irregularities mentioned in this report is also greater than what was reported in the previous year.

A noticeable feature in some of these cases is the delay involved in the issue of orders or in taking prompt measures for recovery of sums due to Government. Such delays may entail recurring losses of revenue or a continuance of an unnecessary expenditure or may result in dues of Government becoming irrecoverable. They may also render it impracticable for Government to take deterrent action. Instances of the kind mentioned above will be found in paragraphs 13, 18, 20 and 22 of the review under Grant No. 8.—Irrigation on pages 105, 106, 107 and 108-109 respectively and paragraphs 4 and 5 of the review under Grant No. 25.—Civil Works on pages 232-233.

## OTHER TOPICS OF INTEREST.

*Revision of pay rules.*

65. The Bengal Services (Revision of Pay) Rules, 1934, prescribe with effect from 1st April 1934 revised scales of pay for most of the services and permanent posts under the Government of Bengal. In a large number of cases these revised scales became applicable to persons holding non-gazetted posts whose pay is drawn by the Heads of their offices without any authority from the audit office. Under the procedure prescribed for claims to increased pay on the revised scales the audit office was required to check in advance all calculations of initial pay. Over 1,800 statements containing details of calculation of initial pay were obtained from Heads of offices during 1934-35 and arrangements were made to return them with expedition after check. The prescription of the check in advance undoubtedly ensured the preparation of the claims with care. In the comparatively small number of cases in which initial pay and the dates of increment were found to have been incorrectly fixed the correct rates of pay and the dates of increment were intimated to the Heads of offices concerned.

*Local Audit and Inspections.*

66. During the year the Outside Audit Department of the Accountant-General's office conducted the local test-audit of the initial accounts of five treasuries, eight Public Works Divisions and six Irrigation Divisions as well as the initial account records of thirtyfour other offices of the Civil Department. At the instance of the local Government the accounts of four other offices were also subjected to a special audit.

Fiftysix cases of financial irregularities were referred to Government, who have passed orders on thirty cases and their orders on twentysix cases are awaited. In the following cases, arising out of local test-audit of accounts, conducted prior to 1934-35 the final orders of Government are still awaited :—

Year of audit.	No. of cases.
1928-29 . . . . .	1
1930-31 . . . . .	3
1931-32 . . . . .	1
1932-33 . . . . .	5
1933-34 . . . . .	10
	20

In 1935-36 there has been a resumption of the test-audit and inspection of some of the initial accounts which had been given up from 1931-32 as a measure of retrenchment. The results of this extension will be of interest in considering the need for a further development of local test-audit.

Serious irregularities detected in local inspection have been detailed in the review under the appropriation accounts of each grant. In the next following paragraphs an attempt is made to describe the principal types of irregularities which called for notice.

The local inspection of the accounts of collectorates disclosed in one office the existence of a system of surreptitious supply of copies of documents to private persons, for which certain copying fees should have been charged and credited to Government, and also the non-realisation in two collectorates of prescribed fees on account of boat-hire for the execution of distress warrants and warrants of arrest by the Certificate Department although charges on account of boat-hire had actually been paid from Government revenues. In all the cases the local Government have taken necessary measures to stop the above irregular practice.

The inspection of the accounts of the Public Works Divisional offices revealed that competitive tenders were not called for in certain cases although required under the rules. The more important cases have been mentioned under the respective grants.

It was also found during the course of audit of two civil offices that the supply of certain articles was arranged for without calling for tenders as required under the rules.

There was no important change in the extent or methods of audit applied to accounts.



*Activities of the Local Fund Audit Department.**(i) Grants-in-aid.*

67. Government agreed to pay contribution to the Corporation of Calcutta equivalent to one-third of the recurring charges for the up-keep of a certain number of ambulances, provided the total cost of their maintenance did not exceed Rs. 35,400 a year. A sum of Rs. 11,800 is being paid by Government annually on this account on the assumption that the annual maintenance charges of the ambulances were not less than Rs. 35,400. Several other grants to the extent of Rs. 11,624 are also being paid to the above Corporation for certain specific purposes, such as the improvement of conservancy and the supply of additional lights in a certain commercial area, etc. Besides these grants, an annual subsidy not exceeding Rs. 5,000 is also granted by Government for the improved sanitation and conservancy of a locality called "Hastings" to make good the difference between the expenditure and the receipts from the owners and occupiers of the place. In regard to grants made by Government for specific objects the rules require that the audit office should satisfy itself that the grants have been actually spent on those objects. A suggestion was therefore made to the Corporation in 1927 that a separate account of expenditure incurred from each grant might be maintained by it, but the suggestion was not accepted by the Corporation on the ground that it would involve extra expense. In May 1930 Government ordered that separate account of each grant should be maintained by the Corporation, but subsequently on receipt of its further remarks stated that the question would be examined by them further. Final orders of Government in the matter have not yet been received. In the absence of separate accounts of expenditure from grants paid by Government, Audit has not the means to satisfy itself that the grants are being utilised on the specific objects for which they have been sanctioned.

68. Under Section 11 (1) of the Bengal Motor Vehicles Tax Act, 1932 grants-in-aid can be paid to local authorities out of the proceeds of the tax imposed by the Act for construction, maintenance and improvement of new or existing roads. A sum of Rs. 4.04 lakhs was paid during 1934-35 to local bodies outside the backward tracts as grants under the above Act. In respect of Rs. 79,000 out of the above amount, it was noticed in the course of the local inspection of the accounts of some of the recipient local bodies that Rs. 5,000 remained unspent by the local bodies at the end of 1934-35.

It was also noticed that a mufassil municipality had not spent on the 31st March 1935 a sum of Rs. 7,177 out of the Government grants made to it from 1932-33 to 1934-35 for primary education of boys and girls.

*(ii) Miscellaneous.*

69. The Calcutta Municipal (Amendment) Act, 1933 came into force with effect from 16th November 1933 and was in operation during the whole of the year under review. The important features of the Act are firstly, the powers of surcharge, charge and disallowance vested in the auditors in respect of items contrary to law, and secondly, the legal responsibility of the auditors to report simultaneously to the Corporation and to the Government instances of material impropriety, irregularity, loss or waste detected in the course of audit

for necessary action by the Corporation and report by the latter to Government within a reasonable period.

The Audit Department has for a considerable time been experiencing great difficulty in getting replies to objections raised in audit and reported to this Corporation. For example the annual audit reports on the accounts for 1930-31, 1931-32 and 1932-33 issued in July 1932, July 1933 and December 1934 respectively have not yet been replied to by the Corporation and it must be obvious to all concerned that the very considerable delay in taking action must stultify the purposes of audit. The statutory rules of procedure which have now been framed under the Calcutta Municipal Act prescribe *inter alia* a legal obligation on the Corporation to take prompt action on the *ad interim* reports as well as on the annual reports. It is hoped that these rules will greatly facilitate in future the timely compilation and prompt submission of accounts for audit and the completion, within a reasonable time, of the action to be taken on audit reports under the Act as amended. The position regarding the delay in respect of disposal of past reports remains however unaffected.

*Establishment charges in the Public Works and the Irrigation Departments.*

69A. During the year under report the total outlay on works and repairs under the major head 41—Civil Works was Rs. 54·13 lakhs against Rs. 47·19 lakhs in the previous year and the net establishment charges were Rs. 15·73 lakhs against Rs. 15·97 lakhs in 1933-34. The percentage of establishment charges to work outlay was 28·9 in 1934-35 against 33·8 in 1933-34 (*vide* also paragraph 3 of the review on page 232).

In the Irrigation Department the total outlay on works was Rs. 12·57 lakhs in 1934-35 against Rs. 12·48 lakhs in 1933-34 and the establishment charges amounted to Rs. 9·83 lakhs against Rs. 10·19 lakhs in 1933-34. The percentage of establishment charges to works outlay was 78·2 in 1934-35 against 81·7 in the preceding year.

As explained in paragraph 5 of the review on pages 96—97 there is a disparity between the percentages of establishment charges to works outlay in the Southern and the South-Western Circles, the percentage in the former circle in 1934-35 being 57·9 against 110·5 in the latter. The Public Accounts Committee desired in 1935 that the Chief Engineer should justify the high percentage in the establishment charges in the South Western Circle.

*General remarks on the state of financial administration.*

70. Instances of defective budgeting and control have been noticed in the accounts and the report. Some of the cases of financial irregularities mentioned show non-observance of financial rules by individual officers.

The percentages of savings in the voted grants and the *non-voted* appropriations are lowest in 1934-35 (*vide* paragraph 63, page 40) compared with any of the years from 1930-31 to 1933-34. For the reasons explained in paragraphs 54 and 58 (pages 35 and 38), they cannot solely be attributed to improvement in budgeting and control. The results of the year reviewed in their entirety bear, in the main, evidence of careful administration of public expenditure in Bengal.

#### CHAPTER IV.—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

71. The Finance Department of the Government of Bengal will no doubt as usual present to the Committee on Public Accounts a statement showing the action taken or proposed to be taken on the outstanding points raised by previous Committees.

72. The following outstanding matters may be considered important from the point of view of audit :—

##### *Appropriation Accounts for 1932-33 and the Report of the Accountant General thereon.*

(a) *Page 90, item 19.*—The Public Accounts Committee recommended in 1934 that the advisability of closing the Grand Trunk Canal estimate should be considered. The committee which sat in 1935, being informed that the matter was still under the consideration of Government, recommended that the matter should be decided early.

##### *Appropriation Accounts for 1933-34 and the Audit Report 1935.*

(b) *Pages 40-41, paragraph 66.*—Prior to 1933-34 the store accounts of the divisional offices of the Public Works and the Irrigation Departments alone were being shown in the appropriation accounts. The store accounts of certain other Government institutions, which hold or consume stores of considerable value, were shown for the first time in the appropriation accounts for 1933-34. A suggestion was made in the paragraph quoted above for the extension of the system to similar other Government institutions, and the Government Cinchona Plantations, the Bengal Engineering College, Sibpur, and the Ashanulla School of Engineering, Dacca, were particularly specified. In its meeting held on the 13th August 1935 the Public Accounts Committee recommended that the views of the Administrative Departments should first be obtained in the matter. Final decision on this point is awaited.

(c) *Pages 93-95, paragraphs 11 and 12.*—The Committee recommended in 1935 that the framing of the revised estimates for the Damodar Canal and the Bakreswar Irrigation projects should be expedited. A report of the action taken in the matter is still awaited (*vide* also paragraphs 7 and 8 of the review on pages 99—101).

## APPENDIX A.

Analysis of the rise or fall in revenue under the principal heads and the progress in expenditure under the main Reserved and Transferred groups of heads from 1921-22 onwards. (*Vide* paragraph 15, page 11 of the Audit Report.)

*N. B.*—Meticulous accuracy in the figures in the following analysis is somewhat vitiated by accounting changes made from time to time and particularly by items shown in later years as receipts while in earlier years they were booked in reduction of expenditure. This last cause over the whole of the Bengal figures may have amounted to something like Rs. 14 or 15 lakhs and to this extent explains a rise of this amount on both the receipt and expenditure sides. It would however be a very laborious matter to make a strictly accurate and comparable set of figures.

*Revenue.*

For the first year of the Reforms 1921-22 the total revenue of the Presidency of Bengal was Rs. 9·88 crores. In 1929-30 it had risen by about Rs. 1½ crores to Rs. 11·36 crores, this increase being mainly under Stamps and Excise. Thereafter its course has been as follows :—

	Rs.
1930-31 . . . . .	9·66 crores.
1931-32 . . . . .	9·01 „
1932-33 . . . . .	9·38 „
1933-34 . . . . .	9·06 „
1934-35 . . . . .	11·03 „
1935-36 (Budget) . . . . .	11·02 „

The rise in 1934-35 is mainly due to the receipt of a share of the proceeds of the jute export duty (Rs. 158·24 lakhs).

2. The three heads, Land Revenue, Stamps and Excise contribute about 80 per cent. of the total revenue. The average Land Revenue between 1922-23 and 1927-28 may be put at Rs. 3·11 crores with only minor variations. Thereafter recoveries which had formerly gone in reduction of expenditure raised the figure to about Rs. 3·26 crores for the two years 1928-29 and 1929-30. The Land Revenue since that date has been :—

	Rs.
1930-31 . . . . .	3·09 crores.
1931-32 . . . . .	3·06 „
1932-33 . . . . .	3·00 „
1933-34 . . . . .	3·21 „
1934-35 . . . . .	3·44 „
1935-36 (Budget) . . . . .	3·26 „

The rise in 1933-34 and 1934-35 is mainly due to collection of arrears of revenue.

3. Revenue from Stamps stood at Rs. 2·74 crores in 1921-22. There was an increase in the rates of stamp duty in 1922-23 and Stamp Revenue rose to Rs. 3·55 crores in 1928-29. The figures for 1929-30 were abnormally affected by windfalls, but changes of procedure at about that time should have had

the effect of raising Stamp Revenue by about Rs. 4 lakhs. The subsequent figures have been :—

	Rs.
1930-31 . . . . .	3-13 crores.
1931-32 . . . . .	2-71 „
1932-33 . . . . .	3-13 „
1933-34 . . . . .	2-87 „
1934-35 . . . . .	2-86 „
1935-36 (Budget) . . . . .	2-96 „

There were extraordinary items aggregating about Rs. 33 crores in 1932-33.

4. Excise Revenue brought in Rs. 1-83 crores in 1921-22. The introduction of the fixed fee system in 1921-22 and the enhancement of the duty on country made spirits from September 1921 improved Excise Revenue. In 1925-26 the receipt figures for the first time included (Rs. 13½ lakhs) the cost price of excise opium. This item has progressively diminished and stood at Rs. 5-22 lakhs in 1932-33. The revenue was fairly constant at about Rs. 2-26 crores from 1925 to 1930. Thereafter its course has been :—

	Rs.
1930-31 . . . . .	1-80 crores.
1931-32 . . . . .	1-56 „
1932-33 . . . . .	1-40 „
1933-34 . . . . .	1-34 „
1934-35 . . . . .	1-37 „
1935-36 (Budget) . . . . .	1-38 „

5. Registration and Forest receipts in 1920-21 amounted to Rs. 48-70 lakhs. With an enhancement of Registration fees in 1925-26 and a steady increase in the demand for forest produce, these sources of revenue stood at their highest point (Rs. 73-67 lakhs) in 1927-28. In 1929-30 they produced only Rs. 62-21 lakhs, while thereafter the figures are :—

	Rs.
1930-31 . . . . .	46-84 lakhs.
1931-32 . . . . .	36-27 „
1932-33 . . . . .	33-59 „
1933-34 . . . . .	34-70 „
1934-35 . . . . .	40-26 „
1935-36 (Budget) . . . . .	43-03 „

6. Scheduled taxes were levied first in 1922-23 and produced Rs. 25-12 lakhs in that year. In 1929-30 the receipts under this head had fallen to Rs. 16-29 lakhs and ran thereafter as follows :—

	Rs.
1930-31 . . . . .	13-00 lakhs.
1931-32 . . . . .	13-04 „
1932-33 . . . . .	11-31 „
1933-34 . . . . .	11-22 „
1934-35 . . . . .	13-77 „
1935-36 (Budget) . . . . .	12-50 „

All the heads referred to above cover over 85 per cent. of the receipt side of the budget of the Presidency.

### *Expenditure.*

7. The progress of the expenditure of Bengal has not followed the course of the receipt side. The comparable figure for the first year of the Reforms may be put at Rs. 10.48 crores. There was a fairly representative fall down to Rs. 9.76 crores by 1924-25 and thereafter the total increased more or less regularly to a maximum of Rs. 11.41 crores in 1930-31 (although retrenchments had already been started in that year), its course thereafter being :—

	Rs.
1931-32 . . . . .	11.00 crores.
1932-33 . . . . .	10.68 "
1933-34 . . . . .	10.82 "
1934-35 . . . . .	11.08 "
1935-36 (Budget) . . . . .	11.70 "

It is interesting to trace out the activities which suffered from the diminution of Rs. .72 crore between 1921-22 and 1924-25, those which profited from the increase of Rs. 1.65 crores from 1924-25 to 1930-31, and those which contributed to the subsequent reduction of Rs. .33 crore up to 1934-35.

8. The major heads of departmental expenditure may be divided into the following groups :—

#### I. Reserved group—

General Administration (including some minor amount of Transferred expenditure).

Administration of Justice.

Police.

Jails and Convict Settlements.

Irrigation.

#### II. Transferred group—

Education (including Reserved portion).

Medical

Public Health

Agriculture

Industries

} including expenditure in backward tracts.

III. *Civil Works.*—This is classified as a mainly Transferred subject with some minor amount of Reserved expenditure. However, it serves both Reserved and Transferred Departments and is here accordingly shown separate.

#### IV. Pensions.

These groups cover about 80 per cent. of the expenditure budget of the Presidency. Pensionary charges were about Rs. 44 lakhs in 1921-22. In 1934-35 they had risen to Rs. 59½ lakhs.

9. For groups I, II and III the following has been the progress.

[In Rs. lakhs.]

	I. Reserved.	II. Transferred.	III. Civil Works.	
			From Revenue.	From Road Fund.
1921-22 . . . . .	500.94	223.94	141.53	..
1922-23 . . . . .	454.84	231.29	100.97	..
1923-24 . . . . .	483.34	223.11	92.81	..
1924-25 . . . . .	462.41	230.73	95.30	..
1925-26 . . . . .	461.58	241.28	110.12	..
1926-27 . . . . .	476.54	256.23	111.37	..
1927-28 . . . . .	480.40	254.48	101.06	..
1928-29 . . . . .	492.56	265.96	97.32	..
1929-30 . . . . .	508.95	272.39	94.54	..
1930-31 . . . . .	527.22	269.65	97.08	4.41
1931-32 . . . . .	511.79	260.50	77.46	10.97
1932-33 . . . . .	499.92	245.98	65.96	10.29
1933-34 . . . . .	515.38	248.07	70.25	5.94
1934-35 . . . . .	517.46	247.17	73.07	7.17
1935-36 (Budget) . . . . .	540.39	256.84	80.40	13.33

10. The Reserved group lost Rs. 39.36 lakhs between 1921-22 and 1925-26, thereafter gained Rs. 65.64 lakhs by 1930-31 and dropped Rs. 9.76 lakhs by 1934-35. The main changes have been as follows :

[In Rs. lakhs.]

	1921-22 to 1924-25.	1924-25 to 1930-31.	1930-31 to 1934-35.
General Administration . . . . .	+2.58	+14.88	-3.64
Administration of Justice . . . . .	+2.63	+ .29	-11.59
Police . . . . .	-11.57	+42.33	+3.84
Jails and Convict Settlements . . . . .	-5.56	+12.38	-7.6
Irrigation . . . . .	-26.61	-5.07	+2.39

11. The Transferred group had lost Rs. .83 lakhs by 1923-24 and had gained Rs. 46.54 lakhs by 1930-31. Thereafter it lost Rs. 22.48 lakhs by 1934-35. The main changes have been—

[ In Rs. lakhs.]

	1921-22 to 1923-24.	1923-24 to 1930-31.	1930-31 to 1934-35.
Education . . . . .	+3.71	+19.30	-14.19
Medical . . . . .	-1.92	+4.17	-4.60
Public Health . . . . .	+61	+13.36	-1.25
Agriculture . . . . .	-1.51	+6.89	-2.11
Industries . . . . .	-1.72	+2.82	-33

12. In the early years of the Reforms the departments which mainly contributed to diminished outlay were—

	Rs.
Police (Reserved) . . . . .	11·57 lakhs.
Irrigation (Reserved) . . . . .	26·61 „
Civil Works (Transferred and Reserved) . . . . .	48·72 „

The departments which principally expanded during the next period were—

	Rs.
General Administration (Reserved) . . . . .	14·88 lakhs.
Police (Reserved) . . . . .	42·33 „
Jails (Reserved) . . . . .	12·38 „
Education (Transferred) . . . . .	19·30 „
Public Health (Transferred) . . . . .	13·36 „

In the last period retrenchment affected mainly the following—

	Rs.
Administration of Justice (Reserved) . . . . .	11·59 lakhs.
Education (Transferred) . . . . .	14·19 „
Civil Works (Transferred and Reserved) . . . . .	24·01 „ (with an addition however of 2·76 from the Road Fund).

## APPENDIX B.

(Vide paragraph 30, page 17.)

*Proforma account of the proceeds of the Bengal Motor Vehicles Tax for 1934-35.*

	(In units of rupees.)
Opening balance . . . . .	9,68,881
Receipts during 1934-35 . . . . .	14,51,119(x)
<b>TOTAL</b>	<b>24,20,000</b>
<b>Expenditure—</b>	
(a) Statutory contribution to the Calcutta Corporation . . . . .	4,50,000
(b) Cost of Collection . . . . .	50,833
(c) Amount distributed . . . . .	4,81,739(y)
<b>TOTAL EXPENDITURE</b>	<b>9,82,572</b>
<b>CLOSING BALANCE</b>	<b>14,57,428</b>

(x) Excludes Rs. 23,667 for refunds.

(y) Includes Rs. 50,000 for the old Howrah bridge.



## PART II.

**Appropriation Accounts of sums expended in the year ended  
31st March 1935, compared with the sums granted by  
the Legislature in respect of Voted Expenditure  
and by the Finance Department in the case of  
*Non-voted Expenditure.***

NOTE 1.—(a) *Non-voted* items are shown in *italics*.

(b) The letter "O" stands for original grant or appropriation, "M" for modifications by supplementary appropriation, re-appropriation, withdrawal or surrender of *non-voted* appropriation, "S" for supplementary grants voted by the Legislature and "R" for modifications by re-appropriations, withdrawals or surrender within a voted grant.

(c) The entry against the subhead "Surrenders or withdrawals within grant" in the appropriation account of a grant neutralises the effect of reductions in the voted provision under the different subheads due to withdrawal or surrender and brings out the excess over or the saving in the actual provision granted by the Legislature.

NOTE 2.—(a) Expenditure in England other than on stores is provided for in a single composite demand, viz., Grant No. 39, and included in that Appropriation Account. The provision for expenditure on stores is included in the respective subject demands.

(b) The detailed Appropriation Accounts of expenditure incurred by the Secretary of State have been furnished by the Accountant General, India Office; those of expenditure incurred by the High Commissioner by his Chief Accounting Officer. Expenditure on Stores incurred by the High Commissioner against appropriations placed at his disposal, although finally booked in the High Commissioner's accounts, has been included in the individual Appropriation Accounts of the Grants concerned, as if it were incurred in India.

(c) Expenditure incurred in England was converted into Indian Currency at the flat rate of exchange, viz., Rs. 13-5-4 to the pound at which rate also the estimates were framed. The small expenditure shown against "Loss or Gain by Exchange" represents the difference between the average market rate of exchange and the flat rate.

(d) The original grants for "Leave and Deputation Salaries, etc." (which were net figures, i.e., after allowing for the emergency cut) were based on programmes furnished to the High Commissioner in the preceding year by the several departments and administrations; those for "Sterling Overseas Pay" mainly on figures proposed by the High Commissioner on the basis of the average expenditure in past years. During the year revised programmes of leave intentions for the second half of the year were furnished, on the basis of which, together with the available information regarding the progress of expenditure, the revised estimates submitted by the High Commissioner were framed. Budget allotments were generally modified by the Finance Department to conform with the revised estimates. In certain instances independent forecasts cabled by Government were substituted in the estimates for the budget and revised forecasts proposed by the High Commissioner and in such cases details of the expenditure covered by the forecasts were not known in England. Variations between expenditure and grant are mainly due to deviations from leave programmes or to alterations in classification.

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY  
GRANTS AND APPROPRIATIONS.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
56	1. Land Revenue—Reserved—				
	Voted . . .	36,84,000	37,02,298	..	18,298
	<i>Non-voted</i> . . .	<i>1,98,434</i>	<i>2,01,559</i>	..	<i>3,126</i>

GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY  
GRANTS AND APPROPRIATIONS—*contd.*

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
66	2. Excise—Reserved and Transferred—				
	Voted . . . . .	16,46,000	15,88,848	57,152	..
	Non-voted . . . . .	71,270	71,139	131	..
69	3. Stamps—Reserved—				
	Voted . . . . .	4,92,000	4,85,134	6,866	..
	Non-voted . . . . .	3,000	3,061	..	61
71	4. Forests—Reserved—				
	Voted . . . . .	7,87,000	7,85,535	1,465	..
	Non-voted . . . . .	7,20,088	7,04,641	15,447	..
77	5. Registration—Reserved and Transferred—				
	Voted . . . . .	17,69,500	17,65,476	4,024	..
	Non-voted . . . . .	4,053	4,040	13	..
80	6. Scheduled Taxes—Reserved .	5,104	5,104	..	..
81	7. Interest on Irrigation Works—Reserved—				
	Non-voted . . . . .	22,06,000	22,00,324	5,676	..
82	8. Irrigation—Reserved—				
	Voted—Gross . . . . .	30,30,000	24,98,807	5,31,193	..
	Recoveries . . . . .	—13,200	—27,267	14,067	..
	Non-voted . . . . .	3,35,329	3,27,665	7,664	..
123	9. Interest on Ordinary Debt—Reserved—				
	Non-voted . . . . .	15,82,000	15,61,773	20,227	..
124	10. Interest on other Obligations—Reserved—				
	Voted . . . . .	1,000	792	208	..
	Non-voted . . . . .	1,598	1,596	2	..
124	11. Reduction or Avoidance of Debt—Reserved—				
	Non-voted . . . . .	40,000	40,231	..	231
125	12. General Administration—Reserved and Transferred—				
	Voted . . . . .	98,14,000	96,90,597	1,23,403	..
	Non-voted . . . . .	24,75,523	24,58,291	17,232	..
139	13. Administration of Justice—Reserved—				
	Voted . . . . .	74,40,000	72,12,026	2,27,974	..
	Non-voted . . . . .	21,69,326	22,45,563	..	75,737

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY  
GRANTS AND APPROPRIATIONS—*contd.***

Page 1	Number and name of grant or appropriation. 2	Grant or appropriation. 3	Expenditure. 4	Expenditure compared with grant or appropriation.	
				Less than granted 5	More than granted. 6
		Rs.	Rs.	Rs.	Rs.
149	14. Jails and Convict Settlements—Reserved—				
	Voted . . . . .	43,08,000	41,84,844	1,23,156	..
	Non-voted . . . . .	1,81,400	1,77,632	3,768	..
157	15. Police—Reserved—				
	Voted . . . . .	2,08,30,000	2,08,00,564	29,436	..
	Non-voted . . . . .	16,74,486	16,68,239	6,247	..
169	16. Ports and Pilotage—Reserved—				
	Voted . . . . .	4,73,000	4,64,762	8,238	..
	Non-voted . . . . .	1,00,677	1,01,965	..	988
172	17. Scientific Departments—Reserved—				
	Voted . . . . .	27,500	27,502	..	2
	Non-voted . . . . .	3,000	3,000	..	..
173	18. Education—Reserved—				
	Voted . . . . .	10,25,000	10,10,878	14,122	..
	Non-voted . . . . .	2,10,488	2,08,379	2,109	..
179	19. Education—Transferred—				
	Voted . . . . .	1,08,45,000	1,07,17,843	1,27,158	..
	Non-voted . . . . .	8,19,447	8,21,992	..	2,545
187	20. Medical—Reserved and Transferred—				
	Voted . . . . .	41,66,000	40,51,727	1,14,273	..
	Non-voted . . . . .	7,74,327	7,82,364	..	8,037
199	21. Public Health—Reserved and Transferred—				
	Voted . . . . .	35,86,000	34,99,203	86,797	..
	Non-voted . . . . .	1,16,601	1,13,776	2,726	..
209	22. Agriculture—Reserved and Transferred—				
	Voted . . . . .	21,87,001	21,93,533	..	6,532
	Non-voted . . . . .	1,53,058	1,60,548	2,510	—
216	23. Industries—Reserved and Transferred—				
	Voted . . . . .	11,38,000	11,13,686	24,314	..
	Non-voted . . . . .	79,484	77,822	1,662	..
220	24. Miscellaneous Departments—Reserved and Transferred—				
	Voted . . . . .	2,17,000	2,12,285	4,715	..
	Non-voted . . . . .	1,850	1,794	56	..

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY  
GRANTS AND APPROPRIATIONS—contd.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
222	25. Civil Works—Reserved and Transferred—				
	Voted . . . . .	82,82,001	70,76,749	12,05,252	..
	Non-voted . . . . .	11,08,077	10,75,740	32,337	..
252	26. Famine Relief—Reserved . . . . .	2,56,000	1,73,204	82,796	..
253	27. Superannuation Allowances and Pensions—Reserved—				
	Voted . . . . .	59,71,000	59,40,912	30,088	..
	Non-voted . . . . .	5,26,120	5,13,617	12,503	..
257	28. Stationery and Printing—Reserved and Transferred—				
	Voted . . . . .	19,01,000	18,89,993	11,007	..
	Non-voted . . . . .	15,224	15,123	101	..
264	29. Miscellaneous—Reserved and Transferred—				
	Voted . . . . .	18,95,000	16,83,520	2,11,480	..
	Non-voted . . . . .	4,63,131	4,63,066	65	..
269	30. Extraordinary Charges—Reserved—				
	Non-voted . . . . .	2,50,000	2,50,000	..	..
270	31. Expenditure in England—Reserved and Transferred—				
	Voted . . . . .	6,40,000	6,46,586	..	6,586
	Non-voted . . . . .	34,95,000	34,76,315	18,685	..
280	32. Loans and Advances—Reserved . . . . .	15,68,000	14,55,526	1,12,474	..
282	33. Famine Relief Fund—Reserved—				
	Non-voted . . . . .	1,66,000	1,66,000	..	..
283	35. Subvention from Central Road Development Account—Reserved—				
	Non-voted . . . . .	7,25,446	7,16,717	8,729	..
285	36. Deposit Account—Imperial Council of Agricultural Research—Reserved—				
	Non-voted . . . . .	74,716	74,497	219	..
286	. Deposit Account—Indian Central Cotton Committee—Reserved—				
	Non-voted . . . . .	2,500	3,101	..	601

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS  
AND APPROPRIATIONS—*consolid.***

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
287	Repayment to the Government of India of Advances from the Provincial Loans Fund—Reserved— <i>Non-voted</i> . . . . .	40,000	40,231	..	..
288	Refunds—Reserved and Transferred— <i>Non-voted</i> . . . . .	20,89,589	21,47,034	..	57,445
<b>Total—Reserved—</b>					
	Voted—Gross . . . . .	6,47,89,604	6,32,18,570	15,71,034	..
	Deduct—Recoveries . . . . .	—13,200	—27,267	14,067	..
	<i>Non-voted</i> . . . . .	2,08,14,735	2,08,15,772	..	1,037
<b>Total—Transferred—</b>					
	Voted . . . . .	3,31,94,502	3,16,59,363	15,35,139	..
	<i>Non-voted</i> . . . . .	25,72,907	25,62,762	10,145	..
<b>Totals—</b>					
	Voted—Gross . . . . .	9,79,84,106	9,48,77,933	31,06,173	
	Deduct—Recoveries . . . . .	—13,200	—27,267		
	<i>Non-voted</i> . . . . .	2,28,87,642	2,28,78,534	9,108	
	<b>Grand Total</b>	12,08,58,548	11,77,29,200		
<b>Amounts of excesses to be covered by excess grants or appropriations—</b>					
	Voted (see paragraph 55 of the Audit Report, page 36) . . . . .	..	..	..	31,418
	<i>Non-voted</i> (see paragraph 56 of the Audit Report, page 36) . . . . .	..	..	..	1,49,001
	<b>Total</b>				1,80,419

I have examined the above account and, according to the best of my information as a result of a test audit of the books and a consideration of explanations given to me, the account is correct subject to the observations in my report on the account.

CALCUTTA,  
The 3rd December 1935.

M. SUBRAHMANYAN,  
Accountant General, Bengal.

See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.							
1	2	3	4							
<b>Major Head "5.—Land Revenue".</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>							
<b>A.—CHARGES OF ADMINISTRATION—</b>										
<b>A.-1.—Pay of Officers—</b>										
<i>Non-voted</i> . . . . .	27,920	27,899	—21							
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">45,900</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—1,346</td> </tr> </table>	{	O.	45,900	}	R.	—1,346	44,554	44,667	+113
{	O.	45,900								
}	R.	—1,346								
<b>A.-2.—Pay of Establishment—</b>										
<i>Non-voted</i> . . . . .	17,300	17,036	—264							
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">3,71,280</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">78,387</td> </tr> </table>	{	O.	3,71,280	}	R.	78,387	4,49,667	4,33,966	—15,701
{	O.	3,71,280								
}	R.	78,387								
<p>Modification consists mainly of addition of (i) Rs. 34,000 due to underestimation of the charges for Certificate Establishment and (ii) Rs. 54,519 for Road Cess Establishment due to unforeseen increase in the number of estates placed under attachment, and reduction of Rs. 10,400 due chiefly to retrenchment of some posts of Kanungos and entertainment of smaller establishment for Land Acquisition. Final saving is chiefly due to (1) retarded partition work due to objections of parties (Rs. 3,105) and (2) curtailment of revaluation work and earlier release of some estates from attachment (Rs. 10,659).</p>										
<b>A.-3.—Allowances, honoraria, etc.—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">9,020</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">359</td> </tr> </table>	{	O.	9,020	}	M.	359	9,379	9,511	+132
{	O.	9,020								
}	M.	359								
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">37,190</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">9,386</td> </tr> </table>	{	O.	37,190	}	R.	9,386	46,576	40,801	—5,775
{	O.	37,190								
}	R.	9,386								
<p>Addition for increased Road Cess work proved excessive. Ultimate saving was chiefly due to belated surrender by some local officers and retention of unwanted funds by others.</p>										
<b>A.-4.—Contingencies—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">1,600</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">19</td> </tr> </table>	{	O.	1,600	}	M.	19	1,619	1,613	—6
{	O.	1,600								
}	M.	19								
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">90,090</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">13,489</td> </tr> </table>	{	O.	90,090	}	R.	13,489	1,03,579	84,448	—19,131
{	O.	90,090								
}	R.	13,489								
<p>Net modification mainly due to (i) unanticipated increase of road-cess work (Rs. 29,974), (ii) underestimation of certificate work in the original forecast, counter-balanced by deduction of Rs. 19,000 for postponement of partition work on account of objections by proprietors. Ultimate saving was principally due to wrong provision of Rs. 4,261 under this head for refunds of revenue adjusted under sub-head 'A' in the grant for "Refunds", fall in the estimated expenditure for road-cess work owing to earlier release of estates from attachment (Rs. 12,375) and cumulative petty items.</p>										

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head " 5.—Land Revenue "—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>A.—CHARGES OF ADMINISTRATION—<i>concl.</i></b>			
<b>A.-5.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O.   —200 M.   —74	—274	—272      +2
<i>Voted</i> . . . . .	{ O.   —76,000 R.   —95,979	—1,71,979	—1,46,607    +25,372
Anticipation of larger recoveries from District Boards for road-cess work did not materialise to the full extent.			
For rounding—			
<i>Non-voted</i> . . . . .		—640	..      +640
<i>Voted</i> . . . . .		—460	..      +460
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	M.      570	570	1,896    +1,326
Absence of provision for a non-votable officer posted on khasmahal duty towards the close of the year.			
<i>Voted</i> . . . . .	{ O.   58,250 R.   —5,184	53,066	50,672    —2,394
Chiefly posting of officers on lower rates of pay than forecasted.			
<b>B.-2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	{ O.   13,200 M.   1,260	14,460	14,847    +387
<i>Voted</i> . . . . .	{ O.   3,34,300 R.   24,544	3,58,844	3,57,787    —1,057
Addition mainly for reorganisation of khasmahals in some districts.			
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O.   3,500 M.   626	4,126	4,666    +540
<i>Voted</i> . . . . .	{ O.   62,680 R.   5,250	67,930	66,674    —1,256
Addition mainly for the reasons stated in the note under " B.-2 (Voted) ".			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head "5.—Land Revenue"—<i>contd.</i></b>	Rs.	Rs.	Rs.
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl.</i></b>			
<b>B.-4.—Supplies and Services—</b>			
	<i>Rs.</i>		
<i>Non-voted</i> . . . . .	{ O. 45,000 M. 3,950 }	48,950	48,804
			—146
<i>Voted</i> . . . . .	{ O. 6,29,500 R. —32,778 }	5,96,722	5,92,638
			—4,084
Mainly restriction of expenditure on colonisation schemes in the Sundarbans of Bakerganj and 24 Parganas.			
<b>B.-5.—Contingencies—</b>			
<i>Non-voted</i> . . . . .		3,200	3,200
			..
<i>Voted</i> . . . . .	{ O. 1,30,500 R. 1,885 }	1,32,385	1,33,150
			+765
<b>B.-6.—Losses—</b> . . . . .	R. 654	654	654
			..
For rounding—			
<i>Non-voted</i> . . . . .		100	..
			—100
<i>Voted</i> . . . . .		770	..
			—770
<b>C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—</b>			
<i>Non-voted</i> . . . . .	{ O. 15,000 M. —100 }	14,900	14,800
			—100
<b>D.—SURVEY AND SETTLEMENT—</b>			
<b>D.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	{ O. 43,046 M. —11,255 }	31,791	33,279
			+1,488
Saving in the original appropriation for leave ex-India of a non-votable officer who was succeeded by a votable one and vacancy in the post of a settlement officer for part of the year. Final excess was chiefly due to the appointment of a special officer towards the close of the year.			
<i>Voted</i> . . . . .	{ O. 1,87,365 R. —11,761 }	1,75,604	1,75,761
			+157
Saving in the original appropriation due mainly to posting of lower paid officers, curtailment of programme and delayed commencement of some settlement operations.			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 5.—Land Revenue "—contd.</b>			
<b>D.—SURVEY AND SETTLEMENT—contd.</b>			
<b>D.-2.—Pay of Establishment—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} 700 \\ -78 \end{array}$	622	722
			+100
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 5,46,758 \\ 19,453 \end{array}$	5,66,211	5,67,223
			+1,012
Addition mainly due to (i) unforeseen settlement operations and (ii) reappropriation of Rs. 12,372 from the lump provision under " D.8 ", for maintenance operations.			
<b>D.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} 9,057 \\ -1,978 \end{array}$	7,079	8,334
			+1,255
Reduction mainly consequent on that under D.-1— <i>Non-voted</i> . Ultimate excess due to unforeseen adjustment of cost of passage.			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 1,05,359 \\ -2,404 \end{array}$	1,02,955	1,00,933
			—2,022
<b>D.-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	M. 1,538	1,538	1,526
			—12
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 8,53,759 \\ 16,340 \end{array}$	8,70,099	9,36,171
			+60,072
Modification mainly comprises addition of Rs. 38,582 for initiation of a settlement project not originally provided and reduction of Rs. 21,965 due to curtailment of work in one district. Final excess was due to payment of a contractor's claim provided in the next year's budget. See paragraph 3 of the review.			
<b>D.-5.—Contingencies—</b>			
<i>Non-voted</i> . . . . .	M. 140	140	69
			—71
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 78,038 \\ 13,901 \end{array}$	91,939	90,202
			—1,737
Addition to appropriation was made to meet expenditure on a settlement scheme not originally forecasted and acceleration of some settlement operations. Final saving was due to some proprietors not taking the number of certified copies of records originally requisitioned by them.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "5.—Land Revenue"— <i>contd.</i></b>			
<b>D.—SURVEY AND SETTLEMENT—<i>concl'd.</i></b>			
D.-6.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc.—			
<i>Non-voted</i> . . . . .	19,000	7,856	—11,144
Sub-head D.-6 contains provision for (1) the share cost of the office of the Director of Land Records and Surveys, (2) the share cost of the Bengal Drawing Office recoverable from different survey and settlement operations and (3) the cost incurred initially in major survey operations on account of minor survey operations and eventually debited to the latter. The recoveries on account of the survey branch of the office in item (1) and for items (2) and (3) appear under D.-7, as the expenditure on them is adjusted under the appropriate sub-heads below "D.—Survey and Settlement". The recoveries on account of the Land Records branch of the Director's office from different settlements appear under E.-2.			
Saving due to failure to regulate appropriation on account of the appointment of a votable officer in the leave-vacancy of a non-votable Director of Land Records and Surveys. See also paragraph 4 of the review.			
Voted . . . . .	96,850	1,31,366	+34,516
Excess partly due to the reason explained under "D.-6— <i>Non-voted</i> " and partly to more work by the Bengal Drawing Office than anticipated (Rs. 30,308). See also paragraph 4 of the review.			
D.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Non-voted</i> . . . . .	—9,000	—3,142	+5,858
See note under "D.-6— <i>Non-voted</i> ".			
Voted . . . . .	—83,700	—1,14,496	—30,796
	Rs.		
	—79,700		
	—4,000		
See note under "D.-6— <i>Non-voted</i> ". Saving was mainly due to larger recoveries for the Bengal Drawing Office, as explained under "D.-6— <i>voted</i> ". See paragraph 4 of the review.			
D.-8.—Lump provision for Minor Operations, etc.—			
	40,000	—40,000	
	—40,000	—	—
Reappropriated to sub-heads "D.-2—( <i>voted</i> )" to "D.-5—( <i>voted</i> )."			
D.-9.—Losses . . . . .	—	46	+46
For rounding—			
<i>Non-voted</i> . . . . .	2,197	—	—2,197
Voted . . . . .	—429	—	+429

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "5.—Land Revenue"—<i>concl'd.</i></b>			
<b>E.—LAND RECORDS—</b>			
E.-1.—Charges—	Rs.		
Non-voted . . . . .	{ O. 19,900 M. -9,543 }	9,457	9,429 -28
Saving in the original appropriation due to the change of personnel referred to in the penultimate sentence of the note under "D.-1—Non-voted".			
Voted . . . . .	{ O. 83,150 R. -8,501 }	74,649	76,144 +1,495
Saving in the original appropriation mainly due to posting of lower paid officers and unforeseen curtailment of work. Final excess due to erroneous reappropriation from this head. See paragraph 4 of the review.			
<b>E.-2.—Deduct Transferred to Settlement—</b>			
Non-voted . . . . .	-10,000	-4,714	+5,286
Excess due to the change of personnel referred to in the penultimate sentence of the note under "D.-6—Non-voted". See paragraph 4 of the review.			
Voted . . . . .	-17,150	-20,286	-3,136
Saving due to the change of incumbents referred to in the note under "E.-2—Non-voted". See also paragraph 4 of the review.			
<b>F.—ASSIGNMENTS AND COMPENSATIONS—</b>			
Non-voted . . . . .	4,000	4,200	+200
Voted . . . . .	{ O. 1,05,000 R. 6,365 }	1,11,365	1,05,841 -5,524
Re-appropriation due to heavy payment of arrear and current claims on account of the prevailing economic distress. The final saving was due to non-payment of certain anticipated claims in a district for the absence of the payees (Rs. 2,939) and cumulative petty items in several districts.			
<b>G.—COST OF STORES PURCHASED IN ENGLAND . . . . .</b>			
	680	544	-136
Final saving induced by favourable prices was not surrendered on account of a misapprehension in the controlling office. See paragraph 4 of the review.			
<b>H.—LOSS OR GAIN BY EXCHANGE . . . . .</b>			
	..	-1	-1
For rounding . . . . .	320	..	-320
Surrenders or withdrawals within grant.			
R.	12,299	12,299	.. -12,299
<b>Total—Grant No. 1—</b>			
Non-voted . . . . .	1,98,434	2,01,569	+3,125
Voted . . . . .	36,84,000	37,02,298	+18,298

## REVIEW.

The following statement shows the percentages of variations of expenditure under the different controlling authorities as compared with the original grant or appropriation and the final modified grant or appropriation in the year under report and the preceding year :—

Controlling authority.	Sub-heads controlled.	Percentage of variation as compared with original appropriation.				Percentage of variation as compared with final modified appropriation.			
		Saving (—).		Excess (+).		Saving (—).		Excess (+).	
		<i>Non-voted.</i>		Voted.		<i>Non-voted.</i>		Voted.	
		1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.
1	2	3	4	5	6	7	8	9	10
Secretary to the Government of Bengal, Revenue Department.	<i>(Non-voted)</i> — A.-1, A.-3 and C part of A.-2 and A.-4; (Voted) — Part of A.-1, A.-2, A.-3 and A.-4.	+ '6	+ '1	—0'2	—5'6	+2	+ '6	—1'6	—'6
Secretary to the Board of Revenue, Bengal	Part of A4 ( <i>non-voted</i> ) and part of A.-1, A.-2, A.-3, A.-4 and E.-1 (voted); and A.-5, B.-1, B.-2, B.-3, B.-4, B.-5, B.-6, and F. entirely.	+16'2	+12'5	—12'5	—1'5	—1'1	+2'9	—5	—1'6
Director of Land Records and Surveys, Bengal.	D.-1, D.-2, D.-3, D.-4, D.-5, D.-6, D.-7, D.-8, D.-9 and E.-2 entirely, E.-1 ( <i>non-voted</i> ) and part of E.-1 (voted).	—5'6	—27'9	—3'3	+3'1	—1'9	+1	—7	+3'2
Commissioner, Chittagong Division.	Part of A.-2 ( <i>non-voted</i> ).	...	...	...	..	...	—3'4	...	...

2. Taking the grant as a whole, there was an excess in the final *non-voted* appropriation of 1'6 per cent. against a saving of '5 per cent. in the preceding year. In the voted section, there were excesses of '5 per cent. and '8 per cent. respectively of the original grant and the ultimate appropriation as compared with savings of 7'8 per cent. and 2'6 per cent. in 1933-34.

REVIEW—*contd.*

3. The excess of Rs. 60,072 under sub-head D.-4.—Supplies and Services (voted), set off by savings under other voted sub-heads, accounts for the final excess of Rs. 18,298 in the total voted grant. The excess was due to the payment of a bill for Rs. 61,641 for work done for which there was no provision in the budget for 1934-35. The bill was submitted by the payee early in February 1935, and the authority which sanctioned the payment on the 28th March 1935 directed that the charge should be met from the budget of 1935-36. The drawing officer however overlooked the above direction and paid the bill on the 30th March 1935 with the result mentioned above. The provision of Rs. 61,642 made for the expenditure in the budget for 1935-36 has been surrendered to the Finance Department. (See also paragraph 55 of the Audit Report. page 36.)

4. There was scope for closer control under sub-heads "A.-2—Voted," "D.-6—*Non-voted* and Voted", "D.-7—*Non-voted* and Voted", "E.-1—Voted", "E.-2—*Non-voted* and Voted" and "G".

Reappropriation of Rs. 5,000 from "E.-1—Voted" sanctioned on the 23rd March 1935 caused the excess under the sub-head. Government explained that the reduction was due to a misapprehension.

5. During the local inspection of the accounts of a collectorate for the year 1931-32 it was noticed that process fees for boat hire were realised on "warrants of attachment of moveable properties" issued under the Public Demands Recovery Act, in addition to the special fees prescribed in the rule under the Act. As it appeared that the realisation of the fees for boat hire was not in accordance with note 1 under the above rule as reproduced on page 33 of the Bengal Certificate Manual, the matter was brought to the notice of the Board of Revenue. The Board however decided that the fees for boat hire were correctly realised according to the rules.

Subsequently as a result of the local audit of the accounts of another collectorate for 1932-33 it was noticed that process fees for boat hire were not realised on similar warrants in this district. When this was brought to the notice of the Board of Revenue, the Board decided that the Certificate Manual was misleading and corrected the manual. On the basis of the warrants issued in 1932-33 from the certificate office, the loss of stamp revenue due to non-realisation of boat hire in the cases of processes of attachment and arrest in the second collectorate was Rs. 1,940 a year.

On the question of responsibility for the loss Government stated that as the rule was rather misleading the question of responsibility of officers concerned for the loss which should be written off need not be raised and that this was a claim relinquished by Government.

6. During the local inspection of the accounts of a collectorate it was noticed that additional fees on account of boat hire leviable under the rules on processes issued under the Public Demands Recovery Act were not realised and custody fees for attachment of moveable property leviable under the orders dated the 2nd October 1930 of the Chief Revenue Controlling Authority were realised only from October 1932.

*REVIEW—contd.*

On this being pointed out in audit on the 10th November 1933, immediate action was taken to realise the above fees in the cases which were pending at the time and an attempt was also made to recover the fees in disposed of cases. As a result, a sum of Rs. 6,170 was realised, the sum of Rs. 10,949 is in course of realisation but a sum of Rs. 1,309 was found to be irrecoverable. The men responsible for non-realisation have been directed to pay up a sum of Rs. 491 of the irrecoverable amount and the balance, *viz.*, Rs. 818 has been written off under the orders of the local Government.

7. Three sums aggregating Rs. 922 were paid as compensation money in connection with a land acquisition project between 13th February 1922 and 24th September 1923 without waiting for decision on petitions of reference which had been filed in respect of these awards. The petitioner having been adjudged as the rightful party to receive the money by a decree of the Court, the sum of Rs. 922 together with interest thereon amounting to Rs. 464 calculated from the respective dates of the reference petitions instituted by the claimant to the end of February 1931 was paid to him in March 1931.

At the instance of Government, suits were instituted against the parties to whom the amounts were wrongly paid for the recovery of the full amount and in spite of execution cases for attachment of moveables and immoveables, nothing beyond a total sum of Rs. 158 has been realised. The net loss to Government comes to Rs. 1,228 (Rs. 1,386—Rs. 158).

The loss has been due to the payments having been made in spite of the fact that a petition of reference had been pending; the payments were thus clearly made in contravention of the rule which requires that in cases of dispute as to the title to receive compensation, etc., the amount of the compensation should be placed in deposit with the Court. Investigation disclosed that two Deputy Collectors and one clerk were concerned in making the erroneous payment. One of the Deputy Collectors and the clerk have already died and Government have come to the conclusion that the surviving Deputy Collector cannot be held responsible for the wrong payment.

In 1928 the rightful owner agreed to receive payment of the principal of Rs. 922 waiving all claims to the interest. The payment to the rightful owner could have been made in 1928 and this would have made some saving in interest charges. But as his assistance in the suits which Government proposed to institute against the parties to whom the money was wrongly paid was considered valuable and as it was apprehended that the rightful owner, once he had received his dues, would cease to take any interest in the suits, the payment was withheld under orders of Government. The payment was made in 1931 when the payee notified his intention to bring a suit against Government.

8. In course of the local inspection of the accounts of a collectorate it was noticed that recoveries required under the executive instructions of the local Government on account of leave and pension contribution of the part-time Gazetted Officer employed on land acquisition work for local

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REVIEW—concl'd.

authorities were not made at all from those authorities while those on account of non-gazetted staff were made from November 1931. The local Government, to whom the matter was reported, ordered the recovery of the arrears and a sum of Rs. 2,225 was accordingly recovered and credited to Government.

9. Arrears of land revenue aggregating Rs. 20,735 due from certain estates were remitted by competent authorities.

10. Sums aggregating Rs. 2,965 and representing costs of survey and settlement due from certain estates were remitted under orders of the local Government.

## Grant No. 2—Excise—Reserved and Transferred.

See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or appropriation.	Actual expenditure.	Excess+ Saving —.
1	2	3	4

Major Head "6.—Excise".	Rs.	Rs.	Rs.					
<b>A.—SUPERINTENDENCE—</b>								
Transferred—								
Non-voted . . . . .	32 000	32,169	+169					
	Rs.							
Voted . . . . .	<table border="0"> <tr> <td>O.</td> <td>1,29,000</td> </tr> <tr> <td>R.</td> <td>27,450</td> </tr> </table>	O.	1,29,000	R.	27,450	1,56,450	1,54,466	—1,984
O.	1,29,000							
R.	27,450							

Addition mainly due to the formation of a Central Detective Department to check the growth of illicit distillation, mostly by transfer of staff whose pay was originally provided under "B.—District Charges." See also notes under "B.2 (1) and B.2 (2)".

**B.—DISTRICT CHARGES—****B.1.—Reserved—**

Non-voted . . . . .	<table border="0"> <tr> <td>O.</td> <td>46,000</td> </tr> <tr> <td>M.</td> <td>—6,730</td> </tr> </table>	O.	46,000	M.	—6,730	39,270	38,970	—300
O.	46,000							
M.	—6,730							

Saving in the original appropriation due to retirement.

**B.2.—Transferred—****B.2.(1)—Pay of Officers—**

O. . . . .	2,85,000	} 2,68,000	2,56,779	—11,221
R. . . . .	—17,000			

Reduction in appropriation due to (i) transfer of personnel to the Central Detective Department (*vide* note under sub-head A), (ii) the deputation of some staff for work in connection with the collection of excise duty on sugar and matches—the cost of collection is charged to the central budget and (iii) retirement. The ultimate saving was due to the deputation vacancies referred to in (i) above remaining unfilled. See also paragraph 1 of the review.

**B.2.(2)—Pay of Establishment—**

O. . . . .	5,95,400	} 5,77,500	5,74,969	—2,531
R. . . . .	—17,900			

Reduction mainly due to the reason explained under sub-head 'A'. The unadjusted saving was due to the same cause as under B-2 (1).



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

Major head " 6.—Excise "—*contd.*

Rs. Rs. Rs.

B.—DISTRICT CHARGES—*concl'd.*

B.-2.—Transferred—*concl'd.*

B.-2.-(3)—Allowances, honoraria, etc.—

		Rs.	Rs.	Rs.
O.	1,92,200	1,79,595	1,79,676	+81
R.	-12,605			

Saving in the original appropriation mainly due to (i) reduction of the grant for travelling allowance by 2 per cent. under orders of the Finance Department, (ii) non-drawal of house-rent and other allowances by some officers and (iii) absence of excise cases requiring payment of fees to Government pleaders.

B.-2.-(4)—Supplies and Services—

O.	69,100	64,813	60,199	-4,614
R.	-4,287			

Final saving mainly due to a mistake in the controlling office and smaller expenditure on rewards consequent on less detections.

B.-2.-(5)—Contract Contingencies—

O.	45,700	44,077	42,262	-1,815
R.	-1,623			

B.-2.-(6)—Other Contingencies—

O.	17,300	17,372	17,595	+223
R.	72			

B.-2.-(7)—*Deduct*—Recoveries from private parties . . . . .

-58,000	-66,890	-8,890
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Saving due to posting of officers on higher rates of pay in the Naogaon Ganja Mahal towards the close of the year and larger recoveries from the bonded laboratories in Calcutta. See also paragraph 1 of the review.

For rounding . . . . .	300	...	-300
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C.—COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT—TRANSFERRED—

O.	4,43,000	4,42,797	4,42,796	-1
R.	-203			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "6.—Excise"—<i>concl'd.</i></b>			
<b>D.—COMPENSATIONS—TRANSFERRED—</b>			
	Rs.		
O. . . . .	1,04,000	99,775	99,773
R. . . . .	—4,225		
<b>E.—Deduct—CENTRAL GOVERNMENT'S SHARE OF THE COMBINED SALT AND EXCISE ESTABLISHMENT—</b>			
Transferred . . . . .	—1,77,000	—1,72,777	+4,223
There was no control. See also paragraph 2 of the review.			
<b>SURRENDERS OR WITHDRAWALS WITHIN GRANT—</b>			
R. . . . .	30,321	30,321	..
<b>Total—</b>			
<b>Reserved—</b>			
Non-voted . . . . .	{ O. 46,000 M. —6,730 }	39,270	38,970
<b>Transferred—</b>			
Non-voted . . . . .		32,000	32,169
Voted . . . . .		16,46,000	15,88,848
<b>GRAND TOTAL—</b>			
Non-voted . . . . .		71,270	71,139
Voted . . . . .		16,46,000	15,88,848

### REVIEW.

*Non-voted* savings were inappreciable.

Voted savings were 3·5 per cent. of the grant and 1·6 per cent. of the final modified appropriation against 1·3 per cent. and '3 per cent. respectively in the preceding year. There was scope for further surrender under sub-head B.-2-(1) and of closer control under B.-2-(7).

2. In respect of sub-head "E" the controlling authority explained that there was no arrangement by which he could get before the close of the year the information necessary for control,

## See also the Audit Report.

*N.B.*—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A.1.—Superintendence—</b>			
<i>Non-voted</i> . . . . .	1,100	1,016	—84
	Rs.		
Voted . . . . .	34,187	33,728	—439
	{ O. 32,900 } { R. 1,267 }		
<b>A.2.—Charges for the sale of stamps—</b>			
<i>Non-voted</i> . . . . .	400	410	+10
	{ O. 500 } { M. —100 }		
Voted . . . . .	1,38,100	1,40,185	+2,085
	{ O. 1,61,000 } { R. —22,900 }		
<b>A.3.—Cost of stamps supplied from Central Stamp Stores—</b>			
<i>Non-voted</i> . . . . .	200	223	+23
Voted . . . . .	71,000	64,602	—6,398
	{ O. 50,000 } { R. 21,000 }		
Indents for stamps in March 1935 were unexpectedly low. See review.			
<b>B.—JUDICIAL—</b>			
<b>B.1.—Superintendence—</b>			
<i>Non-voted</i> . . . . .	500	526	+26
Voted . . . . .	17,033	16,860	—173
	{ O. 16,400 } { R. 633 }		

## Grant No. 3—Stamps—Reserved—concl'd.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 7.—Stamps "—concl'd.</b>			
<b>B.—JUDICIAL—concl'd.</b>			
<b>B.-2.—Charges for the sale of stamps—</b>			
	<i>Rs.</i>		
<i>Non-voted</i> . . . . .	{ O. 300 M. 100 }	400	411 +11
<i>Voted</i> . . . . .	{ O. 1,42,000 R. —6,000 }	1,36,000	1,34,799 —1,201
<b>B.-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
<i>Non-voted</i> . . . . .		400	475 +75
<i>Voted</i> . . . . .	{ O. 90,000 R. 6,000 }	96,000	94,960 —1,040
<i>For rounding</i> . . . . .		—300	... +300
<b>Total Grant No. 3—</b>			
<i>Non-voted</i> . . . . .		3,000	3,061 +61
<i>Voted</i> . . . . .		4,92,000	4,85,134 —6,866

## REVIEW.

In the voted section, the saving was 1·4 per cent. of the grant against 10·8 per cent. in the preceding year. The bulk of the saving was contributed by sub-head A.-3 (voted) under which the expenditure was controlled merely with reference to past actuals. Necessity for control with reference to indents as well is indicated. *Non-voted* excess was trifling.

See also the Audit Report.

N. B.—For explanation of the letters O, M and R, in column 1 see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.						
1	2	3	4						
	Rs.	Rs.	Rs.						
<b>Major Head "8.—Forest".</b>									
<b>A.—CONSERVANCY, MAINTENANCE AND REGENERATION—</b>									
<b>A.-I.—Timber and other produce removed from the forests by Government Agency—</b>									
<i>Non-voted</i> . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">76,100</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">31,597</td> </tr> </table>	{	O.	76,100	}	M.	31,597	1,07,697	1,04,719	—2,978
{	O.	76,100							
}	M.	31,597							
Increase in appropriation mainly consists of (i) Rs. 21,705 due to larger departmental operations in some forest divisions consequent on a revival of demands for timber and (ii) Rs. 9,500 due to unforeseen repairs to a damaged tractor. Final saving due to late commencement of operations in a division (Rs. 1,978) and error in calculation (Rs. 1,000).									
Voted . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">65,050</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">15,875</td> </tr> </table>	{	O.	65,050	}	R.	15,875	80,925	84,573	+3,648
{	O.	65,050							
}	R.	15,875							
Increase in appropriation mainly for the same reason as in item (i) in the note under "A.-1—Non-voted." Final excess due to increased expenditure consequent on larger orders for supplies for which additional funds were applied for but were not sanctioned.									
<b>A.-II.—Timber and other produce removed from the forests by consumers and purchasers—</b>									
<i>Non-voted</i> . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">7,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">491</td> </tr> </table>	{	O.	7,000	}	M.	491	7,491	7,495	+4
{	O.	7,000							
}	M.	491							
Voted . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">1,33,500</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">—3,909</td> </tr> </table>	{	O.	1,33,500	}	R.	—3,909	1,29,591	1,29,584	—7
{	O.	1,33,500							
}	R.	—3,909							
<b>A.-III.—Maintenance, repairs and renewals—</b>									
<i>Non-voted</i> . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">45,155</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">4,779</td> </tr> </table>	{	O.	45,155	}	M.	4,779	49,934	49,863	—71
{	O.	45,155							
}	M.	4,779							
Additional appropriation mainly for repairs to earth-quake damages to buildings.									
Voted . . . . . <table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="text-align: right;">1,13,350</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">—7,908</td> </tr> </table>	{	O.	1,13,350	}	R.	—7,908	1,05,442	1,05,149	—293
{	O.	1,13,350							
}	R.	—7,908							
Mainly liability carried forward for non-completion of work by contractors.									

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Savings —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY MAINTENANCE AND REGENERATION—<i>concl'd.</i></b>			
<b>A.-IV.—Conservancy and Regeneration—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 49,385 M. -7,211	42,174	42,388 +214
Saving in the original appropriation mainly due to deliberate economy to meet increased expenditure under A.-I and A.-III. ( <i>Non-voted.</i> )			
<i>Voted</i> . . . . .	{ O. 45,320 R. -830	44,490	44,947 +457
<b>A.-V.—Miscellaneous—</b>			
<i>Non-voted</i> . . . . .	{ O. 6,881 M. -1,318	5,563	5,553 -10
Reduction mainly to rectify wrong provision in the original estimate for charges adjustable under "A.-III— <i>Non-voted.</i> "			
<i>Voted</i> . . . . .	{ O. 12,655 R. 609	13,264	11,834 -1,430
Final saving chiefly due to wrong provision for expenditure adjusted under "A.-IV— <i>Voted</i> " and liability carried forward.			
<b>A.-VI.—Suspense—</b>			
<i>Non-voted</i> . . . . .	{ O. 240 M. -55	185	-87 -272
<b>A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—</b>			
<i>Non-voted</i> . . . . .		--	-366 -366
Sub-head opened after the budget was framed. See Chapter 1, paragraph 4 (a) of the Audit Report, page 3.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	{ O. -761 M. 761	--	-- --
<i>Voted</i> . . . . .	{ O. 125 R. -125	--	-- --

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 8.—Forest "—contd.</b>			
<b>B.—ESTABLISHMENT—</b>			
<b>B.-1.—Pay of Officers—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 2,18,410 } { M. -1,400 }	2,17,010	2,16,954 —56
<i>Voted</i> . . . . .	{ O. 30,500 } { R. 4,561 }	35,061	35,037 —24
<b>B.-2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	{ O. 1,05,900 } { M. 1,447 }	1,07,347	1,06,837 —510
<i>Voted</i> . . . . .	{ O. 2,65,348 } { R. 3,167 }	2,68,515	2,66,339 —2,176
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. 92,550 } { M. -671 }	91,879	89,614 —2,265
<i>Voted</i> . . . . .	{ O. 67,900 } { R. 395 }	68,295	66,883 —1,412
<b>B.-4.—Contingencies—</b>			
<i>Non-voted</i> . . . . .	{ O. 10,140 } { M. 1,429 }	11,569	10,954 —616
<i>Voted</i> . . . . .	{ O. 34,985 } { R. -523 }	34,463	34,142 —321
<b>B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
<i>Non-voted</i> . . . . .	M. -582	-582	-048 —366
See page 3, paragraph 4 (a) of the Audit Report.			
<i>Voted</i> . . . . .	R. -2,239	-2,239	-2,236 +3
Unforecasted recovery from a shooting club for the services of game wardens.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "8.—Forest"—<i>concl'd.</i></b>			
<b>B.-7.—Losses—</b>			
	Rs.		
R.	700	700	..
For rounding—			
O.	—733		
R.	733	..	..
<b>C.—INTEREST ON CAPITAL—</b>			
Non-voted . . . . .	{ O. 69,000 M. —3,735 }	65,265	59,850 —5,415
Change in the original appropriation mainly due to post-budget reduction in the flat rate of interest.			
<b>D.—LOSS OR GAIN BY EXCHANGE—</b>			
Non-voted . . . . .	M. —44	—44	.. +44
Unnecessary provision. See paragraph 3 of the review.			
<b>Total "8.—Forest"—</b>			
Non-voted . . . . .	{ O. 6,80,000 M. 25,488 }	7,05,488	6,92,826 —12,662
Voted . . . . .	{ O. 7,88,000 R. 10,507 }	7,78,507	7,76,952 —1,555

**Major Head "8-A.—Forest Capital Outlay charged to Revenue".**

**E.—AMOUNT FINANCED FROM ORDINARY REVENUE—**

Non-voted . . . . .	{ O. 10,000 M. 4,600 }	14,600	11,815	—2,785
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Anticipation of increased expenditure did not materialise mainly owing to (i) the failure of a contractor to complete some works, (ii) execution of a work at a cheaper cost than originally estimated and (iii) non-drawal of certain charges for want of sanction.

Voted . . . . .	{ O. 19,000 R. —10,507 }	8,493	8,583	+90
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Mainly overestimation in the original forecast.



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.							
1	2	3	4							
	Rs.	Rs.	Rs.							
<b>Major Head " 52-A.—Capital Outlay on Forests not charged to Revenue "</b>										
<b>F.—ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS—</b>										
<i>Non-voted</i> . . . . .	3,600	2,000	—1,600							
See item (iii) in the note under " E.—Non-voted "										
	Rs.									
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">500</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">31</td> </tr> </table>	{	O.	500	}	R.	31	531	529	—2
{	O.	500								
}	R.	31								
<b>G.—COMMUNICATIONS AND BUILDINGS—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">5,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">4,620</td> </tr> </table>	{	O.	5,000	}	M.	4,620	9,620	8,450	—1,170
{	O.	5,000								
}	M.	4,620								
See items (i) and (ii) in the note under " E.—Non-voted."										
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">16,600</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—10,507</td> </tr> </table>	{	O.	16,600	}	R.	—10,507	6,093	6,225	+132
{	O.	16,600								
}	R.	—10,507								
Same as under " E.—Voted."										
<b>H.—LIVESTOCK, STORES, TOOLS AND PLANT—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">1,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">380</td> </tr> </table>	{	O.	1,000	}	M.	380	1,380	1,365	—15
{	O.	1,000								
}	M.	380								
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">2,160</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—291</td> </tr> </table>	{	O.	2,160	}	R.	—291	1,869	1,929	—40
{	O.	2,160								
}	R.	—291								
<b>For rounding—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">400</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">—400</td> </tr> </table>	{	O.	400	}	M.	—400	—	—	—
{	O.	400								
}	M.	—400								
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">—260</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">260</td> </tr> </table>	{	O.	—260	}	R.	260	—	—	—
{	O.	—260								
}	R.	260								

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "52-A.—Capital Outlay on Forests not charged to Revenue"—concl'd.</b>			
<b>J.—DEDUCT AMOUNT FINANCED FROM ORDINARY REVENUE—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} \text{Rs.} \\ -10,000 \\ -4,600 \end{array}$	-14,600	-11,816
			+2,785
Same as under "E.—Non-voted".			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} -19,000 \\ 10,507 \end{array}$	-8,493	-8,583
			-90
Same as under "E.—Voted".			
<hr/>			
<b>Total—Grant No. 4—Forests—</b>			
<i>Non-voted</i> . . . . .	7,20,088	7,04,641	-15,447
<i>Voted</i> . . . . .	7,87,000	7,85,535	-1,465

### REVIEW.

Savings in the final *non-voted* appropriation were 2·14 per cent. compared with 15 per cent. in the previous year. Voted savings were 18 per cent. of the grant against 10·2 per cent. in 1933-34.

2. As compared with the preceding year, the revenue of the Forest Department has risen by Rs. 2·80 lakhs, the figures for 1934-35 and 1933-34 being Rs. 17·83 lakhs and Rs. 15·03 lakhs respectively. Expenditure under the "Establishment" head (sub-head "B") in the grant was however the same for both the years, *viz.*, Rs. 8·24 lakhs, while expenditure under other heads has increased by Rs. 48 lakhs, being Rs. 6·66 lakhs in 1934-35 and Rs. 6·18 lakhs in the previous year. The Head of the Department explained that the increase in revenue without much increase in expenditure was due to a small rise in the price of timber.

3. Loss or Gain by Exchange on Home transactions for cost of stores appears under sub-head "D". As there was no provision for English cost of stores in the grant and there was also no expenditure on the above account, the reappropriation of funds to sub-head "D" was unjustified.

4. Sums aggregating Rs. 3,888 were written off under orders of the competent authority. They include Rs. 2,350, the value of a clerk's residential quarters which were destroyed by fire in a forest division, and Rs. 1,033 the irrecoverable sale price of trees sold in another forest division.

See also the Audit Report.

*N.B.*—For explanation of the letters "O", "M", "S" and "R" in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Registration".</b>			
<b>A.—SUPERINTENDENCE—TRANSFERRED—</b>			
	Rs.		
O.	69,000	70,520	69,862
R.	1,520		
<b>B.—DISTRICT CHARGES—</b>			
<b>B-1.—Reserved—</b>			
<i>Non-voted</i>	{ O. 5,000 M. —947 }	4,063	4,040
			—13
<b>B-2.—Transferred—</b>			
B-2. (1)—Pay of Officers	{ O. 8,12,400 S. 20,000 }	8,32,400	8,31,690
			—710
	See review.		
<b>B-2. (2)—Pay of Establishment—</b>			
	{ O. 6,74,000 S. 24,000 R. —2,500 }	6,95,500	6,94,295
			—1,205
	See review.		
<b>B-2. (3)—Allowances, honoraria, etc.—</b>			
	{ O. 18,700 S. 500 R. 1,600 }	20,800	20,667
			—133
	See review.		
B-2. (4)—Supplies and Services	R. 15	15	15
			..
B-2. (5)—Contract Contingencies	.	57,500	57,435
			—65

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 9.—Registration "—<i>concl'd.</i></b>			
<b>B.—DISTRICT CHARGES—<i>concl'd.</i></b>			
B-2. (6)—Other Contingencies—	Rs.		
- O.	87,200	} 95,502	} 94,780
S.	9,000		
R.	—698		
	See review.		
B-2. (7)—Losses . . . . . R.	63	63	62
B-2. (8)— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.	—3,300	—3,330	—30
Recoveries from the Calcutta Improvement Trust on account of pay of establishment, etc.			
For rounding . . . . .	500	..	—500
<hr/>			
Total Grant No. 5—			
<i>Non-voted</i> . . . . .	4,053	4,940	—13
Voted . . . . .	17,69,500	17,65,476	—4,024

### REVIEW.

*Non-voted* savings were trifling.

In the voted section there was an excess of 2·8 per cent. over the original grant. The supplementary grant of Rs. 53,500, obtained to cover under-estimation in the original forecast and increased establishment and contingent charges for increase in the number of registrations, converted the excess into a saving of 2 per cent. of the total grant. This was also the percentage for the preceding year. There was considerable deterioration in budgeting in the year under review.

REVIEW—*concl.*

The following table shows the rise in revenue and increase in expenditure in 1934-35 as compared with the preceding year :—

(In lakhs of rupees.)

	1933-34.	1934-35.	Increase(+) Decrease(-) in 1934-35.
Revenue . . . . .	19·67	22·43	+ 2·76
<b>Expenditure—</b>			
(a) Pay . . . . .	15·65	15·89	+·24
(b) Other expenditure . . . . .	1·86	1·81	—·05
Total expenditure (a+b) . . . . .	17·51	17·70	+·19

The supplementary grant was obtained chiefly to cover under-budgeting.

2. The Mohurir of a Sub-Registry office misappropriated the transfer fees received in cash and the transmission and process fees received in court-fee stamps under the Bengal Tenancy Act.

The misappropriation extended over a period of over 3 years and amounted to a total sum of Rs. 4,589 in cash and court-fee stamps including certain small sums on other accounts. The defalcation was rendered possible by the failure on the part of registering and inspecting officers to observe the rules in the appropriate manual, by the mohurir being irregularly allowed to receive and collect fees, etc, and by failure on the part of inspecting officers to detect the defalcation earlier. With the exception of two Sub-Registrars one of whom is dead and the other no longer in service, all the Sub-Registrars concerned have been ordered to make good the loss to the extent of Rs. 1,996, the balance being written off. It was decided that no action should be taken against the inspecting officers. As a deterrent measure Government have also asked the Head of the Department to issue a warning circular to all officers of the department and impress upon them the necessity of preventing by their personal attention and supervision, the possibility of misappropriation in future. The mohurir was criminally prosecuted for embezzlement and sentenced to six months' rigorous imprisonment.

## Grant No. 6—Scheduled Taxes—Reserved.

See also the Audit Report.

N.B.—For explanation of the letters O, S and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 9.-A—Scheduled Taxes".</b>			
<b>A.—Betting Tax—</b>			
	Rs.		
O. . . . .	5,000		
S. . . . .	104	5,000	5,000
R. . . . .	-104		..
<b>B.—Entertainment Tax—</b>			
R. . . . .	104	104	104
<b>Total</b> . . . . .		<b>5,104</b>	<b>5,104</b>
		..	

## REVIEW.

Under sub-head " A " is adjusted the fixed annual payment made to a turf club for the collection on behalf of Government, of the betting tax due from book-makers. A sum of Rs. 104 was reappropriated in October 1934 from sub-head " A " to sub-head " B " to provide for an unforeseen item of expenditure incurred in July 1934. A supplementary grant for an equivalent amount was obtained in December 1934. The *ex-post facto* reappropriation of funds within sub-heads of the grant was superfluous, as it would have been sufficient if the supplementary grant had been obtained in respect of the expenditure under sub-head " B ".

**Appropriation No. 7—Interest on Irrigation Works—Reserved—Non-voted. 81**

**See also the Audit Report.**

*N.B.*—For explanation of the letters O and M in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 14.—Interest on works for which capital accounts are kept "</b>			
<b>A.—IRRIGATION WORKS—</b>			
	<i>Rs.</i>		
O. . 9,31,000	} 8,35,000	8,33,027	—1,973
M. . —96,000			
<p>Saving in the original appropriation due to post-budget reduction of the flat rate of interest in respect of the local Government's capital expenditure from 5·5 per cent. to 5·05 per cent. and smaller capital outlay on the Damodar canal than originally estimated. See sub-head B—Appropriation No. 9.</p>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
O. . 14,97,000	} 13,71,000	13,67,297	—3,703
M. . —1,26,000			
Total .	22,06,000	22,00,324	—5,676

## Grant No. 8—Irrigation—Reserved.

See also the Audit Report.

*N.B.*—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses "</b>			
<b>A.—IRRIGATION WORKS—</b>			
Productive—			
A.-1.—Extensions and Improvements—			
	Rs.		
O. . . . .	10,500		
R. . . . .	—4,315	6,185	3,483
			—2,697
See item 9 of annexure A.			
A.-2.—Maintenance and Repairs—			
O. . . . .	60,000		
R. . . . .	—809	59,191	57,927
			—1,264
Cumulative petty savings.			
A.-3.—Establishment—			
<i>Non-voted</i> . . . . .	{ O. . . . . 15,000 M. . . . . —3,000 }	12,000	12,987
			+987
See paragraph 4 (e) of the review.			
Voted . . . . .	{ O. . . . . 52,500 R. . . . . 9,500 }	62,000	60,575
			—1,425
See paragraph 4 (e) of the review.			
A.-4.—Tools and Plant . . . . .	10,000	8,979	—1,021
See paragraph 4 (e) of the review.			
A.-5.—Suspense—			
	{ O. . . . . 1,18,600 R. . . . . 1,600 }	1,20,200	1,20,251
			+ 51
See annexure B.			
For rounding . . . . .	400	..	—400



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"XIII.—Irrigation, etc.—Working Expenses"—<i>contd.</i></b>			
<b>A.—IRRIGATION WORKS—<i>contd.</i></b>			
Unproductive—			
A.-6.—Extensions and Improvements—			
	Rs.		
O. . . . .	130		
R. . . . .	-130	..	-1,348
			-1,348
See item 9 of annexure A.			
A.-7.—Maintenance and Repairs—			
O. . . . .	51,500		
R. . . . .	-4,900	46,600	44,578
			-2,022
Col. 1.—Mainly decrease in the tendered rates and less work due to less renewal of leases. Col. 4.—Reduced rates for earth-work and postponement of less urgent work.			
A.-8.—Establishment—			
Non-voted . . . . .	{ O. . . . . 19,000 M. . . . . -1,000 }	18,000	19,850
			+ 1,850
See paragraph 4 (e) of the review.			
Voted . . . . .	{ O. . . . . 88,000 R. . . . . -3,000 }	85,000	83,811
			-1,189
See paragraph 4 (e) of the review.			
A.-9.—Tools and Plant . . . . .		1,400	1,147
For rounding . . . . .		-30	..
			+30
<b>B.—NAVIGATION, EMBANEMENT AND DRAINAGE WORKS—</b>			
Unproductive—			
B.-1.—Extensions and Improvements—			
O. . . . .	77,800		
R. . . . .	-1,723	76,077	75,665
			-412
See items 1 to 8 and 10 of annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“ XIII.—Irrigation, etc.—Working Expenses ”—<i>concl.</i></b>			
<b>B.—NAVIGATION, ETC. WORKS—<i>concl.</i></b>			
<b>Unproductive—<i>contd.</i></b>			
<b>B.-2.—Maintenance and Repairs—</b>			
	Rs.		
	O. . 6,38,000	5,14,050	5,05,038
	R. . —1,23,950		
<p>Mainly (i) delay in the supply of an excavator in the Calcutta and Eastern Canals (Rs. 30,000), (ii) post-budget decision to abandon dredging work in a river in the Sunderban steamer route (Rs. 25,000), (iii) postponement of some works for non-completion of estimate, less expenditure on dredging work, observance of economy and liability carried forward for land acquired for the Madaripur Bhil route (Rs. 26,000), (iv) deliberate economy in maintaining and repairing dredgers (Rs. 35,000), (v) non-utilisation of the provision for English stores for dredger “ Foyers ” (Rs. 8,000). See paragraph 2 of the review.</p>			
<b>B.-3.—Establishment—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 1,52,000 \\ \text{M. } 4,000 \end{array} \right\}$	1,56,000	1,30,382
			—25,618
See paragraph 4(d) and (e) of the review.			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 3,17,000 \\ \text{R. } -18,500 \end{array} \right\}$	2,98,500	2,96,584
			—1,916
See paragraph 4(e) of the review.			
<b>B.-4.—Tools and Plant.</b> . . . . .		40,300	32,839
			—7,461
See paragraph 4(d) and (e) of the review.			
<b>For rounding</b> . . . . .		—100	+100
<hr/>			
<b>Total—XIII.—Working Expenses—</b>			
<i>Non-voted</i> . . . . .		1,86,000	1,63,219
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 14,66,000 \\ \text{R. } -1,46,227 \end{array} \right\}$	13,19,773	12,90,134
			—22,781
			—29,639

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "15.—Other Revenue Expenditure Financed from Ordinary Revenues".</b>			
<b>C.-A.—IRRIGATION WORKS—</b>			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—			
<b>C.-1.—Works—</b>			
O. . .	Rs. 1,690	..	..
R. . .	-1,690		
See item 13 of annexure A.			
<b>C.-2.—Maintenance and Repairs—</b>			
O. . .	1,800	1,777	1,773
R. . .	-23		
-4			
<b>C.-3.—Establishment—</b>			
<i>Non-voted</i> . . .	{ O. 500 M. 500 }	1,000	650
Voted . . .		1,000	1,309
+309			
See paragraph 4(e) of the review.			
<b>C.-4.—Tools and Plant . . . . .</b>			
		100	49
-51			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .			
		500	..
-500			
Voted . . . . .			
		410	..
-410			
<b>Miscellaneous Expenditure—</b>			
<b>C.-5.—Establishment—</b>			
<i>Non-voted</i> . . .	{ O. 4,000 M. -3,000 }	1,000	1,443
+643			
See paragraph 4(e) of the review.			
Voted . . . . .	{ O. 8,000 R. -4,000 }	4,000	3,109
-891			
See paragraph 4(e) of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "15.—Other Revenue Expenditure Financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>C.-A.—IRRIGATION WORKS—<i>concl.</i></b>			
Miscellaneous Expenditure— <i>concl.</i>			
C.-6.—Tools and Plant . . . . .	300	111	—189
C.-7.—Other Charges—			
O. . . . .	Rs. 5,715	4,354	4,211
R. . . . .	—1,361		
For rounding . . . . .	—15	..	+15
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—			
<b>D.-1.—Works—</b>			
R. . . . .	10,535	10,532	—3
See item 12 of annexure A.			
<b>D.-2.—Extensions and Improvements—</b>			
O. . . . .	5,000	8,035	7,705
R. . . . .	3,035		
See item 11 of annexure A.			
<b>D.-3.—Maintenance and Repairs—</b>			
O. . . . .	5,37,700	5,55,575	5,41,196
R. . . . .	17,875		
<b>D.-4.—Establishment—</b>			
<i>Non-voted</i> . . . . .	{ O. 1,41,000 M. 16,829 }	1,57,829	1,77,525
See paragraph 4(d) and (e) of the review.			
Voted . . . . .	{ O. 3,22,070 R. 22,380 }	3,44,450	3,72,741
See paragraph 4(d) and (e) of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4

Major Head "15.—Other Revenue Expenditure,  
etc."—*contd.*

Rs. Rs. Rs.

D.B.—NAVIGATION, ETC.—  
WORKS FOR WHICH NEITHER CAPITAL NOR  
REVENUE ACCOUNTS ARE KEPT—*contd.*

D.5.—Tools and Plant—

		Rs.			
O.	20,000	} 16,455	21,529	+5,074	
R.	—3,545				

See paragraph 4 (d) and (e) of the review.

D.6.—Suspense—

<i>Non-voted</i>	. . . . .	..	—11	—11
Voted	. . . . .	} —4,493	—2,248	+2,245
	{ O. —4,000 R. —493			

See annexure B.

D.7.—*Deduct*—English cost of Stores—

O.	—8,120	} ..	..	..
R.	8,120			

See note below D-8.

D.8.—Cost of stores purchased in England—

O.	8,120	} ..	..	..
R.	—8,120			

No English stores were required for dredgers. See item (v) in the note under sub-head B-2.

For rounding . . . . . 230 .. 230

Miscellaneous expenditure—

D.9.—Establishment—

<i>Non-voted</i>	. . . . .	} 2,000	1,017	—983
	{ O. 2,300 M. —300			
Voted	. . . . .	3,000	1,997	—1,003

See paragraph 2 (e) of the review.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 15.—Other Revenue Expenditure, etc."—<i>concl.</i></b>			
<b>D. B.—NAVIGATION, ETC., WORKS —<i>concl.</i></b>			
Miscellaneous expenditure— <i>concl.</i>			
D-10.—Tools and Plant . . . . .	300	111	—189
D-11.—Grants-in-aid—			
Rs.			
O. . . . . 2,000	8,550	8,550	..
R. . . . . 6,550			
Mainly a special grant for repairing non-Government portion of the Gumti Embankment.			
D-12.—Other charges—			
O. . . . . 8,100	4,772	3,148	—1,624
R . . . . . —3,328			
Col. 1.—Mainly restricted expenditure on surveys on account of the financial stringency.			
Col. 4.—Mainly non-utilisation of the provision for taking observations of high flood level due to absence of such floods and cumulative petty savings.			
D-13.— <i>Deduct</i> —English cost of Establishment—			
<i>Non-voted</i> . . . . .	—56,160	—51,053	+5,107
Leave salaries, etc., appearing in the High Commissioner's accounts were adjusted under the Establishment heads of this grant by credit to this sub-head.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	—140	..	+140
Voted . . . . .	—400	..	+400
<b>Total—15.—Other Revenue Expenditure, etc.—</b>			
<i>Non-voted</i> . . . . .	1,06,029	1,29,671	+23,642
{ O. . 92,000 M. . 14,029 }			
Voted . . . . .	9,58,935	9,75,823	+16,888
{ O. . 9,13,000 R. . 45,935 }			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "16.—Construction of Irrigation, Navigation, Embankment and Drainage Works".</b>			
<b>F.—FINANCED FROM ORDINARY REVENUES—</b>			
<b>F-1-A.—Irrigation Works—</b>			
F-1. (1)—Works—	Rs.		
	O. 15,000		
	R. —15,000	..	..
		..	..
See item 14 of annexure A.			
F-1. (2)—Establishment—			
Non-voted . . . . .	{ O. 6,000 M. —6,000 }	..	..
Voted . . . . .	{ O. 11,000 R. —11,000 }	..	..
Due to absence of expenditure under F-1. (1).			
F-1. (3)—Tools and Plant . . . . .	600	..	—600
See paragraph 4 (d) of the review.			
For rounding . . . . .	400	..	—400
<b>F-2-B.—Navigation, Embankment and Drainage Works—</b>			
F-2. (1)—Works . . . . .	4,000	4,061	+61
See item 15 of annexure A.			
F-2. (2)—Establishment—			
Non-voted . . . . .	{ O. 700 M. 800 }	1,000	859 —141
Voted . . . . .	1,000	1,492	+492
F-2. (3)—Tools and Plant . . . . .	200	235	+35
F-2. (4)—Deduct—Receipts and Recoveries on Capital Account . . . . .	—3,000	..	+3,000
The dredger "Alexandra" did not fetch any hire.			

**Grant No. 8—Irrigation—Reserved—contd.**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head "16.—Construction of Irrigation, Navigation, Embankment and Drainage Works"—contd.**

For rounding—

Non-voted . . . . .	300	..	—300
Voted . . . . .	—200	..	+200

Total.—16—Construction of Irrigation, etc., Works—

Non-voted . . . . .	<table border="0"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="text-align: right;">Rs. 7,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">M.</td> <td style="text-align: right;">—5,700</td> </tr> </table>	{	O.	Rs. 7,000	}	M.	—5,700	1,300	859	—441																						
{	O.	Rs. 7,000																														
}	M.	—5,700																														
Voted . . . . .	<table border="0"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">Gross</td> <td style="padding-left: 10px;">{</td> <td style="text-align: right;">O.</td> <td style="text-align: right;">32,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">R.</td> <td style="padding-left: 10px;">}</td> <td style="text-align: right;">—26,000</td> <td style="text-align: right;">6,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">Recoveries</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="text-align: right;">—3,000</td> <td style="text-align: center;">..</td> <td style="text-align: right;">+3,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">Net</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="padding-left: 10px;">.</td> <td style="text-align: right;">3,000</td> <td style="text-align: right;">5,788</td> <td style="text-align: right;">+2,788</td> </tr> </table>	{	Gross	{	O.	32,000	}	R.	}	—26,000	6,000	}	Recoveries	.	.	.	.	—3,000	..	+3,000	}	Net	.	.	.	.	3,000	5,788	+2,788	6,000	5,788	—212
{	Gross	{	O.	32,000																												
}	R.	}	—26,000	6,000																												
}	Recoveries	.	.	.	.	—3,000	..	+3,000																								
}	Net	.	.	.	.	3,000	5,788	+2,788																								

**Major Head "55—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue"**

**G.A.—IRRIGATION WORKS—**

**PRODUCTIVE—**

**G-1.—Works—**

O. . . . .	6,81,700	} 3,53,688	3,02,904	—50,784
R. . . . .	—3,08,012			

See items 17 and 18 of annexure A.

**G-2.—Establishment—**

Non-voted . . . . .	<table border="0"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="text-align: right;">82,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">M.</td> <td style="text-align: right;">—41,000</td> </tr> </table>	{	O.	82,000	}	M.	—41,000	41,000	32,921	—8,079
{	O.	82,000								
}	M.	—41,000								

Mainly due to change of incumbents not originally forecasted. See paragraph 4 (e) of the review.

Voted . . . . .	<table border="0"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="text-align: right;">85,000</td> </tr> <tr> <td style="padding-right: 5px;">}</td> <td style="padding-right: 5px;">R.</td> <td style="text-align: right;">—2,300</td> </tr> </table>	{	O.	85,000	}	R.	—2,300	82,700	78,627	—4,073
{	O.	85,000								
}	R.	—2,300								

See paragraph 4 (e) of the review.

G-3.—Tools and Plant . . . . .	—6,100	—3,577	+2,523
--------------------------------	--------	--------	--------

See paragraph 4 (e) of the review.



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 55.—Construction of Irrigation, Navigation, Embankment and Drainage Works —Not charged to Revenue"—<i>contd.</i></b>			
<b>G.-A.—IRRIGATION WORKS—<i>concl'd.</i></b>			
Productive—			
G.-4.—Suspense—			
O. . . . .	Rs. -1,28,600	-1,60,000	-1,58,887
R. . . . .	-31,400		
Col. 1.—Mainly transfer of the spare parts of Dragline Excavators from stock.			
G.-5.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	-1,200	-1,898	-698
<b>H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Productive—			
H.-1.—Works—			
O. . . . .	5,600	-1,180	4,705
R. . . . .	-6,789		
↳ See item 19 of annexure A.			
H.-2.—Establishment—			
<i>Non-voted</i> . . . . .		1,000	995
			-5
Voted . . . . .	{ O. 1,500 R. 100 }	1,600	3,007
			+ 1,407
See paragraph 2 (d) and (e) of the review.			
H.-3.—Tools and Plant . . . . .		200	283
			+ 83
H.-4.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .		-9,000	-10,810
			-10,810
Mainly unforeseen adjustment of credit for certain tools and plant transferred to another division (Rs. 5,819) and realisation of land rent for 1935-36 in advance. See also item 19 of annexure A.			
For rounding . . . . .		-300	..
			+ 300
Unproductive—			
H.-5.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .		..	-5,559
			-5,559
Unexpected hire earned by the dredgers "Ronaldahay", "Cowley" and "Foyers" in connection with dredging work near the Hardinge Bridge.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue"—<i>concl.</i></b>			
Total—55.—Construction, etc.—			
Non-voted . . . . .	$\left. \begin{array}{l} \text{O. } 83,000 \\ \text{M. } -41,000 \end{array} \right\}$	42,000	33,916
			-8,084
Voted . . . . .	$\left\{ \begin{array}{l} \text{Gross } . . . . . \left\{ \begin{array}{l} \text{O. } 6,19,000 \\ \text{R. } -3,48,401 \end{array} \right\} \\ \text{Recoveries } . . . . . \\ \text{Net } . . . . . \end{array} \right.$	2,70,599	2,27,062
			-43,537
		-10,200	-27,267
		2,60,399	1,99,795
			-60,604
Surrenders or withdrawals within grant—			
R. . . . .	4,74,693	4,74,693	..
			-4,74,693
Total Grant No. 8—Irrigation—			
Non-voted . . . . .		3,35,329	3,27,665
			-7,664
Voted . . . . .	$\left\{ \begin{array}{l} \text{Gross } . . . . . \\ \text{Recoveries } . . . . . \\ \text{Net } . . . . . \end{array} \right.$	30,30,000	24,98,807
			-5,31,193
		-13,200	-27,267
		30,16,800	24,71,540
			-5,45,260

### REVIEW.

*Non-voted* saving was 2·3 per cent. of the final appropriation compared with an excess of 1·6 per cent. in the preceding year. Savings in the voted section were 17·5 per cent. of the gross grant and 2·2 per cent. of the modified appropriation compared with 23·9 per cent. and 2·4 per cent. respectively in 1933-34. As in previous years, almost the whole of the savings in the voted grant occurred under the sub-heads B-2 and G-1.

2. The original estimate under the sub-heads B-2 and G-1 continued to be in excess of requirements. Savings under B-2 were 20 per cent. of the original provision against 17 per cent. in 1933-34. The savings under G-1 are even larger than those under B-2 and were due to non-utilisation of 54 per cent. of the grant for the Damodar canal (item 17 of annexure A) against the corresponding saving of 69 per cent. in the preceding year.

3. An instance of defective control is noticed under the sub-head H-1 (Grand Trunk Canal works—item 19 of annexure A) under which a sum of

## REVIEW—contd.

Rs. 5 819 was surrendered in view of the transfer of certain tools and plant, which, however, was correctly adjustable under the sub-head H-4 as the construction estimate of the canal was closed. This resulted in an excess of Rs. 5,894 under the former sub-head.

4(a). Charges for "Establishment" and "Tools and Plant" (except purely revenue establishments and special establishments entertained or plant purchased for certain large projects) are in the first instance charged under the account head "15—Other Revenue Expenditure financed from ordinary Revenues". Expenditure on special establishments entertained for the collection of revenue is debited direct to the heads concerned, viz., "XIII—Irrigation, etc.—Working Expenses" and "15—Other Revenue Expenditure, etc.", while special establishments entertained, e.g., for the Damodar Canal and the Grand Trunk Canal are debited direct to the capital head "55—Construction of Irrigation, etc.". The percentage recoveries from other departments on account of establishment charges are adjusted in reduction of expenditure under the head "15—Other Revenue Expenditure, etc." while the recoveries on account of tools and plant charges for Government works are adjusted in reduction of expenditure and those for non-Government works credited to revenue :—

(b) One-eighth of the cost of the Chief Engineer's establishment as well as of leave salaries, etc., paid in England is charged to the Damodar Canal project and the balance distributed equally between the two circles, viz., the Southern and the South-Western.

(c) The net establishment charges booked under the major head "15—Other Revenue Expenditure, etc." for each circle of superintendence after the addition of the item mentioned at (b) above and of 11.236 per cent. of the salaries and leave allowances of the pensionable establishment to cover pensionary liabilities, are distributed among the four heads "XIII—Irrigation, etc.—Working Expenses", "15—Other Revenue Expenditure, etc.", "16—Construction of Irrigation, etc.—Works" and "55—Construction of Irrigation, etc.—Works not charged to Revenue" in proportion to the expenditure on works under each of those heads. The total establishment charges of the Damodar Canal plus one-eighth of the cost of the Chief Engineer's establishment and of leave salaries, etc., paid in England and 11.236 per cent. of the salaries and leave allowances of the pensionable establishment to cover pensionary charges are distributed among the heads "XIII—Irrigation, etc.—Deduct—Working Expenses" and "55—Construction of Irrigation, etc." in proportion to works outlay. The net tools and plant charges under "15" are also distributed among the different major heads "XIII", "15", "16" and "55" in the same proportion. The allocation mentioned above is technically called distribution *pro-rata*.

(d) As the establishment charges are adjusted in the accounts in proportion to the expenditure on works, the same principle ought to be followed in framing the budget estimate and subsequent modification thereof. Large variations between expenditure and the ultimate appropriation are noticeable under the following sub-heads, viz., B-3—*non-rated*,

REVIEW—*contd.*

D-4—*non-voted* and voted and H-2—voted. In respect of tools and plant the variations under the sub-heads B-4 and D-5 are marked. Non-surrender of the provision under F-1 (3) when there was no works expenditure under F-1 (1) shows defective control.

(e) The variations between the appropriation and the expenditure under “ Establishment ” and “ Tools and Plant ” charges of the Irrigation Department as a whole are exhibited in the following statements which show the direct charges separately from those due to *pro-rata* distribution.

*Establishment charges.*

Number and Name of Grants and Major Heads of the General Accounts Classification. Grant No. 8—Irrigation.						
	XIII— Irriga- tion, etc. —Work- ing Ex- penses.	15— Other Revenue Expendi- ture, etc.	16— Con- struction of Irri- gation, etc.,— Works.	55— Construc- tion of Irriga- tion, etc.,— Works— Not charged to Re- venue.	Total.	Total for both voted and <i>non-</i> <i>voted.</i>
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<b>Final Grant or Appropria- tion—</b>						
<i>Non-voted</i> . . .	1,86,000	1,61,829	1,000	42,000	3,90,829	} 12,74,009
Voted . . .	4,45,500	3,52,380	1,000	84,300	8,83,180	
<b>Expenditure—</b>						
<b>Direct charges—</b>						
<i>Non-voted</i> . . .	..	3,41,008	..	37,721	3,78,729	} 12,81,981
Voted . . .	1,43,652	6,68,056	..	91,544	9,03,252	
<b>Charges by <i>pro-rata</i> dis- tribution—</b>						
<i>Non-voted</i> . . .	+1,63,219	-1,60,273	+859	-3,505	..	} ..
Voted . . .	+2,97,318	-2,88,900	+1,492	-9,910	..	
<b>Total expenditure—</b>						
<i>Non-voted</i> . . .	1,63,219	1,80,735	859	33,916	3,78,729	} 12,81,981
Voted . . .	4,40,970	3,79,156	1,492	81,634	9,03,252	

REVIEW—*contd.*

The saving of Rs. 12,100 under *non-voted* was mainly due to the retrenchment of officers of the Indian Service of Engineers. The excess of Rs. 20,072 under voted was mainly due to calculation of the pensionary charges of the Irrigation Department at 11·236 per cent. instead of at 7·25 per cent. adopted in the estimates.

*Tools and plant charges.*

Number and Name of Grants and Major Heads  
of the General Accounts Classification.  
Grant No. 8.—Irrigation.

1	XIII— Irrigation, etc., Working Expenses.	15— Other Revenue Expendi- ture, etc.	16— Construc- tion of Irrigation, etc.— Works.	55— Construc- tion of Irrigation, etc.— Works— Not charged to Revenue.	Total.
	2	3	4	5	
	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant . . . . .	51,700	17,155	800	—5,900	63,755
Expenditure—					
Direct charges . . . . .	8,459	56,842	...	—3,595	61,706
Charges by <i>pro-rata</i> distribution	+34,606	—35,042	+235	+301	...
Total expenditure . . . . .	42,965	21,800	235	—3,294	61,706

5. The following statement shows the percentage of establishment charges to the outlay on irrigation works for the last three years. The figures for the two circles (*viz.*, the Southern and the South-Western) have been given separately. The charges for the Damodar and the Grand Trunk Canal Projects for which special establishments are employed have not been taken into account in calculating the percentage. Where there is special revenue establishment, the works outlay has been increased by 25 per cent. of the cost of establishment in order to make allowance for the cost of its supervision.

REVIEW—*contd.*

(In Rs. lakhs.)

Year.		Total outlay on works.	Establishment charges.	Percentage.
1	2	3	4	5
1932-33	. Southern Circle . . .	8.52	4.37	51.2
1933-34	. Do. . . .	8.05	4.43	55
1934-35	. Do. . . .	7.71	4.46	57.9
1932-33	. South-Western Circle . . .	4.58	5.40	117.8
1933-34	. Do. . . .	4.43	5.76	129.9
1934-35	. Do. . . .	4.86	5.37	110.5
1932-33	. Province . . . .	13.10	9.77	74.5
1933-34	. Do. . . .	12.48	10.19	81.7
1934-35	. Do. . . .	12.57	9.83	78.2

Increase in the percentage in the Southern Circle during the year under review is due not only to the reduction of expenditure on works in that circle but also to a slight increase amounting to about Rs. 4,000 under the head "Pay of establishment".

The decrease in the percentage in the South-Western Circle is due not only to the increase in expenditure on works during the year but also to the reduction of expenditure under "Pay of officers" (Rs. 19,000), "Contingencies" (Rs. 3,500) and "Pay of establishment" (Rs. 7,500).

There are certain features in the accounts of the Southern Circle which have to be eliminated before a comparison can be made between percentage in the two circles. In the statement below the percentage of the two circles have been worked out after excluding the expenditure on bridges incurred by the Calcutta Improvement Trust from the works outlay of the Southern Circle. There is ground for such exclusion because the expenditure itself (*viz.*, Rs. 99,150 in 1932-33, Rs. 67,360 in 1933-34 and Rs. 62,028 in 1934-35) includes establishment charges (*viz.*, Rs. 10,697 in 1932-33, Rs. 9,403 in 1933-34 and Rs. 12,790 in 1934-35) levied by the Trust.

Year.		Percentage.
1932-33	. . Southern Circle . . . . .	58.0
1933-34	. . Do. . . . .	60.0
1934-35	. . Do. . . . .	62.96
1932-33	. . South-Western Circle . . . . .	117.8
1933-34	. . Do. . . . .	129.9
1934-35	. . Do. . . . .	110.5

} Unchanged.

REVIEW—*contd.*

Year.		Percentage.
1932-33	Province	80.6
1933-34	Do.	86.3
1934-35	Do.	82.3

It has been urged that there is another factor which tends to place the Southern Circle in a more favourable position, *viz.*, the debiting of the pay and allowance of the Dredger Officers in the Dredger Divisions accounts to works as work-charged establishment. The method of accounting is in accordance with accounting principle but if this item is also eliminated simply for the purpose of a closer comparison between the two circles the percentages will stand as follows :—

Year.		Percentage.
1932-33	Southern Circle	69.9
1933-34	Do.	73.3
1934-35	Do.	72.1
1932-33	South-Western Circle	117.8
1933-34	Do.	120.9
1934-35	Do.	110.5
1932-33	Province	88.9
1933-34	Do.	95.6
1934-35	Do.	88.2

} Unchanged.

The Public Accounts Committee were not satisfied with the explanation furnished by the Irrigation Department in connection with the Appropriation Accounts for 1932-33 for the high percentage in the establishment charges in the South-Western Circle. They thought that the terms of the explanation were too general and it was arranged that the Chief Engineer would prepare a statement showing in tabular form the work which the staff of this circle had to do and demonstrate, if he could, that the present staff was really the irreducible minimum. The statement does not appear to have been submitted.

REVIEW OF FINANCIAL RESULTS OF IRRIGATION SYSTEMS.

6. The statement below shows in a consolidated form the Capital and Revenue Accounts of all irrigation projects for which capital accounts are kept :—

REVIEW—contd.  
Statement showing the Capital and Revenue accounts of all the irrigation systems in Bengal.

Year.	DIRECT CAPITAL OUTLAY ON IRRIGATION WORKS.							Working expenses (direct charges.)	Direct revenue (Public works receipts).	Net loss.
	Outlay at the commencement of the year.	Outlay charged outside the revenue accounts.	Outlay charged to revenue.	Outlay at the close of the year.	Interest on Capital.	Working expenses (direct charges.)	Direct revenue (Public works receipts).			
1921-22	276.14	50.00	35.65	361.79	12.78	12.05	9.98	14.85		
1922-23	(a) .07 } 361.79 }	51.89	--21.37	392.38	15.48	13.23	10.49	18.23		
1923-24	392.38	..	18.46	410.84	17.16	9.15	10.46	15.85		
1924-25	410.84	..	3.78	414.62	18.91	12.29	13.06	18.14		
1925-26	414.62	--1.83	--3.46	409.33	18.76	15.10	12.99	20.87		
1926-27	(a) .10 } 409.33 }	3.41	.14	412.88	18.71	14.49	12.41	20.79		
1927-28	412.98	3.24	1.59	417.81	17.76	18.39	11.41	24.74		
1928-29	(b) --.53 } 417.81 }	14.85	2.79	434.92	18.54	15.61	11.77	22.38		
1929-30	434.92	19.73	2.42	457.07	18.23	17.25	11.52	23.96		
1930-31	457.07	17.36	1.31	475.74	17.37	15.30	10.56	22.11		
1931-32	475.74	19.20	.20	495.14	18.23	12.59	9.89	20.93		
1932-33	495.14	13.11	.03	508.28	18.03	12.99	9.46	22.56		
1933-34	508.28 } (c) --.65 }	9.04	.02	516.69	18.09	14.15	11.07	21.18		
1934-35	516.69	2.34	.06	519.09	22.00	14.53	8.85	27.68		

(a) Represents expenditure on surveys.  
 (b) On account of reduction in capital expenditure due to loss of Dredger Dipper 1.  
 (c) On account of reduction in capital expenditure due to writing off of the net value of parts of dredgers "Ronaldshay" and "Cowley" transferred to dredger "Foyer".

[In Rs. lakhs]



REVIEW—*contd.*

## REVIEW OF THE IMPORTANT PRODUCTIVE PROJECTS UNDER CONSTRUCTION.

*The Damodar Canal Project.*

7. (i) The estimate for the Damodar Canal Project was originally sanctioned by the Secretary of State in March 1921 for Rs. 70·22 lakhs inclusive of direct and indirect charges and was revised subsequently to Rs. 78·15 lakhs by the local Government in July 1925. The construction was started in the year 1926-27 and the actual expenditure on the scheme to end of the year 1934-35 amounted to about Rs. 105·81 lakhs resulting in an excess of Rs. 27·66 lakhs or about 35 per cent. over the revised estimate. The main excesses occurred under the heads "main canal and branches", "special tools and plant" and "interest" where the actuals amounted to Rs. 28·42 lakhs, Rs. 7·24 lakhs and Rs. 18·78 lakhs against the provision of Rs. 23·79 lakhs, Rs. 75 000 and *nil* respectively made in the revised estimate sanctioned by the local Government.

(ii) The special feature of the scheme is that the interest charges from the year 1929-30 to 1933-34 amounting to Rs. 18·78 lakhs have been charged to capital and included in the capital expenditure on the project. The local Government submitted to the Government of India in November 1932 a revised estimate amounting to Rs. 92·93 lakhs inclusive of all charges except these interest charges. The Government of India directed the local Government in October 1933 to include these interest charges in the revised estimate for the project. A revised estimate amounting, it is understood, to about Rs. 111 lakhs is accordingly under preparation for submission to the Government of India for obtaining the sanction of the Secretary of State. The expenditure incurred to end of 1934-35 has already exceeded the amount sanctioned by the Secretary of State by about Rs. 35·59 lakhs, *i.e.*, by about 50 per cent. The revised estimate under preparation would exceed that sanctioned by about 58 per cent. When the matter was last discussed in the Public Accounts Committee in August 1925, the delay in preparation of the revised estimate was commented on and the Chief Engineer undertook to submit the revised estimates to Government within 3 months. No information is available if the revised estimates have since been submitted to Government.

(iii) The construction estimate of the project has been closed on 30th September 1935, *i.e.* in the 10th year from its commencement instead of in the 6th year contemplated both in the original sanction by the Secretary of State and the revised estimate sanctioned by the Local Government.

(iv) The revenue account was opened in the 8th year (*i.e.*, in the year 1933-34) instead of in the 1st year as reckoned in the original sanction and the 5th year as contemplated in the revised sanction.

(v) As one of the purposes of the Damodar Canal under construction was to secure an adequate supply of water to the already existing Eden canal for irrigation and sanitary purposes it was provided in the financial forecast of the scheme that the receipts and working expenses of the Eden canal should merge into those of the Damodar canal when the latter was opened for working. Accordingly the receipts and working expenses of these two canals were merged with effect from the accounts of 1933-34. The financial

## REVIEW—contd.

forecast given in the revised estimate sanctioned by the local Government which holds the field at present, shows that the merging of the Eden canal was expected even from the beginning to improve the financial results of the scheme, but the results so far achieved as indicated in the table given below, would show that far from yielding the revenue receipts anticipated by the Local Government, both the canals have jointly and severally so far worked at a loss.

(In round hundreds)

	Eden canal.		Damodar (new canal.)		Total of the two canals.		Provision made in the revised sanctioned estimate for both the canals combined.	
	(Actuals.)		(Actuals.)		(Actuals.)			
	1st year of revenue account. (1933-34)	2nd year of revenue account. (1934-35)	1st year of revenue account. (1933-34)	2nd year of revenue account. (1934-35)	1st year of revenue account. (1933-34)	2nd year of revenue account. (1934-35)	1st year of revenue account.	2nd year of revenue account.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gross receipts	29,800	26,900	14,900	69,800	44,700	96,700	1,85,000	3,47,000
Working expenses (direct & indirect).	50,600	87,900	54,500	2,14,300	1,05,100	2,52,100	1,09,000	1,58,000
Net receipts	-20,800	-10,900	-39,600	-1,44,500	-60,400	-1,55,400	76,000	1,89,000

(vi) The Public Accounts Committee expressed a view in August 1935 that in view of the passing of the Bengal Rural Development Act, 1935, there might be adequate reasons for reverting to separate maintenance of the accounts of the Damodar canal and have recommended that the point should be investigated.

(vii) The area irrigated by the Eden and the Damodar canals in 1934-35 was about 118,600 acres. There was improvement both over the area (20,557 acres) irrigated by these canals in 1933-34 and the area (104,000 acres) estimated to be irrigated in 1934-35. In respect of an area of over 90,000 acres irrigated by the Damodar canal assessment papers were prepared for 24,466 acres only, with the result that revenue due for the full area irrigated by the canal was not realised during the year.

(viii) The project had been originally sanctioned by the Secretary of State as productive. This classification has been retained by the local Government in their revised sanction, but with interest charged to capital and with the excess expenditure already incurred on other heads, the project can hardly be treated now as productive. In fact an attempt was made by audit on the basis of the actual expenditure incurred to end of September 1935, the reported value of the residual works to be done thereafter, the actual revenue receipts up to 1934-35 and the estimated receipts thereafter, to investigate whether the criterion of productivity would have been satisfied even if interest had never been charged to capital. The result of the investigations point to the conclusion that the project would have been unproductive even then. This aspect of the case has been reported both to the Government of India and the local Government.

REVIEW—*contd.**Bakreswar Irrigation Project.*

8. The Bakreswar Irrigation Project in the Birbhum district was sanctioned by the local Government in the year 1927 at an estimated cost of Rs 4.91 lakhs. The actual expenditure to end of the year 1934-35 amounted to Rs. 7.14 lakhs resulting in an excess of Rs. 2.23 lakhs over the sanctioned estimate. The main excess has been under establishment where the actuals amounted to Rs. 2.94 lakhs against the provision of Rs. 84,500. The high level of establishment charges in the South Western Circle, where the work was executed, contributed to this excess. The necessity of revising the estimate on the basis of actuals was brought to the notice of the local Government as early as 1932, but the estimate has not been revised. A revised estimate for Rs. 7.76 lakhs is, it is understood, under the consideration of Government; but the reasons for not communicating the sanction to the revised estimate are not available.

The project was practically completed in March 1933. Works expenditure amounting to Rs. 1,094 was debited to the accounts of the project during the year 1934-35 in discharge of certain outstanding liabilities.

The revenue account of the canal was opened in the 5th year (i.e., 1931-32) from the commencement of the work, instead of in the third year as estimated in the original forecast. The table, given below, will indicate that the revenue receipts, both gross and net, have all along fallen much below the original anticipations. The actual reasons for the shortage in the realisation of revenue receipts from the canal were not furnished to audit. The original sanctioned estimate contemplated that 10,000 acres of irrigable land would be commanded by this canal. Information regarding the number of acres actually irrigated by it during the year 1934-35 has not been furnished to audit. It is understood that 7,361 acres of land were irrigated in the previous year.

The project was originally sanctioned as productive, but the financial results so far achieved indicate that it would hardly be able to satisfy the criterion of productivity.

Year of account.	Gross receipts.		Working expenses		Net receipts.	
	Estimated.	Actual	Estimated.	Actual.	Estimated.	Actual.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
1931-32 (first year of revenue account).	22,800	8,258	6,000	1,264	16,500	6,984
1932-33 (2nd year of revenue account).	40,000	10,151	10,000	5,499	30,000	4,652
1933-34 (3rd year of revenue account).	46,000	12,710	11,000	13,680	35,000	30
1934-35 (4th year of revenue account).	46,000	17,815	11,000	12,701	35,000	5,114

REVIEW—*contd.*

9. In annexure D is reproduced a statement showing the receipts and expenditure of the Irrigation Department as a whole. It was supplied by the Secretary to the Irrigation Department, Government of Bengal pursuant to a recommendation of the Public Accounts Committee in 1934.

10. The sanctioned estimate and accepted tenders of a contractor for a revetment work in connection with the filling up of breaches in an embankment of the Irrigation Department provided separately for the supply of bricks and the labour for laying them. Instead of ascertaining by actual count the quantity of bricks supplied at site, payments for bricks made by the sub-divisional officer in the first three bills were based on the number of bricks that were guessed to be in each row. For the purpose of payment in bill No. 4 the cubical contents of the revetment work done, *viz.*, 24,409 c.ft. were measured from which the number of bricks supplied were calculated at 394,655, with a conversion factor of 1,617 bricks per 100 c.ft., assuming each brick to be of the uniform size of  $9\frac{1}{2}'' \times 4\frac{1}{2}'' \times 2\frac{1}{2}''$  and making no allowance for voids at the joints. The numerical accounts maintained at the site of the work also showed the above theoretical number of 394,655 as receipts. The contractor was thus paid Rs. 7,301 in June 1928, in his bill No. 4 for the supply of 394,655 bricks at Rs. 18-8-0 per 1,000 bricks.

The Executive Engineer in course of his inspection of the work in April 1930 measured the sizes of 6 bricks taken promiscuously which were found to be larger than that taken by the sub-divisional officer. Making allowances for the voids at the joints, mistake in striking average, etc., the Executive Engineer assessed the requirements of bricks: 100 c.ft. of brick work to be 1,150 and not 1,617. The number of bricks required was thus reduced from 394,655 to 317,317. The case of overpayment made in bill No. 4 having been referred to Government, orders were issued in May 1931 to the effect that the overpayment had amounted to Rs. 637 taking 1,300 bricks per 100 c.ft. of revetment work as the basis for calculation of the total number of bricks used, at Rs. 21 per thousand and that the sub-divisional officer and the two sectional officers should be severely warned for not keeping proper accounts of bricks and for preparing the bill on incorrect data, the note of warning being entered in the personal registers of the officers.

The recovery of Rs. 637 was effected from the final bill which however was prepared on the basis of the previously recorded incorrect measurements and not on the basis of 1,300 bricks per 100 c.ft. of work as ordered by Government. This resulted in a further overpayment of Rs. 987. When this was pointed out in audit recovery of the proper amount was effected from other bills of the contractor.

The matter having been brought to the notice of the local Government, they have held that the sub-divisional officer was primarily responsible for the second overpayment in having failed to observe the orders of Government and in having submitted an incorrect bill to the Executive Engineer and that the responsibility was shared by the Executive Engineer who made the payment and the sectional officer who failed to comply with the orders in

*REVIEW—contd.*

the documents received by him from the sub-divisional officer. These three officers were let off by Government with recorded censures for the irregularities committed by them. The divisional accountant who scrutinized the final bill in the Divisional office and consequently shared with the Executive Engineer the responsibility for passing the incorrect amount was censured by the Accountant General.

The source of the whole irregularity and overpayment was undoubtedly the failure to record by actual count, the number of bricks at the time of their supply.

11. The work of extending a drainage scheme of the Irrigation Department was given to a contractor under a piece-work agreement in 1921. During the course of the work, several advances of heavy sums, amounting in all to Rs. 12,183 were given to the contractor on the security of materials brought by him to the site and duly pledged to Government. Such advances are permitted provided that recoveries are made as the materials are used in the work. In this case, however, the advances were not promptly and regularly recovered from the contractor's subsequent bills. In addition, certain materials were lost at the site owing to his negligence in not making proper arrangements for their custody for which he was responsible by indenture. The result was that when through unsatisfactory work, he was ordered to stop operations in February 1923, it was found after settlement of all his bills that a sum of Rs. 448 was still due to Government. As he failed to refund it, a suit was instituted against him to realise the amount. He retaliated by bringing a counter suit against Government. The latter suit was dismissed and the former was decreed with costs in favour of Government. In the meantime, the contractor absconded. All efforts to execute the decree failed as his whereabouts could not be traced and eventually it was discovered that he was dead.

The sum of Rs. 448 overpaid was written off by Government as irrecoverable. In this connection two sub-divisional officers and two Executive Engineers were held primarily responsible for the loss, but they had all since retired from Government service. The only other officer concerned, still in service, is the overseer whose duty it was to guard the materials which were stealthily removed from the site. Government considered that the charge would be a difficult one to substantiate, as he was a very junior officer at the time and had since done excellent work on a particular project. It was accordingly decided not to take any disciplinary action against him.

12. About 2,000 tons of a certain brand of Portland cement were purchased for the construction of the main body of the weir of a canal work during the year 1931-32. The purchase was made from a Calcutta firm at Rs. 52 per ton F. O.R. at the Railway siding at the site of the work. Portland cement of several other brands could, however, have been obtained in accordance with the terms set forth in the annual rate contract of the Indian Stores Department for the year. The price fixed in this rate contract was Rs. 49 per ton and including the departmental charges of the Indian Stores Department the rate would have come to Rs. 50<sup>3</sup>/<sub>4</sub> per ton.

## REVIEW—contd.

The purchase through the Indian Stores Department would have thus effected a saving of about Rs. 4,000 at Rs. 2 per ton. The Executive Engineer in charge of the work gave the following reasons in justification of the purchase of the cement from the Calcutta firm :—

(i) The special features of the work were such as to make it impossible to draw up a well defined programme in advance and the supply had to be regulated according to actual needs. In addition, the storage accommodation at the site of the work was insufficient. Accordingly all orders of cement had to be placed in instalments and it was necessary to keep a close touch with the suppliers so that orders could be regulated, if necessary, by telegraph. The "Rhotas" brand Factory being situated more favourably to the site of the work than those mentioned in the Indian Stores Department contract a quicker supply and better control were ensured than would have been the case with the Indian Stores Department contractors who would have received orders for the supplies very early with definite notes as regards quantity and rate of supply. It was considered that the latter arrangements might have resulted in a supply short or far in excess of actual requirements.

(ii) The Indian Stores Department contractors would have charged separate railway freight over the Railway siding from the Panagarh station to the site of work at about Rs. 1-2 per ton, which would have raised the Indian Stores Department rate of Rs. 50 to about Rs. 51-2 per ton.

(iii) Having considerably used the "Rhotas" brand and found it very satisfactory it was not considered wise to change over to another brand, the physical characteristics of which were not known.

With regard to the remarks that the factory for the brand of cement actually used was more favourably situated than any of the factories of the brands included in the Indian Stores Department contracts, it may be stated that the difference in point of distance is three hundred miles only. The use of the telegraph would have made this negligible. Moreover Executive Engineers were authorised under the contract to place the orders direct with the Indian Stores Department contractors who required only 5 days' notice for requirements up to two hundred tons. Further storage accommodation, though to a limited extent, was available at the site of the works. Orders could also be placed or terminated by telegraph.

As regards the apprehension of the Executive Engineer that the Indian Stores Department contractors would have charged extra for the carriage over the railway siding to the site of work it may be mentioned that no such extra charge was as a matter of fact made when they supplied about 135 tons of another brand of Portland cement for the same work.

The selection in favour of the brand actually used on the score of its known quality did not take cognisance of the fact that the minimum mortar strength of the brands included in the Indian Stores Department contract was specified in this contract and could have been tested. As a matter of fact the contract provided for tests of samples by the Government Test House, Alipur. Government accepted the explanation of the Executive Engineer, but thought it desirable to ask the Executive Engineer to note the advantages of utilising the resources of the Indian Stores Department.

## REVIEW—contd.

13. Early in 1927 an Executive Engineer placed orders for 1,900 maunds of lime for a certain work against a requisition of 1,400 maunds made by the sub-divisional officer in charge of the works. A quantity of 1,644 maunds was actually received. Out of this, 1,315 maunds were used on the work and the balance, *viz.* 329 maunds which comprised the last consignment, was returned by the sub-divisional officer being in excess of his actual requirements. Attempts were made by the Executive Engineer to find a use for this excess quantity in other works. These proving unsuccessful, the quantity was stored up and after a year was found unfit for use on account of deterioration through damp. The loss to Government inclusive of freight and carriage charges on this excess quantity amounted to Rs. 507. Government held the Executive Engineer responsible for the loss but no disciplinary action could be taken against him as he had already been compulsorily retired in November 1933.

A feature in the investigation of the case was the extraordinary delay which occurred in the issue of orders. The loss was discovered in the course of an audit inspection in September 1929 and reported to Government for investigation in June 1930. It took four years to complete the necessary enquiries and to issue orders. These orders again were later found to have been based on a misstatement of facts and the issue of revised orders was found necessary. The final orders issued only in October 1935. Besides making it impossible for Government to take any disciplinary action in the present case, the delay made it impracticable for them to enquire into and fix responsibility for another serious irregularity which was noticed in connection with this case. This related to the delay of about a year which took place in recording in the measurement book the quantity of lime received. The delay is attributed by Government to protracted correspondence with the Chief Engineer and his subordinate offices.

14. In connection with an urgent river improvement work estimated to cost Rs. 11,248, no competitive tenders were invited and no attempts were made to ascertain the local rates. The rates in the accepted tender were higher than the local rates prevailing at the time. The work was started in April 1931 and completed in the month following at a cost of Rs. 14,022. On enquiry, Government came to the conclusion that the work should not have cost more than Rs. 12,000 at the outside and further that it had been inefficiently performed. They held the Executive Engineer, the sub-divisional officer, and the overseer concerned to be responsible for this and passed orders in May 1934 conveying warning to the sub-divisional officer and a severe censure to the overseer. No action could be taken against the Executive Engineer, as he had already retired.

15. In an Irrigation Division competitive tenders were not obtained during the years 1932-33 and 1933-34 for the supply of coal to two of its steam launches. It was found that this caused a loss of about Rs. 500 to Government in each of the years.

Government held the action of the Executive Engineer to be objectionable, but proposed no further action as he had already retired from service.

REVIEW—*contd.*

16. During the course of inspection of the accounts of the divisional offices in 1934-35, eleven cases of works, in which competitive tenders were not called for although required under the rules came to notice. The cases have been reported to Government and their orders are awaited.

It may be mentioned that similar irregularities noticed in respect of two works during the inspection of a certain division in 1933-34 were reported to Government. It was explained by the Executive Engineer that the works were urgent and had to be carried out without delay. This explanation was accepted by Government who were satisfied that the officer concerned believed himself to be acting in the best interests of Government.

17. Government sanctioned the payment of Rs. 524 under the Workmen's Compensation Act to the dependants of a contractor's coolies who died at the result of an accident while dismantling a certain building. While sanctioning the payment in May 1933 Government observed that at the time the work of dismantling the building was given out to the contractor the local officers should have arranged for an indemnity bond whereby the contractor could have been bound either to pay compensation under the Workmen's Compensation Act or to indemnify Government against any such claim and ordered the recovery of the amount from the contractor as Government was entitled to be indemnified by him under section 12(2) of the Workmen's Compensation Act. In August 1935, however, Government intimated that the matter had been delayed too long and that the question of going to the Workmen's Compensation Court with a view to recover the amount from the contractor could not be raised as the matter was closed as soon as the compensation was deposited in the court.

In June 1933 Government were asked whether they intended to issue general orders for the inclusion of an indemnifying clause in agreements with the contractors or for the execution of an indemnity bond indemnifying Government against claims for compensation. In August 1935, Government intimated that as a result of consultations with the Public Works Department they were arranging for the insertion of such a clause in the revised form for piece work agreements to be issued for use from 1st April 1936.

18. In November 1922, Government issued orders that the cost of maintenance and silt clearance of a khal taken over by Government from a Zaminder in 1917 should be proportionately borne by Government, the Zaminder and other small estates benefited by the khal, but that the Zaminder from whom it was taken over should be exempted from all payments up to 31st January 1931 and that during this period one complete silt clearance of the khal would be made by Government.

The lower portion of the khal was first silt cleared in the year 1924-25 at a cost of about Rs. 22 900 and again in 1933 at a cost of Rs. 25,506. No such operation was considered necessary in the case of the upper portion.

The cost of silt clearance on both the occasions was entirely met from the provincial revenues and no attempt was made to recover from the small estates benefited by the khal their shares of the cost of the two silt clearances



REVIEW—*contd.*

and from the Zamindar his share of the cost incurred in 1933. Even the proportion of the cost to be paid by each party still remains to be determined.

The matter was brought to the notice of the local Government in March 1935, but no orders have yet been passed.

19. In connection with a large irrigation project, the construction of a siding and some bridges was entrusted to a Railway by the Irrigation Department. Under the rules the charges as incurred monthly by the Railway should have been debited to the Irrigation Department. In contravention of this rule, however, the Irrigation Department advanced a sum of Rs. 4,23,305 to the Railway between the years 1927 to 1932 for the execution of the above works, the bulk of the advance amounting to over 3 lakhs having been made in the year 1927. The works relating to the siding were completed long ago. The unspent balance on this account, *viz.*, Rs. 1,05,565, as shown by the Railway, has been refunded to the Irrigation Department and includes a sum of Rs. 86,702 which was paid back only in July 1935. A debit of Rs. 1,51,649 against the advance for the siding has been admitted by Government in December 1935, leaving an unadjusted balance of Rs. 59,672 which is still in dispute. The other works, too, have been completed, but no orders for adjustment have issued pending receipt of final completion reports on these works. An aggregate amount of Rs. 1,66,091 including Rs. 59,672 advanced more than 8 years ago is still awaiting adjustment.

20. About 456 bighas of land belonging to the Irrigation Department were leased out in 1924-25. Barring a sum of Rs. 400 paid up to 13th February 1925, no rent was paid by the party as objection was taken to one of the clauses of the draft agreement. Arrears continued to accumulate and when towards the end of the year 1926, attempts were made to eject the tenants, a compromise was effected through the intervention of a person interested in the defaulters, it being agreed amongst other conditions that the balance arrear rent of Rs. 1,515 to end of December 1926 should be cleared before 25th March 1927 and that the lease should be transferred to the name of the intermediary as from 1st January 1927. The new lessee who was a Gazetted Government servant partly cleared the arrears leaving a balance of Rs. 215. He, however, wholly defaulted with regard to rent due from himself from 1st January 1927. Legal action was delayed till 1932, when it was found that as a result of delay in starting proceedings arrear rent to the extent of Rs. 856 up to 13th April 1928, *viz.*, Rs. 215 due from the first party and the balance from the other had become time-barred. The amount was written off in October 1934.

Government consider that the loss was due to an error of judgment on the part of the officers concerned which was not so serious as to warrant disciplinary action.

21. In June 1933 a contractor undertook to dismantle a canal bridge and remove the materials at his own cost and to pay Rs. 575 as the cost of the dismantled materials. He further agreed to pay the cost of the removal of any materials dropped into the canal during the dismantlement.

REVIEW—*contd.*

In the course of dismantlement, certain bracings were cut prematurely by the contractor's men with the result that the structure collapsed and fell into the canal killing the contractor's brother and some of his coolies. The structure had to be removed immediately as it impeded traffic in the canal and this was done at Government cost which amounted to Rs. 4,500. In terms of the contract, the entire amount was recoverable from the contractor but in view of his pecuniary condition and of the fact that abnormally high rates had to be paid for the removal of the structure owing to the urgency of the work, Government decided to recover Rs. 1,200 from the contractor, being the estimated normal cost of dismantlement. Government thus incurred a loss of Rs. 3,300.

After due investigation, Government came to the conclusion that the contract had been given to a firm which lacked necessary experience and tackle and plant required for carrying out the operation scientifically and that neither the contractor nor the departmental engineering staff realised the seriousness of the risk that might result from non-attention to minor details in carrying out the operation. With regard to departmental officers, Government held the Executive Engineer alone responsible for the disaster. No disciplinary action was, however, taken against him as he had already been compulsorily retired.

22. In June 1929 Government decided to take over an irrigation canal with weir belonging to a Co-operative Society. No deed of transfer was considered necessary as Government proposed to make the acquisition under the Land Acquisition proceedings. Certain conditions in general terms were prescribed by Government, and the Society, having passed a resolution accepting these, handed over possession of the canal to Government on the 26th June 1929. No formal agreement with the Society detailing the exact terms on which Government bound themselves to acquire the property was executed before possession was taken over. Nor was the exact sum to be paid to the Society for the acquisition fixed at this stage. As a matter of fact, owing to difficulties created later by the Society and its members which could not be anticipated it took several years before an agreement was reached by Government with the Society regarding these matters and it was only about the middle of the year 1934 that the Society executed an agreement setting out the terms and conditions under which the acquisition was to be made and ratifying the handing over of possession to Government on 26th June 1929. The agreement has not been registered yet nor has the property been vested in Government under the Land Acquisition Act. The Collector of the District is, however, taking necessary steps in the matter.

A sum of Rs. 50,556 has so far been spent by Government for the contemplated acquisition of the canal including a sum of Rs. 36,000 which was advanced by Government as a loan to the Society. The cost of maintenance up to the year 1934-35 has been Rs. 5,087. Against this expenditure nothing has so far been recovered in the shape of water rates although Government have been supplying water as required from the date they took over. The persons who took water refused to make payment or execute leases. The total amount of dues to Government on account of water rate up to March

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**REVIEW—*concl.***

1935 was Rs. 10,440. Out of this, Rs. 5,402 represents dues from members of the Society and Rs. 5,038 the dues from non-members. Government propose to include the amount due from the members as Government demand in the revised agreement and to take suitable action for effecting recovery from non-members.

It appears that at present 55 per cent of the area commanded by the Canal belongs to non-members and it is impossible by reason of the scattered distribution of the plots belonging to members to supply water to them without the same passing over the lands of non-members who would receive the water and all the benefits accruing therefrom without payment. Government orders regarding this feature of the scheme are still awaited.

23. Sums aggregating Rs. 1,412 were written off under orders of competent authority. The losses consist of items less than Rs. 1,000 each.

## ANNEXURE A.

*Detailed statement of expenditure on important new works,*

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—</b>					
<b>1.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—</b>					
<b>Extensions and Improvements—</b>					
<b>B.—Navigation, Embankment and Drainage Works.</b>					
1	Reconstruction of the Tollygunge Bridge—				
	O. . . . .	Rs. 15,000	} 6,875	6,875	.. ..
	R. . . . .	—8,325			
The bridges around Calcutta (Items 1 to 6) are being reconstructed by the agency of the Calcutta Improvement Trust and the expenditure, <i>viz.</i> , the share of the contribution payable by the Government of Bengal is regulated on the basis of figures supplied by the Trust. Estimate not yet sanctioned; expenditure to end of 1934-35 Rs. 6,675; in progress. (For items 1 to 6 see sub-head B.-1.)					
2	Reconstruction of the Alipore Bridge—				
	O. . . . .	10,000	} 12,598	12,598	.. ..
	R. . . . .	2,598			
See note under item 1. Estimate Rs. 2,01,334; expenditure to end of 1934-35 Rs. 1,79,740; balance Rs. 21,594; in progress.					
3	Reconstruction of the Narkeldanga Bridge—				
	O. . . . .	1,000	} 2,161	2,161	.. ..
	R. . . . .	1,161			
See note under item 1. Estimate Rs. 3,48,200; expenditure to end of 1934-35 Rs. 2,63,925; balance Rs. 84,275; in progress.					
4	Reconstruction of the Manicktola Bridge—				
	O. . . . .	500	} ..	..	.. ..
	R. . . . .	—500			
See note under item 1. Estimate Rs. 3,11,416; expenditure to end of 1934-35 Rs. 2,01,894; balance Rs. 9,522; in progress.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

1 Serial No.	Service.	Final Grant or Appropriation.	Expendi- ture.	Balance.	
				Un- expended.	Excess.
2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.

XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—contd.

I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—contd.

Extensions and Improvements—

B.—Navigation, Embankment and Drainage Works—

5	Reconstruction of the Beliaghata Bridge—				
		Rs.			
	O. . . . .	966	187	187	..
	R. . . . .	—779			

See note under item 1. Estimate Rs. 2,94,680; expenditure to end of 1934-35 Rs. 2,09,289; balance Rs. 25,391; in progress.

6	Reconstruction of the Chitpore Bridge—				
	O. . . . .	45,000	40,407	40,407	..
	R. . . . .	—4,593			

See note under item 1. Estimate Rs. 1,32,000; expenditure to end of 1934-35 Rs. 99,517; balance Rs. 32,483; in progress.

II.—Other Major Works for which specific provision was made in the budget—

7	Collectively—				
	O. . . . .	5,000	2,000	1,947	53
	R. . . . .	—3,000			

Col. 2.—Collection of materials by a contractor was very poor. (See sub-head B.-1.)

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—concl'd.</b>					
<b>III.—Major Works for which specific provision was not made in the budget—</b>					
8	Reconstruction of the Ultadanga Bridge—				
		Rs.			
	R. . . . .	11,750	11,750	11,402	348 ..
Col. 2.—Payment for work done in 1933-34 (Rs. 10,000) and other petty liabilities Estimate Rs. 1,21,475; expenditure to end of 1934-35 Rs. 93,845; balance Rs. 27,630, in progress. (See sub-head B.-1.)					
<b>IV.—Minor Works—</b>					
Collectively—					
9	A.—Irrigation Works—				
	O. . . . .	10,630	6,185	2,140	4,045 ..
	R. . . . .	—4,445			
Mainly late sanction to estimates for certain works in the Damodar Canal (Rs. 2,121) and write-back of some charges originally debited to Extensions and Improvements to original work in the Midnapore Canals (Rs. 1,348). (See sub-heads A.-1 and A.-6.)					
10	B.—Navigation, Embankment and Drainage Works—				
	O. . . . .	334	299	288	11 ..
	R. . . . .	—35			
See sub-head B.-1.					
<b>Total XIII.—Working Expenses</b>					
		82,262	77,805	4,457	

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
II.—Other Major Works for which specific provision was made in the budget—					
Collectively—					
11	B.—Navigation, Embankment and Drainage Works—				
		Rs.			
	O. . . . .	5,000	} 8,035	7,705	330
	R. . . . .	3,035			
Col. 2.—Acceleration of urgent work (See sub-head D.-2).					
III.—Major works for which specific provision was not made in the budget—					
B.—Navigation, Embankment and Drainage Works—					
12	Controlling the channel connecting the river Diana with the Rangati in the District of Dinajpur—				
	R . . . . .	10,535	10,535	10,532	3 ..
Emergent work. Estimate Rs. 10,535; expenditure to end of 1934-35 Rs. 10,532; balance Rs. 3; completed (See sub-head D.-1).					
IV.—Minor Works—					
Collectively—					
13	A.—Irrigation Works—				
	O. . . . .	1,690	} ..	-	-
	R. . . . .	-1,690			
Wrong provision for expenditure chargeable to XIII-A. (See sub-head C.-1.)					
Total—15.—Other Revenue Expenditure, etc.		18,570	18,237	333	..

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	<b>16.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.</b>				
	II.—Other Major Works for which specific provision was made in the budget—				
	Collectively—				
14	A.—Irrigation Works—	Rs.			
	O. . . . .	10,000	}	..	..
	B. . . . .	—10,000			
	Postponement (See sub-head F.-1(1)).				
15	B.—Navigation, etc., Works . . . . .	4,000	4,061	..	61
	(See sub-head F.-2(1)).				
	IV.—Minor Works—				
	Collectively—				
16	A.—Irrigation Works—				
	O. . . . .	5,000	}	..	..
	R. . . . .	—5,000			
	Same as under item 14 (See sub-head F.-1(1)).				
	<b>Total—16.—Construction, etc.</b>	<b>4,000</b>	<b>4,061</b>	<b>..</b>	<b>61</b>

**55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS —NOT CHARGED TO REVENUE.**

I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—

	A.—Irrigation Works—				
17	Damodar Canal—				
	O. . . . .	6,61,700	}	3,52,558	3,01,810
	R. . . . .	—3,09,142			
				50,748	..

Col. 2.—(1) Abandonment and postponement of certain works (Rs. 1,62,000), (2) less payment for land acquisition than estimated (Rs. 72,000), (3) cheap designs and reduced rates of works (Rs. 19,000), (4) retarded progress due to difficulties in obtaining local labour (Rs. 19,000), (5) sale proceeds of materials credited to works (Rs. 17,000), (6) delay in obtaining possession of land (Rs. 13,000) and (7) delay in sanction of estimates (Rs. 6,000). Col. 5.—(1) Less expenditure on land acquisition and on work consequent on delay in obtaining possession of land (Rs. 19,000), (2) progress hampered by occasional rains (Rs. 6,000), (3) dilatoriness of contractors and difficulty in obtaining good contractors for petty works (Rs. 6,000), (4) less expenditure for a bridge constructed by the East Indian Railway (Rs. 4,000), (5) more than anticipated credit for sale of materials, etc. (Rs. 3,000), (6) slow progress due to inadequate supply of labour owing to epidemics among coolies and other causes (Rs. 10,000) and (7) petty savings (Rs. 3,000). Estimate Rs. 63,41,638; expenditure to end of 1934-35 Rs. 71,87,242, excess Rs. 8,45,604, in progress. (See sub-head G.-1.)



ANNEXURE A—*concl'd.**Detailed statement of expenditure on important new works—concl'd.*

Serial No.	Service.	Final Grant of Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—NOT CHARGED TO REVENUE—<i>cont'd.</i></b>					
<b>I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget.</b>					
<b>A.—Irrigation Works.</b>					
18.	Bakreswar Irrigation scheme . . . R. .	Rs. 1,130	1,130	1,094	36    ..
Col. 2.—Unforecasted payments for compensation for land. Estimate Rs. 3,94,995 ; expenditure to end of 1934-35, Rs. 3,87,999 ; balance Rs. 6,916 ; completed in 1933-34. (See sub-head G. 1).					
<b>B.— Navigation, etc., Works—</b>					
<b>19 Grand Trunk Canal—</b>					
	O. . . . .	5,600	-1,189	4,705	...    6,894
	R. . . . .	-6,789			
Col. 2.—Mainly unanticipated credit on account of transfer of certain articles of special tools and plant (Rs. 5,819) which was however adjusted under " Receipts and recoveries on capital account " (sub-head H. 4) as the construction estimate of the work was closed. Estimate Rs. 2,15,87,600 ; expenditure to end of 1934-35 Rs. 12,43,626 ; balance Rs. 2,03,43,974 ; work held in abeyance (See sub-head H. 1).					
Total—55.—Construction, etc. . . .		3,52,499	3,07,609	44,890	...

## ANNEXURE B.

The minor head "Suspense" accommodates *interim* transactions, in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. In this province, the operations under this minor head are made under four detailed heads, *viz.*, (i) Purchases, (ii) Stock, (iii) Miscellaneous P. W. Advances and (iv) London Stores. The transactions under each of these detailed heads are explained below :—

- (i) *Purchases*.—When materials are received from a supplier from another division or department for a specific work or for stock, their value is credited to "Purchases", so that, *per contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the "Purchase" head is debited. The head "Purchases" therefore shows a negative (credit) balance, which represents the value of stores received but not paid for.
- (ii) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold, or otherwise disposed of and the balance of the account represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.
- (iii) *Miscellaneous P. W. Advances*.—These are of four kinds :—
- (a) Sales on credit.
  - (b) Expenditure incurred on Deposit Works in excess of deposits received.
  - (c) Losses, retrenchments, errors, etc.
  - (d) Other items.

Broadly speaking, debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

- (iv) *London Stores*.—This head works in the same way for stores procured in England as the head "Purchases" does for those obtained in India. Stores are generally received from England in advance of advices of payments. As soon as the stores arrive, their value is credited to this head and debited to either stock or a particular work. When the advice of payment is received this head is debited and the head "*Deduct—English Cost of Stores*" is credited. A reverse operation takes place if the advice of payment is received before the arrival of stores. A positive (debit) balance thus represents payments made for stores which have not yet been received and a negative (credit) balance, the value of stores received but not paid for.

ANNEXURE B—*concl'd.*

2. The transactions under each unit of suspense during 1934-35 are exhibited below :—

—	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>15. OTHER REVENUE EXPENDITURE—</b>					
Purchases . . . . .	-1,161	1,37,179	1,36,861	318.	-843
Stock . . . . .	2,99,841	7,026	1,278	5,748	3,05,589
Miscellaneous P. W. Advances .	8,633	2,476	7,618	-5,142†	3,491
London Stores . . . . .	3,183	..	3,183	-3,183	..
Total " 15 "	3,10,496	1,46,681	1,48,940	-2,250†	3,06,237
<b>XIII.—Irrigation, etc., working expenses—</b>					
Purchases . . . . .	-76	7,896	7,820	76	..
Stock . . . . .	..	1,20,174	..	1,20,174	1,20,174
Total " XIII "	-76	1,28,070	7,820	1,20,250*	1,20,174
<b>55. CONSTRUCTION OF IRRIGATION, ETC., WORKS—</b>					
Purchases . . . . .	-1,638	45,839	44,291	1,548	-90.
Stock . . . . .	1,65,544	..	1,60,429	-1,60,429	5,115
Miscellaneous P. W. Advances .	7	..	7	-7	..
Total " 55 "	1,63,913	45,839	2,04,727	-1,58,888*	5,025
Total " Irrigation "	4,74,333	3,20,590	3,81,487	-40,807	4,33,436

\* Difference of Re. 1 due to rounding.

† Includes Rs. 11 under non-voted.

See sub-heads A 5, D 6 and G 4.

ANNEXURE C.  
Store Account of the Irrigation Department for 1934-35.

Division.	Opening balance.	Receipts during the year.	Utilisa- tions, sales or other disposals during the year.	Deprecia- tion shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Dredger . . . . .	2,98,468	6,835	975	..	3,04,328
Damodar . . . . .	49	..	..	..	49
Canals . . . . .	457	..	..	..	457
Cossye . . . . .	349	..	3	..	346
Bankura . . . . .	518	191	274	26	409
Damodar Canal . . . . .	1,65,544	1,20,174	1,60,429	..	1,25,299
Total . . . . .	4,65,385	1,27,200	1,61,081	26	4,30,878

The decrease in the closing balance is due to effect being given during the year under review to the decision of Government that the spare parts of dragline excavators (worth Rs. 38,305) included in the stock of the Damodar Canal Division should be transferred from stock to special Tools and Plant account.

Spare parts of dredgers (worth Rs. 6,835) were transferred to stock of the Dredger Division, causing an excess over the stock limit of the division which is Rs. 3,01,000. Government have been approached for regularising the excess.

The stock of the Dredger Division includes unserviceable stores worth Rs. 23,906 and surplus stock (*i.e.* serviceable materials which are available for sale or transfer) worth Rs. 86,425 and these are awaiting disposal. Unserviceable stores worth Rs. 1,601 included in the stock of Dredger Division were stolen during the year and the matter is under police investigation. Besides the above, used up stores valued at Rs. 28,436 are included in the stock of the Dredger Division. The book balance of stock is reported to have been verified by the Divisional Officers concerned and to have been found correct except in one division where steps have been taken to reconcile the discrepancies. The registers of stock are audited at local inspections and the results are noticed in the Inspection Reports.

The revaluation of stock is reported to have been conducted under the orders and supervision of the Divisional Officers concerned and steps for the adjustment of the resultant profits and losses according to Public Works Account Rules are reported to have been taken.

ANNEXURE D.

(*Vide* paragraph 9 of the review.)

Statements summarising the actual receipts and expenditure of the Irrigation Department during the year 1934-35 supplied by the Secretary to the Government of Bengal, Irrigation Department, in accordance with the recommendation of the Public Accounts Committee in their meeting held on the 6th August 1934.

ANNEXURE D—contd.

IRRIGATION DEPARTMENT.

1.—Summary of actual receipts and expenditure during 1934-35

Fields irrigated	Receipts				Expenditure											Capital expenditure																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Water rev.	Salvage & R.F.	Of revenue	For bonds	Salvage & R.F.	Water rev.	Salvage & R.F.	Of revenue	For bonds	Wages	Materials and supplies	Labour charges	Rehabilitation	Tools and plant	Grain-hold	Repairs	Total	Wages	Materials	Tools and plant	Repairs	Total	Tools and plant	Repairs	Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Civita, Division and Projects.																												Soura-Warner Canal.																												Coppa Division.																												XIII-A Manipal Canal	10,668		15,982		13	21,005	2,407	69,010	XIII-A		1,02,001	1,147		1,49,038	16-4													XIII-B HUII Tial Canal	21,086				1	33,646	31,031	84,113	XIII-B		85,487	16-B																XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																			
Soura-Warner Canal.																												Coppa Division.																												XIII-A Manipal Canal	10,668		15,982		13	21,005	2,407	69,010	XIII-A		1,02,001	1,147		1,49,038	16-4													XIII-B HUII Tial Canal	21,086				1	33,646	31,031	84,113	XIII-B		85,487	16-B																XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																															
Coppa Division.																												XIII-A Manipal Canal	10,668		15,982		13	21,005	2,407	69,010	XIII-A		1,02,001	1,147		1,49,038	16-4													XIII-B HUII Tial Canal	21,086				1	33,646	31,031	84,113	XIII-B		85,487	16-B																XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																											
XIII-A Manipal Canal	10,668		15,982		13	21,005	2,407	69,010	XIII-A		1,02,001	1,147		1,49,038	16-4													XIII-B HUII Tial Canal	21,086				1	33,646	31,031	84,113	XIII-B		85,487	16-B																XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																							
XIII-B HUII Tial Canal	21,086				1	33,646	31,031	84,113	XIII-B		85,487	16-B																XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																			
XIII-C Orissa Canal	80,201					2,979		28,180	14-B		7,708	16-2		28,309	8-0													Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																															
Banshura Division.																												XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																											
XIII-A Bakrewar Canal	17,241					74		17,915	XIII-A		70	4,437		9,390	13-0													XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																							
XIII-B Anjona Weir									16-A		909		1,108	37														XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																			
XIII-C Balnath Weir									16-A		774		686	23														Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																															
Dowson Division.																												XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																											
XIII-A Eden Canal (G)									16-A																			XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																							
XIII-B Goghatia and Bal Khal									16-B																			Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																			
Radio Rivers Division.																												XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																															
XIII-B Media Rivers									16-B																			XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																											
XIII-C Jabona Project									16-B																			XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																							
XIII-D Beraipal Messore									16-B																			XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
XIII-E Improvement of navigable channels Omega River									16-B																			Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Bourasur Canal.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Ganga Division.																												XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
XIII-B Calcutta and Eastern Canals	3,26,885				4	38,004	41	3,68,760	XIII-B		74,420	2,00,038		5,40,003	30,453													XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
XIII-C Banchura Bazaar Bazar	67,685					2,925		70,225	XIII-C		87	29,208		2,718	1,688													XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
XIII-D Bargaon Drainage	24,077					10,145	178	24,085	16-B		24,337		24,330	1,608													XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
XIII-E Shyamsat Sipi									16-B																			Ganga Division.																												XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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XIII-B Madanpur Bill Works	1,08,053					4,011		1,07,970	XIII-B		50	1,26,240		91,198	7,266													Padma Division.																												XIII-B Deshraj Forest	33,700							33,700	XIII-B		95,377		14,807	1,429														XIII-C 'Alexandra'									XIII-C		7,659		4,071	641														XIII-D 'Bombahay'								3,098	XIII-D		6,833		3,724	971														XIII-E 'Covely'								143	XIII-E		8,818		5,167	804														XIII-F 'Bardwan'									XIII-F		3,837		1,180	118														XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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XIII-G Grand Trunk Canal (B)									XIII-G																			Bh A Canal (all Divisions).																												XIII-B Other Minor Navigation Works									16-B		44,421		20,168	4,488														XIII-C sub-canal B. sub-canal									16-B																			XIII-D Other Minor Drainage Works	37,203					1,720	40,666	16-B																				XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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XIII-E Miscellaneous Works									16-B																			XIII-F Tahari Works maintained under contract									16-B																			Establishment under Collector									16-B																			Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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Miscellaneous Surveys									16-B																			Contribution (Other Works)									16-B																			Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
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Dykes and Canal Drainage.									XIII-A		5,409		68,288	8,880													XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
XIII-A Damodar Canal	95,810				100	9,848	99	96,071	XIII-A		11,289	98,810	1,10,880	7,889	1,10,880	94,950	117,992	20,007									Total	1,40,015	6,91,482	37,203	21,258	1,94,899	98,939	7,100	11,67,706																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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(a) Incorporated in the various accounts of the Damodar Canal under XIII-A.  
 (b) Revenue account not opened. The project held in abeyance.

(c) Total Establishment charges (columns 10 and 11) ... 11,10,070  
 { N. V. Rs. 1,17,000  
 " " " " 400  
 " " " " 5,57,529  
 " " " " 36,052

(d) Total charges (columns 20 and 21) ... 35,304  
 { N. V. Rs. 86,022  
 " " " " 30,384  
 " " " " 54,071

(e) Total charges (columns 20 and 21) ... 35,304  
 { N. V. Rs. 86,022  
 " " " " 30,384  
 " " " " 54,071

DATED CALCUTTA,  
 The 30th November 1935.

H. S. STEVENS,  
 Secretary, Irrigation Department, Government of Bengal.



ANNEXURE D—*cond.*

## II.—Statement showing classification of Irrigation Department Works 1934-35 (Revenue Account).

1	Major works.				Minor and Miscellaneous Works.		Total.	
	Productive.		Unproductive.		Receipts.	Expenditure.	Receipts.	Expenditure.
	Receipts.	Expenditure.	Receipts.	Expenditure.				
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Irrigation.</i>								
Damodar Canal . . . . .	96,671	2,51,551	..	..	..	..	96,671	2,51,551
Bakreswar Canal . . . . .	17,815	12,656	..	..	..	..	17,815	12,656
Midnapur Canal . . . . .	..	..	63,610	1,48,038	..	..	63,610	1,48,038
Eden Canal (a) . . . . .	..	..	..	..	..	..	..	..
Amjore Weir . . . . .	..	..	..	..	..	2,129	..	2,129
Salbund Weir . . . . .	..	..	..	..	..	1,652	..	1,652
Miscellaneous Surveys . . . . .	..	..	..	..	..	8,974	..	8,974
<b>Total</b> . . . . .	<b>1,14,486</b>	<b>2,64,207</b>	<b>63,610</b>	<b>1,48,038</b>	<b>..</b>	<b>12,755</b>	<b>1,78,096</b>	<b>4,25,000</b>
<i>Navigation.</i>								
Hijili Tidal Canal . . . . .	..	..	33,846	58,487	..	..	33,846	58,487
Calcutta and Eastern Canals . . . . .	..	..	3,68,740	6,24,171	..	..	3,68,740	6,24,171
Sundarbans Steamer Route . . . . .	..	..	70,325	53,716	..	..	70,325	53,716
Madaripur Bil Route . . . . .	..	..	1,97,270	2,24,790	..	..	1,97,270	2,24,790
Dredger "Foyers" . . . . .	..	..	33,769	41,862	..	..	33,769	41,862
" "Alexandra" . . . . .	..	..	..	13,060	..	..	..	13,060
" "Ronaldshay" . . . . .	..	..	3,088	10,528	..	..	3,088	10,528
" "Cowley" . . . . .	..	..	153	11,159	..	..	153	11,159
" "Burdwan" . . . . .	..	..	..	3,335	..	..	..	3,335
Orissa Coast Canal . . . . .	..	..	..	..	23,180	57,145	23,180	57,145
Nadia Rivers . . . . .	..	..	..	..	629	50,989	629	50,989
Gaighatta and Buxi Khal . . . . .	..	..	..	..	3,880	..	3,880	..
Improvement of Navigable Channels— Ganges River . . . . .	..	..	..	..	..	44,166	..	44,166
Other Minor Navigation Works . . . . .	..	..	..	..	..	75,118	..	75,118
<b>Total</b> . . . . .	<b>..</b>	<b>..</b>	<b>7,07,191</b>	<b>10,41,198</b>	<b>27,689</b>	<b>2,27,418</b>	<b>7,34,880</b>	<b>12,68,526</b>
<i>Embankment, Drainage and Miscellaneous Public Improvement Works.</i>								
Magrahat Drainage . . . . .	..	..	..	..	28,535	50,070	28,535	50,070
Bidyadhari Spill . . . . .	..	..	..	..	16,146	927	16,146	927
Jaboona Project . . . . .	..	..	..	..	..	396	..	396
Seraiganj Mattress . . . . .	..	..	..	..	..	1,459	..	1,459
Schedule D.—Embankment . . . . .	..	..	..	..	..	..	..	..
Other Minor Drainage Works . . . . .	..	..	..	..	49,646	7,23,820	49,646	7,23,820
Other Minor Miscellaneous Public Im- provement Works . . . . .	..	..	..	..	..	..	..	..
Takavi Embankments . . . . .	..	..	..	..	1,33,463	1,25,776	1,33,463	1,25,776
Establishment under Collectors for Embankments . . . . .	..	..	..	..	..	7,653	..	7,653
<b>Total</b> . . . . .	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>2,27,790</b>	<b>9,10,101</b>	<b>2,27,790</b>	<b>9,10,101</b>
<i>Other Works under 15B.</i>								
Miscellaneous Surveys . . . . .	..	..	..	..	..	6,273	..	6,273
Contribution Works . . . . .	..	..	..	..	..	3,007	..	3,007
<b>Total</b> . . . . .	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>9,280</b>	<b>..</b>	<b>9,280</b>
<b>GRAND TOTAL</b> . . . . .	<b>1,14,486</b>	<b>2,64,207</b>	<b>7,70,801</b>	<b>11,89,146</b>	<b>2,55,479</b>	<b>11,59,554</b>	<b>1,140,766</b>	<b>26,12,907</b>

(a) Incorporated in the Revenue Accounts of the Damodar Canal.

DATED CALCUTTA,

The 30th November 1935.

1V-1-287

H. S. E. STEVENS,

Secretary, Irrigation Department, Government of Bengal.

10





**Appropriation No. 9.—Interest on Ordinary Debt—Reserved—Non-voted. 123**

See also the Audit Report.

*N.B.*—For explanation of the letters O and M in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
<b>Major Head "19.—Interest on Ordinary Debt"—</b>			
<b>A.—INTEREST PAYABLE TO PROVINCIAL LOANS FUND ON—</b>	Rs.	Rs.	Rs.
(b) Advances in respect of Irrigation Capital Expenditure up to 1920-21 , , ,	4,27,000	4,26,543	—457
(c) Other advances—			
O.      35,05,000	} 34,41,000	} 34,15,469	} —25,531
M.      —64,000			
<p>Saving in the original appropriation was mainly due to the overdraft of the Bengal Government in 1933-34 in their current account with the Government of India being less than that anticipated. Reduction in the rates of interest on certain loans sanctioned by the Government of India after the close of the year mainly accounts for the unadjusted saving.</p>			
<b>B.—Deduct—INTEREST TRANSFERRED TO COM- MERCIAL DEPARTMENT—</b>			
O.      —24,23,000	} —22,06,000	} —22,00,324	} +5,676
M.      2,22,000			
<p>Under this head is shown the interest on Irrigation Capital outlay finally adjusted under the major head "14.—Interest on works, etc." (<i>Vide</i> Appropriation No. 7). The interest is calculated at a flat rate fixed annually by the local Government with due regard to the average rate of interest paid by them during the year on their own borrowings. The modification was due to the reasons explained in the notes under sub-heads A and B in Appropriation No. 7.</p>			
<b>C.—Deduct—INTEREST ON FOREST CAPITAL OUTLAY—</b>			
O.      —69,000	} —60,000	} —59,850	} +150
M.      9,000			
<p>Modification of appropriation was due to reduction in the flat rate of interest and less capital expenditure than anticipated.</p>			
<b>D.—Deduct—INTEREST PORTION OF EQUATED PAY- MENTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS—</b>			
O.      —28,000	} —20,000	} —20,065	} —65
M.      8,000			
Same as under sub-head C above.			
Total	15,82,000	15,61,773	—20,227

*N.B.*—For explanation of the letters O and M in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
<b>Major Head "20.—Interest on Other Obligations"—</b>			
	Rs.	Rs.	Rs.
Interest on Miscellaneous Accounts—			
	Rs.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 4,000 \\ -2,402 \end{array}$	1,598	1,596 —2
Adjustment of interest on revenue refunded under the decree of a court of law.			
Voted . . . . .	1,000	792	—208
<b>Total—</b>			
<i>Non-voted</i> . . . . .	1,598	1,596	—2
Voted . . . . .	1,000	792	—208

**Appropriation No. 11.—Reduction or Avoidance of Debt—Reserved—  
Non-voted.**

See also the Audit Report.

*N.B.*—For explanation of the letter M in column 1, see paragraph 1(b) of the notes on page 51.

**Major Head " 21.—Appropriation for Reduction or Avoidance of Debt"—**

Other Appropriations—

<i>M.</i>	40,000	40,000	40,231	+231
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See sub-head "A" in the accounts of "Appropriation for repayment to the Government of India of advances from the Provincial Loans Fund—Reserved—Non-voted"—page 287.

Total . . . . .	40,000	40,231	+231
-----------------	--------	--------	------

**Grant No. 12.—General Administration—Reserved and Transferred. 125**

**See also the Audit Report.**

*N. B.*—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—General Administration"—</b>			
<b>A.—SALARY OF THE GOVERNOR—RESERVED—</b>			
<i>Non-voted</i> . . . . .	1,14,000	1,14,000	..
<b>B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR—RESERVED—</b>			
<i>Non-voted</i> . . . . .	25,000	25,000	..
<b>C.—STAFF AND HOUSE-HOLD OF THE GOVERNOR—RESERVED—</b>			
<b>C.1.—Pay of Officers—</b>		<b>Rs.</b>	
<i>Non-voted</i> . . . . .	{ O. 88,800 } { M. —8,882 }	79,918	79,250 —668
Saving in the original appropriation mainly due to unforecasted leave ex-India of an officer and appointment of a lower paid officer in his place.			
Voted . . . . .	{ O. 8,460 } { R. 643 }	9,103	9,102 —1
<b>C. 2.—Pay of Establishment—</b>			
	O. 1,26,362 } R. 2,077 }	1,28,439	1,27,653 —786
<b>C.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. 10,700 } { M. 1,499 }	12,199	11,619 —580
Voted . . . . .	{ O. 25,150 } { R. —2,207 }	22,943	22,753 —190
<b>C.-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	{ O. 44,492 } { M. —1,236 }	43,256	42,320 —936
Voted . . . . .		3,000	3,011 +11

126 Grant No. 12.—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture,	Excess - Saving —.
1	2	3	4
<b>Major Head " 22.—General Administration "—<i>contd.</i></b>			
<b>C.—STAFF AND HOUSE-HOLD OF THE GOVERNOR—</b>			
<b>RESERVED—<i>concl.</i></b>			
<b>C.-5.—Contingencies—</b>			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} Rs. \\ 2,500 \\ -2,500 \end{array}$	.. ..	.. ..
Original appropriation represents regrant of savings subsequently transferred to head 'D',			
Voted . . . . .	$\left. \begin{array}{l} O. \\ R. \end{array} \right\} \begin{array}{l} 1,37,660 \\ -1,337 \end{array}$	1,36,323	1,35,903 —340
<b>C.-6.—Grants-in-aid, contribu- tions, etc.—</b>			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 1,800 \\ 3,275 \end{array}$	5,075	4,252 —823
Additional appropriation mainly for unforeseen adjustment of cost of passage.			
For rounding—			
Non-voted . . . . .		608	.. —608
Voted . . . . .	$\left. \begin{array}{l} O. \\ R. \end{array} \right\} \begin{array}{l} -632 \\ -208 \end{array}$	—840	.. +840
<b>D.—EXPENDITURE FROM CONTRACT ALLOWANCE—RESERVED—</b>			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 1,00,000 \\ 2,809 \end{array}$	1,02,809	1,02,013 —796
Increase in appropriation mainly for the reason explained in the note under "C.—5 —Non-voted".			
<b>E.—TOUR EXPENSES—RESERVED—</b>			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 75,000 \\ -5,000 \end{array}$	70,000	67,763 —2,237
Less tours than anticipated.			
<b>F.—EXECUTIVE COUNCIL—RESERVED—</b>			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 2,52,000 \\ -1,095 \end{array}$	2,50,905	2,49,395 —1,510
Voted . . . . .	$\left. \begin{array}{l} O. \\ R. \end{array} \right\} \begin{array}{l} 13,000 \\ -696 \end{array}$	12,304	11,972 —332

**Grant No. 12.—General Administration—Reserved and Transferred—contd. 127**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head "22—General Administration"—contd.**

**G.—MINISTERS—TRANSFERRED—**

O.	Rs. 2,03,000	} 2,06,992	2,05,815	—1,177
R.	3,992			

**H.—LEGISLATIVE COUNCIL—RESERVED—**

Non-voted . . . . .	{ O. 40,500 M. —1,500 }	} 39,000	38,950	—50
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Saving in the original appropriation due to non-utilisation of the provision for travelling allowance of the President.

Voted . . . . .	{ O. 1,42,500 R. —9,750 }	} 1,32,750	1,25,837	—6,913
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Net saving in the original appropriation mainly due to smaller expenditure under travelling allowance of members of the Legislative Council, as there was no session of the Council in July and August 1934. Final saving mainly due to non-drawal of travelling allowance by members.

**L.—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES—RESERVED—**

O.	38,000	} 98,000	75,032	—22,968
R.	60,000			

Increase of Rs. 60,000 to meet the cost of preparation of electoral rolls and conduct of the general election of members for the Legislative Assembly. Final saving mainly due to uncontested return of candidates in many constituencies was not adjusted owing to late report of expenditure by local officers. See paragraph 1 of the review.

**J.—CIVIL SECRETARIAT—**

**J.-1.—Reserved—**

**J.-1.(1)—Pay of Officers—**

Non-voted . . . . .	{ O. 2,91,500 M. 290 }	} 2,91,790	2,89,995	—1,795
Voted . . . . .	{ O. 1,03,100 R. 16,677 }			

Increase mainly due to employment of larger number of officers on special duty and officiating arrangements in leave vacancies.

128 Grant No. 12—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "22.—General-Administration"—<i>contd.</i></b>				
<b>J.—CIVIL SECRETARIAT—<i>contd.</i></b>				
<b>J.-1.—Reserved—<i>contd.</i></b>				
<b>J.-1.-.(2)—Pay of Establishment—</b>				
	Rs.			
O.	6,84,600	} 6,69,259	6,57,877	-11,382
R.	-15,341			
<p>Saving in the original appropriation mainly due to abolition of posts, unfilled vacancies in the Secretariat and smaller expenditure on ambulance aeroplane establishment consequent on non-completion of landing grounds.</p>				
<b>J.-1.-.(3)—Allowances, honoraria, etc.—</b>				
Non-voted . . . .	{ O. 22,100 M. 906 }	} 23,006	24,205	+1,199
Voted . . . .	{ O. 29,000 R. 2,730 }	} 31,730	32,050	+320
<b>J.-1.-.(4)—Supplies and Services—</b>				
	O. 14,000	} 14,203	14,252	+49
	R. 203			
<b>J.-1.-.(5)—Contract Contingencies</b>				
	. . . .	225	210	-15
<b>J.-1.-.(6)—Other Contingencies—</b>				
	O. 42,338	} 32,368	31,251	-1,117
	R. -9,970			
<p>Reduction in appropriation mainly on account of (1) reappropriation of Rs. 3,050 to sub-head "H.—Voted" due to the transfer of the control of the Council building from the Legislative Department to the Legislative Council Department, (2) smaller expenditure in connection with the Darjeeling move and economy in postage and telegram charges consequent on the opening of a Central Despatch Office in the Secretariat (Rs.4,887) and (3) non-utilisation in full of the provision for the purchase of furniture for the Political Department (Rs. 1,000).</p>				
<b>J.-1.-.(7)—Deduct—Recoveries from other Govern- ments, Departments, etc.—</b>				
Non-voted . . . .	{ O. -6,000 M. 500 }	} -6,500	-5,579	-79

**Grant No. 12.—General Administration—Reserved and Transferred—*contd.* 129**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—General Administration"—<i>contd.</i></b>			
<i>J.—CIVIL SECRETARIAT—contd.</i>			
<i>J.-1.—Reserved—concl'd.</i>			
<i>J.-1.(7)—Deduct—Recoveries from other Governments, Departments, etc.,—concl'd.</i>			
Voted . . .	$\left. \begin{array}{l} \text{O. } -10,600 \\ \text{R. } 1,000 \end{array} \right\}$	-9,600	-9,428
			+172
<i>J.-1.(8)—Rural Development Department—</i>			
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O. } 33,300 \\ \text{M. } -2,615 \end{array} \right\}$	30,685	30,679
			-6
Voted . . .	$\left. \begin{array}{l} \text{O. } 3,000 \\ \text{R. } 973 \end{array} \right\}$	3,973	3,888
			-85
<i>For rounding—</i>			
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O. } -900 \\ \text{M. } 500 \end{array} \right\}$	-400	-
			+400
Voted . . .	$\left. \begin{array}{l} \text{O. } 337 \\ \text{R. } -697 \end{array} \right\}$	-360	-
			+360
<i>J. 2.—Transferred—</i>			
<i>J.-2.(1)—Pay of Officers—</i>			
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O. } 87,300 \\ \text{M. } 300 \end{array} \right\}$	87,600	87,933
			+333
Voted . . .	$\left. \begin{array}{l} \text{O. } 42,170 \\ \text{R. } 6,695 \end{array} \right\}$	48,865	48,866
			+1
Increase in appropriation mainly for a special officer.			
<i>J.-2.(2)—Pay of Establishment—</i>			
	$\left. \begin{array}{l} \text{O. } 1,88,460 \\ \text{R. } -997 \end{array} \right\}$	1,87,463	1,86,583
			-880
<i>J.-2.(3)—Allowances, honoraria, etc.—</i>			
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O. } 9,000 \\ \text{M. } -3,800 \end{array} \right\}$	5,200	5,279
			+79
Reduction in the original appropriation mainly due to non-drawal of house rent and other allowances by some officers during part of the year and smaller expenditure on cost of passages than originally estimated.			

130 Grant No. 12.—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "22.—General Administration"—<i>contd.</i></b>				
<b>J.—CIVIL SECRETARIAT—<i>concl.</i></b>				
<b>J.-2.—Transferred—<i>concl.</i></b>				
<b>J.-2.-(3)—Allowances, honoraria, etc.—<i>concl.</i></b>				
Voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} \text{Rs.} \\ 7,000 \\ 1,650 \end{array}$	8,650	8,229	—421
<b>J.-2.-(4)—Supplies and Services—</b>				
R. . .	900	900	690	—210
<b>J.-2.-(5)—Contract Contingencies . . .</b>				
	585	585	495	—90
<b>J.-2.-(6)—Other Contingencies—</b>				
	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 11,550 \\ -1,477 \end{array}$	10,073	9,798	—275
<b>For rounding—</b>				
Non-voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} -300 \\ 300 \end{array}$	—	—	—
Voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 735 \\ -460 \end{array}$	275	—	—275
<b>K.—BOARD OF REVENUE—RESERVED—</b>				
Non-voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} 67,000 \\ 309 \end{array}$	67,309	67,792	+483
Voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 75,000 \\ -474 \end{array}$	74,526	74,972	+446
<b>L.—LOCAL FUND AUDIT ESTABLISHMENT—RESERVED—</b>				
Non-voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{M.} \end{array} \right\} \begin{array}{l} 21,500 \\ -1,020 \end{array}$	20,480	20,415	—65
Voted . . .	$\left. \begin{array}{l} \text{O.} \\ \text{R.} \end{array} \right\} \begin{array}{l} 2,28,500 \\ -1,010 \end{array}$	2,27,490	2,26,708	—782



**Grant No. 12.—General Administration—Reserved and Transferred—contd. 131**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—General Administration"—contd.</b>			
<b>M.—COMMISSIONERS—RESERVED</b>			
<i>Non-voted</i> . . . .	$\left. \begin{array}{l} \text{Rs.} \\ \text{O. } 1,50,000 \\ \text{M. } 2,970 \end{array} \right\}$	1,52,970	1,51,891
			—1,079
<i>Voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 2,49,000 \\ \text{R. } 6,956 \end{array} \right\}$	2,55,956	2,55,333
			—623
<b>N.—GENERAL ESTABLISHMENT—RESERVED—</b>			
<b>N.-1.—Pay of Officers—</b>			
<i>Non voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 8,35,000 \\ \text{M. } -20,231 \end{array} \right\}$	8,14,769	8,06,890
			—7,879
<i>Voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 32,34,020 \\ \text{R. } -1,28,296 \end{array} \right\}$	31,05,724	31,06,065
			+341
Reduction in appropriation mainly due to unfilled vacancies in the Bengal Civil Service (Executive), non-drawal of increment by officers directly recruited to the above service and the Bengal Junior Civil Service since 1931 as they could not be confirmed pending the decision of Government regarding revision of the cadres.			
<b>N.-2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 58,600 \\ \text{M. } 1,102 \end{array} \right\}$	59,702	59,031
			—671
<i>Voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 17,97,820 \\ \text{R. } -14,670 \end{array} \right\}$	17,83,150	17,80,856
			—2,294
Savings in the original appropriation mainly due to suspension, dismissal, retirement and interdepartmental transfers of clerks and peons in the collectorates.			
<b>N.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 1,25,400 \\ \text{M. } 15,353 \end{array} \right\}$	1,40,753	1,41,165
			+412
Modification mainly due to transfers, settlement training of officers, and extensive touring necessitated by unforeseen causes.			
<i>Voted</i> . . . .	$\left. \begin{array}{l} \text{O. } 5,90,600 \\ \text{R. } -13,883 \end{array} \right\}$	5,76,717	5,78,257
			+1,540
Saving in the original appropriation mainly due to restriction of expenditure. •			

132 Grant No. 19.—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1 .	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—General Administration "—<i>contd.</i></b>			
<b>N.—GENERAL ESTABLISHMENT—RESERVED—<i>concl'd.</i></b>			
<b>N.-4.—Supplies and Services—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 3,900 \\ \text{M. } 260 \end{array} \right\}$	4,160	3,975
			—185
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 6,77,900 \\ \text{R. } 14,070 \end{array} \right\}$	6,91,970	6,91,523
			—447
Additional appropriation mainly due to entertainment of additional temporary staff for clearing off arrear cases in the land-lords' fee Department.			
<b>N.-5.—Contract Contingencies—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 10,800 \\ \text{M. } -100 \end{array} \right\}$	10,700	10,630
			—70
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 3,31,000 \\ \text{R. } 7,694 \end{array} \right\}$	3,38,694	3,39,317
			+ 623
<b>N.-6.—Other Contingencies—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 8,100 \\ \text{M. } -207 \end{array} \right\}$	7,893	7,583
			—310
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O. } 1,01,200 \\ \text{R. } 3,082 \end{array} \right\}$	1,04,282	1,03,002
			—1,280
<b>N.-7.—Grants-in-aid, contributions, etc.—</b>			
<i>Non-voted</i> . . . . .	..	..	600
			+600
<b>N.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	—26,400	—26,388	+12
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	—200	..	+200
<i>Voted</i> . . . . .	160	..	—160

**Grant No. 12.—General Administration—Reserved and Transferred—contd. 133**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—General Administration "</b>			
<i>—contd.</i>			
<b>O.—SUB-DIVISIONAL ESTABLISHMENT—RESERVED—</b>			
<b>O.1.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	16,500	16,796	+296
	Rs.		
Voted . . . . .	5,62,525	5,59,937	—2,558
	{ O. 5,64,008 }		
	{ R. —1,483 }		
<b>O.2.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	2,356	2,219	—137
	{ O. 3,000 }		
	{ M. —614 }		
Voted . . . . .	23,803	29,123	+325
	{ O. 27,600 }		
	{ R. 1,203 }		
<b>O.3.—Losses—</b>			
	R. 203	208	308
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	500	..	—500
Voted . . . . .	392	..	—392
<b>P.—OTHER ESTABLISHMENT—RESERVED—</b>			
<i>Non-voted</i> . . . . .	950	880	—70
	{ O. 1,000 }		
	{ M. —50 }		
Voted . . . . .	65,053	63,819	—1,234
	{ O. 63,700 }		
	{ R. 1,353 }		

134 Grant No. 12—General Administration—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—General Administration"</b>			
<i>—concl.</i>			
<b>Q.—DISCRETIONARY GRANTS BY HEADS OF PRO- VINCES—RESERVED—</b>			
<i>Non-voted</i> . . . . .	1,500	1,350	—150
<i>Voted</i> . . . . .	84,500	84,368	—132
<b>R.—MISCELLANEOUS—</b>			
<i>Reserved</i> . . . . .	2,000	1,120	—880
<b>Total—</b>			
<b>Reserved—</b>			
	<i>Rs.</i>		
<i>Non-voted</i> . . . . .	{ O. 23,98,000 M. —15,277 }	23,82,723	23,65,079
			—17,644
<i>Voted</i> . . . . .	{ O. 93,60,500 R. —81,153 }	92,79,347	92,30,121
			—49,226
<b>Transferred—</b>			
<i>Non-voted</i> . . . . .	{ O. 96,000 M. —3,200 }	92,800	93,212
			+412
<i>Voted</i> . . . . .	{ O. 4,53,500 R. 10,303 }	4,63,803	4,60,476
			—3,327
<b>SURRENDERS OR WITHDRAWALS WITHIN GRANT—</b>			
	R. . . . .	70,850	70,850
			—70,850
<b>Grand Total—</b>			
<i>Non-voted</i> . . . . .		24,76,523	24,58,291
			—17,232
<i>Voted</i> . . . . .		98,14,000	96,90,597
			—1,23,403

### REVIEW.

Savings on the final *non-voted* appropriation were .7 per cent. against .3 per cent. in the preceding year. Voted savings were 1.2 per cent. and .5 per cent. of the grant and the final modified appropriation respectively as compared with 2.3 per cent. and 1 per cent. in 1933-34. There was scope for closer control under sub-head 'T'. On the whole there was however a marked improvement both in budgeting and in control.

2. (i) Rules of a certain office require that the allotment for a year on account of uniform and clothing of its officers should in the first instance be drawn and credited in full to a fund for the purpose and necessary expenditure met therefrom as occasion arises. It was found during the local test audit of the accounts of the above office that the expenditure on this account during 1933-34 exceeded the provision by Rs. 1,101. The extra expenditure was first met from some other fund at the disposal of the Head of the office and not by obtaining an additional allotment during the year. The extra amount was repaid later on to the fund out of the next year's allotment. It was further noticed that a bill for Rs. 1,204 submitted by a supplier and passed for payment by the Head of the office in March 1934 was actually paid in May 1934, *i.e.*, after the close of the financial year, when the allotment for the next year was available. The irregularities being pointed out to Government necessary orders were issued by them to the Head of the office to put a stop to such irregularities in future.

(ii) The local test audit also revealed that during the year 1933-34 the cost of ration issued for the feed of the horses on the establishment exceeded the permissible limits. This resulted in extra expenditure of about Rs. 1,803. When this was reported to Government, they sanctioned the extra expenditure in excess of the prescribed scale. In order to give the officer, who is responsible for the condition of the horses, some latitude in the matter of feeding the horses without exceeding the allotment, Government are considering the question of amending the rules.

(iii) It was also noticed that during 1933-34 articles valuing Rs. 3,368, not included in the sanctioned list of articles for uniform and clothing of officers, were irregularly purchased and debited against the year's allotment for the purpose. This being reported to Government they sanctioned the irregular expenditure and instructed the Head of the office that charges should not be incurred or premature replacement made without the previous sanction of Government.

3. A forged bill for Rs. 5,000 purporting to be a building grant sanctioned to a school was cashed at a sub-treasury in the following circumstances. The bill which bore the forged signature of the Inspector of Schools, was presented at the sub-treasury by three men. One of them in whose favour the bill was endorsed declared himself to be the duffry of the school and represented that he was duly authorised by the Secretary of the School Committee to receive payment. The sub-treasury officer refused payment for want of information as to the identity of the person who had signed on the bill as the Secretary of the School Committee and also for want of a copy of the sanction to the grant. The men returned after some days and

REVIEW—*contd.*

presented along with the bill a forged sanction as well as a forged resolution of the School Committee appointing the person who had signed on the bill as the Secretary. The bill was then paid to the endorsee after identification by a deed-writer who was well-known to the treasury staff. A few days later the same three men were caught in an attempt to commit a similar fraud at a district treasury, when it was discovered that no building grant had been sanctioned to any school and that no bill for a building grant had been countersigned by the Inspector of Schools. The men were arrested and prosecuted; and the case ended in their conviction. One of them refunded Rs. 4,000 and paid in addition a criminal fine of Rs. 1,000. The loss of Rs. 5,000 was thus recouped eventually.

The rules require that before a bill is paid the genuineness of the signature should be ascertained. Had the sub-treasury officer and the accountant verified the signature which purported to be that of the Inspector of Schools with his signature on record in the sub-treasury they would have detected the forgery. Payment should not also have been made without asking the Secretary of the School Committee to take payment of such a large amount personally. For their failure to exercise that degree of prudence which an officer entrusted with the disbursement of Government money is expected to exercise, Government decided that the sub-treasury officer's passing of the efficiency bar should be postponed for six months and that the accountant's next increment should be withheld for six months.

To guard against such fraudulent payments in future Government issued instructions to district officers that the treasury staff under their control should be asked to exercise the strictest caution in passing bills of this nature and in scrutinising the signature of officers who are authorised to sign bills before payment, that such bills should not be paid to any one other than a person well-known to the treasury staff and duly identified by a responsible Government officer and that in the case of slightest doubt the advice of superior authorities should invariably be sought. Government also directed that these instructions should be brought home to all concerned and that it should be impressed on them that any breach in the observance of these instructions would be seriously dealt with.

4. The nazir of a subdivisional office defalcated Government money to the extent of Rs. 2,369 during the period from the 29th September 1929 to the 8th July 1931. Regardless of the rules laid down in the departmental codes and the financial rules of the local Government, he did not record the monetary transactions in the cash book and in the other subsidiary account registers. His misdeeds remained undetected owing to lack of proper supervision on the part of a subdivisional officer and other subordinate gazetted officers.

The nazir who was convicted and sentenced to two years' rigorous imprisonment, was dismissed from Government service. A total sum of Rs. 740 was realised from the dismissed nazir and credited to Government. The subdivisional officer and two sub-deputy collectors were called upon to pay Rs. 1,133 and Rs. 231 respectively. The total recoveries thus amounted to Rs. 2,104 out of the total defalcated amount of Rs. 2,369. A subsequent

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report from the local officers showed, however, that a further sum of Rs. 57 out of the defalcated amount had also been realised and kept in revenue deposit.

In their orders on the case the local Government observed that they did not exonerate the sub-divisional officer altogether from blame in regard to the defalcation. They, however, waived the recovery of the balance from him (*viz.* Rs. 208), as an act of compassion as he had already been called upon to pay a large amount.

5. The clerk of a treasury defalcated a total sum of Rs. 945 by presenting a series of fictitious pension bills during the period from June 1933 to September 1934 in respect of four pensioners two of whom were dead. The clerk managed to obtain payment on the bills by getting hold of and retaining with one exception, the pensioners' halves of the pension payment orders in these four cases, and also by forging the signatures of the pensioners and obtaining life certificates where necessary from persons authorised to sign such certificates. In one case where he had not access to the pensioner's half of the payment order it is assumed that he got the bills paid either without producing it or substituting another pension payment order in its place. In all these cases the treasury accountant did not examine the bills although required to do so under the rules and the treasury officers passing the bills failed to exercise the prescribed check. One treasury officer in particular passed the bills on the strength of the life certificates alone without requiring the personal appearance of the pensioners in those cases, where owing to the continued payment on life certificates for a year, the personal attendance of the pensioners was necessary under the rules. The continuance of the fraud beyond March 1934 was also facilitated by a failure on the part of the audit office to call for and examine a wanting voucher (which was cleverly held back by the clerk to avoid detection) in support of the pension payments of the treasury for February 1934. Disciplinary action against this clerk in the Audit Office took the form of stoppage of his increment for three months.

An expression of the Government's grave displeasure was communicated to two treasury officers and the extension of service of the treasury accountant was cancelled as a punishment for his lack of supervision. Government also directed that the life certificates signed by the gentleman who signed the life certificates of the two deceased pensioners should not be accepted in future. In addition Government have directed that the attention of all treasury officers should be drawn to the provision of an existing rule which requires periodical identification of pensioners and particularly the necessity of requiring, at least once a year, proof of the continued existence of a pensioner independent of that furnished by a life certificate.

The entire amount defalcated has been deposited by the clerk, against whom a criminal case was started which ended in his conviction and sentence to six months' rigorous imprisonment.

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6. Furniture discarded as unsuitable for use in first class quarters and valued at Rs. 2,900 approximately, were removed to the unfurnished quarters of certain subordinate Police officers, who were allowed to use them free of rent for periods varying between two and five years. Subsequently, as a result of audit objection, the articles were sold off by public auction and fetched Rs. 485 only.

If the subordinate officers were charged the usual rent for the use of the furniture it would have yielded a revenue of Rs. 1,200 during these years. Government, however, held that no rent could be levied as it had been found convenient to leave these articles of furniture in the residences in question on the understanding that they might be used free of rent by the occupants.



## See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "24.—Administration of Justice".</b>			
<b>A.—HIGH COURT—</b>			
<b>A.1.—Pay of Officers—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O.    8,32,580 } { M.    35,313 }	9,17,893	9,01,708    —16,185
Appropriation increased mainly to meet the pay of two additional High Court Judges and of a special officer not provided for. One of the High Court Judges refrained from drawing his pay for January and February 1935 because he preferred to allow it to accumulate for private reasons. This with the wrong provision for the pay of a District and Sessions Judge on special duty under this head instead of under F.1.— <i>Non-voted</i> chiefly led to the ultimate saving.			
<b>A.2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	{ O.    5,93,360 } { M.    —14,873 }	5,78,487	5,78,335    —152
Premature retirements and unfilled vacancies.			
<b>A.3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O.    14,300 } { M.    3,796 }	18,096	13,261    —4,835
Increase in appropriation mainly to meet the cost of passage of an officer and the honorarium granted to a special officer. Ultimate saving mainly due to non-drawal of commission by the Official Receiver as the commission account was under investigation. See paragraph 1 of the review.			
<b>A.4.—Supplies and Services—</b>			
	O.    33,000 } R.    —1,123 }	31,877	31,825    —52
<b>A.5.—Contingencies—</b>			
	O.    1,02,611 } R.    3,986 }	1,06,597	1,03,330    —3,267
Re-appropriation was made to meet the heavy expenditure under Sheriff's other charges of a case which however was concluded long before the estimated time. Another case was unexpectedly adjourned till the following year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "24.—Administration of Justice"—<i>contd.</i></b>			
<b>A.—HIGH COURT—<i>concl'd.</i></b>			
A.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Non-voted</i> . . . . .	—1,04,000	..	+1,04,000
The amount payable by the Assam Government for the services of the Calcutta High Court was under dispute which had to be settled by arbitration. The local Government agreed to postpone recovery for 1934-35 to the following year. See paragraph 1 of the review.			
Voted . . . . .	—8,000	..	+8,000
Same as under A.-6.— <i>Non-voted.</i>			
For rounding—			
	Rs.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad -240 \\ M. \quad 240 \end{array} \right\}$	..	..
Voted . . . . .	$\left. \begin{array}{l} O. \quad 289 \\ R. \quad -289 \end{array} \right\}$	100	..
			-100
<b>B.—LAW OFFICERS—</b>			
B.-1.—Pay of Officers—			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad 69,020 \\ M. \quad -4,689 \end{array} \right\}$	64,331	66,981
			+2,650
Savings expected from the deputation of an officer to the High Court did not materialise in full as the officer took leave and his leave salary for January and February 1935 was adjusted under this head. See paragraph 1 of the review.			
Voted . . . . .	$\left. \begin{array}{l} O. \quad 1,55,700 \\ R. \quad -6,570 \end{array} \right\}$	1,49,130	1,48,019
			-1,111
Saving in the original appropriation due to the deputation of an officer to the High Court. The final saving represents unutilised provision for leave salary.			
B.-2.—Pay of Establishment—			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad 5,402 \\ M. \quad 25 \end{array} \right\}$	5,427	5,425
			-2
Voted . . . . .	$\left. \begin{array}{l} O. \quad 29,900 \\ R. \quad 314 \end{array} \right\}$	30,114	30,048
			-66

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 24.—Administration of Justice "— <i>contd.</i></b>			
<b>B.—LAW OFFICERS—<i>concl'd.</i></b>			
<b>B.-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 2,600 M. 2,542	5,142	5,316 +174
Unforeseen payment to a lawyer specially engaged for a case.			
<i>Voted</i> . . . . .	{ O. 1,95,801 R. 262	1,96,063	1,84,000 -12,063
Funds retained for emergent demands proved excessive. <i>Vide</i> paragraph 2 of the review.			
<b>B.-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	{ O. 400 M. 1,700	2,100	2,131 +31
Unforeseen expenditure on a case in a backward tract.			
<i>Voted</i> . . . . .	{ O. 1,88,000 R. -11,626	1,76,374	1,72,489 -3,885
Mainly fall in the number of cases instituted in mufassil courts.			
<b>B.-5.—Contingencies—</b>			
	O. 4,530	4,630	3,922 -708
	R. 100		
<b>B.-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
<i>Non-voted</i> . . . . .		-3,000	+3,000
Non-payment by the Government of Assam of their contribution for services rendered by the law officers of this province for the reason explained under A.-6.— <i>Non-voted</i> . See paragraph 1 of the review.			
<i>Voted</i> . . . . .		-49,000	-35,000 +14,000
Absence of recovery from the Government of Assam for the reason stated under B.-6.— <i>Non-voted</i> and payment of a part only of the amount due from the Government of India for the services of the law officers of the Bengal Government.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	{ O. -422 M. 422	..	.. ..
<i>Voted</i> . . . . .	{ O. 169 R. 20	169	.. -189

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 24.—Administration of Justice "— <i>contd.</i></b>			
<b>C.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
	Rs.		
	O. 1,41,000		
	R. —1,900	1,39,100	1,37,864 —1,236
Final saving is composed of petty amounts under several heads and the saving in the original appropriation was mainly due to an officer's leave <i>ex-India</i> .			
D.—CORONER'S COURT . . . . .	6,000	5,413	—587
<b>E.—PRESIDENCY MAGISTRATES' COURTS—</b>			
<b>E.-1.—Charges—</b>			
<i>Non-voted</i> . . . . .	30,000	29,461	—539
Voted . . . . .	O. 2,11,000		
	R. —5,766	2,05,234	2,03,244 —1,990
<b>E.-2.—Deduct—Establishment charges recoverable from other Governments, Departments etc.—</b>			
	O. —40,000		
	R. —2,500	—42,500	—42,567 —67
Larger recoveries from the Corporation of Calcutta on account of the pay and allow- ances of the Municipal Magistrates and their establishments.			
<b>F.—CIVIL AND SESSIONS COURTS—</b>			
<b>F.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	O. 5,75,020		
	M. 33,000	6,08,020	6,00,428 —7,592
Appropriation increased owing to the posting of a larger number of Indian Civil Service Officers as District and Sessions Judges.			
Voted . . . . .	O. 21,64,600		
	R. —1,06,000	20,58,600	20,43,942 —14,658
Mainly smaller number of appointments of temporary District and Sessions Judges and Subordinate Judges consequent on fall in litigation. See also note under F.-1.— <i>Non-voted</i> and paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "24.—Administration of Justice"—<i>contd.</i></b>			
<b>F.—CIVIL AND SESSIONS COURTS—<i>contd.</i></b>			
<b>F.-2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	6,900	6,815	—85
Rs.			
Voted . . . . .	30,70,370	30,28,904	—41,466
	{ O. 31,00,770 }		
	{ R. —30,400 }		
Fewer appointments of outsiders owing to a fall in litigation which resulted in the creation of a smaller number of temporary courts and which also set free some permanent hands for work of temporary courts. The bulk of the final savings was not surrendered on account of an arithmetical error in calculation in the controlling office. See paragraph 2 of the review.			
<b>F.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	35,400	31,377	—4,023
	{ O. 34,500 }		
	{ M. 900 }		
Fewer transfers of Indian Civil Service Officers. See paragraph 1 of the review.			
Voted . . . . .	3,75,070	3,68,746	—6,324
	{ O. 3,49,200 }		
	{ R. 25,870 }		
Addition mainly due to increased demand for copies and more transfers of judicial and ministerial officers. The ultimate saving was due to over-estimation of requirements under travelling allowance.			
<b>F.-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	4,050	3,576	—474
	{ O. 800 }		
	{ M. 3,250 }		
Voted . . . . .	2,00,566	1,88,056	—12,510
	{ O. 2,23,400 }		
	{ R. —22,834 }		
Mainly fall in the number of sessions cases and reduction in the rates of diet money paid to witnesses. Over-estimation of requirements, retention of funds by the controlling authority for probable re-appropriation to other heads and belated surrenders by some local officers led to the ultimate saving. See paragraph 2 of the review.			
<b>F.-5.—Contract Contingencies—</b>			
<i>Non-voted</i> . . . . .	200	198	—2
Voted . . . . .	1,86,000	1,86,175	+175

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "24.—Administration of Justice"—<i>concl'd.</i></b>			
<b>F.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i></b>			
<b>F.-6.—Other Contingencies—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. . . . . 400 M. . . . . 250 }	650	546 —104
<i>Voted</i> . . . . .	{ O. . . . . 1,49,550 R. . . . . 24,276 }	1,73,826	1,69,851 —3,975
Addition mainly under "Process Serving Establishment" to meet increased expenditure on boat hire.			
For rounding—			
<i>Non-voted</i> . . . . .		80	.. —80
<i>Voted</i> . . . . .		480	.. —480
<b>G.—COURTS OF SMALL CAUSES—</b>			
	O. . . . . 2,76,000 R. . . . . —7,970 }	2,68,030	2,66,077 —1,953
Mainly deaths, unfilled vacancies and entertainment of lower paid substitutes.			
<b>H.—CRIMINAL COURTS—</b>			
<i>Non-voted</i> . . . . .	{ O. . . . . 100 M. . . . . —50 }	50	5 —45
<i>Voted</i> . . . . .	{ O. . . . . 31,000 R. . . . . —921 }	30,079	29,979 —101
<b>I.—MUTUALSHIP EXAMINATION CHARGES—</b>			
	O. . . . . 8,000 R. . . . . 70 }	8,070	7,710 —360
Surrenders or withdrawals within grant—			
	R. . . . . 1,43,001	1,43,001	.. —1,43,001
<b>Totals—</b>			
<i>Non-voted</i> . . . . .		21,69,826	22,45,563 +75,737
<i>Voted</i> . . . . .		74,40,000	72,12,026 —2,27,974

## REVIEW.

The excess over the *non-voted* appropriation was 3·5 per cent. compared with 3·9 per cent. in the previous year and requires to be regularised by the Finance Department. It was due to non-recovery of certain amounts from the Government of Assam as explained in the notes under sub-heads A.-6 and B.-6. There was room for improvement of control under sub-heads A.-3 and F.-3 where the unadjusted savings were more than the amounts of net addition. Rs. 3,547 and Rs. 900 were re-appropriated from sub-head B.-1 *non-voted* on 16th January 1935 and 26th January 1935 respectively when the officer referred to in the note under the above sub-head was already on leave after his reversion from the High Court. The above reductions were therefore not justified.

2. Voted savings were 3 per cent. of the grant and 1·1 per cent. of the final modified appropriation compared with 5 per cent. and 5 per cent. respectively in the previous year and were mainly brought about by an appreciable decrease in litigation (*vide* sub-heads F.-1, F.-2 and F.-4). Budgeting was closer than in the previous year, but control was not so. The unwanted amounts under B.-3 and the bulk of the unadjusted savings under F.-1, F.-2 and F.-4 could have been surrendered.

3. (1) The local inspection of the accounts of a department of a Court of Justice brought to light the following irregularities in respect of certain funds in so far as they directly bear upon General Revenues :—

- (i) A sum of Rs. 1,263 stood credited to one of the funds. As no transaction occurred in the account since 1915, audit advised the credit of the amount to Government. Though the Court in April 1930 remarked that the transfer of the amount to Government account had been directed, this was not done until pointed out in a subsequent audit undertaken nearly after four years of the first audit.
- (ii) Discrepancies of a large amount found in course of the first audit in 1929 between the ledger balances and bank balance of a "Miscellaneous Deposit Account" kept in the Imperial Bank of India, were not completely reconciled till the second audit although nearly four years had elapsed. The unreconciled balance has been ordered to be credited to Government, if the Court has no objection.
- (iii) Moneys in deposit accounts not operated for 20 years were not credited to Government although orders to this effect were issued by Government in February 1931. Government observed that pending the preparation of the complete list such items may be credited to Government as soon as they are found in the course of the examination of the deposit accounts. A total sum of Rs. 58,938 was paid into the treasury in November 1935.
- (iv) In the course of the first audit, it was suggested that as it was one of the functions of the court to conduct certain examinations, the fees realised from the candidates should be credited

REVIEW—*contd.*

to Government and the charges in connection therewith met from general revenues instead of depositing the receipts in a separate fund and meeting the charges in connection with the examination therefrom. The court was of opinion that the fees received were public moneys, but it was inconvenient and unnecessary to depart from the existing practice and that view was accepted by Government. During the subsequent audit in 1933, it was found that the total accumulation of the unexpanded balance of fees on the 3rd April 1933 in an examination fund amounted to Rs. 15,845 including a sum of Rs. 1,920 being the fees received from candidates who could not appear at the examination and which was to be transferred to the next examination account. The surplus of Rs. 13,925 which was public money, was suggested to be credited to Government and the preliminary expenses if any for the next examination being met out of the sum of Rs. 1,920 referred to above. But Government observed that in view of the previous order in connection with the first audit, the existing practice might continue. Although the system of keeping the amount in a separate fund is to continue, the holding in the fund of such a surplus balance which is admitted to be public money has not been justified.

- (v) A considerable amount of revenue in the shape of commission was derived from certain classes of deposits but no separate account showing the commission due and adjusted and the balance outstanding was kept by the court. This commission was first pointed out in audit in 1929 but a separate register on this account was not opened until pointed out in a subsequent audit undertaken after four years. It has been reported that the deposit registers have been thoroughly overhauled and a sum of Rs. 2,72,486 on account of commission credited to Government.

(2) In the same department of the same Court of Justice it was noticed that the work which pertained to the legitimate duties of the regular establishment was done by section writers employed on a piece-rate of pay. Government to whom the matter was reported sanctioned the irregular payments already made and ordered that the practice should be discontinued. The practice has since stopped. The amount of such irregular payment during the three years from 1932-33 to 1934-35 as ascertained came to be Rs. 575.

4. (1) A certain law officer was appointed by Government on contract for a term of 5 years with effect from 15th March 1930 on an allowance of Rs. 3,500 per month. It was noticed in July 1934 that the law officer was retaining, in addition to his contract allowance, a portion of the amounts realised from parties as costs of suits awarded to Government. In December 1932 Government had issued an order sanctioning the continuance of this practice till the expiry of the term of his agreement. Out of Rs. 4,900 realised from parties, a total sum of Rs. 2,655 was received, by him during



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*REVIEW—contd.*

the tenure of his office. On the matter being referred to Government, they decided that the law officer had no legal authority to retain any portion of the costs of suits awarded to Government, but as the practice was a long standing one they allowed it to continue during the currency of his contract. Government subsequently allowed his successor who was appointed for a term of one year only also to retain a share of the costs of suits realised from parties in accordance with the previous practice.

(2) In another case, a part-time law officer was found to have similarly received as extra fees a sum of Rs. 340, being a share of the costs of suits realised from parties, although such payments were not provided for under the terms of his appointment nor specially authorised by Government. In this case also Government decided to allow the officer, who has over 8 years' service still left, to continue to receive such extra fees on the same ground of long standing practice.

Government have subsequently stated that the existing arrangements under which the above officers were allowed to retain a share of the cost awarded to Government were only provisional and that the position would be regularised when the law officers would be appointed on revised contracts under the new constitution.

5. The cashier of a criminal court embezzled public money to the extent of Rs. 16,206 during the period from the 4th January 1934 to the 12th April 1934. Of the above amount, sums aggregating Rs. 12,694 were misappropriated by him by showing the amounts in the cash book as remittances to the bank on different dates without actually remitting them to the bank, while a sum of Rs. 3,512 was found short in the cash balance by actual count at the time of his arrest on the 16th April 1934. Even before this period, there were misappropriations from the 10th April 1933 (of a temporary nature) by withholding remittances to the bank after showing the amounts as remitted in the cash book. This malpractice was detected by the then gazetted officer in charge of accounts towards the end of May 1933 when the cashier was warned by him. This officer made over charge to another gazetted officer on the 16th August 1933 and the cashier resumed his temporary misappropriations from the 29th August 1933. His dishonesty remained undetected owing to lack of proper supervision on the part of the gazetted officer in charge of accounts and the failure on his part to verify the remittances with the bank pass book. The accountant also did not exercise the prescribed checks on the books of the cashier.

The cashier from whom the whole of the embezzled amount was recovered was convicted and sentenced to six months' rigorous imprisonment and was dismissed from Government service. The gazetted officer in charge of accounts was replaced by another officer and a note of the facts was made in his character roll. The accountant of the court who was held responsible for not properly checking the books of the cashier was suspended for three months and degraded to a lower division post. He has since been retired from service before completion of the age of superannuation.

REVIEW—concl'd.

The defalcation did not disclose any defect in the rules and procedure. The Audit Department, however, suggested the following improvements in the accounting procedure as a safeguard against similar losses in future :—

- (a) A daily verification of the cash balance in place of the existing monthly verification.
- (b) No items of receipt like the cost of distress warrants realised in cash to be kept out of the cash book, and
- (c) The peremptory cash book of the court now maintained in manuscript should be kept in a form prescribed by the High Court.

These suggestions have been adopted.

6. A sum of Rs. 5,911 representing a portion of the total collective fine of Rs. 80,000 imposed on the inhabitants of certain areas was remitted under the orders of the local Government.

**Grant No. 14—Jails and Convict Settlements—Reserved.**

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**See also the Audit Report.**

*N.B.*—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—Jails and Convict Settlements".</b>			
<b>A.—JAILS—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Ra.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,03,490 \\ \text{M.} \quad . \quad 9,898 \end{array} \right\}$	1,13,188	1,12,093
			—1,095
Modification consequent on the unforecasted appointment of two non-votable officers in some central jails.			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 69,190 \\ \text{R.} \quad . \quad -895 \end{array} \right\}$	68,295	68,620
			+325
<b>A.-2.—Pay of Establishment—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 23,300 \\ \text{M.} \quad . \quad 1,575 \end{array} \right\}$	24,875	24,767
			—108
Two officers drew higher rates of pay than provided in the budget.			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 11,29,600 \\ \text{R.} \quad . \quad 2,118 \end{array} \right\}$	11,31,718	11,35,206
			+3,488
Mainly entertainment of additional warders for guarding terrorist prisoners and detenus.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 9,580 \\ \text{M.} \quad . \quad 214 \end{array} \right\}$	9,794	9,994
			+200
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 91,135 \\ \text{R.} \quad . \quad -3,056 \end{array} \right\}$	88,079	87,360
			—719
Mainly non-utilisation of the reserve provision for unforeseen items.			
<b>A.-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 20,300 \\ \text{M.} \quad . \quad -3,090 \end{array} \right\}$	17,210	16,641
			—569
Number of prisoners in a jail in a backward tract was less than estimated.			

150 Grant No. 14—Jails and Convict Settlements—Reserved—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.							
1	2	3	4							
	Rs.	Rs.	Rs.							
<b>Major Head "25.—Jails and Convict Settlements "</b> <i>—contd.</i>										
<b>A.—JAILS—<i>contd.</i></b>										
<b>A.-4—Supplies and Services—<i>concl.</i></b>										
	Rs.									
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">19,97,956</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R. . . . .</td> <td style="padding: 0 5px;">—1,95,558</td> </tr> </table>	}	O. . . . .	19,97,956	}	R. . . . .	—1,95,558	18,02,398	17,88,850	—13,548
}	O. . . . .	19,97,956								
}	R. . . . .	—1,95,558								
<p>Saving in the original appropriation due to reduction in the rates of allowances of detenus and cheaper prices. The ultimate saving was mainly caused by supplies ordered but not received within the year and unexpected fall in the jail population. See paragraph 1 of the review.</p>										
<b>A.-5.—Contingencies—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">1,800</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">M. . . . .</td> <td style="padding: 0 5px;">—317</td> </tr> </table>	}	O. . . . .	1,800	}	M. . . . .	—317	1,483	1,379	—104
}	O. . . . .	1,800								
}	M. . . . .	—317								
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">94,250</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R. . . . .</td> <td style="padding: 0 5px;">—10,270</td> </tr> </table>	}	O. . . . .	94,250	}	R. . . . .	—10,270	83,980	82,015	—1,965
}	O. . . . .	94,250								
}	R. . . . .	—10,270								
<p>Reduction in appropriation mainly due to favourable prices. Failure of contractors to complete supplies within the year mainly led to the ultimate saving.</p>										
<b>A.-6.—Charges for the distribution of quinine by the Presidency Jail—</b>										
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">32,000</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R. . . . .</td> <td style="padding: 0 5px;">—7,000</td> </tr> </table>	}	O. . . . .	32,000	}	R. . . . .	—7,000	25,000	24,924	—76
}	O. . . . .	32,000								
}	R. . . . .	—7,000								
<p>Fall in demand for quinine.</p>										
<b>A.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>										
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">52,000</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R. . . . .</td> <td style="padding: 0 5px;">15,800</td> </tr> </table>	}	O. . . . .	52,000	}	R. . . . .	15,800	67,800	60,221	+1,421
}	O. . . . .	52,000								
}	R. . . . .	15,800								
<p>Mainly for extra accommodation for Bengal prisoners at Port Blair.</p>										
<b>A.-8.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.—</b>										
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">O. . . . .</td> <td style="padding: 0 5px;">—4,600</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R. . . . .</td> <td style="padding: 0 5px;">1,100</td> </tr> </table>	}	O. . . . .	—4,600	}	R. . . . .	1,100	—3,500	—3,902	—102
}	O. . . . .	—4,600								
}	R. . . . .	1,100								
<p>The number of transportation prisoners received in the Presidency Jail from other provinces was below the forecast.</p>										

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—Jails and Convict Settlements "</b>			
<i>—contd.</i>			
<b>A.—JAILS—<i>concl.</i></b>			
<b>A.-9.—Charges on account of persons detained outside Bengal under the Bengal Criminal Law Amendment Act, 1930—</b>			
<i>Non-voted</i> . . . . .	14,000	11,326	—2,174
Cumulative petty savings.			
Voted . . . . .	Rs. { O. . 5,54,000 } { R. . 66,000 }	6,20,000	6,10,764
			—9,236
Addition made chiefly to meet the payment of arrear bills amounting to Rs. 56,700 for extension of the Deoli Jail in 1933-34 and fresh construction in the above jail not originally provided for (Rs. 6,800). The ultimate saving was mainly under "monthly and educational allowances" of detenus who are permitted to accumulate savings in the above allowances. See paragraph 1 of the review.			
For rounding—			
<i>Non-voted</i> . . . . .	{ O. . 1,530 } { M. . —1,530 }	..	..
Voted . . . . .	..	—1,531	+1,531
<b>B.—JAIL MANUFACTURES—</b>			
<b>B.-1.—Pay of Officers—</b>			
	{ O. . 4,100 } { R. . 200 }	4,300	4,335
			+35
<b>B.-2.—Pay of Establishment—</b>			
	{ O. . 30,800 } { R. . —200 }	30,600	30,487
			—113
<b>B.-3.—Allowances, honoraria, etc.—</b>			
	{ O. . 1,500 } { R. . 18 }	1,518	1,532
			+14
<b>B-4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	{ O. . 9,700 } { M. . —7,105 }	2,595	2,627
			+32
Modification due to abolition of leather industry in a jail in a backward tract.			
Voted . . . . .	{ O. . 6,14,900 } { R. . 566 }	6,15,466	6,17,336
			+1,870
Due to unforeseen influx of supplies from jails to the Jail Depot, Calcutta, towards the close of the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Savings —.
1	2	3	4
		Rs.	Rs.
<b>Major Head "25.—Jails and Convict Settlements"—</b>			
<i>concl.</i>			
<b>B.—JAIL MANUFACTURE —concl.</b>			
<b>B.-5.—Contingencies—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad 1,000 \\ M. \quad -195 \end{array} \right\}$	805	805 ..
<i>Voted</i> . . . . .	$\left. \begin{array}{l} O. \quad 8,000 \\ R. \quad 1,176 \end{array} \right\}$	9,176	8,964 —212
<b>B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad -4,000 \\ M. \quad 1,450 \end{array} \right\}$	-2,550	-2,500 +50
Fall in recoveries owing to abolition of leather industry in the jail referred to in the note under B.-4 <i>non-voted</i> .			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} O. \quad -3,66,000 \\ R. \quad 6,700 \end{array} \right\}$	-3,59,300	-3,41,168 +18,132
Paucity of orders for blankets manufactured in one jail and reduction in the prices of jail manufactures consequent on fall in market rates and cheaper prices of raw materials.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} O. \quad 300 \\ M. \quad -300 \end{array} \right\}$	..	.. ..
<i>Voted</i> . . . . .		-300	.. +300
<b>C.—COST OF STORES PURCHASED IN ENGLAND—</b>			
	$\left. \begin{array}{l} O. \quad 1,200 \\ M. \quad -1,200 \end{array} \right\}$	..	.. ..
Purchase of English stores in India.			
<b>For rounding—</b>		-200	.. +200
<b>Surrenders or withdrawals within grant—</b>			
	R.	1,24,501	1,24,501 .. -1,24,501
<b>Totals—</b>			
<i>Non-voted</i> . . . . .		1,81,400	1,77,632 —3,768
<i>Voted</i> . . . . .		43,08,000	41,84,844 —1,23,156

REVIEW.

The *non-voted* savings call for no special remarks.

Savings in the voted section were 2·8 per cent. of the grant against 13·9 per cent. in the preceding year. The bulk of the savings occurred under sub-head A-4—Supplies and Services and part of it (Rs. 66,000) was utilised mainly to discharge the arrear liabilities (*vide* explanation under sub-head A-9). The control of the expenditure was good. The budgeting turned out to be satisfactory as the political situation did not upset the calculations as much as it did in previous years.

2. Sums aggregating Rs. 3,675 were written off under orders of competent authority. They include the outstanding balance of Rs. 3,300 recoverable from the judgment-debtor in the case reported in sub-paragraph 3 of paragraph 2 of the review under grant No. 14—Jails and Convict Settlements—Reserved on page 114 of the Appropriation Accounts of 1932-33.

3. The Store account of the Manufactory Department of the Presidency and the Central Jails in the Province for the calendar year 1934 is given below.

1	Tools and Plants.	Raw Materials.	Finished Articles.
	2	3	4
	Rs.	Rs.	Rs.
Opening Balance . . . . .	1,49,183	92,962	1,18,882
Receipts—			
by local purchase . . . . .	4,148	2,66,176	..
from Government Departments . . . . .	644	18,507	6,01,147
„ overseas . . . . .	..	..	..
„ other sources . . . . .	2,258	1,36,230	1,14,017
Total . . . . .	1,56,233	5,13,865	8,34,046
Issues—			
to Jail Department itself . . . . .	7,472	3,49,371	3,43,616
to other Departments of Government . . . . .	..	60,379	2,83,505
through Indian Stores Department . . . . .	..	..	..
Sales to public . . . . .	1,280	..	1,21,483
Written off on account of loss or deficits . . . . .	9,770	139	959
Total . . . . .	18,522	4,09,889	7,49,563
Closing balance . . . . .	1,37,711	1,03,976	84,483

REVIEW—*contd.*

It is certified that the figures in the consolidated store account represent a substantially true account of affairs and they agree with figures recorded in the departmental registers.

The closing balance of stock was not in excess of requirements except in the following cases :—Spring mattress of Presidency Jail, cotton rope and rim bank of Dacca Central Jail, hand spun yarn, black yarn, red yarn, khaki drill cloth, khaki twill cloth, etc., of Midnapore Central Jail. Steps are being taken for the disposal of the excess stock which has not yet been consumed.

CALCUTTA, }  
The 2nd December 1935. }

R. E. FLOWERDEW, Lt.-Col., I.M.S.,  
*Inspector General of Prisons.*

AUDIT CERTIFICATE.

The store accounts of the Rajshahi and the Midnapore Central Jails for 1934 were test-audited under my supervision and I certify that the accounts were correct according to the best of my information and consideration of the explanations given to me.

CALCUTTA, }  
The 4th December 1935. }

B. C. DUTT,  
*Examiner, Outside Audit, Calcutta.*

AUDIT COMMENTS.

The stocks of stores were verified by the superintendents of the jails and also by an officer attached to the office of the Inspector General of Prisons.

The excess in the closing balance of raw materials in one case has been stated to be due to non-receipt of full estimated orders from one department of Government by the end of the year. The excess of stock, however, is said to have been disposed of within three months of the next year. The closing balance of raw materials in another case included 776 pieces of spring mattresses of the value of Rs. 5,432 which, it is understood, were purchased as early as 1922 and have been lying unused since. Instructions have, however, been issued for their revaluation at the current market rate, which is stated to be considerably below the present book value and also for their early disposal. The result of the revaluation will be shown in the next year's report.



*Store accounts of the Jail Depot, Calcutta, for the year 1934.*

Description of Stores.	Opening balance.		Receipts during the year.		Sales during the year.		Written off loss.		Closing balance.		Agency employed for verification of each kind of stores.
	Quantity	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Dusters, Towels, Swabs and Gamchias . . .	22,302	3,639	23,687	4,189	23,523	4,670	85	12	22,381	3,146	
2. Cotton and woollen cloth	12,831 yds.	2,078	23,244 yds.	3,988	19,300 yds.	3,586	37 yds.	9	16,888 yds.	3,071	
3. Durries, Pardahs, Couterpanes, Chadar sheets, Ashmies and B. Mats . . .	1,750	1,509	2,807	7,500	2,563	6,608	..	..	1,994	2,401	
4. Blankets . . .	1,414	3,525	9,902	18,929	10,599	20,678	..	..	717	1,776	
5. Teakwood furniture .	17	90	230	1,144	114	1,102	..	..	33	132	Manager, Jail Depot.
6. Cane articles . . .	763	805	2,642	3,782	2,509	3,500	28	10	968	1,077	
7. Coir mats (Brush, sennet, billiard and matting)	154	450	485	1,311	463	1,392	2	4	174	365	
8. Coir string and Newar.	92 Mds.	328	320 Mds.	2,664	328 Mds.	2,098	..	..	84 Mds.	314	
9. Mustard Oil . . .	32 Mds.	336	334 Mds.	3,910	358 Mds.	4,141	5 Mds.	65	3 Mds.	40	
10. Other Manufactures .	1,367	368	3,607	2,630	1,508	2,000	49	6	3,417	992	
Total . . .		13,728		49,467		49,775		196		13,314	

*Certificates and remarks of the Head of the Office.*

Certified that the figures represent a substantially true account of affairs and that they agree, wherever possible, with the figures recorded in the Departmental registers. The closing balance of stock was not in excess of requirements.

K. SEN GUPTA,  
*Manager, Jail Depot.*

CALCUTTA,  
 The 13th September 1935.

REVIEW—*concl.*

## AUDIT COMMENTS.

The certificate furnished by the Manager, Jail Depot, contains the words "wherever possible" as the figures in the column "value" under "sales during the year" have been arrived at, by deducting the sum of the value of stock at the close of the year and of the goods written off from the value of the opening balance and the receipts during the year.

These accounts were not ready at the time of the local test audit of the accounts of the Jail Depot in April 1935 and could not be then examined with reference to the other records and books, etc. Necessary checks will be exercised at the time of the next test audit.

## See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "26.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A.-1—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,09,510 \\ \text{M.} \quad . \quad 950 \end{array} \right\}$	1,10,460	1,08,435 —2,025
Saving mainly due to the non-drawal of pay for February 1935 by an officer in view of his prospective leave <i>ex-India</i> .			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 82,300 \\ \text{R.} \quad . \quad 1,200 \end{array} \right\}$	83,500	83,231 —269
Appropriation increased to meet the expenditure due to a higher rate of pay being sanctioned for an officer.			
<b>A.-2.— Pay of Establishment—</b>			
$\left. \begin{array}{l} \text{O.} \quad . \quad . \quad . \quad . \quad 32,42,850 \\ \text{R.} \quad . \quad . \quad . \quad . \quad 16,700 \end{array} \right\}$	32,59,550	32,54,968	—4,582
Appropriation increased for additional temporary protective staff not provided for in the budget. Final saving mainly due to retirement, change of incumbents and vacancies.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 13,300 \\ \text{M.} \quad . \quad -450 \end{array} \right\}$	17,850	17,072 —778
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,61,250 \\ \text{R.} \quad . \quad -6,465 \end{array} \right\}$	1,54,785	1,55,698 +913
Reduction in appropriation mainly due to revision of travelling allowance rules, economy and less expenditure on escort charges. The final excess was mainly on account of cost of railway warrants adjusted after the close of the year.			
<b>A 4.—Supplies and Services—</b>			
<i>Non-voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 500 \\ \text{M.} \quad . \quad -500 \end{array} \right\}$	..	.. ..
The provision for payment to the Army Department for inspection of arms by ordnance experts was not required.			
<i>Voted</i> . . . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 3,57,760 \\ \text{R.} \quad . \quad -4,655 \end{array} \right\}$	3,53,105	3,49,534 —3,571
Mainly economy in the purchase of arms, accoutrements, purchase and maintenance of horses and less expenditure on medical stores consequent on a fall in the number of patients in the police hospital.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Police "—<i>contd.</i></b>			
<b>A.—PRESIDENCY POLICE—<i>contd.</i></b>			
<b>A.-5.—Contract Contingencies—</b>			
Rs.			
{ O. . . . . 1,20,500 }	1,20,200	1,19,351	—849
{ R. . . . . —300 }			
<b>A.-6.—Other Contingencies—</b>			
{ O. . . . . 4,14,000 }	4,08,910	4,08,126	—784
{ R. . . . . —5,090 }			
Decrease in appropriation mainly for reduction in the rents of buildings for the Port Police.			
<b>A.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
{ O. . . . . 2,570 }	570	430	—140
{ R. . . . . —2,000 }			
Amounts payable to other Governments were less than anticipated.			
<b>A.-8—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	—1,18,000	—1,16,182	+1,818
Estimate on the basis of past actuals proved high.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	—310	..	+ 310
<i>Voted</i> . . . . .	—230	..	+230
<b>B.—Superintendence—</b>			
<i>Non-voted</i> . . . . . { O. . . . . 1,96,500 }	1,98,100	1,97,614	—486
			{ M. . . . . 1,600 }
<i>Voted</i> . . . . . { O. . . . . 1,41,500 }	1,40,891	1,40,565	—126
			{ R. . . . . —809 }
<b>C.—District Executive Force—</b>			
<b>C.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . . { O. . . . . 4,62,000 }	5,03,000	5,02,984	—16
			{ M. . . . . 41,000 }
Modification of appropriation to rectify omission to provide for three posts in the budget.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

Major Head " 26—Police "—*contd.*C.—DISTRICT EXECUTIVE FORCE—*contd.*C. 1. Pay of Officers—*concl.*

Rs.

Voted . . . . .	{ O. . 1,83,200 } { R. . —2,700 }	1,80,500	1,80,453	—47
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Fewer votable officers officiated as Superintendents of Police.

## C. 2.—Pay of Establishment—

Non-voted . . . . .	{ O. . 2,49,280 } { M. . 4,330 }	2,53,610	2,53,178	—432
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Addition to appropriation necessitated by increase in the temporary District Intelligence staff and entertainment of a stenographer clerk in the Darjeeling district.

Voted . . . . .	{ O. . 96,73,910 } { R. . 35,440 }	97,09,350	97,19,659	+ 10,309
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The original grant proved inadequate owing to the entertainment of extra force. The controlling officer explained that the ultimate excess could not be adjusted as additional appropriation of Rs. 11,500 applied for was not sanctioned. See paragraph 2 of the review.

## C. 3.—Allowances, honoraria, etc.—

Non-voted . . . . .	{ O. . 1,49,200 } { M. . 6,990 }	1,56,190	1,55,705	—485
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Absence of original provision for the travelling allowance of the Superintendent of River Police and the monthly visits of the Superintendents of Police to the Deputy Inspector General, Intelligence Branch in Calcutta account for the increased appropriation.

Voted . . . . .	{ O. . 16,48,900 } { R. . —28,141 }	16,20,759	16,20,926	+ 167
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Reduction in appropriation due to smaller expenditure on railway warrants and escort charges. See paragraph 2 of the review.

## C. 4.—Supplies and Services—

Non-voted . . . . .	{ O. . 19,350 } { M. . 750 }	20,100	20,089	—11
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Voted . . . . .	{ O. . 7,47,000 } { R. . —40,452 }	7,06,548	7,06,565	+ 17
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Reduction in appropriation mainly due to smaller purchase of arms and accoutrements, fall in their prices and in the number of patients in the police hospital. See paragraph 2 of the review.

Grant No. 15—Police—Reserved—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 26.—Police—<i>contd.</i></b>			
<b>C.—DISTRICT EXECUTIVE FORCE—<i>concl'd.</i></b>			
<b>C.-5.—Contract Contingencies—</b>			
<i>Non-voted</i> . . . . .	11,000	11,000	...
Rs.			
Voted . . . . .	6,04,120	6,02,179	-1,941
	$\left. \begin{array}{l} \text{O. . . 5,88,320} \\ \text{R. . . 15,800} \end{array} \right\}$		
Replacement of the boiler of a steam launch and employment of a large temporary force mainly account for the increase in appropriation. See paragraph 2 of the review.			
<b>C.-6.—Other Contingencies—</b>			
<i>Non-voted</i> . . . . .	12,286	11,962	-324
	$\left. \begin{array}{l} \text{O. . . 14,500} \\ \text{M. . . -2,214} \end{array} \right\}$		
Modification mainly due to postponement of expenditure on petty works (Rs. 4,000) under this head to meet cost of urgent works. See note under H.— <i>Non-voted.</i>			
Voted . . . . .	6,80,476	6,79,569	-907
	$\left. \begin{array}{l} \text{O. . . 7,13,500} \\ \text{R. . . -33,024} \end{array} \right\}$		
Postponement of departmental works, reduction in the rate of telephone rent, smaller expenditure on bus hire and change in classification mainly account for the reduction in appropriation. See paragraph 2 of the review.			
<b>C.-7.—Deduct—</b> Establishment charges recoverable from other Governments, Departments, etc.	-14,700	-14,634	+66
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	170	..	-170
Voted . . . . .	370	..	-370
<b>D.—POLICE TRAINING SCHOOL—</b>			
<b>D.-1.—Charges—</b>			
<i>Non-voted</i> . . . . .	14,960	15,267	+307
	$\left. \begin{array}{l} \text{O. . . 12,000} \\ \text{M. . . 2,960} \end{array} \right\}$		
Mainly change of incumbents not foreseen in the estimates.			
Voted . . . . .	1,74,800	1,73,608	-1,192
	$\left. \begin{array}{l} \text{O. . . 1,92,300} \\ \text{R. . . -17,500} \end{array} \right\}$		
Retrenchment of officers and men of the instructing staff of the Police Training College, Sardah, mainly accounts for the reduction in appropriation. The ultimate saving consists of cumulative petty amounts. See paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

**Major Head " 26.—Police"—*contd.***

**D.—POLICE TRAINING SCHOOL—*concl'd.***

D.-2.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

	Rs.			
{ O. .	-10,300	}	-9,300	-8,884
{ R. .	1,000			

Mainly fall in the number of candidates for training from Assam.

**E.—SPECIAL POLICE—**

**E.-1.—Pay of Officers—**

Non-voted . . .	{ O. . 53,780	}	48,330	48,328	-2
	{ M. . -5,450				

Appropriation reduced on account of an unfilled leave vacancy.

**E.-2.—Pay of Establishment—**

Non-voted . . .	{ O. . 99,520	}	99,196	99,023	-173
	{ M. . -324				
Voted . . .	{ O. . 2,20,640	}	2,19,740	2,17,820	-1,920
	{ R. . -900				

Saving due to the discharge of a number of sepoy towards the latter part of the year.

**E.-3.—Allowances, honoraria, etc.—**

Non-voted . . .	{ O. . 24,880	}	26,560	26,288	-272
	{ M. . 1,680				

Appropriation increased to meet the travelling allowance of some temporary force.

Voted . . .	{ O. . 39,300	}	37,000	36,676	-324
	{ R. . -2,300				

Fall in the prices of food stuffs mainly accounts for the reduction.

**E.-4.—Supplies and Services—**

Non-voted . . .	{ O. . 6,400	}	8,074	7,862	-222
	{ M. . 1,674				

Modification of appropriation partly due to purchase of arms, etc., for the temporary force referred to in the note under sub-head E.-3.—*Non-voted.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
		Rs.	Rs.
<b>Major Head "26.—Police"—<i>contd.</i></b>			
<b>E.—SPECIAL POLICE—<i>concl'd.</i></b>			
<b>E.-4.—Supplies and Services—<i>concl'd.</i></b>			
Voted . . . . .	Rs. { O. . . 52,900 } { R. . . —2,828 }	50,074	49,140
			—934
Condemned articles for replacement were fewer and there was a fall in the prices of articles of clothing.			
<b>E.-5.—Contract Contingencies—</b>			
Non-voted . . . . .	{ O. . . 8,200 } { M. . . 150 }	8,350	8,340
			—10
Voted . . . . .	{ O. . . 18,000 } { R. . . 2,790 }	20,790	20,951
			+161
<b>E.-6.—Other Contingencies—</b>			
Non-voted . . . . .	{ O. . . 500 } { M. . . —100 }	400	561
			+161
Voted . . . . .	{ O. . . 16,870 } { R. . . —567 }	16,303	16,311
			+8
<b>E.-7.—Grants-in-aid, Contributions, etc.—</b>			
Non-voted . . . . .	{ O. . . 2,400 } { M. . . 200 }	2,600	2,510
			—90
<b>E.-8.—Establishment charges payable to other Governments, Departments, etc.—</b>			
	1,000	570	—430
<b>For rounding—</b>			
Non-voted . . . . .		320	..
			—320
Voted . . . . .		—710	..
			+710
<b>F.—RAILWAY POLICE—</b>			
<b>F.-1.—Pay of officers—</b>			
Non-voted . . . . .	{ O. . . 47,480 } { M. . . —960 }	46,520	46,523
			+3
Voted . . . . .	R. . . 2,590	2,590	2,193
			—397
Posting of a votable officer not originally provided for.			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "26.—Police"—<i>contd.</i></b>			
<b>F.—RAILWAY POLICE—<i>contd.</i></b>			
<b>F.-2.—Pay of Establishment—</b>			
	Rs.		
{ O. . 5,31,700 }	5,32,400	5,28,443	—3,957
{ R. . 700 }			
Saving due to reduction in the permanent railway police staff during the latter part of the year. See paragraph 3 of the review.			
<b>F.-3.—Allowances, honoraria, etc.—</b>			
Non-voted . . . { O. . 7,100 }	6,550	6,547	—3
{ M. . —550 }			
Voted . . . { O. . 45,000 }	44,850	43,671	—979
{ R. . —350 }			
<b>F. 4.—Supplies and Services—</b>			
{ O. . 16,010 }	15,460	15,449	—11
{ R. . —550 }			
<b>F.-5.—Contract Contingencies—</b>			
{ O. . 13,000 }	10,775	10,769	—6
{ R. . —2,225 }			
Economy.			
<b>F.-6.—Other Contingencies—</b>			
{ O. . 1,24,300 }	1,20,980	1,20,286	—604
{ R. . —3,320 }			
Saving in rents, rates and taxes of some railway police buildings surrendered to the Railway authorities.			
<b>F.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
{ O. . 55,500 }	59,225	53,994	—5,231
{ R. . 3,725 }			
The final saving was due to (i) a decrease in the normal police expenditure of the Bengal Nagpur Railway and (ii) the addition to the extra temporary force at the Kharagpur railway police station not being required in full.			
<b>F.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
{ O. . —32,000 }	—29,000	—29,003	—3
{ R. . 3,000 }			
Smaller recovery due to retrenchment in the railway police staff.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"26.—Police"—<i>contd.</i></b>			
<b>F.—RAILWAY POLICE—<i>concl'd.</i></b>			
For rounding			
<i>Non-voted</i> . . . . .	—80	..	+80
<i>Voted</i> . . . . .	—10	..	+10
<b>G.—Criminal Investigation Department.</b>			
<b>G.-1.—Pay of Officers—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 1,07,200 } M. —7,500	99,700	98,703 —997
Mainly change of incumbents not foreseen in the estimate.			
<i>Voted</i> . . . . .	{ O. 69,400 } R. —1,500	67,900	66,897 —1,003
<b>G.-2.—Pay of Establishment—</b>			
	{ O. 8,14,400 } R. 10,900	8,25,300	8,24,954 —346
Addition for extra temporary staff sanctioned during the year. See paragraph 2 of the review.			
<b>G.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. 22,600 } M. 4,250	26,850	26,253 —592
Increase in appropriation mainly due to extensive tours by Special Superintendents of Police.			
<i>Voted</i> . . . . .	{ O. 2,11,000 } R. 14,200	2,25,200	2,24,632 —568
Addition mainly due to increase of staff not provided in estimates. See paragraph 2 of the review.			
<b>G.-4.—Supplies and Services—</b>			
	{ O. 2,00,600 } R. 40,600	2,41,200	2,40,608 —592
Increase due partly to the reason mentioned in the note under G.-2. and partly to revolutionary activities in the province. See paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 26.—Police"—<i>concl'd.</i></b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—<i>concl'd.</i></b>			
G-5.—Contract Contingencies—			
	Rs.		
{ O.      5,000 }	2,200	2,199	-1
{ R.      -2,800 }			
Smaller expenditure on service postage stamps owing to the establishment of the Central despatch office.			
G-6.—Other Contingencies—			
{ O.      2,10,900 }	2,10,100	2,09,483	-617
{ R.      -800 }			
For rounding—			
<i>Non-voted</i> . . . . .	-300	..	+300
Voted . . . . .	200	..	-200
H.—Works—			
<i>Non-voted</i> . . . . .	4,000	4,000	..
{ O.      13,000 }			
{ M.      -9,000 }			
Expenditure under the sub-head was postponed and the appropriation reduced to meet expenditure debitabie to Grant 25—Civil Works. <i>Vide</i> also note under sub-head C-8.— <i>Non-voted.</i>			
Voted . . . . .	89,340	89,340	..
{ O.      90,000 }			
{ R.      -660 }			
I.—Cost of Stores purchased in England—			
R. . . . .	19	19	..
Surrenders or withdrawals within grant—			
R. . . . .	11,270	11,270	..
Totals—			
<i>Non-voted</i> . . . . .	16,74,486	16,68,239	-6,247
Voted . . . . .	2,08,30,000	2,08,00,564	-29,436

## REVIEW.

Savings in the final *non-voted* appropriation were '3 per cent. compared with '8 per cent. in the previous year. The control was satisfactory.

2. Savings in the original voted grant were '1 per cent. against 2'2 per cent. in the preceding year. This result was to some extent due to the large savings under certain heads, *viz.*, C-3, C-4, C-6 and D-1 having become avail-

REVIEW—*contd.*

able for the increased expenditure under sub-heads C.-2, C.-5, G.-2, G.-3 and G.-4 on account of additional temporary force sanctioned during the year to cope with the terrorist movement.

3. Savings in the finally modified voted grant were .08 per cent. against 7 per cent. in the preceding year and 1 per cent. in 1932-33. There was marked improvement in control. The reappropriation of Rs. 700 to sub-head F-2 sanctioned on the 29th March, 1935 was ill-judged in view of the circumstances explained in the note under the head.

4. (1) An examination of the tenders for the supply of clothing and other articles to the members of a police force during the year 1933-34 brought to light the following irregularities :—

(i) The specifications of the articles supplied were not fixed before inviting tenders. On this being reported to Government, they observed that by fixing the specifications of articles before calling for tenders, the competition among the tenderers would not be great, as they would then have only the specified articles to tender for, whereas under the existing system they offered different fabrics at different prices and the most durable of these fabrics were selected. Government also stated that the existing practice had proved most economical to them and that they did not therefore consider it necessary to change it. There is, however, the risk that if tenders for the supply of articles finally selected are not received from several firms Government may not get the full advantages of a competitive tender system.

(ii) Out of 121 kinds of articles purchased as many as 94 kinds, *i.e.*, over 77 per cent. were obtained at rates higher than the lowest without reasons having been recorded for rejecting lower tenders as required by the rules. As this involved an extra expenditure of about Rs. 39,000 and was indicative of a general tendency not to accept lowest tenders, the matter was reported to Government. Government stated that except in the five cases mentioned below they had accepted as satisfactory the explanation of the Head of the Department for not accepting the lowest rates, but that they had instructed him to record his reasons in writing if in future he rejected the lowest tendered rates.

In two out of the five cases Government held that the rejection by the Head of the Department of the lowest rates which resulted in an extra expenditure of Rs. 1,523 was not justified and they communicated their views to him for his future guidance. In the remaining three cases, in which contracts were divided between different firms quoting different rates causing thereby an extra expenditure of about Rs. 300, Government ordered that in such cases the entire order should in future go to the firm quoting the lowest rates.

The cases in which Government considered the explanation of the Head of the Department to be satisfactory include 10 items in which standard manufactured articles of a particular brand were purchased at rates higher than the lowest, resulting in an extra expenditure of over Rs. 1,000.

(iii) Certain articles of European manufacture worth Rs. 8,425 were purchased without obtaining the sanction of Government as required by the

## REVIEW—contd.

rules. The Head of the Department was competent to purchase such articles up to the value of Rs. 500 only. Government sanctioned the expenditure and issued orders that the rules on the subject should be strictly followed by the Head of the Department in future.

(iv) The tender books were printed locally at a private press at a cost of Rs. 108 without the sanction of Government as required by the rules and their cost was met from the sale proceeds of the books in contravention of the Treasury Order requiring that departmental receipts should not be appropriated to meet departmental expenditure except with the sanction of the Governor-General in Council. Amounts realised on account of the cost of clothing lost or damaged were not credited to provincial revenues as required by that Treasury Order, but were utilised to purchase further clothing. Government ordered that the tender books should in future be printed at the Government Press and their sale proceeds credited to Government. As regards the procedure for purchasing clothing with moneys realised for lost or damaged clothing, Government stated that as the procedure had worked satisfactorily and its discontinuance would be administratively disadvantageous they were moving the Government of India to sanction the relaxation of the Treasury Order in this case.

(2) A suggestion was also made to Government that they might consider whether it would not be economical to obtain clothing from the Army Clothing Depôt or, in the alternative, to obtain separately materials, such as cloth, and get them made up into clothing on separate contracts. Government stated that the latter method had been tried some years ago but abandoned, as it was found to be wasteful, expensive and unworkable. As regards the former suggestion Government stated that tenders from the Army Clothing Depôt would be called for in future.

5. (1) The local inspection of the accounts of a police office brought to light that fees according to the prescribed scale of charges for the services of police supplied to private individuals and public bodies were not realised from a club for the supply of police to it on requisition. It also transpired that the club was disbursing annually Rs. 7,000 in the form of bonuses to the police men, while a sum of Rs. 1,620 was paid by it direct to the sergeants employed on special duties. The amount recoverable from the club and creditable to Government under the prescribed scale of charges worked out at Rs 8,370 a year and this amount was lost to Government owing to the irregular payment of bonuses, etc., to the police instead of the prescribed charges being credited to Government. The local Government have, however, since ordered that the club should make an annual payment of Rs. 8,000 to Government with effect from the financial year 1934-35, irrespective of the police force that may be deputed and that no payment should be made by the club to the sergeants or other ranks employed on or after 1st April 1934 on any duty on the requisition of the club.

(2) The local inspection of the same police office in a subsequent year disclosed that no bill was made out and consequently no charges were realised, for the supply of police to a club during a certain part of 1933-34, although such charges were realised in the past. On this being

## REVIEW—concl'd.

pointed out a sum of Rs. 633 was realised and credited to Government and the Head of the office agreed to maintain a register as suggested by audit to guard against such omissions in future.

6. In a police office in addition to the overdrawal of a sum of Rs. 546, defalcations to the extent of Rs. 6,933 were committed between March 1929 and January 1932 by means of the inclusion of fictitious entries in pay bills and the screening of these fictitious entries by means of fictitious totals in pencil.

Four subordinate officers were held by Government to be responsible for, or, concerned in, the frauds and a sum of Rs. 7,136 was recovered from them. Of the four subordinate officers referred to above one was dismissed, one made to retire and another invalided while no disciplinary action was taken against the remaining one beyond the recovery of Rs. 1,000 from him. Besides the above recovery of Rs. 7,136, sums of Rs. 52 and Rs. 39 were written off as irrecoverable. The balance of Rs. 252 was recovered from the head constables and constables to whom the amount was overpaid.

The defalcations remained undetected as the Head of the Office relied on the past practice and failed to see that the pay bills of the establishment were duly checked in the manner prescribed in the Finance Department circulars No. 791-F., dated the 21st February 1928, and No. 3014-F., dated the 28th June 1929, under which the drawing officer or any other gazetted officer is required to check not only the component items of a bill and its total but also the total of acquittance rolls with the total of the corresponding establishment bills and the money received from the treasury. The rules for totalling of office and fair copies of establishment bills by two different clerks and for the disbursement of the pay of the establishment by a clerk other than the one who prepared the establishment bill required under these circulars were also not observed. The two circulars in question were issued as a result of extensive frauds which had been detected earlier in another Government office.

Three officers had held charge of the police office during the period of the fraud. One of them had held charge for short periods on two occasions and had retired. After obtaining and considering the explanations of the remaining two officers, Government decided that taking all the circumstances of the case, the two officers could not be entirely exonerated from blame in this matter and should be informed that in their opinion they had failed to carry out fully their responsibility in the check of the pay bills.

Government have been assured that satisfactory arrangements have since been made for the exercise of checks over pay bills but they have impressed on the Head of the Department the importance of exercising all the prescribed checks.

See also the Audit Report.

*N.B.*—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Ports and Pilotage "</b>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
<b>A.-1.—Charges—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 10,500 M. 339 }	10,839	10,564 —275
<i>Voted</i> . . . . .	{ O. 3,82,500 R. —5,800 }	3,76,700	3,76,851 +151
<b>A.-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
	{ O. —80,000 R. 13,000 }	—67,000	—68,902 —1,902
<p>Saving in the original provision was due to smaller recoveries consequent on less outside work at a Government dockyard. The recoveries towards the close of the year were under-estimated in making the reduction of Rs. 13,000 on the 15th March 1935 and led to the final saving. See paragraph 1 of the review.</p>			
<b>B.—PURCHASE OF MARINE STORES, ETC.—</b>			
	{ O. 1,34,400 R. —1,474 }	1,32,926	1,28,089 —4,837
Mainly liabilities carried forward.			
<b>C.—PORTS ESTABLISHMENT—</b>			
<i>Non-voted</i> . . . . .	{ O. 84,300 M. 5,338 }	89,638	91,161 +1,463
<p>The local Government's share of the cost of establishment at Calcutta for the survey of inland vessels, adjusted after the close of the year, proved higher than that anticipated.</p>			
<i>Voted</i> . . . . .	{ O. 11,700 R. 574 }	12,274	12,180 —94
<b>D.—SUBSIDIES TO STEAMBOAT COMPANIES</b> . . . . .		3,200	3,200 ..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Ports and Pilotage "—<i>concl.</i></b>			
<b>E.—STATE YACHT ESTABLISHMENT—</b>			
	Rs.		
{ O. 18,500 }	12,400	11,695	—705
{ R. —6,100 }			
Saving in the original appropriation due to absence of river tour by His Excellency the Governor during the monsoon and the cold weather. The final saving was due to retention of funds by the controlling authority to meet an anticipated excess under another head, but they were not eventually required. See paragraph 1 of the review.			
<b>F.—MISCELLANEOUS—</b>			
	Rs.		
{ O. 2,000 }	1,800	1,508	—292
{ R. —200 }			
<b>G.—COST OF STORES PURCHASED IN ENGLAND . . .</b>	240	141	—99
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	200	..	—200
Voted . . . . .	460	..	—460
<b>Totals—</b>			
<i>Non-voted</i> . . . . .	1,00,677	1,01,695	+988
Voted . . . . .	4,73,000	4,64,762	—8,238

### REVIEW.

The excess over the *non-voted* appropriation was about 1 per cent. compared with 9·8 per cent. in the previous year. The savings in the original voted grant were 1·7 per cent. compared with 3 per cent. in the previous year. The original estimate was closer than in the previous year but there was room for closer control under sub-head A.-2 and E.

2. The Store Account of the Narayanganj Dockyard for 1934-35, as supplied by the Engineer Superintendent, is given below :—

Opening balance on 1st April 1934 . . . . .	Rs.	Rs.
	..	63,137
<b>Receipts during the year—</b>		
(a) Local Purchase . . . . .	84,037	
(b) From Overseas . . . . .	..	
(c) (i) From other sources . . . . .	2,126	
(ii) Excess on account of elimination of pies in the calculation of Issue Rates, amounts, etc. . . . .	768	



<i>REVIEW—concl'd.</i>		Rs.	Rs.
<i>Issues—</i>			
	(d) (1) Stores utilised on production . . . . .	82,208	
	(2) Stores sold . . . . .	2,073	
	(3) Stores otherwise disposed of . . . . .	340	
			84,621
	(e) Loss on account of revaluation or other causes . . . . .		..
	Closing balance on 31st March 1935 . . . . .		65,447

(N.B.—The figures show the value of the Stores at the issue rate which includes an addition of 4 per cent. over the actual cost price to cover freight charges, etc.).

*Certificate and Remarks of the Head of the Office.*

Certified that the figures represent substantially a true account of affairs and that they agree with the figures appearing in the departmental registers.

All the stores of the Government Dockyard, Narayanganj, were verified by me personally. During my check the closing balance of stock appeared to be up to the level of normal requirement except a few items. Belting of 8", 6" and 5" size, however, particularly struck me as excessive, the balance being 72½ ft., 368½ ft., and 284 ft., respectively. They have been received on transfer from the River police stock while the dockyard was separated from the River police as a separate entity in the year 1926.

W. GUY MANFIELD,  
*Engineer Superintendent,  
Government Dockyard,  
Narayanganj.*

NARAYANGANJ ; }  
31st October 1935. }

*Audit Comments.*

Belting of 8", 6" and 5" size worth Rs. 2,415 stated to have been received on transfer from the River police stock while the Dockyard was separated from the River police in the year 1926 and brought under the control of the Marine Department, has been lying in stock. It is reported that 8" and 5" beltings and a portion of 6" belting would be utilised as necessary to replace the ones now in use while the balance of 6" belting would be used gradually in place of 4" belting now in use, as the disposal of the stock will not fetch a reasonable price.

As the accounts for 1934-35 were not locally test-audited, the store accounts could not be examined with reference to the records, books, etc., maintained at the dockyard. Necessary checks will be exercised, at the time of next local test-audit.

See also the Audit Report.

N.B.—For explanation of the letters O, S and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 30.—Scientific Departments "</b>			
<b>A.—INSPECTOR OF MINES—</b>			
	Rs.		
{ O.	60		
{ R.	15	75	65
			—10
<b>B.—DONATIONS TO SCIENTIFIC SOCIETIES—</b>			
Non-voted . . . . .	3,000	3,000	..
Voted . . . . .	25,500		
{ O.	25,500		
{ S.	1,500	26,700	27,437
{ R.	—300		+737
See review.			
<b>For rounding—</b>			
{ O.	440		
{ R.	—15	425	..
			—125
Surrenders or withdrawals within grant . . . . . R.	300	300	..
			—300
<b>Totals—</b>			
Non-voted . . . . .	3,000	3,000	..
Voted . . . . .	27,500	27,502	+2

### REVIEW.

The excess of Rs. 2 over the voted grant requires to be regularised by an excess vote of the Council.

When the supplementary grant of Rs. 1,500 was obtained early in March 1935 for an item of expenditure of Rs. 2,500 under sub-head B, it was proposed that Rs. 1,000 would be met by reappropriation of savings under other sub-heads. The failure of the controlling authority to make the reappropriation and the excess over the voted grant indicate defective control.

See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —							
1	2	3	4							
	Rs.	Rs.	Rs.							
<b>Major Head "31.—Education."</b>										
<b>A.—Government Secondary Schools—</b>										
<b>A.-1.—Pay of Officers—</b>										
	Rs									
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">50,200</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">3,560</td> </tr> </table>	{	O.	50,200	}	M.	3,560	53,760	53,856	+96
{	O.	50,200								
}	M.	3,560								
Sanction towards the close of the year to the payment of arrear pay of an officer and underestimation of requirements account for the increase in appropriation.										
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">1,36,100</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—7,550</td> </tr> </table>	{	O.	1,36,100	}	R.	—7,550	1,28,550	1,29,751	+1,201
{	O.	1,36,100								
}	R.	—7,550								
Modification due to leave <i>ex-India</i> of some officers not forecasted in the budget and retirement.										
<b>A.-2.—Pay of Establishment—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">2,750</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">—50</td> </tr> </table>	{	O.	2,750	}	M.	—50	2,700	2,707	+7
{	O.	2,750								
}	M.	—50								
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">36,970</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—1,700</td> </tr> </table>	{	O.	36,970	}	R.	—1,700	35,270	34,704	—566
{	O.	36,970								
}	R.	—1,700								
Reduction in appropriation due to retirement.										
<b>A.-3.—Allowances, honoraria, etc.—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">9,100</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">—489</td> </tr> </table>	{	O.	9,100	}	M.	—489	8,611	8,621	+10
{	O.	9,100								
}	M.	—489								
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">5,060</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">108</td> </tr> </table>	{	O.	5,060	}	R.	108	5,168	5,105	—63
{	O.	5,060								
}	R.	108								
<b>A.-4.—Supplies and Services—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">3,660</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">—8</td> </tr> </table>	{	O.	3,660	}	M.	—8	3,652	3,498	—154
{	O.	3,660								
}	M.	—8								
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">62,900</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">4,988</td> </tr> </table>	{	O.	62,900	}	R.	4,988	67,888	67,838	—50
{	O.	62,900								
}	R.	4,988								
Increase in appropriation mainly under boarding charges consequent on increase in the number of boarders.										

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head "31.—Education."— <i>contd.</i></b>		Rs.	Rs.
<b>A.—Government Secondary Schools—<i>concl.</i></b>			
<b>A.-5.—Contract Contingencies—</b>			
<i>Non-voted</i> . . . . .	1,700	1,731	+31
<i>Voted</i> . . . . .	20,000	20,000	—
<b>A.-6.—Other Contingencies—</b>			
<i>Non-voted</i> . . . . .	Rs. 1,750 } { O. 977 } M.	2,727	2,721
<i>Voted</i> . . . . .	9,371 } { O. —546 } R.	8,825	8,432
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	—60	..	+60
<i>Voted</i> . . . . .	99	..	—99
<b>B.—Direct Grants to non-Government Secondary Schools—</b>			
<i>Non-voted</i> . . . . .	O. 33,500 } { M. —401 }	33,099	31,850
Of the final saving Rs. 1,088 was under "recurring grants" and remained unexplained as the controlling authority could not effect reconciliation between the figures booked in the Accounts Office and the departmental figures in the absence of a methodical system of departmental verification of the latter figures with the former. See also paragraph 61 of the Audit Report, page 40.			
<i>Voted</i> . . . . .	O. 2,28,000 } { R. —485 }	2,27,515	2,27,664
<b>C.—Direct Grants to non-Government Primary Schools—</b>			
<i>Non-voted</i> . . . . .	30,000	29,986	—14
<i>Voted</i> . . . . .	O. 3,64,500 } { R. —271 }	3,64,229	3,63,682
<b>D.—Grants to Local Bodies for Primary Education—</b>			
<i>Non-voted</i> . . . . .	27,000	26,717	—283
<b>E.—Government Special Schools—</b>			
<b>E.-1.—Pay of Officers—</b>			
	O. 29,000 } { R. —3,249 }	25,751	[ 25,594 ] —157

Leave out of India of an officer not anticipated at the budget stage mainly accounts for the modification.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 31.—Education "— <i>contd.</i></b>			
<b>E.—Government Special Schools—<i>contd.</i></b>			
E.-2.—Pay of Establishment . . . . .	11,650	11,700	+50
E.-3.—Allowances, honoraria, etc.—			
	Rs.		
O. 420	1,747	1,747	..
R. 1,327			
Addition mainly for the cost of passage of the officer referred to in the note under sub-head E-1.			
E.-4.—Supplies and Services—			
O. 28,100	27,338	27,128	—210
R. —762			
E.-5.—Contingencies—			
O. 10,510	10,444	10,417	—27
R. —66			
E.-6.—Establishment charges payable to other Governments, Departments, etc. . . . .	30,000	32,826	+2,826
See paragraph 2 of the review.			
For rounding . . . . .	—80	..	+80
<b>F.—Direct Grants to non-Government Special Schools—</b>			
<i>Non-voted</i> . . . . .	10,971	11,005	+34
{ O. 11,000	10,971	11,005	+34
{ M. —29			
<i>Voted</i> . . . . .	2,000	1,879	—121
<b>G.—Inspection—</b>			
<b>G.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	23,910	23,673	—237
{ O. 22,650	23,910	23,673	—237
{ M. 1,260			
Addition due to a higher paid officer being posted as Inspector of European Schools during the latter part of the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving -
1	2	3	4
<b>Major Head " 31.—Education "— <i>contd.</i></b>			
	Rs.	Rs.	Rs.
<b>G.—Inspection—<i>concl'd.</i></b>			
<b>G.-2.—Pay of Establishment—</b>			
	Rs.		
<i>Non-voted</i> . . . . .	{ O. 1,900 } { M. -225 }	1,675	1,653
			-22
<i>Voted</i> . . . . .	{ O. 8,390 } { R. -650 }	7,740	7,625
			-115
<b>G.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. 6,200 } { M. -79 }	6,121	6,074
			-47
<i>Voted</i> . . . . .	{ O. 940 } { R. 56 }	996	985
			-11
<b>G.-4.—Contract Contingencies—</b>			
<i>Non-voted</i> . . . . .	{ O. 500 } { M. -20 }	480	480
			--
<i>Voted</i> . . . . .		1,000	880
			-120
<b>G.-5.—Other Contingencies—</b>			
<i>Non-voted</i> . . . . .	{ O. 480 } { M. -8 }	472	472
			--
<i>Voted</i> . . . . .	{ O. 3,412 } { R. -714 }	2,698	2,697
			-1
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .		-30	--
			+30
<i>Voted</i> . . . . .		58	--
			-58
<b>H.—Scholarships—</b>			
<i>Non-voted</i> . . . . .		2,700	2,368
			-332
<i>Voted</i> . . . . .		29,000	28,067
			-933
<b>I.—Miscellaneous—</b>			
<i>Non-voted</i> . . . . .		1,000	967
			-33
<i>Voted</i> . . . . .	{ O. 7,600 } { R. -5,039 }	2,561	2,157
			-404

Reduction mainly due to non-utilisation of the provision for contingent expenditure of the Provincial Board and to smaller expenditure for the Inter Provincial Board for European and Anglo-Indian Education.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "31.—Education."—concl'd.</b>			
Surrenders or withdrawals within grant—			
	Rs. R. 14,553	14,553	.. —14,553
Total Grant No. 18—			
Non-voted . . . . .	2,10,488	2,08,379	—2,109
Voted . . . . .	10,25,000	10,10,878	—14,122

## REVIEW.

*Non-voted* savings were 1 per cent. of the final appropriation against 2·3 per cent. in 1933-34. In the voted section the savings were 1·4 per cent. of the original grant compared with 3·4 per cent. in the previous year. There was however an excess of ·04 per cent. over the finally modified voted appropriation against the saving of ·6 per cent. in the preceding year.

2. The amount payable by the Government of Bengal as their share of the cost of the Hazaribagh Reformatory School in Bihar and Orissa appears under the sub-head "E—Government Special Schools—E—6 Establishment charges payable to other Governments, Departments, etc.". The following statement compares the position under the sub-head in 1934-35 with that in 1933-34 :—

Year.	Average number of boys from Bengal.	Original appropri- ation.	Final appropri- ation.	Expendi- ture.	Percentage of excess (+) or saving (—) compared with	
					Original appropria- tion.	Final appropria- tion.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.		
1933-34 . . . . .	66	42,000	30,000	32,244	—23·2	+7·5
1934-35 . . . . .	66	30,000	30,000	32,826	+9·4	+9·4

The expenditure under the head depends on the number of boys sent to the school from Bengal. The average number of boys sent to the Reformatory School in 1934-35 was the same as in 1933-34 and the amount of the local Government's contribution for the two years was also nearly the same. The appropriation for 1934-35 was allowed to remain at the level of the final appropriation for 1933-34, though there was excess in the latter year. For improvement of control it was suggested that information ought

## REVIEW—concl'd.

be obtained from the Government of Bihar and Orissa before the close of the financial year, preferably in January or thereabout, regarding the number of boys sent and the probable amount of the local Government's contribution. The suggestion has been accepted by Government.

3. The local inspection of the accounts of a European school disclosed that after it closed for the annual vacation each year from the 1st December to the 1st March, some students preparing for the Cambridge Examination as well as others awaiting their departure from the school were allowed to remain there, the former for about half a month and the latter for a couple of days in December. Fees (including boarding charges, etc.) were recovered, according to the prospectus of the school, for 9 months only, *viz.*, from March to November and no charges were made for the period of stay during December. The matter having been brought to the notice of the local Government they decided that additional school fees for half a month should in future be realised from candidates for the Cambridge Examination while other students who could not be brought down to Calcutta might be allowed to stay on without payment of any additional charges for a period not exceeding 4 days after the school closed for the long vacation. The total extra expenditure incurred by Government for the additional stay of the students (both Cambridge Examination candidates and others) for the years 1929-30 to 1932-33 amount to Rs. 2,265 against which a sum of Rs. 1,602 could have been realised from the Cambridge Examination candidates according to the scale now laid down.

4. A Government pensioner was re-employed and appointed to officiate in a gazetted post during two broken periods. The audit office issued the necessary authority to the re-employed pensioner or the drawal of his officiating pay in respect of those periods. The officiating incumbent relinquished charge of his post after the expiry of the earlier portion and did not re-assume charge at the beginning of the latter portion. In spite of this, however, he presented his pay bills for the latter period at the treasury under his official designation, although he was not entitled to do so when he ceased to perform the duties of the post. The Treasury Officer had to rely upon the statement and facts recorded in bills and was therefore not in a position to disallow the claims.

This resulted in an overdrawal of Rs. 510 which was reported to the local Government who issued orders declaring that the drawal of pay in such circumstances constituted grave misconduct on the part of the person concerned and directed the withholding of half the monthly pension drawn by the pensioner till the overdrawn amount was fully recovered. This case is of interest as showing the importance necessarily attached to the facts recorded in an officer's personal claims which under standing orders are accepted by the disbursing treasury officer.

5. Sums aggregating Rs. 5,730 were written off under orders of competent authority. They include Rs. 2,390 the value of certain unserviceable articles of a Reformatory and Industrial School, and Rs. 2,583 the amount of fines found irrecoverable from the students of a school.



Grant No. 19—Education—Transferred.

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See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 31.—Education ".</b>			
<b>A.—Grants to Universities—</b>			
<i>Non-voted</i> . . . . .	5,50,000	5,50,000	..
Rs.			
Voted . . . . .	4,46,823	4,46,775	—48
{ O. 5,31,000 }			
{ R. —84,177 }			
Mainly reduction in the annual grant to a university to which the full grant was payable only if the income from fees did not reach a prescribed limit.			
<b>B.—Government Arts Colleges—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	1,46,500	1,46,325	—175
{ O. 1,35,900 }			
{ M. 10,600 }			
Promotion of two officers to selection grades with retrospective effect.			
Voted . . . . .	10,54,675	10,53,832	—843
{ O. 10,62,000 }			
{ R. —7,325 }			
<b>B.-2.—Pay of Establishment—</b>			
O. 95,504 }	95,904	96,244	+340
R. 400 }			
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	8,188	10,766	+2,578
{ O. 9,800 }			
{ M. —1,612 }			
Excess mainly due to the adjustment of the cost of passage for an officer's family after the expiry of the year.			
Voted . . . . .	10,061	9,147	—914
{ O. 6,020 }			
{ R. 4,041 }			
Unforeseen transfers mainly account for the increase in appropriation.			
<b>B.-4.—Supplies and Services—</b>			
O. 47,500 }	44,699	44,433	—266
R. —2,801 }			
<b>B.-5.—Contract Contingencies . . . . .</b>			
	25,165	25,226	+61

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 31.—Education "—<i>contd.</i></b>			
<b>B.—Government Arts Colleges—<i>concl'd.</i></b>			
<b>B.-6—Other Contingencies—</b>			
	Rs.		
O.	1,24,500	1,22,585	1,23,020
R.	-1,915		
For rounding—			
Non-voted . . . . .	-200	..	+200
Voted . . . . .	-189	..	+189
<b>C.—Grants to non-Government Arts Colleges—</b>			
O.	2,87,000	2,92,117	2,88,981
R.	5,117		
Final saving mainly due to wrong provision of Rs.2,790 for the re-wiring of electric installation in a college instead of under sub-head F.2 in Grant No. 25 Civil Works where the expenditure was adjusted. See also paragraph 1 of the review.			
<b>D.-1.—Charges</b>			
-Non-voted . . . . .	{ O. 26,500 M. 5,315 }	31,815	31,806
Voted . . . . .	{ O. 3,44,800 R. -4,167 }	3,40,633	3,38,338
			-2,295
<b>D.-2.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O.	-21,300	-23,600	-19,398
R.	-2,300		
Part of the amount payable by the Government of Assam for provision of educational facilities to students of that province was recovered in 1935-36.			
<b>E.—Government Secondary Schools—</b>			
<b>E.-1.—Pay of Officers—</b>			
O.	10,92,000	10,89,537	10,86,986
R.	-2,463		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 31.—Education "—<i>contd.</i></b>			
<b>E.—Government Secondary Schools—<i>concl.</i></b>			
<b>E.-2.—Pay of Establishment—</b>			
	Rs.		
O	68,056	66,564	65,962
R.	-1,492		
<b>E.-3.—Allowances, honoraria, etc.—</b>			
O.	7,342	7,388	7,017
R.	46		
<b>E.-4.—Supplies and Services—</b>			
O.	45,000	46,000	45,741
R.	1,000		
<b>E.-5.—Contract Contingencies . . . .</b>			
	45,312	45,714	+402
<b>E.-6.—Other Contingencies—</b>			
O.	77,500	80,409	80,074
R.	2,909		
<b>For rounding . . . . .</b>			
	-210	..	+210
<b>F.—Direct Grants to non-Government Secondary Schools—</b>			
O.	12,59,000	12,53,311	12,43,044
R.	-5,689		
<p>Under "recurring grants" (Rs. 4,389) chiefly on account of smaller expenditure on contribution to teachers' provident fund than estimated and under "non-recurring grants" (Rs. 5,878) for loss expenditure on building grants for non-fulfilment of conditions attached to them.</p>			
<b>G.—Government Primary Schools . . . .</b>			
	8,500	8,121	-309
<b>H.—Direct Grants to non-Government Primary Schools—</b>			
O.	3,71,500	3,51,318	3,32,356
R.	-20,182		

Reduction in the original appropriation mainly to cover additional grants to certain District School Boards established under the optional scheme under the Bengal (Rural) Primary Education Act, 1930 adjusted under sub-head " I ". See note under " 1 " for explanation of the ultimate saving. See also paragraph 1 of the review.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.				
1	2	3	4				
	Rs.	Rs.	Rs.				
<b>Major Head " 31.—Education "—<i>contd.</i></b>							
<b>I.—Grants to Local Bodies for Primary Education—</b>							
	Rs.						
O.	22,31,000	22,51,182	22,65,632				
R.	20,182			+14,450			
<p>Part of the expenditure adjusted under this head was originally provided under sub-head "H" (<i>vide</i> note under that head). Failure through oversight to reappropriate sufficient funds for this expenditure from sub-head "H" accounts mainly for the unadjusted excess under this head and the ultimate saving under the former. See also paragraph 1 of the review.</p>							
<b>J.—Government Special Schools—</b>							
<b>J.-1.—Pay of Officers—</b>							
<i>Non-voted</i> . . . . .	19,099	19,089	—10				
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">3,15,740</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">—5,372</td> </tr> </table>	O.	3,15,740	R.	—5,372	3,10,368	3,14,635
O.	3,15,740						
R.	—5,372						
			+4,267				
<p>Modification mainly due to retirement, unfilled vacancies and appointments on lower pay. Excess due to unforecasted extension of leave.</p>							
<b>J.-2.—Pay of Establishment—</b>							
O.	2,38,259	2,41,934	2,42,740				
R.	3,675			+806			
<b>J.-3.—Allowances, honoraria, etc.—</b>							
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">1,000</td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">—20</td> </tr> </table>	O.	1,000	M.	—20	980	797
O.	1,000						
M.	—20						
			—183				
Voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">7,440</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">2,092</td> </tr> </table>	O.	7,440	R.	2,092	9,532	9,217
O.	7,440						
R.	2,092						
			—315				
<p>Mainly increased expenditure on travelling allowance and unforecasted payment of remuneration to some examiners.</p>							
<b>J.-4.—Supplies and Services—</b>							
O.	2,84,386	2,89,778	2,88,401				
R.	5,392			—1,377			
<b>J.-5.—Contract Contingencies—</b>							
O.	15,750	16,306	16,236				
R.	556			—70			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head "31.—Education"—<i>contd.</i></b>			
	Rs.	Rs.	Rs.
<b>J.—Government Special Schools—<i>concl'd.</i></b>			
<b>J.-6.—Other Contingencies—</b>			
	Rs.		
O. . 1,26,704	} 1,23,883	} 1,23,549	} —334
R. . —2,821			
<b>J.-7.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Depart- ments, etc.—</b>			
O. . —1,900	} —2,300	} —2,528	} —228
R. . —400			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	—99	..	+99
<i>Voted</i> . . . . .	121	..	—121
<b>K.—Direct Grants to non-Government Special Schools —</b>			
O. . 3,18,500	} 3,18,756	} 3,17,431	} —1,325
R. . 256			
<b>L.—Direction —</b>			
<i>Non-voted</i> . . . . .	} 60,596	} 60,350	} +54
	} O. . 65,500		
	} M. . —14,904		
<b>Saving in the original appropriation due to unforecasted leave out of India of an officer and his transfer, on return from leave, to a post the pay of which was not adjust- able under this sub-head.</b>			
<i>Voted</i> . . . . .	} 1,46,800	} 1,46,052	} —748
	} O. . 1,39,500		
	} R. . 7,300		
<b>Unforecasted appointment of a votable officer on special duty.</b>			
<b>M.—Inspection—</b>			
<b>M.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	} 9,215	} 9,214	} —1
	} O. . 14,250		
	} M. . —5,035		
<b>Transfer of a non-votable officer from the Inspectorate.</b>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 31.— Education "—<i>contd.</i></b>			
<b>M.—Inspection—<i>concl'd.</i></b>			
<b>M.-1.—Pay of Officers—<i>concl'd.</i></b>			
	Rs.		
Voted . . . . .	{ O. . 7,31,000 R. . —15,000 }	7,16,000	7,11,798
	Change of incumbents.		—4,202
<b>M. 2.—Pay of Establishment—</b>			
	{ O. . 1,38,280 R. . —1,200 }	1,37,080	1,37,040
			—40
<b>M. 3 —Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. . 4,000 M. . —1,597 }	2,403	2,645
			+242
Voted . . . . .	{ O. . 1,85,240 R. . —2,395 }	1,82,945	1,79,924
			—3,021
Mainly failure to surrender through oversight the unrequired balance of the reserve provision for travelling allowance. See also paragraph 1 of the review.			
<b>M. 4.—Contract Contingencies—</b>			
	{ O. . 35,980 R. . 832 }	36,812	36,388
			—424
<b>M.-5.—Other Contingencies—</b>			
	{ O. . 23,400 R. . —447 }	22,953	22,667
			—286
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .		250	..
			—250
Voted . . . . .		—400	..
			+400
<b>N.—Scholarships</b> . . . . .		3,04,000	2,94,228
			—9,772

Payment of scholarships by District Boards in areas where the Bengal (Rural) Primary Education Act, 1930 was brought into operation and forfeiture of scholarships due to absence and other causes.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "31.—Education"—<i>concl'd.</i></b>			
<b>O.—Miscellaneous—</b>			
	Rs.		
<i>Non-voted</i> . . . M.	700	700	..
Voted . . .	{ O. . 2,76,000 R. . 20,842 }	2,96,842	2,92,740 —4,102
Addition under " Examination charges " (Rs 12,060) due to increase in the number of candidates and payment of arrear remuneration and under " Other items " (Rs. 10,000) on account of remuneration to reviewers of text books, appointment of a few peripatetic lecturers for the anti-terrorist movement and contribution of Rs. 3,000 in connection with an Art Exhibition, partly set off by cumulative savings of Rs. 1,218 under other heads.			
<b>Q.—Cost of Stores purchased</b>			
in England . . . R.	10	10	9 —1
Surrenders or with- drawals within grant . R.	85,396	85,396	.. —85,396
<b>Total Grant No. 19—</b>			
<i>Non-voted</i> . . . . .	8,19,447	8,21,992	+2,545
Voted . . . . .	1,08,45,000	1,07,17,842	—1,27,158

## REVIEW.

*Non-voted* expenditure exceeded the final appropriation by .3 per cent. against the saving of .2 per cent. in the preceding year. In the voted section savings were 1.2 per cent. of the grant as in the previous year and .4 per cent. of the finally modified appropriation against 9 per cent. in 1933-34. The wrong provision under sub-head " C " shows defect in estimating. Non-surrender of unwanted funds under " M—3-Voted " and the failure to adjust the saving and the excess under " H " and " I " respectively show defective control.

2. During the local audit of the accounts of a District Board for 1932-33 it was noticed that a sum of Rs. 8,946 representing the unspent balance of Government grants for primary education received by the Board during the years 1913-14 to 1931-32 had been lying with the Board on the 31st March 1933. During that period the Board had received from Government grants for primary education amounting to over Rs. 5 lakhs, out of which a sum of Rs. 14,424 had not been utilised by the Board in the years for which the grants had been sanctioned. A sum of Rs. 4,818 was spent in subsequent years

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**REVIEW—*concl.***

without the sanction of Government, Rs. 660 were refunded to Government during the years 1931-32 and 1932-33 ; and the major portion of the unspent balance amounting to Rs. 8,946 was not refunded till February 1934.

Government observed that the action of the District Board was highly irregular. They, however, condoned the irregularity and issued orders in August 1934 that the Board should strictly follow the general instructions issued by them in October 1933 requiring that all unspent balances of Government grants of a year should be refunded soon after the accounts of the year are closed. In spite of these orders the Board did not refund an unspent balance of Rs. 235 out of the educational grants received by it during 1934-35 at the close of that year.

3. Sums aggregating Rs. 13,158 were written-off under orders of competent authority of which Rs. 12,710 represents the net book-value of two unserviceable engines of an Engineering College.



See also the Audit Report.

N. B.—For explanation of the letters O, M, S and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 32.—Medical.</b>			
<b>1.—MEDICAL ESTABLISHMENT—</b>			
<b>A.-1.—Reserved—Non-voted</b>			
<b>A.-1.(1)—Pay of Officers—</b>			
O. . .	28,500	} 31,857	31,569
M. . .	3,357		
Column I—Unforecasted leave and posting of higher paid officers.			
<b>A.-1.(2)—Pay of Establishment—</b>			
O. . .	7,770	} 6,600	6,773
M. . .	—1,170		
<b>A.-1.(3)—Allowances, honoraria, etc.—</b>			
O. . .	4,700	} 4,227	3,957
M. . .	—473		
<b>A.-1.(4)—Supplies and Services—</b>			
<b>A.-1. (4)(i)—Grants to dispensaries for supply of medicines to Government officers—</b>			
O. . .	580	} 800	800
M. . .	220		
<b>A.-1.(4)(ii)—Other charges—</b>			
O. . .	200	} 76	231
M. . .	—124		
<b>A.-1.(5)—Contract Contingencies—</b>			
O. . .	400	} 611	611
M. . .	211		
<b>A.-1. (6)—Other Contingencies—</b>			
O. . .	300	} 257	199
M. . .	—43		
<b>A.-1. (7)—Grants-in-aid, contributions, etc. .</b>			
For rounding . . . . .	—50	..	+50

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 32.—Medical—<i>contd.</i></b>			
<b>A.—MEDICAL ESTABLISHMENT—<i>contd.</i></b>			
<b>A.-2.—Transferred—</b>			
<b>A.-2.- (1)—Pay of Officers —</b>			
Non-voted . . .	$\left. \begin{array}{l} \text{O. . . } 1,85,900 \\ \text{M. . . } 8,726 \end{array} \right\}$	1,94,625	1,99,909
			+ 5,284
Increase in appropriation due mainly to the posting of more Indian Medical Service officer than anticipated. Final excess was chiefly on account of the leave salary of two officers debited by the Military Department towards the close of the year.			
Voted . . .	$\left. \begin{array}{l} \text{O. . . } 2,71,350 \\ \text{R. . . } -3,050 \end{array} \right\}$	2,68,300	2,64,406
			—3,894
<b>A.-2.- (2)—Pay of Establishment—</b>			
	$\left. \begin{array}{l} \text{O. . . } 1,72,900 \\ \text{R. . . } -2,600 \end{array} \right\}$	1,70,300	1 71 100
			+ 800
<b>A.-2.- (3)—Allowances, honoraria, etc.—</b>			
Non-voted . . .	$\left. \begin{array}{l} \text{O. . . } 7,500 \\ \text{M. . . } 2,602 \end{array} \right\}$	10,102	9,644
			—458
Increase in appropriation was consequent on that under "A-2-(1) non-voted".			
Voted . . .	$\left. \begin{array}{l} \text{O. . . } 45,700 \\ \text{R. . . } -1,330 \end{array} \right\}$	44,370	42,188
			—2,182
Column 4—Mainly unutilised appropriation sanctioned on the 29th March 1935, and non-surrender of savings by some local officers. See paragraphs 1 and 2 of the review.			
<b>A.-2.- (4)—Supplies and Services—</b>			
A.-2.- (4)(i)—Grants to dispensaries for supply of medicines to Government officers		11,010	11,010
			..
<b>A.-2.- (4)(ii)—Other charges—</b>			
	$\left. \begin{array}{l} \text{O. . . } 4,000 \\ \text{R. . . } -791 \end{array} \right\}$	3,209	2,918
			—291
<b>A.-2.- (5)—Contract Contingencies—</b>			
	$\left. \begin{array}{l} \text{O. . . } 7,000 \\ \text{R. . . } 296 \end{array} \right\}$	7,296	7,142
			—154

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 32.—Medical—<i>concl'd.</i></b>			
<b>A.—MEDICAL ESTABLISHMENT—<i>concl'd.</i></b>			
A.-2.—Transferred— <i>concl'd.</i>			
A.-2.-(6)—Other Contingencies—			
	Rs.		
O. . . . .	4,300		
R. . . . .	140		
	4,440	4,612	+172
A.-2.-(7)—Grants-in-aid, contributions, etc.—			
Non-voted . . . . .	2,000	3,074	+1,074
Unforeseen adjustment of cost of passage.			
For rounding—			
Non-voted . . . . .	600	..	—600
Voted . . . . .	—260	..	+260
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
B.-1.—Reserved—			
B.-1.-(1)—Pay of Establishment—			
Non-voted . . . . .	$\left. \begin{array}{l} O. . . . . 37,800 \\ M. . . . . -1,357 \end{array} \right\}$	36,443	36,234 —1,209
B.-1.-(2)—Allowances, honoraria, etc.—			
Non-voted . . . . .	$\left. \begin{array}{l} O. . . . . 9,500 \\ M. . . . . -2,383 \end{array} \right\}$	7,117	6,411 —706
B.-1.-(3)—Supplies and Services—			
Non-voted . . . . .	$\left. \begin{array}{l} O. . . . . 5,000 \\ M. . . . . -133 \end{array} \right\}$	4,867	4,544 —323
B.-1.-(4)—Contract Contingencies—			
Non-voted . . . . .	$\left. \begin{array}{l} O. . . . . 6,000 \\ M. . . . . -49 \end{array} \right\}$	5,951	5,928 23
B.-1.-(5)—Other Contingencies—			
Non-voted . . . . .	$\left. \begin{array}{l} O. . . . . 100 \\ M. . . . . -49 \end{array} \right\}$	51	61 ..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 32.—Medical—<i>contd.</i></b>			
<b>B.—HOSPITALS AND DISPENSARIES—<i>contd.</i></b>			
<b>B.-1.—Reserved—<i>concl'd.</i></b>			
<b>B.-1.-(6)—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
<i>Non-voted</i> . . . . .	—5,700	—4,998	+702
<b>B.-1.-(7)—Grants to Hospitals and Dispensaries—</b>			
<i>Non-voted</i> . . . . .	7,625	7,613	—12
	Rs.		
Voted . . . . .	1,683	1,668	—15
For rounding—			
<i>Non-voted</i> . . . . .	425	—	—425
Voted . . . . .	500	..	—500
<b>B.-2.—Transferred—</b>			
<b>B.-2.-(1)—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	30,280	30,721	+441
Voted . . . . .	2,57,000	2,57,431	+431
<b>B.-2.-(2)—Pay of Establishment—</b>			
	3,12,700	3,12,721	+21
<b>B.-2.-(3)—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	1,241	1,217	—24
Voted . . . . .	58,540	56,419	—2,121

Column 4—Mainly failure of local officers to surrender savings and retention of amounts for probable reappropriation to other heads.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.

Major Head—"32.—Medical"—*contd.*

B.—HOSPITALS AND DISPENSARIES—*concl.*

B.-2.—Transferred—*concl.*

B.-2 (4)—Supplies and Services—

	Rs.			
O.	6,82,200	}	6,86,186	6,74,376
R.	23,936			

Increase in appropriation due to local purchase of English stores. Final saving mainly due to supplies ordered, but not received.

B.-2 (5)—Contract Contingencies—

O.	3,86,500	}	3,84,490	3,83,788	-702
R.	-2,010				

B.-2 (6)—Other Contingencies—

O.	1,26,000	}	1,24,903	1,24,298	-605
R.	-1,097				

B.-2 (7)—Grants-in-aid, contributions, etc.—

<i>Non-voted</i>		600	630	+30
------------------	--	-----	-----	-----

B.-2 (8)—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.

	-10,000	-9,000	+910
--	---------	--------	------

Unexpected default by some local fund dispensaries to pay their contributions for the services of medical officers lent.

B.-2 (9)—Grants to Hospitals and Dispensaries—

O.	2,70,700	}	2,66,037	2,65,047	-990
R.	-4,663				

For rounding—

<i>Non-voted</i>		-580	--	+680
Voted		-40	--	+40

C.—GRANTS FOR MEDICAL PURPOSES—

C.-1—Reserved		7,000	7,000	--
---------------	--	-------	-------	----

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 32.—Medical "—<i>contd.</i></b>			
<b>C.—GRANTS FOR MEDICAL PURPOSES—<i>concl'd.</i></b>			
<b>C-2—Transferred—</b>			
	Rs.		
O.	1,74,000	2,22,173	2,21,235
S.	24,000		
R.	24,173		
			—935
Provision had to be increased for an additional grant of Rs. 53,000 to the Calcutta Hospital Nurses' Institute.			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—TRANSFERRED—</b>			
<b>D-1—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	{ O. 2,18,500 M. 997 }	2,19,497	2,21,001
			+1,504
<i>Voted</i> . . . . .	{ O. 5,45,700 R. 16,293 }	5,61,993	5,52,600
			—9,393
Appropriation increased mainly for payment of arrear teaching allowances for previous years. Final saving was mainly due to non-utilisation of the provision for a votable officer, posting of lower-paid officers and controlling officers' insufficient knowledge of the progress of expenditure. See paragraphs 1 and 2 of the review.			
<b>D-2—Pay of Establishment—</b>			
	{ O. 91,200 R. —400 }	90,800	90,390
			—410
<b>D-3—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . .	{ O. 29,200 M. —1,054 }	28,146	28,096
			+550
<i>Voted</i> . . . . .	{ O. 36,200 R. —6,270 }	29,930	27,411
			—2,519
Saving in the original appropriation was chiefly due to wrong provision under this head for charges adjusted under sub-heads " D-1.—Voted " and " D-4 ", posting of lower-paid officers drawing less house-rent and other allowances. Failure of some local officers to surrender unwanted amounts mainly led to the ultimate saving. See paragraph 1 of the review.			
<b>D-4—Supplies and Services—</b>			
	{ O. 99,200 R. 2,366 }	1,01,566	99,397
			—2,169
Addition mainly for the reason explained under " B-2 (4) ".			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"32.—Medical"—<i>contd.</i></b>			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—TRANSFERRED</b>			
<i>—concl.</i>			
D.-5—Contract Contingencies—			
	Rs.		
O.	66,800	63,700	63,019
R.	-2,900		
D.-6—Other Contingencies—			
O.	62,250	60,218	59,411
R.	-2,032		
D.-7—Grants-in-aid, contributions, etc.—			
Non-voted . . . . .	{ O. 3,000 M. 8,793 }	11,793	13,424
			+1,631
Unforecasted payment for cost of passage was partly met by reappropriation. The unadjusted excess was mainly for adjustment of some debit on the above account after the close of the year.			
Voted . . . . .	{ O. 3,850 R. -1,000 }	2,850	2,850
			..
D.-8— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .			
		..	-53,263
			-53,263
Amount due from the Government of India for training of military students in the Medical College, Calcutta was adjusted after the close of the year. See paragraph 3 of the review.			
For rounding—			
Non-voted . . . . .		300	-
			-300
<b>E.—MENTAL HOSPITAL—TRANSFERRED—</b>			
E.-1—Pay of Officers . . . . .			
		6,110	6,090
			-20
E.-2—Pay of Establishment . . . . .			
		3,810	3,897
			+87
E.-3—Allowances, honoraria, etc.—			
Non-voted . . . . .	{ O. 200 M. -53 }	147	243
			+102
Voted . . . . .	{ O. 2,000 R. -740 }	1,260	1,209
			-51

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 32.—Medical"—<i>contd.</i></b>			
<b>E.—MENTAL HOSPITAL—TRANSFERRED—<i>concl'd.</i></b>			
<b>E.-4—Supplies and Services—</b>			
O.	Rs. 1,900	2,078	2,078
R.	178		
E.-5—Contract Contingencies . . . . . 5,000      5,000      ..			
<b>E.-6—Other Contingencies—</b>			
O.	2,650	2,612	2,605
R.	—38		
E.-7—Establishment charges payable to other Governments, Departments, etc.—			
<i>Non-voted</i> . . . . .	{ O.      2,17,000 M.      —42,981 }	1,74,019	1,74,276
The local Government's share of the cost of the European Mental Hospital at Ranchi was below the original forecast.			
Voted . . . . .	{ O.      3,24,000 R.      4,000 }	3,28,000	3,21,153
Addition to the original appropriation made on information supplied by the Government of Bihar and Orissa, to cover larger expenditure on account of the local Government's share of the cost of the Indian Mental Hospital at Ranchi proved excessive.			
For rounding—			
<i>Non-voted</i> . . . . .		—200	..
Voted . . . . .		530	..
<b>F.—CHEMICAL EXAMINER—TRANSFERRED—</b>			
O.	58,000	57,961	55,766
R.	—39		
Saving mainly on account of the appointment of a lower-paid officer in a deputation vacancy and retention of unwanted funds by a local officer. See paragraph 1 of the review.			
<b>G.—COST OF STORMS PURCHASED IN ENGLAND—TRANSFERRED—</b>			
O.	65,800	13,360	13,273
R.	—52,440		
Reduction consequent on local purchase ( <i>vide</i> notes under " B-2 (4)," and " D-4 ").			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 32.—Medical"—<i>concl'd.</i></b>			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Transferred. . . . .	..	—28	—28
For rounding . . . . .	200	..	—200
<b>Total—</b>			
<b>Reserved—</b>			
	Rs.		
Non-voted . . . . .	{ O. 1,04,000 M. —2,243 }	1,01,757	99,523 —2,234
Voted . . . . .	{ O. 9,000 R. 183 }	9,183	8,668 —515
<b>Transferred—</b>			
Non voted . . . . .	{ O. 6,95,000 M. —22,430 }	6,72,570	6,82,841 +10,271
Voted . . . . .	{ O. 41,33,000 S. 24,000 R. —14,418 }	41,42,582	40,43,059 —99,523
<b>Surrenders or withdrawals within grant—</b>			
	R. 14,235	14,235	.. —14,235
<b>Total—Grant No. 20—</b>			
Non-voted . . . . .	7,74,327	7,82,364	+8,037
Voted . . . . .	41,86,000	40,51,727	—1,14,273

## REVIEW.

In the *non-voted* section there was an excess of 1 per cent. against a saving of 4 per cent. in the preceding year. Voted savings were 2·7 per cent. of the grant and 2·4 per cent. of the final modified appropriation against 3·8 per

## REVIEW—contd.

cent. and 1·2 per cent. respectively in the previous year. There was deterioration in control, particularly in respect of sub-heads "A.-2 (3)", "D.-1," "D.-3" and "F".

2. Under sub-head "A.-2 (3)—Voted" an additional appropriation of Rs. 1,247 was sanctioned on the 28th March 1935 for the District Medical Establishment. Of this sum Rs. 1,200 could not be utilised by local officers at mufasal stations as the reappropriation was not communicated to them in time. In respect of sub-head "D.-1—Voted" the Controlling authority was not aware that the expenditure of Rs. 3,000 on account of the arrear teaching allowance of an officer had already been incurred in September 1934 and erroneously included the above amount as an undischarged liability in submitting proposals for reappropriations to Government in February 1935.

3. The expenditure for the training of the military students sent by the Government of India (*vide* note under sub-head "D.-8") was initially incurred in this province and the total absence of provision under "D.-8" indicates scope for improvement in control.

4.(i) The rules of a certain state hospital require the charging of rent for accommodation provided to paying patients for the whole day on which the patient is discharged unless the discharge takes place before 12 noon. No charge however was actually recovered in this hospital for the day in cases of discharge at 12 noon. In consequence a sum of Rs. 525 was short realised during the period from the 1st April 1931 to the 17th February 1934. The local Government, to whom the matter was reported, sanctioned the write-off of the amount and directed that in case a patient is discharged at 12 noon or later in the day the full charge for the day should be realised.

(ii) Milk was requisitioned for supply to the patients at the scales fixed in "lbs." and "ozs." while at the time of indent on the suppliers the rate of 80 lbs. to the maund, instead of the standard rate of 82½ lbs., was applied for conversion into Indian measure. As a result, an extra charge of Rs. 2,687 as ascertained from the Head of the institution, had to be met by Government during the years from 1931-32 to 1934-35. The local Government ordered that the practice of applying the rate of 80 lbs. to the maund at the time of converting the daily indent should be stopped forthwith and the standard rate of 82½ lbs. to the maund should be adopted and also sanctioned the write-off of the excess expenditure incurred in the past on account of the adoption of the rate of 80 lbs. to the maund.

(iii) Some of the surgeons in the operation theatre were supplied with milk, sugar and lime and the articles were included in the requisition sheets of diets and extras for patients in one of the branches of the hospital. The expenditure being of an unusual character was reported to the local Government who remarked that a similar practice obtained in the United Kingdom and as the practice had since been stopped under the orders of the Head of the Department they did not propose to take any further action in the matter.

5. Sums aggregating Rs. 4,135 were written off under orders of competent authority of which Rs. 1,742 represent the value of unserviceable articles of a hospital. The balance consists of items less than Rs. 1,000 each.

REVIEW—*contd.*

6. The Store Account of the Principal State Hospitals in the Province for the year 1934-35 is given below :—

1	Instruments and ap- pliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscella- neous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	2,61,396	54,171	34,807	1,199	98,153
<i>Receipts.</i>					
(a) by local purchase	80,879	1,36,930(x)	30,857(x)	915(x)	44,831(x)
(b) from other Govern- ment Departments.	2,800	37,855(x)	5,506	Nil.	41
(c) from overseas .	6,591	Nil.	Nil.	Nil.	160
(d) from other sources	2,593	10,118	825	Nil.	5,251
Issues during the year .	88,935(x)	1,79,034(x)	37,356(x)	885(x)	47,939(x)
Depreciation, loss, shortage, etc., written off.	28,638	110	3,656	64	4,270
Closing balance . . .	2,36,686(x)	59,929(x)	30,983(x)	1,156(x)	96,227(x)

*N B.* (x). denotes amounts rounded off by neglecting amounts below annas 8 and by assuming amounts of annas 8 and above as a rupee.

*Certificate and Remarks by the Head of the Department.*

Certified that the figures represent a substantially true account of affairs and they agree, wherever possible, with the figures recorded in the Departmental registers and that the closing balance of stock was not in excess of requirements.

CALCUTTA,  
The 28th September 1935.

R. N. CHOPRA, Lt.-Col., I.M.S.,  
Offg. Surgeon General with the Government of  
Bengal.

*Audit Certificate.*

The store accounts for 1934-35 of the two principal State Hospitals, *viz.*, Shambhu Nath Pandit Hospital and Mitford Hospital, Dacca, were test-audited under my supervision and I certify that the accounts were correct according to the best of my information and explanations given to me and as shown by the books of the institutions.

CALCUTTA,  
The 15th October 1935.

B. C. DUTT,  
Examiner, Outside Audit, Calcutta.

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**REVIEW—*concl'd.****Audit Comments.*

As Government stores are borne on a combined stock list with certain stores bought out of endowment funds in the Carmichael Hospital for Tropical Diseases the Government stores in this hospital could not be included in the Store Account.

The stock of stores was verified by Departmental officers.

The certificate of the Surgeon General contains the words "wherever possible" as it was based on the certificates furnished by the Departmental officers most of whom are unwilling to furnish unqualified certificates mainly on the following grounds :—

- (1) The verification of stock have to be continued over a period of time and there is always a lapse of time between the date of verification and the date of signing the certificate, during which there is every chance of some changes occurring for various reasons.
- (2) The value of old stock lying in the hospital for a long time cannot be properly appraised.
- (3) Ordinary expendible articles which are not shown in the stock book now would require to be entered in the stock book.
- (4) Articles sent out to the wards from the central stock and struck off from the stock registers have to be taken into account though they do not appear in the stock book for the time being.

The matter is under investigation.

Grant No. 21—Public Health—Reserved and Transferred.

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N.B.—For explanation of the letters O. M. and R. in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 33.—Public Health "</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A.-1.—Reserved—Non-voted—</b>			
<b>A.-1.-(1)—Director of Public Health—</b>			
A.-1.-(1) (a)—Pay of Establishment . . .	3,243	2,920	—323
A.-1. (1) (b)—Allowances, honoraria, etc.—			
O.           Rs. 1,680			
M.           —80	1,600	1,599	—1
<b>A.-1.-(1) (c)—Supplies and Services—</b>			
A.-1.-(1) (c) (i)—Contribution towards pay of Health Officers and Sanitary Inspectors—			
O.           4,800			
M.           1,684	6,484	6,183	—296
A.-1.-(1) (c) (ii)—Other charges . . .	150	150	—
A.-1.-(1) (d)—Contract Contingencies . . .	100	102	+2
A.-1.-(1) (e)—Other Contingencies—			
O.           200			
M.           —200	..	..	..
For rounding . . . . .	27	..	—27
<b>A.-1.-(2)—Chief Engineer, Public Health Department—</b>			
A.-1.-(2) (a)—Pay of Establishment—			
O.           4,877			
M.           —650	4,227	4,227	..
A.-1.-(2) (b)—Allowances, honoraria, etc.—			
O.           636			
M.           —75	561	560	—1
A.-1.-(2) (c)—Contingencies—			
O.           1,180			
M.           100	1,280	1,273	—7
For rounding . . . . .	207	..	—207

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“ 33.—Public Health ”— <i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i></b>			
<b>A.-2.—Transferred—</b>			
<b>A.-2. (1)—Director of Public Health—</b>			
<b>A.-2.-(1) (a)—Pay of officers—</b>			
	Rs.		
O.	1,19,800	1,11,800	1,11,367
R.	—8,000		
<b>A.-2. (1) (b)—Pay of Establishment—</b>			
O.	1,68,652	1,66,762	1,62,888
R.	—1,890		
The final saving resulted from overestimation of requirements for the last quarter of the year.			
<b>A.-2.-(1) (c)—Allowances, honoraria, etc.—</b>			
O.	40,760	36,885	36,246
R.	—3,875		
Saving in the original appropriation mainly due to non-drawal of house allowance by two officers.			
<b>A.-2.-(1) (d)—Supplies and Services—</b>			
<b>A.-2.-(1) (d) (i)—Contribution towards pay of Health Officers and Sanitary Inspectors—</b>			
O.	87,500	90,061	89,853
R.	2,561		
<b>A.-2.-(1) (d) (ii)—Other charges—</b>			
O.	35,500	89,363	90,424
R.	53,868		
Re-appropriation mainly to meet larger expenditure for publicity propaganda and for <i>kala-uzur</i> specifics than originally estimated.			
<b>A.-2.-(1) (e)—Contract Contingencies—</b>			
O.	11,000	11,580	10,799
R.	580		
Mainly liability carried forward.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—“ 33.—Public Health ”—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i></b>			
<b>A.-2.-(1) (f)—Other Contingencies—</b>			
	Rs.		
O.	14,600	9,436	8,154
R.	—5,164		
Reduction mainly due to transfer of funds to sub-head A.-2.-(1) (d) (ii) to meet urgent demands for <i>kala-azar</i> specifics. The ultimate saving was due to less expenditure on coolie hire, railway freight, etc., in connection with public health propaganda than estimated. See also paragraph 3 of the review.			
For rounding . . . . .	188	..	—188
<b>A.-2.-(2)—Chief Engineer, Public Health Department—</b>			
<b>A.-2.-(2) (a)—Pay of officers—</b>			
<i>Non-voted</i>	{ O. 60,568 } { M. 2,698 }	63,266	62,688
			—578
Addition mainly due to postponement of an officer's leave out of India.			
Voted . . . . .	{ O. 31,018 } { R. —381 }	30,637	30,637
			..
<b>A.-2.-(2) (b)—Pay of Establishment—</b>			
	{ O. 75,185 } { R. —8,535 }	66,650	66,458
			—192
Saving in the original appropriation for temporary establishment due to non-entertainment of staff for some schemes which were not started.			
<b>A.-2.-(2) (c)—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i>	{ O. 13,880 } { M. —320 }	13,560	12,767
			—793
Voted . . . . .	{ O. 8,360 } { R. —867 }	7,493	7,457
			—36
<b>A.-2.-(2) (d)—Contingencies—</b>			
	{ O. 6,485 } { R. —1,480 }	5,005	5,067
			+ 62

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 33.—Public Health"—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i></b>			
For rounding—			
<i>Non-voted</i> . . . . .	—448	...	+448
Voted. . . . .	—48	...	+48
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
B.-1.—Reserved— <i>Non-voted</i> —			
B.-1.(1)—Grants-in-aid towards water works schemes . . . . .	1,500	1,500	.
B.-1.(2)—Other schemes—			
O. <span style="margin-left: 2em;"><i>Rs.</i> 14,900</span> }	15,034	14,833	—201
M. <span style="margin-left: 2em;">134</span> }			
B.-2.—Transferred—			
B.-2.(1)—Grants-in-aid towards water works schemes—			
{ O. <span style="margin-left: 2em;">2,29,000</span> }	2,02,022	1,96,620	—5,402
{ R. <span style="margin-left: 2em;">—26,978</span> }			
<p>Saving in the original estimate was due to (i) erroneous provision of Rs. 4,300 for the water supply scheme of a municipality which had drawn its grant in the preceding year and (ii) non-utilisation of the provision of Rs. 25,000 for the water supply scheme of another municipality owing to delay in the progress. These savings were partly set off by unforeseen grant (Rs. 2,800) to a municipality for the extension of its water works. The final saving was due to failure of district officers to surrender in time unspent balances of the grant for rural water-supply. See also paragraphs 2 and 3 of the review.</p>			
B.-2.(2)—Grants-in-aid towards sewerage schemes—			
O. <span style="margin-left: 2em;">1,78,000</span> }	1,47,288	1,46,774	—514
R. <span style="margin-left: 2em;">—30,712</span> }			
<p>Saving in the original appropriation was mainly due to non-payment of Rs. 30,000 to a municipality for an improvement scheme owing to its own contribution remaining unpaid. See also paragraph 2 of the review.</p>			
B.-2.(3)—Other schemes—			
O. <span style="margin-left: 2em;">21,17,000</span> }	21,24,381	21,23,608	—773
R. <span style="margin-left: 2em;">7,381</span> }			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.						
1	2	3	4						
<hr/>									
<b>Major Head—“ 33.—Public Health ”</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>						
<i>—contd.</i>									
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.</b>									
<b>C.-1.—Reserved—</b>									
	<i>Rs.</i>								
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">{ O.     1,000 }</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2" style="vertical-align: middle;">2,210</td> <td rowspan="2" style="vertical-align: middle;">1,535</td> <td rowspan="2" style="vertical-align: middle;">—676</td> </tr> <tr> <td style="text-align: right;">{ M.     1,210 }</td> </tr> </table>	{ O.     1,000 }	}	2,210	1,535	—676	{ M.     1,210 }		
{ O.     1,000 }	}	2,210					1,535	—676	
{ M.     1,210 }									
Mainly antimalarial operations and malaria survey in some backward tracts.									
<b>C.-2.—Transferred—</b>									
	<i>Rs.</i>								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O.     3,03,000 }</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2" style="vertical-align: middle;">2,83,235</td> <td rowspan="2" style="vertical-align: middle;">2,72,928</td> <td rowspan="2" style="vertical-align: middle;">—10,307</td> </tr> <tr> <td style="text-align: right;">R.     —19,765 }</td> </tr> </table>	O.     3,03,000 }	}	2,83,235	2,72,928	—10,307	R.     —19,765 }		
O.     3,03,000 }	}	2,83,235					2,72,928	—10,307	
R.     —19,765 }									
<p>A saving of Rs. 23,000 in the original provision of Rs. 29,500 for “ other epidemics ” due to absence of any severe epidemic during the year counterbalanced by increased expenditure of Rs. 4,000 for anti-ludlowii operations in the vicinity of Calcutta mainly accounts for the reduction of appropriation. The unadjusted saving was mainly due to less need for emergent anti-ludlowii measures (Rs. 5,800) and failure to make allowance for emergency deductions from the pay of some temporary staff (Rs. 2,200). See also paragraphs 2 and 3 of the review.</p>									
<b>D.—BACTERIOLOGICAL LABORATORIES—TRANSFERRED—</b>									
	<i>Rs.</i>								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . 93,000 }</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2" style="vertical-align: middle;">87,280</td> <td rowspan="2" style="vertical-align: middle;">87,376</td> <td rowspan="2" style="vertical-align: middle;">+ 96</td> </tr> <tr> <td style="text-align: right;">R. . . —5,720 }</td> </tr> </table>	O. . . 93,000 }	}	87,280	87,376	+ 96	R. . . —5,720 }		
O. . . 93,000 }	}	87,280					87,376	+ 96	
R. . . —5,720 }									
<p>Saving in the original appropriation mainly due to an unfilled post and observance of economy under “ Supplies and Services ”.</p>									
<b>E.—PASTEUR INSTITUTE—TRANSFERRED—</b>									
	<i>Rs.</i>								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . 48,000 }</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2" style="vertical-align: middle;">46,215</td> <td rowspan="2" style="vertical-align: middle;">39,212</td> <td rowspan="2" style="vertical-align: middle;">—7,003</td> </tr> <tr> <td style="text-align: right;">R. . . —1,785 }</td> </tr> </table>	O. . . 48,000 }	}	46,215	39,212	—7,003	R. . . —1,785 }		
O. . . 48,000 }	}	46,215					39,212	—7,003	
R. . . —1,785 }									
<p>Modification mainly consequent on fall in number of patients and indents for medical stores and cheaper rates for ampules. Omission to surrender through oversight Rs. 7,000 saved by the decentralisation of <i>anti-rabic</i> treatment mainly accounts for the unadjusted remainder. See also paragraph 3 of the review.</p>									
<b>F.—WORKS—</b>									
<b>F.-1.—Reserved—</b>									
<i>Non-voted</i> . . . . .	3,500	3,433	• —67						

204 Grant No. 21—Public Health—Reserved and Transferred—*concl.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
		Rs.	Rs.
<b>Major Head—"33.—Public Health"—<i>concl.</i></b>			
<b>F.—WORKS—<i>concl.</i></b>			
<b>F.2.—Transferred—</b>			
	Rs.		
O. . . 7,000	} 1,833	1,598	—235
R. . . —5,167			
Provision of Rs. 5,000 was made under the head "Suspense" against which there was a net debit of Rs. 316. See annexure.			
<b>G.—COST OF STORES PURCHASED IN ENGLAND— TRANSFERRED . . . . .</b>	12,000	11,781	—219
<b>H.—LOSS OR GAIN BY EXCHANGE—TRANSFERRED . . . . .</b>	..	—44	—44
<b>Totals—</b>			
<b>Reserved—</b>			
<i>Non-voted</i> . . . . .	} 40,123	38,320	—1,803
{ O. . . 38,000 M. . . 2,123			
<b>Transferred—</b>			
<i>Non-voted</i> . . . . .	} 76,378	75,455	—923
{ O. . . 74,000 M . . 2,378			
<i>Voted</i> . . . . .	} 35,30,071	34,99,203	—30,868
{ O. . . 35,86,000 R. . . —55,929			
<b>Surrenders or withdrawals within grant—</b>			
	R. . . 55,929	55,929	.. —55,929
<b>Total—Grant No. 21—</b>			
<i>Non-voted</i> . . . . .	1,16,501	1,13,775	—2,726
<i>Voted</i> . . . . .	35,86,000	34,99,203	—86,797

REVIEW.

*Non-voted* savings were 2·3 per cent. of the final appropriation against 1·6 per cent. in the preceding year. *Voted* savings were 2·4 per cent. of the grant and 1·6 per cent. of the final modified appropriation against 5·9 per cent. and 1·2 per cent. respectively in 1933-34.

REVIEW—*contd.*

The following statement shows the percentages of variation of expenditure under the principal controlling authorities as compared with the original and the final appropriation in the year under report and the preceding year.

Under the control of.	Sub-head controlled.	Percentage of saving (-) or excess (+) as compared with									
		Original Appropriation.					Final Appropriation.				
		Non-voted		Voted		Non-voted		Voted			
		1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.	1933-34.	1934-35.
1	2	3	4	5	6	7	8	9	10		
(i) Director of Public Health.	All sub-heads under A.-1.-(1) and A.-2.-(1) except A.-1.-(1) (c) (i) and A.-2.-(1) (d) (i); sub-heads C.-1 and C.-2; part of D; and sub-heads G. and H.	+36.6	-1.6	-5.6	-8	..	-14	-3.3	-2.1		
(ii) Chief Engineer, Public Health Department.	All sub-heads under A.-1.-(2) and A.-2.-(2) and sub-heads F. 1 and F. 2.	+4.5	+7	-6.9	-13.1	..	-14	-7	-3		
(iii) Secretary, Government of Bengal, Local Self-Government Department.	Sub-heads A.-2.-(1) (d) (i), B.-2.-(1), B.-3.-(2) and B.-2.-(3).	..	-	-5.9	-2.1	..	..	-6	-3		

REVIEW—*contd.*

2. The bulk of the savings in the original voted grant was contributed by sub-heads "B.-2.-(1)", "B.-2.-(2)" and "C.-2" under which savings of appreciable amounts also occurred in previous years as shown in the following statement :—

Sub-head.	Year.	Original grant.	Savings.	Percentage saved.
1	2	3	4	5
B.-2.-(1) (Voted) . . . . .	1932-33	Rs. 3,06,600	Rs. 57,715	18.6
	1933-34	2,75,000	24,321	8.8
	1934-35	2,29,000	32,380	14.1
B.-2.-(2) " . . . . .	1932-33	3,18,000	21,227	6.7
	1933-34	3,48,000	1,31,226	37.7
	1934-35	1,78,000	31,226	17.5
C.-2 " . . . . .	1932-33	3,50,000	80,204	22.9
	1933-34	3,83,000	33,957	8.9
	1934-35	3,03,000	30,072	9.9

3. The erroneous provision of Rs. 4,300 referred to in the note under sub-head B.-2.-(1) indicates defective budgeting. The excess provision of Rs. 2,200 due to failure to take into account the emergency cut in pay under C.-2 (*vide* note under the sub-head) and its non-surrender indicate scope for closer budgeting as well as closer control. Under A.-2.-(1) (f) the savings in the original appropriation were 44 per cent. in 1934-35 against 48 per cent. in 1933-34 and 45 per cent. in 1932-33. There is scope for improvement in budgeting under the head. There was scope for further surrenders under sub-heads B.-2.-(1) and E. With regard to B.-2.-(1) the local Government have issued instructions to the Commissioners of Divisions to observe strictly the instructions regarding the surrender to Government by the 15th December each year, any amount which they cannot reasonably count on being spent by the end of the financial year.

4. The rate for an item of work in a tender called for in the open market was allowed to be revised from Rs. 100 to Rs. 135 per 100 c.ft. in connection with a work of the Public Health Department before the tenders were taken up for consideration. This tender being the lowest was accepted but the contractor before formally executing the agreement prayed for a further increase of Rs. 40 in the rate. The Chief Engineer sanctioned an additional increase of Rs. 30. The extra payment which had to be made on account of the second increase of Rs. 30 amounted to Rs. 630.

REVIEW—*concl'd.*

Government while admitting that the procedure of raising the rate after acceptance of the tender was irregular accepted the Chief Engineer's explanation in view of the fact that the ultimate figure, *viz.*, Rs. 165 per 100 c.ft. was considered to be reasonable.

5. During the course of an inspection of an office, it was noticed that purchase of materials costing Rs. 6,264 was made without calling for open competitive tenders. The case was reported to Government who observed that the rule on the subject was not followed by the officer concerned and requested him to observe it in future.

6. Large sanitary projects for municipalities and other local bodies are executed under the direct supervision of the Engineering Branch of the Public Health Department. The average cost to provincial revenues for rendering this service was estimated at 44 per cent. of the total cost of the establishment under the Chief Engineer, Public Health Department, and on this basis the rate for the recovery of supervision charges from the local bodies was fixed in the year 1923 at 7 per cent. of the cost of the work done. Although some reductions have been made in the strength of the establishment, the cost thereof remains very nearly the same, while the actual value of work done for the local bodies from year to year has been much less than the figure assumed for purposes of fixing the percentage charge and this has resulted in an inadequate return to provincial revenues. The percentage fixed is also much less than what is charged for similar services in neighbouring provinces. An enhancement of the rate was suggested, but Government decided not to make any revision and merely made a levy of an additional 1 per cent. for accounts and audit which was not within their competence to remit. The net charge on the provincial revenues under the present arrangements has been calculated to be nearly Rs. 60,000 a year on the basis of the figures for three years ending 1934-35. The details are as follows:—

	Rs.
(1) Average annual cost of work done by the Chief Engineer, Public Health Department for local bodies . . . . .	3,59,871
(2) Average total cost of Chief Engineer's establishment per annum . . . . .	1,91,592
(3) Average annual cost of Chief Engineer's establishment employed on local bodies' work [at 44 per cent. on (2)] . . . . .	84,300
(4) Recovery at 7 per cent. on (1) . . . . .	25,191
(5) Extra charge met from provincial revenues . . . . .	59,109

## ANNEXURE (See sub head F. 2.)

Details of the transactions for the year 1934-35 under the head "33—Public Health—Works—Transferred—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . .	—532	20,691	20,457	+234	—298
Miscellaneous advances . . .	..	5,777	5,695	+82	+82
<b>Total</b> . . .	<b>—532</b>	<b>26,468</b>	<b>26,152</b>	<b>+316</b>	<b>—216</b>

The credit balance of Rs. 298 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance of Rs. 82 under "Miscellaneous advances" consists of Rs. 56 representing the value of certain materials at site to be transferred to the site account of the maintenance estimate for the following working year and Rs. 26 debited to this head pending allocation to the final head concerned.

See also the Audit Report.

*N.B.*—For explanation of the letters O, M, S and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 34.—Agriculture".</b>			
<b>A.—AGRICULTURE—</b>			
<b>A.-1.—Reserved—Non-voted—</b>			
<b>A.-1 (1).—Pay of Officers—</b>			
	Rs.		
O. . . 11,059	} 11,079	9,019	-2,060
M. . . 20			
For about four months a votable officer held jointly a post which related to the administration of a backward tract and a higher post, which was not so, and drew the pay of the latter post. <i>Vide</i> paragraph 3 of the review.			
<b>A.-1 (2).—Pay of Establishment—</b>			
O. . . 9,816	} 10,230	10,110	-120
M. . . 414			
<b>A.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . 2,278	} 2,055	1,933	-122
M. . . -223			
<b>A.-1 (4).—Supplies and Services—</b>			
O. . . 2,770	} 2,870	2,672	-198
M. . . 100			
<b>A.-1 (5).—Contingencies—</b>			
O. . . 26,876	} 27,102	26,683	-419
M. . . 226			
<b>A.-1 (6).—Grants-in-aid, contributions, etc.—</b>			
O. . . 1,740	} 1,769	1,740	-29
M. . . 29			
<b>A.-1 (7).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
M. . . -918	-918	-876	+42
For rounding . . . . .	-539	..	+539

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 34.—Agriculture"—<i>contd.</i></b>			
<b>A.—AGRICULTURE—<i>contd.</i></b>			
<b>A.-2.—Transferred—</b>			
<b>A.-2 (1).—Pay of Officers—</b>			
Rs.			
<i>Non-voted</i> . . . . . $\left. \begin{array}{l} \text{O.} \quad . \quad 78,495 \\ \text{M.} \quad . \quad -22,990 \end{array} \right\}$	55,505	56,043	+538
Modification mainly due to absence of two officers on leave <i>ex-India</i> and an unfilled vacancy.			
<i>Voted</i> . . . . . $\left. \begin{array}{l} \text{O.} \quad . \quad 1,45,330 \\ \text{R.} \quad . \quad 5,370 \end{array} \right\}$	1,50,700	1,51,396	+696
Addition mainly on account of officiating arrangements in leave vacancies.			
<b>A.-2 (2).—Pay of Establishment—</b>			
O. . . . . 3,61,236 } R. . . . . 7,223 }	3,68,459	3,73,526	+5,067
Increase in appropriation mainly on account of some temporary establishment and officiating appointments in leave vacancies. The unadjusted excess was due to a larger number of officiating appointments in leave vacancies towards the close of the year than anticipated at the time of increasing the appropriation on this account. <i>Vide</i> paragraph 3 of the review.			
<b>A.-2 (3).—Allowances, honoraria, etc.—</b>			
<i>Non-voted</i> . . . . . $\left. \begin{array}{l} \text{O.} \quad . \quad 10,300 \\ \text{M.} \quad . \quad -1,470 \end{array} \right\}$	8,830	8,309	—521
Modification mainly due to leave <i>ex-India</i> of an officer.			
<i>Voted</i> . . . . . $\left. \begin{array}{l} \text{O.} \quad . \quad 82,200 \\ \text{R.} \quad . \quad 4,509 \end{array} \right\}$	86,709	86,354	—355
The bulk of the addition ( <i>viz.</i> , Rs. 3,000) was on account of extensive tours by officers in connection with jute restriction propaganda.			
<b>A.-2 (4).—Supplies and Services—</b>			
O. . . . . 74,538 } S. . . . . 1 } R. . . . . 1,348 }	75,887	75,887	..
Supplementary grant of Re. 1 was obtained for expenditure in connection with jute restriction propaganda. See also note under C-2 (8).			
<b>A.-2 (5).—Contract Contingencies . . . . .</b>	61,254	61,248	—6



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

Ra.            Ra.            Ra.

**Major Head—" 34—Agriculture "—*contd.***

**A.—AGRICULTURE—*concl'd.***

**A-2.—Transferred—*concl'd.***

**A-2 (6)—Other Contingencies—**

	Ra.				
O. . . . .	2,24,203	}	2,30,100	2,26,026	—4,074
R. . . . .	5,897				

Additional appropriation includes Rs. 2,500 for establishment of a horticultural station in Bengal and Rs. 3,000 for free supply of seeds and sugar-cane cuttings as substitute crops for jute. The ultimate saving was chiefly due to unexpected failure of contractors to supply sugar-canes for a factory (Rs. 1,800), cheaper labour in the farms (Rs. 698, and restricted activity in connection with the Rice Research Scheme for unfavourable weather (Rs. 500).

**A-2 (7)—Grants-in-aid, contributions, etc.—**

O. . . . .	32,070	}	32,147	32,113	—34
R. . . . .	77				

**A-2 (8)—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—**

O. . . . .	—47,880	}	—56,386	—55,559	+ 827
R. . . . .	—8,506				

Debits to the several sub-heads under "A—Agriculture" for expenditure in connection with schemes financed from grants of the Imperial Council of Agricultural Research and the Indian Central Cotton Committee are set off by the deduct entry under this head. Increase in appropriation mainly due to the absence of provision under this head to cover the adjustment of the cost of staff employed in connection with the establishment of a horticultural station in Bengal. See also note under D-1.

**For rounding—**

<i>Non-voted</i> . . . . .	205	..	—205
<i>Voted</i> . . . . .	49	..	—49

**B.—VETERINARY CHARGES—**

**B-1—Reserved—**

<i>Non-voted</i> . . . . .	{ O. . . . . 7,000 } { M. . . . . 59 }	7,059	7,517	+ 458
<i>Voted</i> . . . . .		81,000	81,000	..

212 Grant No. 23—Agriculture—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.					
1	2	3	4					
	Rs.	Rs.	Rs.					
<b>Major Head—" 34.—Agriculture "</b> — <i>contd.</i>								
<b>B.—VETERINARY CHARGES—</b> <i>concl.</i>								
<b>B.-2—Transferred—</b>								
	Rs.							
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">34,000</td> </tr> <tr> <td style="text-align: right;">M. . . . .</td> <td style="text-align: right;">—4,639</td> </tr> </table>	O. . . . .	34,000	M. . . . .	—4,639	29,361	29,290	—71
O. . . . .	34,000							
M. . . . .	—4,639							
Modification mainly due to leave ex-India of an officer (Rs. 1,057) and the payment of the cost of his passage in 1933-34, instead of in 1934-35 (Rs. 2,626) as originally provided.								
<b>Voted—</b>								
<i>Gross</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">3,64,000</td> </tr> <tr> <td style="text-align: right;">R. . . . .</td> <td style="text-align: right;">—4,484</td> </tr> </table>	O. . . . .	3,64,000	R. . . . .	—4,484	3,59,538	3,60,155	+ 619
O. . . . .	3,64,000							
R. . . . .	—4,484							
<i>Deduct—Recoveries</i> . . . . .		—9,000	—8,844	+ 156				
<b>C.—CO-OPERATIVE CREDIT—</b>								
<b>C.-1.—Reserved—</b> <i>Non-voted—</i>								
C.-1 (1).—Pay of Establishment . . . . .		6,020	5,541	—479				
C.-1 (2).—Allowances, honoraria, etc.—								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">2,500</td> </tr> <tr> <td style="text-align: right;">M. . . . .</td> <td style="text-align: right;">—550</td> </tr> </table>	O. . . . .	2,500	M. . . . .	—550	1,950	2,337	+ 437
O. . . . .	2,500							
M. . . . .	—550							
C.-1 (3).—Contingencies . . . . .		180	180	..				
For rounding . . . . .		300	..	—300				
<b>C. 2.—Transferred—</b>								
<b>C.-2—(1) Pay of Officers—</b>								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">U. . . . .</td> <td style="text-align: right;">67,920</td> </tr> <tr> <td style="text-align: right;">R. . . . .</td> <td style="text-align: right;">16,233</td> </tr> </table>	U. . . . .	67,920	R. . . . .	16,233	84,153	79,892	—4,261
U. . . . .	67,920							
R. . . . .	16,233							
Net addition mainly due to the staff required for the Co-operative Land Mortgage Banks. Unadjusted saving due to an unfilled vacancy and belated entertainment of Sub-Deputy Collector Managers of the Land Mortgage Banks. See also note under C.—2 (6) and paragraph 3 of the review.								
<b>C.-2-(2).—Pay of Establishment—</b>								
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">5,29,000</td> </tr> <tr> <td style="text-align: right;">R. . . . .</td> <td style="text-align: right;">5,985</td> </tr> </table>	O. . . . .	5,29,000	R. . . . .	5,985	5,34,985	5,41,707	+ 6,722
O. . . . .	5,29,000							
R. . . . .	5,985							
Addition mainly due to the reason stated in the first sentence of the note under C.-2 (1). See note under C.—2 (6).								

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

Major Head—" 34.—Agriculture "—contd. Rs.      Rs.      Rs.

C.—CO-OPERATIVE—CREDIT—concl'd.

C.-2.—Transferred—concl'd.

C.-2 (3).—Allowances, honoraria. etc.—

	Rs.			
O. . . . .	1,40,700	} 1,46,700	1,46,035	+ 1,335
R. . . . .	6,000			

Addition mainly consequent on the increase under C.-2 (1) and C.-2 (2). See also note under C.-2 (6).

C.-2 (4).—Contingencies—

O. . . . .	20,980	} 24,005	25,474	+ 1,469
R. . . . .	3,025			

Same as under C.-2 (3).

C.-2 (5).—Grants-in-aid, contributions, etc.—

O. . . . .	11,000	} 9,556	9,056	—500
R. . . . .	—1,444			

Mainly economy.

C.-2 (6).—Lump provision for Land Mortgage Banks—

O. . . . .	40,000	} . . . . .	. . . . .	. . . . .
R. . . . .	—40,000			

Of the lump provision Rs. 23,333 was reappropriated to "C.-2 (1)", Rs. 5,985 to "C.-2 (2)", Rs. 6,000 to "C.-2 (3)" and Rs. 3,225 to "C.-2 (4)" for expenditure in connection with the Co-operative Land Mortgage Banks. Of the remainder Rs. 1,400 was reappropriated to sub-head "A.-2 (4)" to meet expenditure in connection with Jute-restriction propaganda and Rs. 57 was surrendered. Vide paragraph 2 of the review.

For rounding . . . . . 400 .. —400

D.—WORKS—TRANSFERRED—

D.-1.—Charges—

O. . . . .	11,400	} 17,790	17,303	—487
R. . . . .	6,390			

Addition mainly on account of construction of buildings for the establishment of a horticultural station not provided for in the budget. See also note under A.-2 (8).

D.-2.—Deduct—Recoveries—

O. . . . .	—4,400	} —12,320	—12,319	+ 1
R. . . . .	—7,920			

Adjustment of expenditure on works financed from the grants of the Imperial Council of Agricultural Research. Addition for the reason explained under D. 1.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—" 34.—Agriculture "—<i>concl'd.</i></b>				
<b>E.—COST OF STORES PURCHASED IN ENGLAND—</b>				
Transferred . . . . .	1,120	1,087	—33	
<b>F.—Loss or Gain by Exchange—</b>				
Transferred . . . . .	..	—4	—4	
For rounding . . . . .	—120	..	+120	
Total—				
<b>Reserved—</b>				
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad . \quad 70,000 \\ M. \quad . \quad -843 \end{array} \right\}$	69,157	66,906	—2,251
Voted . . . . .		81,000	81,000	..
<b>Transferred—</b>				
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad . \quad 1,23,000 \\ M. \quad . \quad -29,099 \end{array} \right\}$	93,901	93,642	—259
Voted . . . . .	$\left. \begin{array}{l} O. \quad . \quad 21,06,000 \\ S. \quad . \quad 1 \\ R. \quad . \quad -277 \end{array} \right\}$	21,05,724	21,12,533	+6,809
Surrenders or withdrawals within grant	R. 277	277	—	—277
<b>Total—Grant No. 22—</b>				
Non-voted . . . . .		1,63,058	1,60,548	—2,510
Voted . . . . .		21,87,001	21,93,533	+6,532

## REVIEW.

The following statement shows the percentages of variation of expenditure under the principal controlling authorities as compared with the grant or appropriation and the final modified grant or appropriation in the year under report and the preceding year.

REVIEW—concl'd.

Under the control of	Sub-head controlled.	Percentage of variation as compared with									
		Original appropriation.					Final modified appropriation.				
		Saving (—)	Excess (+)	Non-voted.	Voted.	Saving (—)	Excess (+)	Non-voted.	Voted.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)		
(i) Director of Agricul- ture.	"D" and part of "A-1" and "A-2."	-3.1	-24.3	-6.5	+1.3	-3	-3.2	-2.8	+2		
(ii) Veterinary Adviser	Part of "B"	+6.1	-15.8	-9.9	-1.7	+4.9	+2.8	-9.5	+3		
(iii) Registrar of Co-opera- tive Societies.	"C"	-19.4	-9.9	-1.2	-7	-9.4	-4.04	-3	+5		

2. There was a saving of Rs. 9,322 in the lump provision of Rs. 40,000 for land mortgage banks under C.-2 (6). Out of the above saving Rs. 1,400 was reappropriated for jute-restriction propaganda as explained in the note under C.-2 (6) and Rs. 57 was surrendered. The balance of Rs. 7,865 occurred under the sub-heads to which the expenditure for the land mortgage banks was debited. See also paragraph 31 of the Report, page 17.

3. There was scope for closer control under A.-1 (1), A.-2 (2) and C.-2 (1). The excess of Rs. 6,832 over the voted grant requires to be regularised by an excess vote of the Council. The excess was contributed mainly by sub-head A.-2 (2).

4. The value of articles and live stock rendered unserviceable from normal causes amounting in all to Rs. 3,234 was written off under orders of competent authority. They all consisted of items below Rs. 1,000 each.

See also the Audit Report.

N.B.—For explanation of the letters O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving —. 4
	Rs.	Rs.	Rs.
<b>Major Head "35.—Industries".</b>			
<b>A.—INDUSTRIES—</b>			
<b>A.-1.—Reserved—</b>			
<b>A.-1 (1).—Pay of Officers—</b>			
Non-voted . . . . .	15,675	15,435	—240
Voted . . . . .			
	Ra.		
	{ O. . . 9,815 }		
	{ R. . . 630 }	10,445	10,539
			+94
<b>A.-1 (2).—Pay of Establishment—</b>			
	O. . . 10,210		
	R. . . —80	10,130	9,971
			—159
<b>A.-1 (3).—Allowances, honoraria, etc.—</b>			
Non-voted . . . . .	{ O. . . 1,300 }	2,605	2,571
	{ M. . . 305 }		—34
Voted . . . . .			
	{ O. . . 4,500 }	4,105	4,062
	{ R. . . —395 }		—43
<b>A.-1 (4).—Supplies and Services . . . . .</b>			
	200	253	+53
<b>A.-1 (5).—Contingencies . . . . .</b>			
	5,200	5,198	—2
<b>A.-1 (6).—Grants-in-aid, contributions, donations, etc.—</b>			
Non-voted . . . . .	5,400	5,400	..
<b>For rounding--</b>			
Non-voted . . . . .	125	..	+125
Voted . . . . .	75	..	—75
<b>A.-2.—Transferred—</b>			
<b>A.-2 (1).—Pay of Officers—</b>			
Non-voted . . . . .	{ O. . . 25,600 }	25,544	25,543
	{ M. . . —56 }		—1
Voted . . . . .			
	{ O. . . 1,69,100 }	1,70,345	1,69,360
	{ R. . . 1,245 }		—985

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "35.—Industries"—<i>contd.</i></b>			
<b>A.—INDUSTRIES—<i>contd.</i></b>			
<b>A.-2.—Transferred—<i>contd.</i></b>			
<b>A.-2 (2).—Pay of Establishment—</b>			
	Rs.		
O.	1,95,570	1,95,125	1,94,686
R.	—445		
<b>A.-2 (3).—Allowances, honoraria, etc.—</b>			
Non-voted . . . . .	{ O. . . . . 2,000 M. . . . . 483 }	2,483	2,473
Voted . . . . .	{ O. . . . . 21,233 R. . . . . —1,402 }	19,831	18,079
Saving mainly due to change in classification and inclusion of provision for rounding under this head.			
<b>A.-2 (4).—Supplies and Services—</b>			
O.	23,550	24,309	24,103
R.	759		
<b>A.-2 (5).—Contract Contingencies—</b>			
O.	7,144	7,189	7,141
R.	45		
<b>A.-2 (6).—Other Contingencies—</b>			
O.	89,597	86,428	85,492
R.	—3,169		
<b>A.-2 (7).—Scholarships—</b>			
O.	37,000	37,140	36,197
R.	140		
<b>A.-2 (8).—Grants-in-aid to Technical and Industrial Schools—</b>			
O.	1,68,000	1,63,626	1,62,256
R.	—4,374		
Reduction due to over-estimation of the amount of grant to a school.			
<b>A.-2 (9).—Miscellaneous—</b>			
Non-voted . . . . .		1,000	918
Voted . . . . .	{ O. . . . . 13,000 R. . . . . 1,187 }	14,187	13,403
Addition for unforeseen payment to a retrenched officer. Ultimate saving comprises cumulative petty amounts.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 35.—Industries "—<i>contd.</i></b>			
<b>A.—INDUSTRIES—<i>concl'd.</i></b>			
A.-2.—Transferred— <i>concl'd.</i>			
A.-2 (10).— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
	Rs.		
O. . . . .	—3,700		
R. . . . .	—800	—4,500	—4,656
			—156
For rounding—			
Non-voted . . . . .	{ O. . . . . 400 M. . . . . —400 }	..	..
Voted . . . . .		—494	+494
<b>B.—CINCHONA PLANTATIONS—Reserved—</b>			
Non-voted . . . . .	{ O. . . . . 31,000 M. . . . . —4,348 }	26,652	25,482
			—1,170
Saving in the original appropriation mainly due to the transfer of an officer under the Government of India. Ultimate saving chiefly due to cost of passage adjusted in the following year.			
Voted . . . . .	{ O. . . . . 3,53,000 R. . . . . 22,400 }	3,75,400	3,70,513
			—4,887
Increase in appropriation was mainly consequent on larger purchase of stores and implements in India. Ultimate saving mainly due to liabilities carried forward.			
<b>C.—COST OF STORES PURCHASED IN ENGLAND—</b>			
C -1.—Reserved—			
O. . . . .	34,640		
R. . . . .	—27,370	7,270	6,927
			—343
Reduction consequent on the increase under sub-head "B—voted".			
C.-2.—Transferred . . . . .		200	182
			—18
<b>D.—LOSS OR GAIN BY EXCHANGE—</b>			
D.-1.—Reserved . . . . .		..	—18
D.-2.—Transferred . . . . .		..	—2
For rounding—Reserved . . . . .		160	..
			—160



Major Head and Sub-head.	Final Grant or Approp- riation-	Actual Expendi- ture.	Excess + Saving —,							
1	2	3	4							
	Rs.	Rs.	Rs.							
<b>Major Head " 35.—Industries "—concl'd.</b>										
<b>Total—</b>										
<b>Reserved—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">Rs.</td> <td></td> </tr> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">54,000</td> </tr> <tr> <td style="text-align: right;">M. . . . .</td> <td style="text-align: right;">—3,543</td> </tr> </table>	Rs.		O. . . . .	54,000	M. . . . .	—3,543	50,457	48,888	—1,569
Rs.										
O. . . . .	54,000									
M. . . . .	—3,543									
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">4,17,800</td> </tr> <tr> <td style="text-align: right;">R. . . . .</td> <td style="text-align: right;">—4,815</td> </tr> </table>	O. . . . .	4,17,800	R. . . . .	—4,815	4,12,985	4,07,445	—5,540		
O. . . . .	4,17,800									
R. . . . .	—4,815									
<b>Transferred—</b>										
<i>Non-voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">29,000</td> </tr> <tr> <td style="text-align: right;">M. . . . .</td> <td style="text-align: right;">27</td> </tr> </table>	O. . . . .	29,000	M. . . . .	27	29,027	28,934	—93		
O. . . . .	29,000									
M. . . . .	27									
<i>Voted</i> . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">O. . . . .</td> <td style="text-align: right;">7,20,200</td> </tr> <tr> <td style="text-align: right;">R. . . . .</td> <td style="text-align: right;">—6,814</td> </tr> </table>	O. . . . .	7,20,200	R. . . . .	—6,814	7,13,386	7,06,241	—7,145		
O. . . . .	7,20,200									
R. . . . .	—6,814									
<b>Surrenders or withdrawals within grant—</b>										
	R. . . . .	11,629	11,629	..	—11,629					
<b>Grand Total—</b>										
<i>Non-voted</i> . . . . .		79,484	77,822	—1,662						
<i>Voted</i> . . . . .		11,38,000	11,13,686	—24,314						

**REVIEW.**

The savings in the voted section were 2·1 per cent. of the grant and 1·1 per cent. of the modified appropriation compared with 3·7 per cent. and ·5 per cent. respectively in the previous year. Savings on the *non-voted* appropriation were 2 per cent.

2. The local inspection of the accounts of a Government factory disclosed that deficiencies of articles of stores detected at the annual stock-taking were not adjusted under sanction of the competent authority. Instances were also noticed in which shorter quantities than those shown in invoices and paid for, were accounted for in the stock register and reasons therefor were attributed to losses in transit. The losses aggregating Rs. 1,730 during 1931-32 and 1932-33, on being reported to Government, were written-off by them. They also decided that proper annual stock-taking of all the major items of stores should henceforth be made and discrepancies, if any, reported to Government for orders. Other miscellaneous items of stores will be verified periodically and the Head of the Department has been authorised to write-off losses to the extent of Rs. 50 in each individual case.

3. A loss of Rs. 521 was written-off under the orders of Government.

220 Grant No. 24 —Miscellaneous Departments—Reserved and Transferred.

N.B.—For explanation of the letter O, M and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.								
1	2	3	4								
	Rs.	Rs.	Rs.								
<b>Major Head—“37.—Miscellaneous Departments”.</b>											
<b>A.—Inspector of Factories—Reserved—</b>											
<i>Non-voted</i> . . . . .	200	144	—56								
Voted . . . . .	1,49,100	1,46,067	—3,033								
<table style="border: none;"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="padding-right: 5px;">1,46,400</td> <td style="padding-right: 5px;">}</td> </tr> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">R.</td> <td style="padding-right: 5px;">2,700</td> <td style="padding-right: 5px;">}</td> </tr> </table>	{	O.	1,46,400	}	{	R.	2,700	}			
{	O.	1,46,400	}								
{	R.	2,700	}								
Saving mainly represents unutilised provision for cost of passage paid in the following year.											
<b>B.—Provincial Statistics—Transferred—</b>											
O. 380											
R. —70	310	260	—50								
<b>C.—Preservation and Translation of Ancient Manuscripts—</b>											
Reserved . . . . .	4,960	4,960	..								
<b>D.—Examinations—Reserved—</b>											
<i>Non-voted</i> . . . . .	1,650	1,650	..								
<table style="border: none;"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="padding-right: 5px;">4,800</td> <td style="padding-right: 5px;">}</td> </tr> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">M.</td> <td style="padding-right: 5px;">—3,150</td> <td style="padding-right: 5px;">}</td> </tr> </table>	{	O.	4,800	}	{	M.	—3,150	}			
{	O.	4,800	}								
{	M.	—3,150	}								
Provision for the Bengal Civil Service Examination was not required as no examination was held.											
Voted . . . . .	2,707	2,492	—215								
<table style="border: none;"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="padding-right: 5px;">6,500</td> <td style="padding-right: 5px;">}</td> </tr> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">R.</td> <td style="padding-right: 5px;">—3,793</td> <td style="padding-right: 5px;">}</td> </tr> </table>	{	O.	6,500	}	{	R.	—3,793	}			
{	O.	6,500	}								
{	R.	—3,793	}								
Same explanation as below “D.— <i>Non-voted</i> ”.											
<b>E.—Miscellaneous—Reserved—</b>											
O. 56,500											
R. 2,379	58,879	58,506	—373								
<b>F.—Administration of the Trade Disputes Investigation Act—</b>											
Reserved . . . . .	..	..	..								
<table style="border: none;"> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">O.</td> <td style="padding-right: 5px;">2,000</td> <td style="padding-right: 5px;">}</td> </tr> <tr> <td style="padding-right: 5px;">{</td> <td style="padding-right: 5px;">R.</td> <td style="padding-right: 5px;">—2,000</td> <td style="padding-right: 5px;">}</td> </tr> </table>	{	O.	2,000	}	{	R.	—2,000	}	..	..	..
{	O.	2,000	}								
{	R.	—2,000	}								

\*No Court of enquiry or Board of conciliation was appointed.

**Grant No. 24—Miscellaneous Departments—Reserved and Transferred 221**  
—concl'd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head—" 37.—Miscellaneous Departments"—concl'd.</b>			
	Rs.	Rs.	Rs.
<b>G.—Inspection of Motor Vehicles—</b>			
Reserved . . . . .	20	..	—20
For rounding—Reserved . . . . .	240	..	—240
Total—			
<hr/>			
Reserved—	Rs.		
Non-voted . . . . .	$\left. \begin{array}{l} O. \quad . \quad 5,000 \\ M. \quad . \quad -3,150 \end{array} \right\}$	1,850	1,794
Voted . . . . .		2,15,906	2,12,025
Transferred . . . . .		310	260
Surrenders or withdrawals within grant . R. 784		784	..
<hr/>			
<b>Total—Grant " No. 24"—</b>			
Non-voted . . . . .		1,850	1,794
Voted . . . . .		2,17,000	2,12,285
<hr/>			

See also the Audit Report.

*N.B.*—For explanation of the letters O, M, S and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"41. —Civil Works".</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A.-1.—Land Revenue—Transferred—</b>			
	Rs.		
O. . . . .	50,000	23,903	23,996
R. . . . .	—26,097		
See item 3 of annexure A.			
<b>A.-2.—Excise—</b>			
<b>A.-2 (1)—Reserved—</b>			
<i>Non-voted</i> {	250	400	399
M. . . . .	150		
<b>A.-2 (2)—Transferred—</b>			
O. . . . .	4,750	2,345	2,196
R. . . . .	—2,405		
<b>A.-3.—Registration—Transferred—</b>			
O. . . . .	10,000	17,916	19,151
R. . . . .	7,916		
See item 4 of annexure A.			
<b>A.-4.—General Administration—</b>			
<b>A.-4 (1)—Reserved—</b>			
<i>Non-voted</i> {	1,500	2,512	2,440
M. . . . .	1,012		
<i>Voted</i> {	15,000	10,848	10,668
R. . . . .	—4,152		
See item 17 of annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

**Major Head—“ 41—Civil Works ”—*contd.***

**A.—ORIGINAL WORKS—BUILDINGS—*contd.***

**A-4.—General Administration—*concl.***

**A-4 (2).—Transferred—**

	<i>Rs.</i>	<i>Rs.</i>	<i>Rs.</i>
<i>Non-voted—M.</i> . . . . .	582	582	..
Voted . { <i>O.</i> . . . . . 51,400 } { <i>S.</i> . . . . . 1 } { <i>R.</i> . . . . . 30,216 }	81,617	73,856	—7,761

See items 3, 6, 7 and 17 of annexure A and paragraph 2 of the review.

**A-5.—Administration of Justice—**

**A-5 (1).—Reserved—**

<i>Non-voted</i> { <i>O.</i> . . . . . 250 } { <i>M.</i> . . . . . —250 }	..	..	
--	----	----	--

**A-5 (2).—Transferred—**

<i>O.</i> . . . . . 71,792 } <i>R.</i> . . . . . 49,851 }	1,21,643	1,22,421	+778
--	----------	----------	------

See items 1, 8 and 9 of annexure A.

**A-6.—Jails and Convict Settlements—**

**A-6 (1).—Reserved—**

<i>Non-voted</i> { <i>O.</i> . . . . . 500 } { <i>M.</i> . . . . . 1,814 }	2,314	2,294	—20
---	-------	-------	-----

**A-6 (2).—Transferred—**

<i>O.</i> . . . . . 28,108 } <i>R.</i> . . . . . 25,627 }	53,735	49,276	—4,459
--	--------	--------	--------

See items 10 and 11 of annexure A.

**A-7.—Police—**

**A-7 (1).—Reserved—**

<i>Non-voted</i> { <i>O.</i> . . . . . 750 } { <i>M.</i> . . . . . 20,092 }	20,842	20,824	—18
--	--------	--------	-----

See item 15 of annexure A.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"41.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A 7.—Police—<i>contd.</i></b>			
<b>A.-7 (2).—Transferred—</b>			
	Rs.		
O. . . . .	1,45,000	1,54,902	1,51,523
R. . . . .	9,902		
See items 2, 3, 13, 14 and 17 of annexure A.			
<b>A.-8.—Ports and Pilotage—</b>			
R. . . . .	352	352	296
<b>A.-9.—Education—</b>			
<b>A.-9 (1).—Reserved—</b>			
<i>Non-voted</i> {	O. . . . . 2,500	1,581	1,443
	M. . . . . —919		
<i>Voted</i> {	O. . . . . 2,500	2,267	2,185
	R. . . . . —233		
<b>A.-9 (2).—Transferred—</b>			
O. . . . .	20,000	19,510	18,159
R. . . . .	—490		
<b>A.-10.—Medical—</b>			
<b>A.-10 (1).—Reserved—</b>			
<i>Non-voted</i> M. . . . .	2,031	2,031	1,526
<b>A.-10 (2).—Transferred—</b>			
O. . . . .	18,000	12,998	13,145
R. . . . .	—5,002		
See item 16 of annexure A.			
<b>A.-11.—Public Health—Transferred—</b>			
R. . . . .	2,182	2,182	2,088

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head "41.—Civil works"—<i>concl.</i></b>			
	Rs.	Rs.	Rs.
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>concl.</i></b>			
A.-12.—Agriculture—			
A.-12 (1).—Reserved—			
	Rs.		
Non-voted {			
O. . . . .	250		
M. . . . .	-250	..	..
A.-12 (2).—Transferred—			
O. . . . .	9,750		
R. . . . .	-186	9,564	9,418
A.-13.—Industries—Transferred—			
O. . . . .	3,000		
R. . . . .	5	3,005	2,997
A.-14.—Civil Works—			
A.-14 (1).—Reserved—			
Non-voted {			
O. . . . .	2,500		
M. . . . .	-1,842	658	368
A.-14 (2).—Transferred—			
O. . . . .	16,500		
R. . . . .	1,058	17,558	17,166
A.-15.—Stationery and Printing—Transferred—			
O. . . . .	500		
R. . . . .	-452	48	48
A.-16.—Miscellaneous Departments—			
A.-16 (1).—Reserved—			
Non-voted {			
O. . . . .	6,600		
M. . . . .	-1,736	4,864	4,853
A.-16 (2).—Transferred—			
O. . . . .	19,100		
R. . . . .	8,656	27,756	34,586

Column 1.—See item 17 of annexure A. Column 4.—Inaccurate forecast.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"41.—Civil Works"—<i>contd.</i></b>			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS.</b>			
<b>B.-1.—Reserved—</b>			
	Rs.		
<i>Non-voted</i> { <i>O.</i> . . . 69,000 } { <i>M.</i> . . . 8,209 }	77,209	80,593	+3,384
See items 18, 19 and 24 of annexure A.			
<b>B.-2.—Transferred—</b>			
<i>Non-voted—M.</i> . . . 234	234	233	—1
<i>Voted</i> { <i>O.</i> . . . 3,85,000 } { <i>R.</i> . . . —15,489 }	3,69,511	3,66,771	—2,740
See items 20 to 22 and 24 to 33 of annexure A.			
<b>C.—Repairs—</b>			
<b>C.-1.—Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . 6,90,000 } { <i>M.</i> . . . —82,741 }	6,07,258	6,00,016	—7,243
Column 1.—Due mainly to post-budget decision to charge one half the cost of repairs to earthquake damages to "60—Civil works, etc." ( <i>vide</i> sub-head J), the other half being recouped from the Central Government.			
<i>Voted</i> { <i>O.</i> . . . 4,22,000 } { <i>R.</i> . . . —1,28,001 }	2,93,999	2,90,012	—3,987
Column 1.—See note under C.-1.— <i>Non-voted.</i>			
<b>C.-2.—Transferred—</b>			
<i>O.</i> . . . 35,64,000 } <i>R.</i> . . . —34,794 }	35,29,206	35,12,820	—16,386
<b>D.—Establishment—</b>			
<b>D.-1.—Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . 1,37,000 } { <i>M.</i> . . . —1,346 }	1,35,654	1,33,878	—1,776
<i>Voted</i> { <i>O.</i> . . . 66,700 } { <i>R.</i> . . . 2,909 }	69,609	68,998	—611



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"41.—Civil Works"—<i>contd.</i></b>			
<b>D.—ESTABLISHMENT—<i>concl.</i></b>			
<b>D.-2.—Transferred—</b>			
Rs.			
<i>Non-voted—</i>			
Gross			
{ O. . . . . 2,90,000 }	3,00,178	2,78,139	-22,039
{ M. . . . . 10,178 }			
<p>Column 1.—Mainly unforecasted appointment of a Bridge Designer and a special officer for Road Development projects. Column 4—Smaller Home charges (Rs. 15,000) and over-estimate of the requirements for the closing months of the year (Rs. 7,000). See paragraphs 1 and 2 of the review.</p>			
Deduct—Recoveries			
{ O. . . . . -26,000 }	-21,000	-28,024	-7,024
{ M. . . . . 5,000 }			
See note under <i>Deduct—Recoveries—voted.</i>			
<i>Voted—</i>			
Gross			
{ O. . . . . 12,46,300 }	12,45,248	12,40,089	-5,159
{ R. . . . . -1,052 }			
Deduct—Recoveries			
{ O. . . . . -74,000 }	-89,000	-1,20,436	-31,436
{ R. . . . . -15,000 }			
<p>Larger recoveries consequent on acceleration of repairs to earthquake damages adjusted under "80—Civil Works, etc." and certain works of the Central Government towards the close of the year. See paragraph 2 of the review.</p>			
<b>E.—Tools and Plant—</b>			
<b>E.-1—Reserved—</b>			
<i>Non-voted—</i>			
Gross			
{ O. . . . . 4,800 }	11,200	11,342	+142
{ M. . . . . 6,400 }			
New supplies for repairs to earthquake damages.			
Deduct—Recoveries			
. . . . . ..		-1,474	-1,474
<i>Voted—</i>			
Gross			
. . . . . ..	2,000	1,923	-77
Deduct—Recoveries			
. . . . . ..		-452	-452
<b>E.-2.—Transferred—</b>			
Gross			
{ O. . . . . 54,500 }	49,335	46,404	-2,931
{ R. . . . . -5,165 }			
Cumulative petty savings.			
Deduct—Recoveries			
. . . . . ..	-400	-675	-275

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 41.—Civil Works"—contd.</b>			
F.—Grants-in-aid—			
F.-1.—Reserved—			
<i>Non-voted</i> {	<i>Rs.</i>		
<i>O.</i> . . . . .	19,000		
<i>M.</i> . . . . .	5,483	24,483	24,473
			—10
Mainly grant to a District Board in the backward tracts for tarpainting a road.			
F.-2.—Transferred—			
<i>O.</i> . . . . .	21,16,900		
<i>R.</i> . . . . .	—9,77,355	11,39,545	10,87,816
			—51,729
Column 1.—Mainly smaller payments to local bodies, (1) due to slow progress on works undertaken and non-commencement of expected works of road development (Rs. 4,79,000) and (2) to the inability of some local bodies to complete the last year's programme of works from the grants paid from the receipts under the Bengal Motor Vehicles Tax Act, 1932 (Rs. 4,96,000). See paragraphs 1 and 2 of the review.			
G.—Suspense—			
G.-1.—Reserved—			
<i>Non-voted</i> {			
<i>O.</i> . . . . .	1,800		
<i>M.</i> . . . . .	—3,800	—7,000	—6,306
			+695
Column 1.—Mainly larger issues from stock (Rs. 5,000) and to larger purchases. See Annexure B.			
Voted . . . . .	—	904	+904
	See annexure B.		
G.-2.—Transferred—			
<i>O.</i> . . . . .	7,000		
<i>R.</i> . . . . .	—45,648	—38,648	—54,457
			—15,809
Column 1.—Mainly due to (i) issue of bricks from stock in connection with the works at Maijdi (Rs. 19,000), (see also note under item 4 of annexure A), (ii) payment of the contribution due from the Bengal Duars Railway for certain work done by the Public Works Department in 1934-35 instead of in 1933-34 (Rs. 9,000) and (iii) adjustment of losses on stock (Rs. 9,000). Final saving due to (i) larger issues from the stock balance of the previous year for works at Maijdi (Rs. 7,000) and (ii) supplies received but not paid for during the year (Rs. 9,000). See annexure B, also paragraph 2 of the review.			
H.—Deduct—English cost of Establishment—			
The expenditure under sub-head D includes cost of establishment paid in England. By the <i>deduct</i> entries under this sub-head the expenditure from this grant is brought back to the figures of Indian expenditure only. The actual provision for expenditure on establishment in England is made under Grant No. 31.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"41.—Civil Works"—<i>contd.</i></b>			
<b>H.—<i>Deduct</i>—English cost of Establishment—<i>concl'd.</i></b>			
<b>H.-1.—Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . <sup>Rs.</sup> 4,800 } { <i>M.</i> . . . . . 2,480 }	—2,320	—2,994	—674
<i>Voted</i> R. . . . . —1,160	—1,160	—1,151	+9
<b>H.-2.—Transferred—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . —41,600 } { <i>M.</i> . . . . . —32,880 }	—75,480	—69,828	+5,652
<i>Voted</i> . { <i>O.</i> . . . . . —5,700 } { <i>R.</i> . . . . . —18,700 }	—24,406	—22,549	+1,851
<b>For rounding—</b>			
<b>Reserved—</b>			
<i>Non-voted</i> . . . . .	100	..	—100
<i>Voted</i> . . . . .	—200	..	+200
<b>Transferred—</b>			
<i>Non-voted</i> . . . . .	—100	..	+100
<i>Voted</i> . . . . .	—500	..	+500
<b>Totals—</b>			
<b>Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 9,32,000 } { <i>M.</i> . . . . . —50,213 }	8,81,787	8,73,846	—8,141
<i>Voted</i> { <i>O.</i> . . . . . 5,08,000 } { <i>R.</i> . . . . . —1,30,637 }	3,77,363	3,73,147	—4,216
<b>Transferred—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 2,22,000 } { <i>M.</i> . . . . . —17,886 }	2,04,114	1,81,102	—23,012
<i>Voted</i> { <i>O.</i> . . . . . 77,41,000 } { <i>S.</i> . . . . . 1 } { <i>R.</i> . . . . . —10,12,070 }	67,28,931	65,96,103	—1,32,828

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head—" 41.—Civil Works"—<i>contd.</i></b>			
Rs.                      Rs.                      Rs.			
<b>Total—41.—Civil Works—</b>			
Rs.			
Non-voted			
{ O. . . . . 11,54,000	10,35,901	10,54,748	—31,153
{ M. . . . . —68,099			
Voted			
{ O. . . . . 82,49,000	71,06,294	69,69,250	—1,37,044
{ S. . . . . 1			
{ R. . . . . —11,42,707			
<b>Major Head—" 60.—Civil Works not charged to Revenue".</b>			
<b>I.—Original Works—Communications—Transferred—</b>			
O. . . . . 29,000	29,350	28,158	—1,192
R. . . . . 350			
See items 34 to 36 of annexure A.			
<b>J.—Reconstruction and Repairs to damaged Government property—Reserved—</b>			
<b>Non-voted—</b>			
Gross M. . . . . 14,784	14,784	27,989	+13,205
See note under C. 1. <i>Non-voted</i> . Provision was made for net expenditure. See also paragraph 2 of the review.			
Deduct—Recoveries . . . . . ..	..	—13,995	—13,995
<b>Voted—</b>			
Gross R. . . . . 50,876	50,876	1,00,095	+49,219
See note under J.— <i>Non-voted</i> .			
Deduct—Recoveries. . . . . ..	..	—50,047	—50,047
<b>K.—Establishment—</b>			
<b>K.1.—Reserved—</b>			
Non-voted . . . . M. 6,948	6,948	6,578	—370
Voted . . . . R. 23,900	23,900	23,522	—378

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head—" 60.—Civil Works not charged to Revenue"—<i>concl'd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>K.—Establishment—<i>concl'd.</i></b>			
<b>K.-2.—Transferred—</b>			
	Rs.		
O. . . . .	3,100	3,962	3,848
R. . . . .	862		
<b>L.—Tools and Plant—</b>			
<b>L.-1.—Reserved—</b>			
<i>Non-voted</i> . . . <i>M.</i> . . .	444	444	420
Voted . . . . <i>R.</i> . . .	1,525	1,525	1,501
<b>L.-2.—Transferred—</b>			
O. . . . .	400	440	422
R. . . . .	40		
For rounding . . . . .		500	..
<b>Totals—</b>			
<b>Reserved—</b>			
<i>Non-voted</i> . . . . <i>M.</i> . . .	22,176	22,176	20,992
Voted . . . . . <i>R.</i> . . .	76,301	76,301	75,071
<b>Transferred—</b>			
O. . . . .	33,000	34,252	32,428
R. . . . .	1,252		
<b>Total—60.—Civil Works—</b>			
<i>Non-voted</i> <i>M.</i> . . . . .	22,176	22,176	20,992
Voted . . . . .	55,377	1,10,553	1,07,499
	33,000		
	77,553		
<b>Surrenders or withdrawals within grant . . . . <i>R.</i> . . . .</b>	10,65,154	10,65,154	..
<b>Total—Grant No. 25.—Civil Works—</b>			
<i>Non-voted</i> . . . . .	11,08,077	10,75,740	-32,337
Voted . . . . .	82,82,001	70,76,749	-12,05,252

## REVIEW.

*Non-voted* savings were 2·9 per cent. of the final appropriation compared with 6 per cent. in 1933-34 and were mainly under "D-2" on account of smaller Home charges and over-estimation of requirements. There was a deterioration in control.

Voted savings were 14·5 per cent. of the grant against 6·3 per cent. in 1933-34. The percentage of savings in the final modified appropriation was 2 per cent. against 2·3 per cent in the previous year. The bulk of the savings in the original grant came from the sub-head F.-2—Grants-in-aid—Transferred, local bodies having failed to keep to the programme of works financed from subventions from the Central Road Development Account and proceeds of the Bengal Motor Vehicles Tax Act. With a view to avoid delay in the execution of works financed from the subvention from the Central Road Development Account the local Government have decided that all such works costing above Rs. 30,000 should usually be in the direct charge of the Public Works Department.

2. Final voted savings are appreciable under sub-heads "A-4(2)", "D-2", "F-2" and "G-2". The unadjusted excess under "A-16(2)" and the unrectified savings under "D-2", "F-2", *Deduct*—recoveries under E-1 (*non-voted* and voted) and "G-2" indicate need for tighter control. Under sub-head "J" provision was made for the net amount of expenditure in connection with repairs to Government property damaged by the earthquake of 1934 which was finally debited to the provincial revenues. As however the entire expenditure was debited in the first instance to the provincial funds there should have been appropriation for the gross expenditure as well as for the recoveries from the Central Government.

3. The percentages of establishment charges to works outlay during the last three years were as follows :—

(In Rs. lakhs)

1.	2.	3.	4.
	Outlay on works and repairs under the major head "41.—Civil Works".	Net Establishment charges.	Percentage.
1932-33	55·85	16·24	29·07
1933-34	47·19	15·97	33·8
1931-35	54·13	15·73	28·9

Works outlay has risen by Rs. 6·94 lakhs, *i.e.*, 14·7 per cent. from the level of 1933-34. The rise was mainly under repairs, the expenditure in the year under review being Rs. 44·03 lakhs (*vide* sub-head C) against Rs. 39·12 lakhs in 1933-34. The establishment charges have gone down by 1·5 per cent.

4. The work of maintaining a portion of a provincial road had been entrusted to a district board. The work was taken over by the Public

REVIEW—contd.

Works Department in April 1927 and in the same month several cases of encroachments were noticed. To have the encroachments removed the preparation of a detailed Survey plan was considered necessary, but it was not till about 5 years had elapsed that an estimate for Rs. 5,569 was sanctioned for the survey of this road. In August 1932, a sum of Rs. 1,000 was allotted against this estimate for the manufacture of concrete boundary pillars required in connection with the survey. Nearly two years passed before further money to the extent of Rs. 2,000 was allotted for the actual survey. The investigation does not appear to have been completed yet. In the meantime the encroachments which were detected more than eight years back are still continuing and the persons responsible for them are still having use of Government land without payment of any rent.

5. Some roads within the municipal limits of a district town are being maintained by the Public Works Department and the cost of the maintenance debited to provincial revenues. The matter was brought to the notice of Government in September 1932 for considering the desirability of obtaining an adequate contribution from the municipality towards the maintenance of the roads in question. An examination of the question by Government has raised several intricate points as to the financial relations between Government and the Municipality, the investigation of which has not yet been concluded. In the meantime the expenditure which averages to Rs. 18,000 a year including a sum of about Rs. 9,000 for lighting the roads is being met from the provincial revenues and no portion of this is being recovered from the Municipality.

6. In 1924 Government received an offer of a lump sum donation of Rs. 75,000 towards the cost of establishing a medical school at the headquarters of a certain district on condition that the school was established within a stipulated time. It appears that the amount was deposited in a Bank.

In 1928 Government accorded their administrative approval to the work of construction of the medical school at a cost of Rs. 2,58,383. Land was acquired, the site was raised and bricks were collected for the work in 1929-30 and 1930-31 on the strength of estimates sanctioned for the individual items. The details of actual expenditure are as below :—

	Rs.
Acquisition of land . . . . .	52,085
Digging trial pits in the bed . . . . .	48
Raising the site . . . . .	80,837
Collection of bricks . . . . .	24,120
	1,07,099

There was no further progress in the work, as Government were considering whether the project was to be abandoned or deferred owing to the financial stringency. They finally decided in January 1933 that the work should be abandoned.

REVIEW—*contd.*

The bricks collected were subsequently sold for Rs. 10,607 resulting in a loss of Rs. 13,522 including the charges incurred for guarding the materials. Orders were also passed in June 1935 relinquishing the land to the Revenue Department for disposal to the best advantage of Government.

7. On the 4th of January 1933 orders were issued for taking up certain urgent building works in anticipation of sanction to estimates and allotment of funds. An allotment of Rs. 18,000 was sanctioned for expenditure up to March 1933. The estimate was sanctioned on 13th February 1933 and a sum of Rs. 11,076, which remained unspent towards the end of March, was utilised in the purchase of 3,500 bags of cement at a cost of Rs. 11,025. The purchase was made locally on the 22nd and the 26th March 1933. Had the supply been obtained from the Indian Stores Department, a sum of Rs. 724 could have been saved. It was stated that the urgency of the work justified the local purchase. No use of the cement was, however, made till about the last week of May 1933 when 349 bags were first issued. The issues thereafter were 795 bags on 24th June 1933, 957 bags on 24th July 1933 and 270 on 14th September 1933 leaving a balance of 1,129 bags on that date. The delay in the use of cement led to an inquiry into the alleged urgency of the purchase and it was explained that the building programme was delayed owing to 5/8th inch iron rods required for concrete work not being available in the market and the time taken in the manufacture thereof. As it took about 6 months for the execution of the concrete work even after the necessary iron rods had become available, the question arose as to whether in the circumstances the purchase of the entire quantity of 3,500 bags locally could be justified on grounds of urgency or whether the facts suggested that the purchase was made with a view to the prevention of lapse of part of the grant—a serious irregularity in the present case, as it meant loss to Government. Government held that the purchase of the entire quantity was justified on grounds of urgency.

8. In connection with the project for the improvement of a road, the Executive Engineer accepted tenders from 5 contractors for a total amount of Rs. 1,11,093 in respect of 6½ miles of the road. He rejected all tenders below Rs. 17,000 per mile (barring one), on the ground that tenders below Rs. 17,000 per mile were not workable with profit and that the work would not be up to the mark. He did not, however, maintain this minimum rate when he accepted a tender for Rs. 16,150 per mile for the 1st half of the second mile on the ground that the tender was from a good and reliable road contractor. For the second half of the same mile the Executive Engineer accepted another tender for Rs. 17,129 per mile although the contractor whose tender was accepted for the 1st half of this mile had offered to do the entire mile at Rs. 16,150. Government on examining the case on the basis of the audit report, and after securing further information as to the circumstances, however, came to the conclusion that there was no ground for holding that the Executive Engineer had acted otherwise than properly.

9. During the course of inspection of the accounts of the divisional offices in 1934-35, 11 cases of works in which competitive tenders were not called for although required under the rules, came to notice. All these



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*Review—contd.*

pertained to a single division. They have been reported to Government and their orders are awaited.

It may be mentioned in this connection that a similar irregularity in respect of a work noticed in a certain division during the inspection in 1933-34 was reported to Government. The explanation of the officer concerned was not considered satisfactory by Government who observed that the rules, and orders on the subject should be strictly followed.

10. A sum of Rs. 1,448 was written off under orders of competent authority. It represents irrecoverable arrear rent.

#### REVIEW OF FINANCIAL RESULTS OF THE ADMINISTRATION OF RESIDENTIAL BUILDINGS FOR GOVERNMENT SERVANTS.

11. (1) Residential Buildings for Government servants are divided into two classes :—

*Class I.*—Buildings which are ordinarily occupied by officers liable to pay the full standard rent subject to the limit of 10 per cent. of their emoluments, and

*Class II.*—Buildings from which recovery of the full standard rent is not expected, *i.e.*, buildings which are ordinarily occupied by officers who are entitled to accommodation rent-free or at reduced rents under the sanction of competent authority.

(2) The Statement below shows the summary of the financial results during 1934-35.

[In Rs. lakhs.]

Class of buildings.	Capital out- lay to end of 1934-35 including cost of site and installation and including departmental charges.		Repairs and taxes.		Annual average to end of 1934-35.	Interest on gross Capital outlay.	Total cost to tax payer.	Standard rent per annum.	Rent actually recovered.	Net loss. gross Capital outlay.	Percentage of loss on gross Capital outlay.
	1	2	3	4							
<b>Class I—</b>											
Buildings and Roads . . . . .	69.90(a) 16.77(b)	1.59	1.86	1.24(a) .30(b)	3.67	5.21	3.29	2.44	2.77	3.20	
Irrigation . . . . .	1.56(a) .34(b)	.04	.03	.93(a) .01(b)	1.07	.11	.08	.05	.06	3.16	
<b>Class II—</b>											
Buildings and Roads . . . . .	53.32(a) 11.26(b)	1.10	1.03	.86(a) .48(b)	2.87	3.91	2.19	.19	3.72	5.76	
Irrigation . . . . .	.52(a) .12(b)	.01	.01	.01(a) (b)	.03	.04	.03	.01	.03	4.69	
<b>Total Class I and II 1934-35</b>	125.30(a) 28.49(b)	2.74	2.93	2.14(a) .49(b)	6.64	9.27	5.59	2.69	6.58	4.28	
<b>Figures for 1933-34</b>	147.47	2.74	2.10	2.57	6.73	9.30	5.57	2.70	6.69	4.48	

(a) Actual figure.  
(b) Departmental charges.

(3) The net loss to Government for the year under review was Rs. 6,58,000. This was less by Rs. 2,000 than the revised figure for the year 1934-35. The departmental charges as well as the cost of site have been added to the Capital outlay for purposes of working out the interest charges, and to the average charges for repairs, the departmental charges have been added to arrive at the real cost of maintenance of the residential buildings. It may be mentioned that the cost of site could not be taken into account in a few cases as the figures were not available.

(4) The amount shown in the statement as permissible for repairs has been calculated in the case of almost all the buildings at 2½ per cent. of the capital cost of buildings excluding the cost of site but including the cost of all sanitary and water supply fittings and electrical installations as also the municipal taxes, if any, payable by Government in respect of these buildings. The question of devising a more correct method of calculating the amount admissible for repairs is still under the consideration of Government. It may be mentioned that in their report on the accounts for 1933-34 the Public Accounts Committee have recommended that a final decision on this matter which is pending from the year 1932-33 should be reached as early as possible (*vide* paragraph 5 (c) (i) of the report). So long as no decision is reached by Government in the matter no true comparison between the actual and the permissible cost is possible and Government is not in a position to ascertain that any excessive expenditure is not being incurred in respect of any individual building.

The amount actually spent on repairs during the year under review was more by Rs. 19,000 as compared with the amount permissible. It will further be seen that altogether a sum of Rs. 83,000 was spent more in 1934-35 as compared with the expenditure on this head in 1933-34. Below is given a comparative statement showing the expenditure on repairs during 1933-34 and 1934-35 under each class of residences. It will be noticed that the increased expenditure on repairs was a common feature in respect of both the classes during 1934-35. The increase to the extent of Rs. 28,000 was due to repairs on flood, earthquake and storm damages.

[In Rs. lakhs.]

	1933-34	1934-35	Net result increase.
	2	3	4
<b>Class I—</b>			
Buildings and Roads . . . . .	1.23	1.86	0.63
Irrigation . . . . .	0.02	0.03	0.01
<b>Class II—</b>			
Buildings and Roads . . . . .	0.84	1.03	0.19
Irrigation . . . . .	0.01	0.01	..
<b>Total</b>	<b>2.10</b>	<b>2.93</b>	<b>0.83</b>

(5) The total rent realised fell short of the standard rent by Rs. 2,90,000. The shortage is mainly due to one or more of the following reasons:—

- (i) The limitation of rent to 10 per cent. of the emoluments of the occupants.
- (ii) Certain buildings remaining vacant for the whole or part of the year.
- (iii) Among a large number of Class II buildings, the recovery of rent at reduced rates and rent-free accommodation in the rest.

ANNEXURE A.

Detailed statement of expenditure on important new works.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—					
A.—Original Works—					
Buildings—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
1	Additions and alterations to the Police Court buildings at Bankshall Street, Calcutta—				
	Rs.				
	O. 45,042	40,000	40,014	..	14
	R. —5,042				
Col. 2.—Mainly charges for electrical portion of the work treated as a minor work and included in item 17—Transferred. Estimate Rs. 54,420, expenditure to end of 1934-35 Rs. 40,014; balance Rs. 14,406; in progress. See sub-head A. 5 (2).					
2	Construction of Beliaghata Police Section House in Calcutta—				
	O. 77,000	61,700	60,815	585	—
	R. —15,300				
Col. 2.—Retarded progress due to delay in selection of site, and preparation of plans. Estimate Rs. 62,510; expenditure to end of 1934-35 Rs. 60,815; balance Rs. 1,695; in progress. See sub-head A. 7 (2).					
II.—Other Major Works for which specific provision was made in the budget—					
3	Collectively—				
	O. 99,538	39,432	39,782	..	351
	R. —60,076				
Col. 2.—Mainly late administrative approval to the construction of settlement buildings at Dinajpur (Rs. 28,000), late sanction of detailed estimate for a Police hospital at Calcutta (Rs. 16,000) and abandonment of the project for the purchase of a house at Pabna for use as a circuit house (Rs. 12,900). See sub-heads A. 1, A. 2, A. 6 (2) and A. 7 (2).					

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>41.—CIVIL WORKS—contd.</b>					
A.—Original Works—contd.					
Buildings—contd.					
III.—Major Works for which specific provision was not made in the budget—					
4	Construction of a semi-permanent record room for Registration Office at Maijdi—				
	R. . . . .	9,000	9,000	11,041	.. 2,041
On account of river erosion, the headquarters of the Noakhali district had to be shifted to Maijdi. For the emergent major (viz., items 4, 6, 7, 8, 10, 11, 13 and 14) and minor (vide item 17) works necessary in this connection a supplementary token grant of Rs. 1 was obtained from the Council (see item 7). Estimate Rs. 18,675; expenditure to end of 1934-35 Rs. 11,041; balance Rs. 7,634; in progress. See sub-head A-3.					
5	Construction of certain temporary sheds for use as Sub-Divisional courts and offices at Serajganj—				
	Non-voted—				
	M. . . . .	582	582	582	.. ..
Estimate Rs. 66,895; expenditure to end of 1934-35 Rs. 67,972; excess Rs. 1,077; in progress. See sub-head A-4 (2).					
6	Construction of a semi-permanent record room for Collector's office at Maijdi—				
	R. . . . .	10,000	10,000	10,270	.. 270
See note under item 4. Estimate Rs. 19,953; expenditure to end of 1934-35 Rs. 10,270; balance Rs. 9,683; in progress. See sub-head A-4 (2).					
7	Constructing collectorate (Civil Sub-Divisional Officer's court, Court Inspector's office and Deputy Magistrate's court, etc.), at Maijdi—				
	S. . . . .	1	10,001	7,790	2,211
	R. . . . .	10,000			
See note under item 4. Estimate Rs. 15,565; expenditure to end of 1934-35 Rs. 7,790; balance Rs. 7,775; in progress. See sub-head A-4 (2).					

ANNEXURE A—*contd.*

Detailed statement of expenditure on important new works—*contd.*

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>					
A.—Original Works— <i>contd.</i>					
Buildings— <i>contd.</i>					
III.—Major Works for which specific provision was not made in the budget— <i>contd.</i>					
8	Constructing temporary court buildings at Majidi—				
		Ra.			
	R. . . . .	51,000	51,000	52,217	.. 1,217
	See note under item 4. Estimate Ra. 58,899; expenditure to end of 1934-35 Rs. 52,217; balance Ra. 6,682; in progress. See sub-head A-5 (2).				
9	Constructing a court house for an additional Judge and two Munsifs at Asansol . . . . .	..	—192	192	..
	Estimate Rs. 1,52,250; expenditure to end of 1934-35 Rs. 1,39,595; balance Rs. 12,655; completed. See sub-head A-5 (2).				
10	Constructing Jail Buildings at Majidi (Enclosure, Walls, entrance gate with office and godown, etc.)—				
	R. . . . .	16,000	16,000	16,914	.. 914
	See note under item 4. Estimate Rs. 24,426; expenditure to end of 1934-35 Rs. 16,914; balance Rs. 7,512; in progress. See sub-head A-6 (2).				
11	Constructing Jail Buildings (inside) at Majidi—				
	R. . . . .	12,000	12,000	7,305	4,695 ..
	See note under item 4. Estimate Ra. 39,100; expenditure to end of 1934-35 Rs. 7,305; balance Rs. 31,795; in progress. See sub-head A-6 (2).				
12	Replacing collapsed structure in Mymensingh Jail . . . . .	..	—13	13	..
	Estimate Rs. 80,579; expenditure to end of 1934-35 Rs. 61,318; excess Rs. 739; in progress. See sub-head A-6 (2).				

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.					
A.—Original Works—contd.					
Buildings—contd.					
III.—Major Works for which specific provision was not made in the budget—concl'd.					
13	Constructing Reserve Police Lines (Quarters for armed Inspectors and Circle Officer's quarters) at Majjdi—				
		Rs.			
	R. . . .	15,000	15,000	14,750	250 ..
See note under item 4. Estimate Rs. 31,430; expenditure to end of 1934-35 Rs. 14,750; balance Rs. 16,680; in progress. See sub-head A-7 (2).					
14	Constructing Hospital buildings for the police lines at Majjdi—				
	R. . . .	10,000	10,000	8,455	1,545 ..
See note under item 4. Estimate Rs. 12,650; expenditure to end of 1934-35 Rs. 8,455; balance Rs. 4,195; in progress. See sub-head A-7 (2).					
15	Reconstruction of the town constables' barrack situated below the Victoria Hospital, Darjeeling—Reserved—				
<i>Non-voted—</i>					
	M. . . .	20,000	20,000	19,990	10 ..
Unforeseen urgent work. Estimate Rs. 25,100; expenditure to end of 1934-35 Rs. 19,990; balance Rs. 5,110; in progress. See sub-head A-7 (1).					
16	Construction of Medical School at Barisal—				
	R. . . .	—6,007	—6,007	—6,007	.. ..
cCol. 2.—Credit for bricks sold. Project abandoned. Estimate Rs. 30,400; expenditure to end of 1934-35 Rs. 13,522. See sub-head A-10 (2).					



ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—contd.					
A.—Original Works—concl'd.					
Buildings—concl'd.					
IV.—Minor Works—					
17	Collectively—				
	Reserved—				
	Non-voted—				
	O.	15,100	15,202	14,127	1,075
	M.	102			
See sub-heads A 2 (1), A 4 (1), A 5 (1), A 6 (1), A 7 (1), A 9 (1), A 10 (1), A 12 (1), A 14 (1) and A 16 (1).					
	Voted	{ O. 17,500 R. 4,385 }	13,115	12,853	262
Decrease mainly due to the expenditure for the rehabilitation of the Government house at Darjeeling damaged by the earthquake being charged to "60.—Civil Works, etc.". See sub-heads A 4 (1) and A 9 (1).					
	Transferred—				
	O.	2,26,350	2,80,908	2,77,178	3,730
	R.	54,558			
Increase mainly for the reason explained under item 4 ante. See sub-heads A 1 to A 16 (2).					
Total—Original Works—Buildings—					
Reserved—					
	Non-voted	.	35,202	34,117	1,085
	Voted	.	13,115	12,853	262
Transferred—					
	Non-voted	.	532	532	..
	Voted	.	5,49,034	5,40,320	8,714

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un- expended.	Excess.
1	2	3	4	5	6
		Ra.	Ra.	Ra.	Ra.
41.—CIVIL WORKS—contd.					
B.—Original Works—Communications—					
Works met from Revenue—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
Reserved—Non-voted—					
18	Construction of a Girder Bridge over the Teesta River—				
		Rs.			
	O.           29,000	}           27,000	}           27,291	}           ..	}           291
	M.           —2,000				
Estimate Rs. 3,52,000 ; expenditure to end of 1934-35 Rs. 3,69,369 ; excess Rs. 17,369 ; completed. See sub-head B. 1.					
19	Construction of a bridge over the Sevok River—				
	O. . . . . 35,000	}           46,200	}           49,734	}           ..	}           3,534
	M. . . . . 11,200				
Underestimation of requirements. Estimate Rs. 61,200 ; expenditure to end of 1934-35 Rs. 65,168 ; excess Rs. 3,968 ; in progress. See sub-head B. 1.					
Transferred—					
20	Arboricultural Operations on some of the roads in the Duars in the Jalpaiguri Dis- trict—				
	O. . . . . 10,000	}           4,400	}           4,372	}           28	}           ..
	R. . . . . —5,600				
Col. 2.—Overestimation. Estimate Rs. 2,21,000 ; expenditure to end of 1934-35 Rs. 1,65,906 ; balance Rs. 55,094 ; in progress. See sub-head B. 2.					

ANNEXURE A—*contd.*

*Detailed statement of expenditure on important new works—contd.*

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>					
B.—Original Works—Communications— <i>contd.</i>					
Works met from Revenue— <i>contd.</i>					
III.—Major Works for which specific provision was not made in the budget—					
21	Laying 2' thick premix macadam on the 6th, 7th and 8th mile of the Diamond Harbour Road—				
		Rs.			
	R. . . . .	21,313	21,237	76	..
	Estimate Rs. 21,313; expenditure to end of 1934-35 Rs. 21,237; balance Rs. 76; in progress. See sub-head B. 2.				
22	Preliminary works in connection with the proposed bridge over the river Damodar in the 2nd mile of the Burdwan Arambagh Road—				
	R. . . . .	15,000	14,985	15	..
	Estimate Rs. 19,600; expenditure to end of 1934-35 Rs. 14,985; balance Rs. 4,615; in progress. See sub-head B. 2.				
23	Widening and metalling the Grand Trunk Road from 7½th mile at Bally to 19½th mile at Paltaghat—				
	<i>Non-voted—</i>				
	M. . . . .	234	233	1	..
	Estimate Rs. 2,52,940; expenditure to end of 1934-35 Rs. 2,47,046; balance Rs. 5,894; completed. See sub-head B. 2.				
IV.—Minor Works—					
24	Collectively—				
	Reserved— <i>Non-voted—</i>				
	O. . . . .	5,000	4,009	3,568	441
	M. . . . .	—991			
	See sub-head B. 1.				
	Transferred—				
	O. . . . .	10,646	12,507	9,351	3,156
	R. . . . .	1,861			
	Col. 5.—Cumulative petty savings. See sub-head B. 2.				

ANNEXURE A—*contd.*

*Detailed statement of expenditure on important new works—contd.*

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>41.—CIVIL WORKS—<i>contd.</i></b>					
B—Original Works—Communications— <i>contd.</i>					
Works met from Revenue— <i>concl'd.</i>					
IV.—Minor Works— <i>contd.</i>					
	For rounding . . . .	—446	..	..	446
<hr/>					
Total works met from Revenue—					
Reserved—					
	Non-voted . . . .	77,209	80,593	..	3,384
Transferred—					
	Non-voted . . . .	234	233	1	..
	Voted . . . .	52,774	49,945	2,829	..
<hr/>					
Works financed from Road Development Fund—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
25	Improvement of the Diamond Harbour Road from the 5th mile to about 29½ miles at Diamond Harbour—				
		Rs.			
	O. . . . .	24,800	} 23,800	22,251	1,549
	R. . . . .	—1,000			
Liability carried forward. Estimate Rs. 6,70,000; expenditure to end of 1934-35 Rs. 6,66,554; balance Rs. 3,446; in progress. See sub-head B. 2 for items 25 to 33.					
26	Reconstruction of the Ghoshpara Road—				
	O. . . . .	1,35,000	} 87,000	86,291	709
	R. . . . .	—48,000			
Col. 2.—Delay in land acquisition and reconstruction of a bridge. Estimate Rs. 4,71,507; expenditure to end of 1934-35 Rs. 3,82,489; balance Rs. 89,018; in progress.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Serial No	Service.	Final Grant or Appropria- tion.	Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Ra.	Ra.	Ra.	Ra.
41.	CIVIL WORKS—contd.				
	B.—Original Works—Communi- cations—contd.				
	Works financed from Road De- velopment Fund—contd.				
	I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—contd.				
27	Improvement of the Jessore Road from Calcutta to Barasat—				
		Ra.			
	O. . . . . 5,000	} 360	360	—	..
	R. . . . . —4,640				
	Col. 2.—Delay in land acquisition. Estimate Rs. 5,10,481 ; expenditure to end of 1934-35 Rs. 4,95,615 ; balance Rs. 14,866 ; in progress.				
28	Pabna Ishurdi Road—				
	O. . . . . 2,00,000	} 1,67,900	1,66,148	1,752	..
	R. . . . . —32,100				
	Col. 2.—Delay in the settlement of certain points of details with the Pabna District Board and less expenditure on land acquisition. Estimate Rs. 8,05,570 ; expenditure to end of 1934-35 Rs. 2,37,522 ; balance Rs. 5,68,048 ; in progress.				
	III.—Major Works for which speci- fic provision was not made in the budget—				
29	Metalling a portion of the Chittagong Trunk Road in the district of Tippera from Minamati to Inspection Bungalow at Barkanta—				
	R. . . . . 143	143	146	..	3
	Estimate Rs. 2,77,400 ; expenditure to end of 1934-35 Rs. 2,77,338 ; balance Rs. 62 ; in progress.				
30	Improving a portion of the Grand Trunk Road North from Golabari Road Junc- tion to Harganj Road at Howrah—				
	R. . . . . 6,172	6,172	6,172	..	..
	Estimate Rs. 11,172 ; expenditure to end of 1934-35 Rs. 6,172 ; balance Rs. 5,000 ; in progress.				

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	<b>41.—CIVIL WORKS—contd.</b>				
	<b>B.—Original Works—Communications—concl'd.</b>				
	Works financed from Road Development Fund—concl'd.				
	<b>III.—Major Works for which specific provision was not made in the budget—contd.</b>				
31	Diverting the Grand Trunk Road between 56th mile 3rd quarter and 57th mile 3rd quarter near Memari Bazar—				
		Rs.			
	R. . . . .	1,137	1,137	3,499	..
					2,362
	Absence of provision in the budget due to unforeseen postponement of some work expected to be completed in 1933-34 owing to the failure of the East Indian Railway to carry out a portion of the work entrusted to it. Estimate Rs. 71,771; expenditure to end of 1934-35 Rs. 66,463; balance Rs. 5,308; in progress. Column 6 unexpected debit from the East Indian Railway towards the close of the year.				
32	Improving Grand Trunk Road from 22nd mile to 24th mile within the French Territory at Chandernagore—				
	R. . . . .	30,000	30,000	30,010	..
					10
	Absence of provision in the budget due to the non-execution of the convention between the local Government and the French Government in India with the approval of the Government of India. Estimate Rs. 48,840; expenditure to end of 1934-35 Rs. 30,010; balance Rs. 18,830; in progress.				
	<b>IV.—Minor Works—</b>				
33	Collectively—				
	R. . . . .	225	225	1,949	..
					1,724
	<b>Total—Works financed from Road Development Fund .</b>	<b>3,16,737</b>	<b>3,16,826</b>	<b>..</b>	<b>89</b>
	<b>Total—Original Works—Communications—</b>				
	<b>Reserved—</b>				
	<i>Non-voted</i> . . . . .	77,209	80,593	..	3,384
	<b>Transferred—</b>				
	<i>Non-voted</i> . . . . .	234	233	1	..
	<i>Voted</i> . . . . .	3,69,511	3,66,771	2,740	..

ANNEXURE A—*concl.*

Detailed statement of expenditure on important new works—*concl.*

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Unex-pended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
<b>41.—CIVIL WORKS—<i>concl.</i></b>					
Total—Original Works—Communications— <i>concl.</i>					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
34	Construction of roadways and footpaths on the Railway Bridge at Bally—				
		Rs.			
	O. . . . .	6,000	} 21,000	21,064	..
	R. . . . .	15,000			
	Estimate Rs. 34,62,000; expenditure to end of 1934-35 Rs. 34,64,028; excess Rs. 2,028; in progress. See sub-head I.				
35	Construction of an approach road to the Bally Bridge from the Barrackpore Trunk Road to Hastie Road—				
	O. . . . .	23,000	} 8,000	6,744	1 256
	R. . . . .	—15,000			
	Estimate Rs. 3,07,206; expenditure to end of 1934-35 Rs. 2,59,716 balance Rs. 47,490; in progress. See sub-head I.				
III.—Major Works for which specific provision was not made in the budget—					
36	Lighting the roadways and footpaths on the Willingdon bridge at Bally—				
	R. . . . .	350	350	350	..
	Estimate Rs. 15,065; expenditure to end of 1934-35 Rs. 14,595; balance Rs. 470; in progress. See sub-head I.				
Total—Original Works—Communications.		29,350	28,158	1,192	.,

## ANNEXURE B.

*Suspense.*

The nature of the transactions recorded under the minor head "Suspense" is fully explained in paragraph 1 of Annexure B to Grant No. 8—Irrigation, page 116.

The transactions under each unit of suspense during 1934-35 are exhibited below :—

Detailed units.	Opening balance.	Transactions in 1934-35.			Closing balance.
		Debits.	Credits.	Net actuals.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>41.—CIVIL WORKS.</b>					
<b>Reserved—Non-voted—</b>					
Purchases . . . . .	—2,325	1,11,177	1,12,972	—1,795	—4,120
Stock . . . . .	19,720	19,767	27,734	—7,967	11,753
Miscellaneous P. W. Advances .	728	9,339	5,833	3,457	4,185
<b>Total .</b>	<b>18,123</b>	<b>1,40,283</b>	<b>1,46,588</b>	<b>—6,305</b>	<b>11,818</b>
<b>Reserved—Voted—</b>					
Purchases . . . . .	..	30,985	30,998	—13	—13
Miscellaneous P. W. Advances .	71	1,378	401	977	1,048
<b>Total .</b>	<b>71</b>	<b>32,363</b>	<b>31,399</b>	<b>964</b>	<b>1,035</b>
<b>Transferred—Voted—</b>					
Purchases . . . . .	—2,893	6,72,208	6,84,174	—11,966	—14,859
Stock . . . . .	1,22,180	1,24,304	1,60,419	—36,115	86,065
Miscellaneous P. W. Advances .	11,780	17,939	24,315	—6,376	5,404
<b>Total .</b>	<b>1,31,067</b>	<b>8,14,451</b>	<b>8,68,908</b>	<b>—54,457</b>	<b>76,610</b>
<b>Total—41.—Civil Works .</b>	<b>1,49,261</b>	<b>9,87,097</b>	<b>10,46,895</b>	<b>—59,798</b>	<b>89,463</b>

See sub-heads G. 1 and G. 2 and notes thereunder.



## ANNEXURE C.

*Store Accounts of the Public Works Department for 1934-35.*

Division.	Opening balance.	Receipts during the year.	Utilisations, sales or other disposals during the year.	Depreciation, shortages, etc. written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Suburban . . .	1,045	2,369	2,198	...	1,216
Eastern Electrical . . .	2,366	5,965	6,237	...	2,094
Workshop Electrical . . .	5,500	78,711	78,528	43	5,640
Bakarganj . . .	10,260	140	881	...	9, 19
Rajshahi . . .	3,229	2,093	3,005	...	2,317
Jalpaiguri . . .	13,244	26,896	24,574	5,610	9,956
Dacca . . .	6,389	926	4,804	...	2,511
Hijli . . .	3,603	142	231	...	3,514
Burdwan . . .	1,924	—5	1,263	...	656
Chittagong . . .	79,169	7,066	34,686	...	51,549
Darjeeling . . .	15,171	19,768	26,093	...	8,846
<b>TOTAL . . .</b>	<b>1,41,900</b>	<b>1,44,071</b>	<b>1,82,500</b>	<b>5,653</b>	<b>97,818</b>

The book value of stock for each Public Works Division is reported to have been verified by the Sub-Divisional Officers concerned and found correct. The registers of stock are audited at local inspections and the results are noticed in the Inspection Reports. The revaluation of stock is also reported to have been conducted under the orders and supervision of the Divisional Officers and steps for the adjustment of the resultant profits and losses according to the Public Works Account Rules are reported to have been taken. The transactions of the year under stock have been normal except in the Jalpaiguri Division where the sum of Rs. 5,610 shown in the column "depreciation, shortages, etc." represents the write off of balances outstanding against certain brickfields which were relinquished to the Revenue Department, as the manufacturing operations therein had totally ceased.

## See also the Audit Report.

*N. B.*—For explanation of the letters O. S. and R. in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Famine"—</b>			
<b>A.—Famine Relief—</b>			
	Rs.		
Salaries and Establishment . . . . .	{ O. 56,000 }	{ 177 }	
Gratuitous Relief . . . . .	{ S. 2,00,000 }	{ 17,608 }	—22,935
Miscellaneous . . . . .	{ R. —59,861 }	{ 1,55,419 }	
<p>The supplementary grant to meet larger expenditure on test relief works and gratuitous relief was not utilised in full as the requirements of three districts fell below anticipation. The final saving was mainly due to over-estimation of requirements by a District Officer.</p>			
Surrenders or withdrawals within grant—			
R. 59,861	59,861	...	—59,861
Total .	2,56,000	1,73,204	—82,796

## REVIEW.

The savings were 32·3 per cent. of the voted grant and 11·7 per cent. of the final modified appropriation for the year under review compared with 82·6 per cent. and 12·8 per cent. respectively in the previous year. There was scope for closer control.

**Grant No. 27.—Superannuation Allowances and Pensions—Reserved. 253**

See also the Audit Report.

*N. B.*—For explanation of the letters O., M., S. and R. in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head " 45.—Superannuation Allowances and Pensions "—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—Superannuation and Retired Allowances—</b>			
<i>Rs.</i>			
<i>Non-voted</i> { O. . . . . 3,25,000 } { M. . . . . —3,000 }	3,22,000	3,16,339	—5,611
<i>Voted</i> . { O. . . . . 52,52,000 } { S. . . . . 56,000 } { R. . . . . 1,22,979 }	54,30,979	54,53,186	+22,207
A fluctuating item. The original estimate based on past actuals proved low and had to be augmented by supplementary grant and reappropriation.			
<b>B.—Equated payments of commuted value of pensions charged to Capital—</b>			
<i>Non-voted</i> { O. . . . . 31,500 } { M. . . . . —8,500 }	23,000	22,836	—164
<i>Voted</i> . { O. . . . . 24,000 } { R. . . . . —7,000 }	17,000	17,176	+176
<i>Non-voted</i> and <i>Voted</i> .—Reduction in appropriation due to less payments in commutation than forecasted. See Review.			
<b>C.—Compassionate Allowances (Ordinary)—</b>			
<i>Non-voted</i> { O. . . . . 6,000 } { M. . . . . 300 }	6,300	6,286	—14
<i>Voted</i> . { O. . . . . 32,000 } { R. . . . . 7,000 }	39,000	39,045	+45
Original estimate proved low. A fluctuating item.			
<b>D.—Covenanted Civil Service Pensions—</b>			
<i>Non-voted</i> { O. . . . . 63,500 } { M. . . . . 11,000 }	74,500	73,475	—1,025
Addition due to new sanctions. Non-drawal of some pensions led to the ultimate saving.			
<b>E.—Donations to Provident Funds—</b>			
<i>Non-voted</i> . . . . .	8,000	7,665	—335

254 Grant No. 27.—Superannuation Allowances and Pensions—Reserved—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head " 45.—Superannuation Allowances and Pensions"—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>E.—Donations to Provident Funds—<i>contd.</i></b>			
Rs.			
Voted . { O. . . . . 58,979 } { R. . . . . -22,979 }	36,000	35,973	-27
Saving in the original estimate mainly due to retirements and non-utilisation of the provision for donation to certain provident funds.			
<b>F.—Gratuities—</b>			
Non-voted { O. . . . . 3,600 } { M. . . . . 30,000 }	33,000	32,853	-147
A fluctuating item. Original provision had to be augmented on later information.			
Voted . { O. . . . . 1,14,000 } { R. . . . . -52,000 }	62,000	55,238	-6,762
A fluctuating charge. Saving in the original appropriation mainly due to smaller payments to retrenched personnel than forecasted. Expenditure towards the close of the year was below anticipations and mainly caused the final saving.			
<b>G.—Deduct—Pensionary liabilities of Commercial Departments—</b>			
Non-voted . . . . .	-31,000	-36,053	-5,053
Voted { O. . . . . -42,000 } { R. . . . . -7,000 }	-49,000	-56,881	-7,881
Non-voted and Voted.—Mainly post-budget increase in the rate for the calculation of the pensionary charges of the Irrigation Department from 7.25 to 11.236 per cent. of the total pay and leave salary of the pensionable establishment. See paragraph 2 of the review.			
For rounding . . . . .	21	..	-21
<hr/>			
<b>Total—45—Superannuation Allowances and Pensions—</b>			
Non-voted { O. . . . . 4,06,000 } { M. . . . . 29,800 }	4,35,800	4,23,451	-12,349
Voted . { O. . . . . 54,39,000 } { S. . . . . 56,000 } { R. . . . . 41,000 }	55,36,000	55,43,737	+7,737

Grant No. 27—Superannuation Allowances and Pensions—Reserved—*contd.* 255

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4

Major Head—"60-B—Payments of commuted value of pensions (Not charged to Revenue)."—

Rs. Rs. Rs.

H.—Commuted value of pensions—

H.-1.—To Retired Officers—

		<i>Rs.</i>		
Non-voted	{ O. . . . . 1,00,000 }	93,320	92,937	—383
	{ M. . . . . —6,680 }			
Voted	{ O. . . . . 5,00,000 }	4,56,000	4,25,008	—30,992
	{ R. . . . . —44,000 }			

Col. 1.—Fewer demands for commutation. Col. 4.—Mainly payment of commutation sanctioned in 1934-35 made in the following year.

I.—*Deduct*—commuted value of pensions recovered from other Governments—

R. . . . . —4,000      —4,000      —10,657      —6,657

Unforeseen adjustment for capitalised value of pension by an Audit Office towards the close of the year.

J.—*Deduct*—Capital portion of equated payments out of revenue—

Non-voted	{ O. . . . . —4,000 }	—3,000	—2,771	+229
	{ M. . . . . 1,000 }			
Voted	{ O. . . . . —24,000 }	—17,000	—17,176	—176
	{ R. . . . . 7,000 }			

*Non-voted* and Voted—See sub-head B.

Total—"60 B"—

Non-voted	{ O. . . . . 96,000 }	90,320	90,166	—154
	{ M. . . . . —5,680 }			
Voted	{ O. . . . . 4,76,000 }	4,35,000	3,97,175	—37,825
	{ R. . . . . —41,000 }			

256 Grant No. 27—Superannuation Allowances and Pensions—Reserved—concl'd.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Es.
<b>Total—Grant No. 27—Superannuation, etc.—</b>			
<i>Non-voted</i> . . . . .	5,26,120	5,13,617	—12,503
<b>Voted</b> . . . . .	59,71,000	59,40,912	—30,088

**REVIEW.**

In view of the financial stringency the local Government decided to meet the commuted payments of pensions by borrowing. Equated payments of the commuted value of pensions are thus annually adjusted under sub-head "B" by deduction under sub-head "J" in this grant. The payments are adjusted under sub-head "H" in this grant and under sub-head "D" in appropriation "2—Interest on ordinary debt" in the respect of the capital and the interest portions respectively of the equated payments.

2. Savings on the final *non-voted* appropriation were 2·4 per cent. compared with 5·1 per cent. in the previous year. Voted savings were ·5 per cent. of the grant against an excess of ·3 per cent. in the previous year. There was scope for closer control under sub-head "G" voted and *non-voted*.

**Grant No. 28—Stationery and Printing—Reserved and Transferred. 257**

See also the Audit Report.

*N.B.*—For explanation of the letters O, M, and R in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"46—Stationery and Printing."</b>			
<b>A.—Stationery supplied from Central Stores—</b>			
<b>A.-1.—Reserved—</b>			
<i>Non-voted</i> . . . . .	3,200	3,369	+169
Rs.			
<i>Voted</i> . . . . .	6,68,040	6,62,618	—5,422
			{ O. . 6,50,000 } { R. . 18,040 }
Addition due to absence of provision in the budget for cost of paper required for printing some revised and new forms.			
A.-2.—Transferred . . . . .	46,000	43,895	—2,105
Smaller demands for stationery articles from indenting officers.			
B.—Printing work done at Central Government Press for Provincial Governments—Reserved .	500	178	—322
C.—Discount on plain paper used with stamps—Reserved . . . . .	14,500	14,560	+60
D.—Purchase of plain paper used with stamps—Reserved . . . . .	98,000	97,873	—127
<b>E.—Government Presses—Reserved—</b>			
<b>E.-1.—Pay of Officers—</b>			
<i>Non-voted</i> . . . . .	11,201	11,201	—
			{ O. . . 10,830 } { M. . . 371 }
<i>Voted</i> . . . . .	29,275	29,820	+554
			{ O. . . 34,114 } { R. . . —4,839 }
Reduction in provision for leave <i>ex-India</i> (Rs. 3,980) and early retirement (Rs. 850) proved excessive.			
<b>E.-2.—Pay of Establishment—</b>			
	7,43,800	7,43,192	—608
			{ O. . . 7,14,094 } { R. . . 29,706 }

Addition mainly due to abnormal increase of work in the Bengal Government Press in connection with the Board of Economic Enquiry, Rural Development, the Constitutional Reforms, publicity, electoral rolls for the Legislative Assembly and printing work for larger number of Privy Council cases.

258 Grant No. 28—Stationery and Printing—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"46—Stationery and Printing"—<i>contd.</i></b>			
<b>E.—Government Presses—Reserved—<i>contd.</i></b>			
<b>E.-3.—Allowances, honoraria, etc.—</b>			
<i>Rs.</i>			
Non-voted { O. . . . . 2,700 }	553	553	..
{ M. . . . . -2,147 }			
Saving in the original appropriation under "cost of passages" due to postponement leave <i>ex-India</i> by an officer.			
Voted { O. . . . . 10,807 }	13,013	13,310	-603
{ R. . . . . 3,106 }			
The original appropriation had to be supplemented by reappropriation mainly for increase in overtime work necessary for the reason stated in the note under E-2.			
<b>E.-4.—Supplies and Services—</b>			
O. . . . . 54,000 }	48,340	47,795	-545
R. . . . . -5,660 }			
Reduction mainly due to curtailment of demands for spare parts, etc., in the Bengal Government Press (Rs. 3,750) and less consumption of gas and electricity in the Press and Forms Department (Rs. 1,850).			
<b>E.-5.—Contract Contingencies—</b>			
O. . . . . 59,230 }	52,808	52,511	-297
R. . . . . -6,422 }			
Reduction chiefly due to less expenditure for overhauling linotype machines of the Bengal Government Press (Rs. 2,300) and cheaper rates for packing cases and other packing materials required for the Press and Forms Department (Rs. 4,300).			
<b>E.-6.—Other Contingencies—</b>			
O. . . . . 33,705 }	34,398	34,118	280
R. . . . . 693 }			
<b>E.-7.—Mechanical Section—</b>			
O. . . . . 20,574 }	20,194	20,257	-63
R. . . . . -380 }			
<b>E.-8.—Type Foundry Section—</b>			
O. . . . . 4,212 }	4,252	4,248	-4
R. . . . . 40 }			



**Grant No. 28—Stationery and Printing—Reserved and Transferred—*contd.* 259**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"46—Stationery and Printing"—<i>contd.</i></b>			
<b>E.—Government Presses—Reserved—<i>concl.</i></b>			
<b>E-9.—Stores—</b>			
Rs.			
O. . . . . 27,500	} 22,706	22,814	+108
R. . . . . —4,794			
Reduction mainly due to curtailment of demands for stores in the Bengal Government Press (Rs. 4,000) as a measure of economy.			
<b>E-10.—Additions to Plant and Machinery—</b>			
O. . . . . 600	} 300	251	—49
R. . . . . —300			
<b>E-11.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . . 96,000	} 68,000	67,176	—824
R. . . . . —28,000			
Reduction in rates of payment for convict labour due to decrease in the <i>per capita</i> cost of maintenance of all classes of prisoners.			
<b>E-12.—Renewals and Replacements from Depreciation Reserve Fund . . . . .</b>			
	22,900	22,080	—820
<b>E-13.—<i>Deduct</i>—Amount transferred from Depreciation Reserve Fund . . . . .</b>			
	—22,900	—22,080	+820
Credit for the cost of renewals and replacements charged to sub head "E-12" is given under this head by debit to sub-head "H.—Depreciation Reserve Fund—Government Presses".			
<b>E-14.—<i>Deduct</i>—English cost of stores—</b>			
O. . . . . —10,600	} —9,600	—9,060	+540
R. . . . . 1,000			
See note under sub head "F" below.			
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	70	..	—70
<i>Voted</i> . . . . .	—236	..	+236
<b>F.—Cost of Stores purchased in England—</b>			
<b>Reserved—</b>			
O. . . . . 25,040	} 22,850	22,380	—470
R. . . . . —2,190			
Favourable prices.			

280 Grant No. 28—Stationery and Printing—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
<b>Major Head—"46—Stationery and Printing"—<i>concl.</i></b>	Rs.	Rs.	Rs.
<b>G.—Loss or Gain by Exchange—</b>			
Reserved . . . . .	..	—32	—32
<b>For rounding—</b>			
<i>Non-voted</i> . . . . .	200	..	—200
Voted . . . . .	—40	..	+40
<b>Total Reserved—</b>			
<i>Non-voted</i> . . . . .	{ <i>O.</i> . . . . . 17,000 <i>M.</i> . . . . . —1,776 }	15,224	15,123
Voted . . . . .	18,32,000	18,24,018	—7,982
Transferred . . . . .	46,000	43,895	—2,105
<b>Total—" 46.—Stationery and Printing"—</b>			
<i>Non-voted</i> . . . . .	15,224	15,123	—101
Voted . . . . .	18,78,000	18,67,913	—10,987
<b>" Deposits and Advances."</b>			
<b>H.—Depreciation Reserve Fund—Government     Presses . . . . .</b>	23,000	22,080	—920
Due mainly to the fluctuation in prices of stores purchased in England and economy in the purchase of vernacular types locally. <i>Vide</i> paragraph 2 of the review.			
<b>Total—" Grant No. 28"—</b>			
<i>Non-voted</i> . . . . .	15,224	15,123	—101
Voted . . . . .	19,01,000	18,89,993	—11,007

REVIEW.

Voted savings were '6 per cent. of the grant compared with 5'1 per cent. in the previous year. *Non-voted* savings on the final appropriation during the year under review were '7 per cent. There was improvement in budgeting and control.

2. The transactions relating to the " Depreciation Reserve Fund—Government Presses " appeared hitherto under a separate grant. With effect from the year under review it has been amalgamated with Grant No. " 28 " and appears under sub-head " H—Depreciation Reserve Fund". The Depreciation Reserve Fund for their presses was started by the Government of Bengal with effect from the year 1927-28 to provide a reserve to meet the cost of

REVIEW—*contd.*

the renewal and replacement of plant, machinery and furniture of the Government Presses. The annual receipts of the fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the press concerned during the year and (b) the book-value of plant, machinery and furniture disposed of during the year. The fund is available for renewal or replacement of articles of plant, machinery or furniture (except the cost of petty repairs) to the extent of the amount at the credit of the fund from time to time.

The position of the Depreciation Reserve Fund for the Bengal Government Press and the Press and Forms Department for the year 1934-35 is shown below :—

1	Opening Balance. 2	Receipts. 3	Expenditure 4	Closing Balance. 5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press .	2,72,057	..	13,156	2,58,901
Press and Forms Department .	1,44,538	..	8,924	1,35,614
Total .	4,16,595	..	22,080	3,94,515

Payment into the Depreciation Reserve Fund in 1934-35 was suspended.

3. The store accounts of the Alipore Central Jail Press and the Bengal Government Press with its branches for the year 1934-35 duly audited by the Examiner, Outside Audit Department are given below separately. The former press is under the control of the Inspector-General of Prisons, Bengal, and the latter under the control of the Finance Department of the local Government.

4. The store account of the Central Jail Press, Alipore, for the year 1934-35 is given below :—

1	Opening balance. 2	Receipts. 3	Issues. 4	Closing balance. 5	Shortage. 6	Excess. 7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials .	89,665	3,72,259	4,18,720	43,204	..	..
Spare parts and petty plant . . . . .	15,033	3,844	3,240	15,697	..	..
Dead stock . . . . .	7,877	8,508	11,395	4,990	..	..
Other stores . . . . .	13,226	10,608	13,434	10,400	..	..

The stock of store was verified by a travelling auditor of the office of the Inspector-General of Prisons, Bengal.

REVIEW--*contd.*

Certified that the figures represent a substantially true statement of facts and that the stock at the close of the year was not in excess of requirements.

ALIPORE, } C. HEATH,  
*The 28th October 1935.* } *Press and Forms Manager, Bengal (Offg.)*

I have examined the above and according to the best of my information as a result of test audit of the books and consideration of explanations given to me the account is correct.

CALCUTTA, } B. C. DUTT,  
*The 29th October 1935.* } *Examiner, Outside Audit, Calcutta.*

5. The Store Account of the Bengal Government Press and its branches for the year 1934-35 is given below :—

1	Opening balance.	Receipts.	Issues.	Closing balance.	Shortage.	Excess.
	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials .	29,372	1,02,984	1,00,959	31,397	33	59
pare parts and petty plant . . . . .	9,982	12,155	10,685	11,452	671	442
Dead stock . . . . .	14	20,854	20,868	..	..	--
Other stores . . . . .	8,684	20,609	21,861	7,432	311	555

Verification of stock was done by officers not in charge of stores.

Certified that the figures represent substantially a correct statement of facts and that the stock at the close of the year was not in excess of requirements.

ALIPORE , } C. R. BATTERSBY,  
*The 28th October 1935.* } *Superintendent, Government Printing, Bengal.*

REVIEW—concl'd.

The store account of the Bengal Government Press and its branches for the year 1934-35 was test-audited under my supervision and I certify that the above account is correct according to the best of my information and explanations given to me and as shown by the books of the Press.

No adjustment in values on account of shortages and excesses has been made in this account. The correct quantities, as found on stock-taking, are exhibited in the stores Ledger by an addition to the receipts, or, as additional issues, as the case may be, the average cost of the articles being worked out on the number actually in stock.

CALCUTTA,  
*The 29th October 1935.*

}

B. C. DUTT,  
*Examiner, Outside Audit, Calcutta.*

## See also the Audit Report.

N.F.—For explanation of the letters O, M, and R in Column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>Major Head—" 47—Miscellaneous. "</b> →	Rs.	Rs.	Rs.
<b>A.—Cost of books and periodicals— Reserved—</b>			
Rs.			
R. . . . . 358	358	367	—1
<b>B.—Donations for charitable purposes—Reserved—</b>			
Rs.			
Non-voted { O. . . . . 1,000 } { M. . . . . —300 }	700	650	—50
Voted { O. . . . . 73,100 } { R. . . . . 1,975 }	75,075	74,408	—667
Increase in the number of inmates in the orphanages in a district (Rs.1,135) and larger expenditure on capitation allowances for girls detained in private rescue homes.			
<b>C.—Charges on account of European Vagrants, etc.— Reserved—</b>			
Rs.			
O . . . . . 7,000 } R. . . . . —600 }	6,400	6,292	—108
<b>D.—Rewards for destruction of wild animals— Reserved—</b>			
Rs.			
Non-voted { O. . . . . 300 } { M. . . . . —250 }	50	35	—15
Voted { O. . . . . 1,500 } { R. . . . . 2,775 }	4,275	4,020	—255
Unforeseen need for employment of professional shikaris for killing man-eaters in the Sunderbans.			
<b>E.—Petty Establishment—</b>			
E-1.—Reserved—			
Rs.			
O. . . . . 61,900 } R. . . . . 8,434 }	70,334	69,688	—646

Addition mainly under contingencies for increase of work in the Central Despatch Office in the Secretariat. See also note under E.-2.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Ra.	Rs.	Rs.
<b>Major Head—" 47—Miscellaneous"—<i>contd.</i></b>			
<b>E.—Petty Establishment—<i>concl.</i></b>			
<b>E.-2.—Transferred—</b>			
	Ra.		
O. . . . .	17,300	19,748	19,566
R. . . . .	2,448		
The share of the cost (7th) of the Central Despatch office borne by the Transferred Departments is debited to this head. See also note under E.-1.			
<b>F.—Special Commission of Enquiry— Reserved—</b>			
O. . . . .	1,000	300	287
R. . . . .	—700		
<b>G.—Irrecoverable temporary loans written-off— Reserved—</b>			
<i>Non-voted</i> M. . . . .	10,148	10,148	10,148
Remission of irrecoverable agricultural loans in a backward tract.			
Voted { O. . . . .	4,000	8,098	8,441
R. . . . .	4,098		
Remission of irrecoverable agricultural loans in a district not originally forecasted.			
<b>H.—Rents, rates and taxes—Reserved . . . . .</b>			
	40,000	40,219	+219
<b>I.—Contributions—Reserved—</b>			
<i>Non-voted</i> { O. . . . .	2,500	2,233	2,233
M. . . . .	—267		
Voted { O. . . . .	44,900	36,400	35,703
R. . . . .	—8,500		
The Board of Economic Enquiry did not draw the whole of the grant of Rs. 15,000. The undrawn balance of a year's grant may be drawn in the following year.			
<b>J.—Miscellaneous Compensation Reserved—</b>			
<i>Non-voted</i> . . . . .	4,50,000	4,50,000	..
<b>K.—Miscellaneous and unforeseen charges— Reserved—</b>			
O. . . . .	16,38,300	14,32,256	14,21,444
R. . . . .	—2,06,044		
Reduction of the allowances of detenus both in detention camps and village domiciles (Rs. 1,20,000), smaller expenditure for augmented garrisons in the districts than estimated (Rs. 45,744) and non-utilisation of the reserve provision for unforeseen charges (Rs. 40,000).			

266 Grant No. 29 - Miscellaneous - Reserved and Transferred - *contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving -.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 47—Miscellaneous"—<i>concl'd.</i></b>			
<b>L.—Miscellaneous Durbar Charges—</b>			
Reserved—			
	Rs.		
O. . . . .	4,000		
R. . . . .	-938	3,062	3,061
			-1
<b>M.—Miscellaneous charges for the treatment of patients at the Pasteur Institute—</b>			
Reserved—			
<i>Non-voted</i>	{ O. . . . . 200 } { M. . . . . -200 }	..	..
Transferred—			
O. . . . .	2,000		
R. . . . .	-1,950	50	31
			-19
Decentralisation of the arrangements for anti-rabic treatment.			
<b>Total—Reserved—</b>			
<i>Non-voted</i>	{ O. . . . . 4,54,000 } { M. . . . . 9,131 }	4,63,131	4,63,066
			-65
<i>Voted</i>	{ O. . . . . 18,75,700 } { R. . . . . -1,99,142 }	16,76,558	16,63,923
			-12,635
<i>Transferred</i>	{ O. . . . . 19,300 } { R. . . . . 498 }	19,798	19,597
			-201
<b>Surrenders or withdrawals within grant . . . . R. . . 1,98,644</b>			
		1,98,644	..
			-1,98,644
<b>Total—Grant " No. 29 "—</b>			
<i>Non-voted</i>		4,63,131	4,63,066
			-65
<i>Voted</i>		18,95,000	16,83,520
			-2,11,480



## REVIEW.

Savings on the grant and on the final modified appropriation in the voted section were 11·2 per cent. and ·8 per cent. respectively compared with 12·4 per cent. and 7 per cent. in the previous year. The saving occurred mainly under sub-head K.

2. Every detenus confined in a detention camp is entitled to get a daily allowance for diet at the rates fixed by Government. In practice the payment of the allowance is not made in cash, but Commandants of camps arrange for the food of the detenus according to the wishes of detenus at a cost within the prescribed diet allowance. The dietary expenses of detenus confined in detention camps amount approximately to over Rs. 3 lakhs in a year.

On the suggestion of the Audit Office the Government of Bengal issued orders in July 1932 that contracts for the supply of dietary articles for detenus confined in a certain detention camp should be entered into after inviting tenders from respectable contractors. It was, however, noticed that this order of Government had not been acted upon by the Commandant of the camp. It was also found that if the dietary articles had been purchased by the Commandant at the rates at which they were obtained by the Superintendents of the neighbouring jails the cost of the articles would have been less by Rs. 5,500 during 1933-34. The matter having been reported to Government they stated that the application of tender system in detention camps would not result in any saving to Government as any cheapness in prices effected thereby would merely enable the detenus to obtain a larger quantity or a better quality of food. Government further stated that the position in detention camps could not be compared with the position in jails in the matter of diet in as much as in detention camps the choice of food and the messing arrangement lie entirely with the detenus whereas in jails the prisoners have no say in the matter and that as the detenus have much latitude to reject articles of diet at the expense of the supplier it was difficult to adhere to the system of competitive tenders in all cases. They also stated that it was essential that the contractors providing food and other supplies for terrorists must be above suspicion and that this rendered the tender system generally unsuitable for detention camps. It is, however, a fact that at least in one camp the tender system has worked well for over 2 years while in another camp it has helped the Commandant to obtain lower prices. The cheapness of prices resulting from the tender system may not directly cause a saving to Government but it may, besides ensuring full value for the money, afford Government an opportunity of seeing whether the prescribed rate of dietary allowance for the time being is excessive and as such capable of further reduction thus leading to economy.

3. In May 1934, Government sanctioned a scheme of commercial training in a certain Detention Camp with a view to providing an additional occupation for the detenus and at the same time affording them an opportunity to qualify themselves for employment on their release. The scheme was withdrawn by Government in June 1934, the detenus having refused to take advantage of the scheme under the conditions laid down. A sum

REVIEW—*concl'd.*

of Rs. 10,665 had, however, been spent already on the scheme mainly for the purchase of furniture, typewriters, books and for house accommodation for teachers, etc. The teachers who were appointed for giving instruction were asked not to join their appointments but a sum of Rs. 702 was paid to them under orders of Government as salaries with effect from the date of their appointment, *viz.*, 23rd May 1934 to 18th July 1934, the date of expiry of one month after the service of the formal notice of discharge. Subject to what may be realised by the disposal of the furniture, typewriters and other articles, the whole of the amount of Rs. 11,367 is a loss to Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 52—Extraordinary Charges."</b>			
<b>A.—Compensation for land acquired from public bodies—</b>			
<i>Non-voted.</i> . . . . .	2,50,000	2,50,000	..
Payment to the Commissioners for the Port of Calcutta.			
<b>B.—Expenditure from central Revenues in connection with the Earthquake of 1934—</b>			
<b>B.-1.—Free grants to non-Government Schools—</b>			
<i>Non-voted</i> . . . . .	..	7,550	+7,550
Voted . . . . .	..	1,67,330	+1,67,330
<i>Vide review.</i>			
<b>B.-2. Deduct—Amount transferred from the Central Fund—</b>			
<i>Non-voted</i> . . . . .	..	-7,550	-7,550
Voted . . . . .	..	-1,67,330	-1,67,330
<i>Vide review.</i>			
<b>Total Grant No. 30—</b>			
	<i>Non-voted</i> . 2,50,000	2,50,000	..

## REVIEW.

The expenditure under sub-head "B.-1" was fully recouped at the end of the year by contribution from the central Government shown under sub-head "B.-2". In explaining the excess under sub-head "B.-1" and the saving under "B.-2" the controlling authority stated that they were not covered by re-appropriation of funds as the ultimate effect of the transactions on the provincial revenues would be *nil*. For effective control, the expenditure initially debited to the provincial funds as well as the adjustment under the deduct head for the recoveries therefor from the central funds should have each been covered by appropriation.

270 Grant No. 31—Expenditure in England—Reserved and Transferred.

See also the Audit Report.

N.B.—For explanation of the letters O, M, and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A. 5—Land Revenue—Reserved—</b>			
A. 1—High Commissioner—			
	Rs.		
<i>Non-voted</i> { O. . . . . 16,000 }	11,840	11,817	—23
{ M. . . . . —4,160 }			
Column. 1—Payments of sterling overseas pay to an officer were charged to another head.			
A. 2.—Secretary of State . . . . .	24,400	28,369	+3,969
The cost of two of the Appeal Cases were greater than had been expected when the budget was framed.			
A. 3.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—37	—37
Voted . . . . .	..	—89	—89
<b>B. 6.—Excise—Transferred—</b>			
B. 1.—High Commissioner—			
	O. . . . . 2,000 }	5,800	5,571
	R. . . . . 3,600 }		
Column. 1.—An officer on unforecasted leave in the Colonies.			
B. 2.—Loss or Gain by Exchange . . . . .	..	—18	—18
<b>C. 8.—Forest—Reserved—</b>			
C. 1.—High Commissioner—			
<i>Non-voted</i> { O. . . . . 65,040 }	56,000	55,703	—297
{ M. . . . . —9,040 }			
Column. 1.—Mainly due to an officer not proceeding on leave (Rs. 12,800) partly counter-balanced by smaller payments on account of sterling overseas pay, the decrease in payments noticed in 1933-34 not having been maintained (Rs. 3,500).			
Voted . . . . .	920	1,125	+205
C. 2.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—153	—153
Voted . . . . .	.	—2	—2

Grant No. 31—Expenditure in England—Reserved and Transferred—*contd.* 271

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>D.-15.—Other Revenue Expenditure financed from ordinary Revenues— Reserved—</b>			
<b>D.-1.—High Commissioner—</b>			
	<i>Rs.</i>		
<i>Non-voted</i> { <i>O.</i> . . . . . 44,160 }	50,720	51,188	+ 468
{ <i>M.</i> . . . . . 6,560 }			
Col. 1.—Mainly two officers on unforecasted leave preparatory to retirement.			
Voted . . . . . R. . . . . 2,680	2,680	..	—2,680
Revised forecast advised by Government for cost of advertisement for the sale of dredgers. No claim however was received.			
<b>D.-2.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	..	—135	—135
<b>E.-22.—General Administration—</b>			
<b>E.-1.—High Commissioner—</b>			
<b>E.-1 (1).—Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 4,27,440 }	4,54,800	4,54,834	+ 34
{ <i>M.</i> . . . . . 27,360 }			
Column 1.—Modification in the leave programme (Rs. 20,280) and payment of sterling overseas pay above the average (Rs. 8,880) partly set off by saving in the provision for cost of passages of selected candidates for the Indian Civil Service (Rs. 1,800).			
Voted { <i>O.</i> . . . . . 1,41,200 }	1,41,040	1,49,567	+ 8,527
{ <i>R.</i> . . . . . —160 }			
Column 4.—Mainly due to increased share of the cost of the Education Department.			
<b>E.-1 (2).—Transferred—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 6,400 }	44,400	43,800	—600
{ <i>M.</i> . . . . . 38,000 }			
Column 1.—Mainly two officers forecasted under E.-1(1) <i>non-voted</i> .			
<b>E.-2.—Secretary of State—Reserved—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 33,600 }	40,840	40,863	+ 23
{ <i>M.</i> . . . . . 7,240 }			
Column 1.—Heavier leave charges than were expected in the case of an officer.			
Voted . . . . .	9,800	8,605	—1,195

272 Grant No. 31—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.-22.—General Administration—<i>conold.</i></b>			
<b>E.-3.—Loss or Gain by Exchange—</b>			
E.-3 (1).—Reserved—			
<i>Non-voted</i> . . . . .	..	—1,244	—1,244
Voted . . . . .	..	—630	—630
E.-3(2).—Transferred—			
<i>Non-voted</i> . . . . .	..	—103	—103
<b>F.-24.—Administration of Justice—Reserved—</b>			
F.-1.—High Commissioner—			
<i>Non-voted</i> {			
O. . . . .	2,85,840		
M. . . . .	—5,960		
	2,79,880	2,78,444	—1,436
Voted . {			
O. . . . .	20,800		
R. . . . .	—10,760		
	10,040	9,942	—98
Column 1.—Two officers did not proceed on leave.			
F.-2.—Secretary of State—			
<i>Non-voted</i> . M. . . . .	6,440	6,420	—20
Column 1.—Payment of equipment and voyage allowance to an officer appointed from England.			
Voted . . . . .	2,000	19,291	+17,291
Column 4.—Cost of Privy Council Appeals, information regarding which was not available in time for budget provision to be made.			
F.-3.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—581	—581
Voted . . . . .	..	—108	—108
<b>G.-25.—Jails and Convict Settlements—Reserved—</b>			
G.-1.—High Commissioner—			
<i>Non-voted</i> {			
O. . . . .	21,320		
M. . . . .	9,160		
	30,480	30,424	—56
Column 1.—Mainly two officers on unforecasted leave.			
Voted . {			
O. . . . .	6,440		
R. . . . .	1,520		
	7,960	7,409	—551
Column 1.—Extension of leave of an officer.			

**Grant No. 31—Expenditure in England—Reserved and Transferred—contd. 273**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>G.-25.—Jails and Convict Settlements—</b>			
<b>Reserved—concl'd.</b>			
<b>G.-2.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	..	—68	—68
<i>Voted</i> . . . . .	—	—26	—26
<b>H.-26.—Police—Reserved—</b>			
<b>H.-1.—High Commissioner—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . <sup>Rs.</sup> 3,63,120 } { <i>M.</i> . . . . . —8,360 }	3,54,760	3,55,581	+821
Column 1.—Mainly payments on account of sterling overseas pay below the average (Rs. 13,760) partly set off by larger expenditure on leave salary (Rs. 5,840) due to underestimate of payments in March to two officers who arrived on leave in February.			
<i>Voted</i> { <i>O.</i> . . . . . 17,680 } { <i>R.</i> . . . . . 3,000 }	20,680	20,281	—399
Provision fixed by Government.			
<b>H.-2.—Secretary of State—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 800 } { <i>M.</i> . . . . . 7,200 }	8,000	7,986	—14
Column 1—More officers on leave than anticipated.			
<b>H.-3.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	—	—968	—968
<i>Voted</i> . . . . .	—	—54	—54
<b>I.-27.—Ports and Pilotage—Reserved—</b>			
<b>I.-1.—High Commissioner . . . . .</b>			
	4,800	4,800	..
<b>I.-2.—Secretary of State—</b>			
<i>Non-voted</i> { <i>O.</i> . . . . . 3,040 } { <i>M.</i> . . . . . —1,440 }	1,600	1,585	—15
Column. 1.—Adjustment of leave salary of one officer against the Central Government.			
<b>I.-3.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	—	—10	—10
<i>Voted</i> . . . . .	..	—14	—14

274 Grant No. 31—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>J.-31.—Education—</b>			
J.-1.—High Commissioner—			
J.-1 (1).—Reserved—			
Non-voted	Rs.		
{ O. . . . .	2,800		
{ M. . . . .	1,960	4,760	4,750
			—10
Column 1.—Mainly an officer continuing on leave from the previous year not provided for.			
Voted	{ O. . . . .		
	38,160		
	{ R. . . . .		
	2,880	41,040	38,948
			—2,092
Column 4.—Mainly provision retained for an officer included in the leave programme.			
J.-1 (2).—Transferred—			
Non-voted	{ O. . . . .		
	55,720		
	{ M. . . . .		
	6,520	62,240	64,289
			+ 2,049
Mainly two officers' unforecasted leave and another officer's departure on leave earlier than forecasted.			
Voted	{ O. . . . .		
	25,200		
	{ R. . . . .		
	1,160	26,360	23,188
			—3,172
Column 1.—Grant fixed by Government did not provide for grants-in-aid to students. Column 4.—Mainly provision for an officer included in the leave programme.			
J.-2.—Loss or Gain by Exchange—			
J.-2 (1).—Reserved—			
Non-voted	. . . . .	..	—13
			—13
Voted	. . . . .	..	—107
			—107
J.-2(2).—Transferred—			
Non-voted	. . . . .	..	—172
			—172
Voted	. . . . .	..	—58
			—58
<b>K.-32.—Medical—</b>			
K.-1.—High Commissioner—			
K.-1 (1).—Reserved—			
Non-voted	. . . . .	4,800	4,800
			..
K.-1 (2).—Transferred—			
Non-voted	{ O. . . . .		
	1,76,240		
	{ M. . . . .		
	—71,960	1,04,280	1,03,697
			—583
Column 1.—Under "Leave and Deputation Salaries", the appropriation under which was fixed by Government.			



Grant No. 31—Expenditure in England—Reserved and Transferred—*concl.* 275

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>K.-32.—Medical—<i>concl.</i></b>			
K.-1.—High Commissioner— <i>concl.</i>			
K.-1 (2).—Transferred— <i>concl.</i>			
Voted    { O. . . . . 18,880 { R. . . . . 1,560 }    20,440    18,030    —1,510			
Column 4.—Mainly provision retained for two officers included in the revised leave programme			
K.-2.—Secretary of State—Transferred—			
Non-voted . . . M. . . . . 1,440	1,440	1,126	—314
Voted . . . . .	6,440	..	—6,440
Postponement of leave of an officer to 1935-36.			
K.-3.—Loss or Gain by Exchange—			
K.-3 (1).—Reserved—			
Non-voted . . . . .	..	—15	—15
K.-3 (2).—Transferred—			
Non-voted . . . . .	..	—297	—297
Voted . . . . .	..	—39	—39
<b>L.-33.—Public Health—Transferred—</b>			
L.-1.—High Commissioner—			
Non-voted { O. . . . . 10,560 { M. . . . . —2,280 }    8,280    7,906    —374			
An officer proceeded on leave later than provided for.			
Voted    { O. . . . . 120 { R. . . . . 3,080 }    3,200    3,200    ..			
Column 1.—An officer on unforecasted leave.			
L.-2.—Loss or Gain by Exchange—			
Non-voted . . . . .	..	—24	—24
Voted . . . . .	..	—14	—14
<b>M.-34.—Agriculture—Transferred—</b>			
M.-1.—High Commissioner—			
Non-voted { O. . . . . 43,640 { M. . . . . 10,600 }    54,240    53,909    —331			
Column 1.—Two officers on unforecasted leave and another officer retired while on leave.			
Voted . . . . .	120	93	—27

276 Grant No. 31—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>M.-34.—Agriculture—Transferred—<i>concl'd.</i></b>			
<b>M.-2.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	..	—147	147
<b>N.-35.—Industries—</b>			
<b>N.-1.—High Commissioner—</b>			
<b>N.-1 (1).—Reserved—</b>			
	<i>Rs.</i>		
<i>Non-voted</i> { <i>O.</i> . . . . . 13,120 } { <i>M.</i> . . . . . —2,600 }	10,520	10,516	—4
Column 1.—One officer did not proceed on leave.			
Voted { <i>O.</i> . . . . . 13,440 } { <i>R.</i> . . . . . —1,800 }	11,640	11,588	—52
<b>N.-1(2).—Transferred—</b>			
<i>Non-voted</i> . . . . .	2,160	2,137	—23
<b>N.-2.—Loss or Gain by Exchange—</b>			
<b>N.-2 (1).—Reserved—</b>			
<i>Non-voted</i> . . . . .	..	—23	—23
Voted . . . . .	..	—27	—27
<b>N.-2 (2).—Transferred—</b>			
<i>Non-voted</i> . . . . .	..	—4	—4
<b>O.-37.—Miscellaneous Departments—Reserved—</b>			
<b>O.-1.—High Commissioner—</b>			
<i>Non-voted</i> . . . . . { <i>O.</i> 35,000 } { <i>M.</i> 520 }	35,520	35,449	—71
Voted . . . . . { <i>O.</i> 38,440 } { <i>R.</i> —7,320 }	31,120	31,051	—69
Column 1.—One officer did not proceed on leave.			
<b>O.-2.—Loss or Gain by Exchange—</b>			
<i>Non-voted</i> . . . . .	..	—76	—76
Voted . . . . .	..	—80	—80

**Grant No. 31—Expenditure in England—Reserved and Transferred—contd. 377**

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>P.-41.—Civil Works—</b>			
P.-1.—High Commissioner—			
P.-1 (1).—Reserved—			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} Rs. \\ 4,800 \\ -1,800 \end{array}$	3,000	3,002 +2
Voted . . . . .	B. 1,160	1,160	1,154 -6
P.-1 (2).—Transferred—			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 56,880 \\ 15,440 \end{array}$	72,320	69,988 -2,332
Column 1.—Leave salary (Rs. 20,640) of an officer on unforecasted leave and payments to two officers more than forecasted, partly set off by smaller payments of sterling overseas pay (Rs. 5,200) mainly on account of retirements.			
Voted . . . . .	$\left. \begin{array}{l} O. \\ R. \end{array} \right\} \begin{array}{l} 19,200 \\ 5,200 \end{array}$	24,400	22,611 -1,789
Column 1.—Mainly under Leave and Deputation Salaries, the grant for which was fixed by Government.			
P.-2.—Loss or Gain by Exchange—			
P.-2 (1).—Reserved—			
Non-voted . . . . .		..	-8 -8
Voted . . . . .		..	-2 -2
P.-2 (2).—Transferred—			
Non-voted . . . . .		..	-160 -160
Voted . . . . .		..	-62 -62
<b>Q.-45.—Superannuation Allowances and Pensions—</b>			
<b>Reserved—</b>			
Q.-1.—High Commissioner—			
Non-voted . . . . .	$\left. \begin{array}{l} O. \\ M. \end{array} \right\} \begin{array}{l} 15,73,360 \\ -31,920 \end{array}$	15,41,440	15,38,276 -3,164
Column 1.—Allowance for annual increase in payments was over-estimated.			
Voted . . . . .	$\left. \begin{array}{l} O. \\ R. \end{array} \right\} \begin{array}{l} 2,20,000 \\ -14,000 \end{array}$	2,06,000	2,04,440 -1,560
Column 1.—Rate of increase in payments noticed in 1933-34 was not maintained.			

278 Grant No 31—Expenditure in England—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.					
1	2	3	4					
	Rs.	Rs.	Rs.					
<b>Q-45.—Superannuation Allowances and Pensions— Reserved—<i>concl'd.</i></b>								
<b>Q.-2.—Secretary of State—</b>								
Non-voted . . . . .	<table style="display: inline-table; vertical-align: middle;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">2,14,000</td></tr> <tr><td style="text-align: right;">M.</td><td style="text-align: right;">35,400</td></tr> </table>	O.	2,14,000	M.	35,400	2,49,400	2,47,133	—2,267
O.	2,14,000							
M.	35,400							
Column 1.—Payment of arrear charges and increase in the number of pensioners. Column 4.—Delay in the presentation of claims for payments abroad.								
Voted . . . . .	18,000	17,976	—24					
<b>Q.-3.—Loss or Gain by Exchange—</b>								
Non-voted . . . . .	..	—5,070	—5,070					
Voted . . . . .	..	—615	—615					
<b>R-46.—Stationery and Printing—Reserved—</b>								
<b>R.-1.—High Commissioner—</b>								
O.	12,040	16,960	16,852	—108				
R.	4,920							
Column 1.—Mainly an officer on unforecasted leave.								
R.-2.—Loss or Gain by Exchange . . . . .	..	—40	—40					
<b>S-47.—Miscellaneous—Reserved—</b>								
<b>S.-1.—High Commissioner—</b>								
O. . . . .	400	3,680	3,589	—91				
R. . . . .	3,280							
Column 1.—An officer on unforecasted leave.								
S.-2.—Loss or Gain by Exchange . . . . .	..	—9	—9					
<b>T-52.—Extraordinary charges—</b>								
<b>T.-1.—High Commissioner—</b>								
<i>Non-voted—</i>								
M. . . . .	640	640	..	—640				
Appropriation advised by Government.								

**Grant No. 31—Expenditure in England—Reserved and Transferred—concl'd. 279**

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>U.-55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue—</b>			
<b>U.-1.—High Commissioner—</b>			
<i>Non-voted</i>	<i>Rs.</i> 12,000		
<i>M.</i>	—11,960	40	.. —40
The officers in payment transferred to the head "15—Irrigation". <i>Vide</i> sub-head D.-1.			
For rounding—			
<i>Non-voted</i>		160	.. —160
<i>Voted</i>		—480	.. +480
<hr/>			
<b>Totals—</b>			
<b>Reserved</b>	<i>Non-voted</i>	{ <i>O.</i> 31,20,400 <i>M.</i> 25,240 }	31,45,640
	<i>Voted</i>	{ <i>O.</i> 5,68,500 <i>R.</i> —14,600 }	5,53,900
			5,73,184
			—15,270
<b>Transferred</b>	<i>Non-voted</i>	{ <i>O.</i> 3,51,600 <i>M.</i> —2,240 }	3,49,360
	<i>Voted</i>	{ <i>O.</i> 71,500 <i>R.</i> 14,600 }	86,100
			73,402
			—3,415
		—12,698	
<hr/>			
<b>Grand Total</b>	<i>Non-voted</i>		34,95,000
	<i>Voted</i>		6,40,000
		34,76,315	—18,685
		6,46,586	+6,586

**REVIEW.**

The *non-voted* saving was '5 per cent. as compared with the final appropriation against '3 per cent. in the preceding year. The excess on the final voted grant was 1 per cent. against a saving of '9 per cent. in the preceding year and was contributed by sub-head F.-2—voted.

See also the Audit Report.

N.B.—For explanation of the letters O, S and R in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" R.—Loans and advances by Provincial Governments ".</b>			
<b>A.—Loans to Mofussil Municipalities—</b>			
	Rs.		
O. . . . .	2,76,000	} 35,000	35,000
R. . . . .	—2,41,000		
Reduction in the original appropriation was due to the non-utilisation of the provision for loans to some municipalities for their water-supply schemes.			
<b>B.—Loans to District and other Local Fund Committees—</b>			
O. . . . .	69,000	} 79,000	64,200
R. . . . .	10,000		
Provision increased for loan to a District Board for construction of a bridge. The final saving was due to the non-utilisation of the provision for loans to three District School Boards, of which two were not constituted during the year and one was constituted too late for completion of the preliminaries necessary for the sanction of the loan. See paragraph 2 of the review.			
<b>C.—Loans to Land-holders and other Notabilities—</b>			
S. . . . .	4,60,000	4,60,000	4,60,000
<b>D.—Advances to cultivators—</b>			
O. . . . .	4,00,000	} 8,45,963	8,13,283
S. . . . .	2,30,000		
R. . . . .	2,15,963		
Owing to distress prevailing in some districts, the original appropriation had to be heavily supplemented. The final saving was due to belated surrenders by some officers (Rs. 12,000) and retention of amounts by some officers as a margin of safety.			
<b>E.—Advances under Special Laws—</b>			
O. . . . .	29,000	} 46,464	75,066
R. . . . .	17,464		
Addition mainly due to the adjustment of the cost of maintenance of the Gumti Embankment for 1932-33, which was finally accepted by the Collector concerned after the budget for 1934-35 had been prepared. A debit of Rs. 33,270, which was adjusted in November 1934 by a Treasury Officer to correct the mistakes in the treasury accounts and for which there was no provision, partly set off by smaller expenditure on tacavi works in one district mainly accounts for the unadjusted excess. See paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>F.—Miscellaneous Loans and Advances—</b>			
O. . . . .	1,04,000		
R. . . . .	—96,000	8,000	7,977
			—23
Reduction in the original appropriation due to the non-utilisation of the provision of Rs. 1 lakh for advances under the State aid to Industries Act, 1931, as the Board of Industries constituted under the Act had sufficient funds at their disposal.			
<b>Surrenders or withdrawals within grant—</b>			
R. . . . .	93,573	93,573	..
			—93,573
<b>Total</b>	<b>15,68,000</b>	<b>14,55,526</b>	<b>—1,12,474</b>

### REVIEW.

The gross saving was 7 per cent. of the grant compared with 68 per cent. in the previous year. The unsurrendered saving amounted to 1·3 per cent. of the final modified appropriation against 10·3 per cent. in 1933-34. The results of the year under review are largely due to the unforeseen demand under sub-head D to which the heavy unutilised amount under sub-head A was reappropriated.

2. There was room for closer control and surrender under sub-heads B and D. The unadjusted excess under sub-head E due mainly to an adjustment in November 1934 indicates defective control.

282 Appropriation No. 33—Famine Relief Fund—Reserved—Non-voted.

See also the Audit Report.

N.B.—For explanation of the letters O and M in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>" Famine Relief Fund "</b>			
Transfers to the Revenue Account—			
	<i>Rs.</i>		
O. . . . .	1,16,000	1,66,000	1,66,000
M. . . . .	50,000		
	Total .	1,66,000	1,66,000
		1,66,000	..

Addition due to unforeseen necessity for larger expenditure on gratuitous relief and test-relief works.



**Appropriation No. 35—Subvention from Central Road Development 283**  
**Account—Reserved—Non-voted.**

*N. B.*—For explanation of the letters O and M in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Subvention from Central Road Development Account—	Rs.	Rs.	Rs.
O. . . . .	12,38,000		
M. . . . .	—5,12,554		
	7,25,446	7,16,717	—8,729
See sub-heads B.-2 and F.-2 of Grant No. 25 and paragraph 1 of the review on that grant.			
Total . . . . .	7,25,446	7,16,717	—8,729

**REVIEW.**

Under the Indian Finance Act of 1929 the import and excise duties on motor spirit were raised from four to six annas per gallon. Most of the proceeds of the additional duties is to be allotted as a block grant for expenditure on road development and is credited to a separate fund—the Road Development Fund—the accounts of which are maintained by the Government of India.

2. Out of the receipts of the fund annual subventions are given to provincial Governments for expenditure on schemes of road development specified and approved by the Governor General in Council with the advice of the Standing Committee for Roads. The subventions paid to the Government of Bengal are credited to the deposit head “P—Deposits and Advances—Subventions from the Central Road Development Account”. The expenditure actually incurred on approved projects of road development is charged to the provincial revenues under the head “41—Civil Works” and an equivalent amount is credited to these revenues under the head “XXX—Civil Works”.

3. A statement showing the transactions of the deposit head “Subventions from the Central Road Development Account” to the end of the year 1934-35 is given below :—

1	To end of 1933-34.	During 1934-35.	Total.
<i>Receipts.</i>	Rs.	Rs.	Rs.
Allotment from the Central Road Development Account.	60,34,819	13,20,995	73,55,814
<i>Payment.</i>			
Expenditure on Road Development Works . . . . .	31,61,206	7,16,717	38,77,923
Balance . . . . .	28,73,613	6,04,278	34,77,891

**284 Appropriation No. 35—Subvention from Central Road Development  
Account—Reserved—Non-voted—concl'd.**

The balance of Rs. 34·78 lakhs formed part of the balance of the local Government whose total commitment with respect to uncompleted works to be financed from the subvention was Rs. 17·16 lakhs at the end of 1934-35.

4. A list of works the expenditure on which was to be met from the subvention in 1934-35 is given in Annexure A to Grant No. 25 (*vide* items 25—33 in that annexure).

**Appropriation No. 36—Deposit Account—Imperial Council of Agricultural Research—Reserved—Non-voted.** 285

*N. B.*—For explanation of the letters O and M in column 1, see paragraph 1(b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Deposit Account—</b>			
<b>Imperial Council of Agricultural Research—</b>			
	<i>Rs.</i>		
O. . . . .	.61,000		
M. . . . .	13,716		
	74,716	74,497	—219
<b>Increase in appropriation in connection with the scheme for the establishment of a horticultural station in the plains of Bengal. See also sub-heads A.-2 (8) and D.-2 in Grant No. 22 Agriculture.</b>			
<b>Total</b>	<b>74,716</b>	<b>74,497</b>	<b>—219</b>

**REVIEW.**

Grants made by the Imperial Council of Agricultural Research to the provincial Government for expenditure on schemes of Agricultural Research approved by the Council are credited to a deposit account. The expenditure is, in the first instance, charged to the major head "34—Agriculture" and at the end of the year a credit (as a reduction of expenditure) to this extent is transferred to Agriculture by debit to the deposit head.

The transactions under this head for the year under review are shown below :—

	<b>Rs.</b>
Opening balance on 1st April 1934 . . . . .	8,961
Amount of grant received during 1934-35 . . . . .	66,702
	<hr/>
<b>Total</b> . . . . .	<b>75,663</b>
<b>Expenditure during 1934-35</b> . . . . .	<b>74,497</b>
	<hr/>
<b>Closing balance on 31st March, 1935</b> . . . . .	<b>1,166</b>

286 Deposit Account—Indian Central Cotton Committee—Reserved—Non-voted

See also the Audit Report.

N. B.—For explanation of the letter M in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Deposit Account—	Rs.	Rs.	Rs.
Indian Central Cotton Committee—			
	Rs.		
M. . . . .	2,500	3,101	+601
See sub-head A.2 (8) in grant No. 22—Agriculture and paragraph 2 of the review <i>infra</i> .			
Total .	2,500	3,101	+601

REVIEW.

Grants made by the Indian Central Cotton Committee to the provincial Government for expenditure on schemes approved by the Committee are credited to a deposit account. The expenditure is, in the first instance, charged to the major head “34—Agriculture” and at the end of the year a credit (as a reduction of expenditure) to this extent is transferred to Agriculture by debit to the deposit head. The transactions under this deposit account in 1934-35 are shown below :—

	Rs.
Opening balance on 1st April 1934 . . . . .	1,438
Amount of grant received during 1934-35 . . . . .	1,951
Total .	3,389
Expenditure during 1934-35 .	3,101
Closing balance on 31st March 1935 .	288

2. As the expenditure against the grants received from the Indian Central Cotton Committee amounted to Rs. 3,101, steps should have been taken to augment the provision under this head to wipe out the unadjusted remainder of Rs. 601 on account of expenditure on the scheme for the improvement of Comilla cotton in Bengal.

**Repayment to the Government of India of Advances from the Provincial Loans Fund—Reserved—Non-voted. 287**

**See also the Audit Report.**

*N.B.*—For explanation of the letter M in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<hr/>			
<b>" Advances from the Provincial Loans Fund "—</b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>A.—Provincial—</b>			
<b>Other advances—</b>			
	<i>Rs.</i>		
<i>M.</i> . . . . .	40,000	40,000	40,231 + 231
Post-budget decision to make repayment on account of an advance made to the local Government for loan to an estate.			
<b>Total</b>	40,000	40,231	+ 231

## Refunds—Non-voted.

See also the Audit Report.

*N.B.*—For explanation of the letters O and M in column 1, see paragraph 1 (b) of the notes on page 51.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
<b>A.-V.—Land Revenue—Reserved—</b>	Rs.	Rs.	Rs.
<i>Deduct—Refunds—</i>			
	<i>Rs.</i>		
O. . . . . 64,000	} 1,23,000	1,72,699	+ 49,699
M. . . . . 59,000			
Mainly payments of arrears of Road and Public Works cesses to district boards. A fluctuating item.			
<b>B.-VI.—Excise—</b>			
<i>Deduct—Refunds—</i>			
Transferred—			
O. . . . . 75,000	} 1,04,650	1,05,525	+ 875
M. . . . . 29,650			
Appropriation was increased on the basis of progress of nine months' actuals.			
<b>C.-VII.—Stamps—Reserved—</b>			
<i>Deduct—Refunds—</i>			
C.-I.—Non-Judicial—			
O. . . . . 5,80,000	} 7,30,000	6,82,167	— 47,833
M. . . . . 1,50,000			
Control was based on past actuals. A fluctuating item.			
<b>C-2.—Judicial—</b>			
O. . . . . 1,60,000	} 1,25,000	1,17,586	— 7,414
M. . . . . —35,000			
The allowance made for increase of expenditure in March 1935 at the time of reducing the original appropriation on account of the downward trend of expenditure proved high in the actual event.			
<b>D.-VIII.—Forest—Reserved—</b>			
<i>Deduct—Refunds—</i>			
O. . . . . 12,000	} 16,358	16,930	+ 1,572
M. . . . . 3,358			
The expenditure in March 1935 exceeded anticipation.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>E.-IX.—Registration—</b>			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
	<i>Rs.</i>		
<i>O.</i> . . . . .	4,000		
<i>M.</i> . . . . .	-600		
	3,400	3,384	-16
<b>G.-XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Reserved—</b>			
<i>Deduct—Refunds—</i>			
<i>O.</i> . . . . .	900		
<i>M.</i> . . . . .	2,434		
	3,334	3,707	+373
<b>H.-XIV.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—Reserved—</b>			
<i>Deduct—Refunds—</i>			
<i>O.</i> . . . . .	600		
<i>M.</i> . . . . .	3,237		
	3,837	3,393	-444
<b>I.-XVI.—Interest—Reserved—</b>			
<i>Deduct—Refunds—</i>			
<i>M.</i> . . . . .	100	100	58
			-42
<b>J.-XVII.—Administration of Justice—Reserved—</b>			
<i>Deduct—Refunds—</i>			
<i>O.</i> . . . . .	76,000		
<i>M.</i> . . . . .	-28,000		
	48,000	44,013	-3,987
<p>The original estimate was high. Expenditure in March 1935 also was less than anticipated.</p>			
<b>K.-XVIII.—Jails and Convict Settlements— Reserved—</b>			
<i>Deduct—Refunds—</i>			
<i>O.</i> . . . . .	1,000		
<i>M.</i> . . . . .	-700		
	300	207	-93

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs
<b>L.-XIX.—Police—Reserved—</b>			
<i>Deduct—Refunds</i> . . . . .	10,000	7,708	—2,292
The expenditure in March 1935 fell below expectation.			
<b>M.-XX.—Ports and Pilotage—Reserved—</b>			
<i>Deduct—Refunds—</i>			
	<i>Rs.</i>		
<i>O.</i> . . . . .	500	300	321
<i>M.</i> . . . . .	—200		
			+21
<b>N.-XXI.—Education—</b>			
<i>Deduct—Refunds—</i>			
N.-1.—Reserved—			
<i>O.</i> . . . . .	300	40	28
<i>M.</i> . . . . .	—260		
			—12
N.-2.—Transferred—			
<i>O.</i> . . . . .	2,700	2,460	2,699
<i>M.</i> . . . . .	—240		
			+239
<b>O.-XXII.—Medical—</b>			
<i>Deduct—Refunds—</i>			
Transferred—			
<i>O.</i> . . . . .	95,000	88,000	90,839
<i>M.</i> . . . . .	—7,000		
			+2,839
Expenditure in March 1935 exceeded the forecast.			
<b>P.-XXIII.—Public Health—</b>			
<i>Deduct—Refunds—</i>			
Transferred—			
<i>M.</i> . . . . .	300	300	1,147
			+847
Same as under O.			



Refunds—Non-voted—contd.

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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Q.-XXIV.—Agriculture—</b>			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
	Rs.		
O . . . . . 4,000	} 1,500	1,116	—384
M . . . . . —2,500			
<b>R.-XXV.—Industries—</b>			
<i>Deduct—Refunds—</i>			
R.-1.—Reserved—			
O . . . . . 1,000	} 1,500	1,903	+403
M . . . . . 500			
R.-2.—Transferred—			
O . . . . . 500	} ...	...	...
M . . . . . —500			
<b>S.—XXVI.—Miscellaneous Departments—</b>			
<i>Deduct—Refunds—</i>			
S.-1.—Reserved—			
O . . . . . 16,000	} 22,000	22,674	+674
M . . . . . 6,000			
S.-2.—Transferred—			
O . . . . . 1,000	} 1,200	993	—207
M . . . . . 200			
<b>T.—XXX.—Civil Works—</b>			
<i>Deduct—Refunds—</i>			
T.-1.—Reserved—			
M . . . . . 10	10	1	—9
T.-2.—Transferred—			
O . . . . . 5,000	} 1,200	1,767	—33
M . . . . . —3,200			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
<b>U.—XXXIII.—Receipts in aid of Superannuation—</b>			
<b>Reserved—</b>			
<i>Deduct—Refunds—</i>			
	Rs.		
O . . . . .	500		
M . . . . .	2,700		
	}	3,200	2,870
			—330
<b>V.—XXXIV.—Stationery and Printing—</b>			
<i>Deduct—Refunds—</i>			
<b>Reserved—</b>			
O . . . . .	1,000		
M . . . . .	—700		
	}	300	291
			—9
<b>W.—XXXV.—Miscellaneous—</b>			
<i>Deduct—Refunds—</i>			
<b>Reserved—</b>			
O . . . . .	6,17,000		
M . . . . .	1,83,000		
	}	8,00,000	8,63,008
			+ 63,008
Control based on past actuals. There was an abnormal rise of expenditure in March 1935. A fluctuating head.			
<b>Totals—</b>			
Reserved . . . . .	18,86,279	19,39,564	+ 53,285
Transferred . . . . .	2,03,310	2,07,470	+ 4,160
Grand Total . . . . .	20,89,589	21,47,034	+ 57,445

**APPENDIX A.**

(See paragraph (2) (c) on page 3 of the Audit Report.)

**APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF BENGAL FOR 1934-35.**

**ACCOUNTS OF THE SILIGURI BAND SAW MILL AND AUDIT COMMENTS THEREON.**

*Trading and Profit and Loss Account of the Siliguri Band Saw Mill for 1934-35.*

*Dr.* *Cr.*

	1933-34. Rs.	1934-35. Rs.		1933-34. Rs.	1934-35. Rs.
To Opening Stock on 1st April	.	.	Particulars.	.	.
„ Purchases during the year	1,06,800	1,04,386	By Sales of sawn timber	(a) 63,530	(b) 1,20,371
„ Cost of Production transferred from Production Account.	725	7,121	„ Departmental use	3,783	3,360
„ Selling Expenses	62,705	84,459	„ Sales of slabs, wastes, etc.	2,051	7,239
	1,652	1,477	„ Other Miscellaneous receipts	250	556
	Rs. 1,71,782	Rs. 1,97,443	„ Closing stock of sawn timber on 31st March.	1,04,386	54,153
			Loss for the year	7,676	11,764
				Rs. 1,71,782	Rs. 1,97,443
			(a) Average sale rate during 1933-34	Rs. 1-7-4	per C. ft.
			(b) do.	do.	1934-35 „ 1-3-8 Do.

Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI;

S. N. MITRA,  
*Manager.*

*Dated the 19th October 1935.*

*Production Account of the Siliguri Band Saw Mill for the year 1934-35.*

Particulars.	1933-34.		1934-35.		Particulars.	1933-34.	1934-35.
	C. ft.	Rate per C. ft. of outturn.	C. ft.	Rate per C. ft. of outturn.		Rs.	Rs.
I. Logs and sawn timber issued for conversion . . . .	75,255	...	1,43,046	...	...	...	...
II. Outturn obtained . . . .	40,245	...	72,172	...	...	...	...
III. Wastage . . . .	35,010	...	70,874	...	...	...	...
IV. Percentage of Wastage . . . .	46.52	...	49.54	...	...	...	...
V. Percentage of outturn . . . .	53.48	...	50.46	...	...	...	...
	Rs.	As.	Rs.	As.	By transfer to trading account.	Rs.	Rs.
Cost of timber (as at (I) above) . . . .	29,210	11.61	52,718	11.68	...	62,705	84,459
Direct charges . . . .	12,141	4.82	13,605	3.01	...	...	...
Depreciation charges . . . .	9,790	3.89	7,517	1.66	...	...	...
Overhead charges . . . .	5,411	2.15	5,737	1.27	...	...	...
Interest on capital . . . .	6,153	2.2	4,882	1.08	...	...	...
Total cost of production . . . .	62,705	...	84,459	...	...	62,705	84,459
Total cost of sawing per c. ft. . . .		Rs. 1-8-67	...	Rs. 1-2-7			

Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI; }  
 Dated the 19th October 1935.

SUN. MITRA,  
 Manager, 19-10-35.

*Balance Sheet of the Siliguri Band Saw Mill as on 31st March 1935.*

	On 31st March 1934	On 31st March 1935		On 31st March 1934	On 31st March 1935
Capital and Liabilities.	Rs.	Rs.	Property and Assets.	Ra.	Ra.
Government Capital Account . . . . .	96,685	72,948	<i>Fixed Assets :—</i>		
Reserves for expenses due to Government on account of audit fee, interest on Capital, leave and pensionary charges, etc. . . . .	47,752	53,989	Buildings, Machinery, etc. . . . .	1,29,635	1,27,095
Depreciation Reserve Account . . . . .	83,019	88,504	<i>Floating Assets :—</i>		
Sundry creditors . . . . .	790	587	Loose tools, materials, oils, etc.	4,528	5,684
<i>Profit and Loss Account :—</i>			<i>Stock in trade:—</i>		
Balance of profit to the end of the previous year . . . . .	25,758	18,082	Sawn timber . . . . .	1,04,386	54,153
	2,53,984	2,33,510	Sundry debtors . . . . .	7,764	34,814
			<i>Loss for the year . . . . .</i>	7,676	11,764
				2,53,984	2,33,510

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Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI ; }  
The 19th October, 1934. }  
S. N. MITRA, }  
Manager. }

Subject to the remarks in the Audit Report I certify that the balance sheets for the year ending March 1934 and March 1935 have been properly drawn up so as to exhibit a true and correct view of the concern according to the best of my information and explanation given to me and as shown by the books and records available in audit.

CALCUTTA ; }  
The 25th October, 1935. }  
B. C. DUTT, }  
Examiner, Outside Audit, Calcutta. }

### Audit Comments.

*General.*—The financial review of the saw mill was not received in the final form from the Head of the department.

### Trading and Profit and Loss Account.

Loss for the year—

1933-34.	Rs. 7,676
1934-35.	„ 11,764

Loss for the year 1933-34 was due to the fact that the average sale rate of sal timber during the year was  $-1/9$  per c.ft. below the cost of production.

Loss for the year 1934-35 was mainly due to the fact that 11,679 c.ft. of sal scantlings and 20,985 c.ft. of rejected sal scantlings which formed a part of the closing stock of the year 1933-34 had to be revalued owing to the reduction in the cost of production in the year 1934-35 and to the deterioration of stock. The cost of production in 1933-34 was roughly Rs. 1-8-0 per c.ft. whereas sound scantlings and rejected scantlings were re-valued at Rs. 1-2-6 and  $-12/11$  per c.ft.

The closing stock on the last day of the financial year—during the last three years—was as shown below:—

		Rs.
31st March 1933	c. ft. 75,863 . . . . .	1,06,800
31st March 1934	c. ft. 76,032 . . . . .	1,04,386
31st March 1935	c. ft. 59,030 . . . . .	64,153

There was quite an appreciable fall in the closing stock on the 31st March 1935 inspite of increased production during the year 1934-35. This was due to the heavy sales during the year 1934-35.

About 24,500 c.ft. of sawn timber were supplied in connection with the earthquake demands in Behar.

In valuing the closing stock on the 31st March 1935, 19,723 c.ft. of sal scantlings were written down on account of deterioration. It is stated that in the case of half the quantity (*i. e.*, about 9,861 c.ft.) the deterioration was due to insufficient storage accommodation. The loss involved amounted to Rs. 6,831.

### Production Account.

The cost of production per cubic foot during 1934-35 was As. 18·7 as against As. 24·67 in 1933-34. The different elements of cost of production during the two years were :—

	1933-34.	1934-35.
	As.	As.
(a) Cost of timber per c.ft. . . . .	11·61	11·68
(b) Direct charges per c.ft. . . . .	4·82	3·01
(c) Depreciation charges per c.ft. . . . .	3·89	1·66
(d) Overheads per c.ft. . . . .	2·15	1·27
(e) Interest on capital per c.ft. . . . .	2·2	1·08
	24·67	18·7

The difference in item (a) is negligible and needs no comment. As regards (b) the reduction in 1934-35 appears to be due mainly to the fact that a circular mill was in operation during the year and this resulted in an increase in output without a proportionate increase in the cost of production. Reduction in (c) is mainly due to the fact that no depreciation charges were provided for in 1934-35 in respect of certain assets, the full value of which had already been provided for in the preceding year. In certain other cases only partial provision was necessary to reach the full book value. As regards (d) and (e) the reduction in 1934-35 was due to increased outturn.

*Balance Sheet.* One machine 2 Saw Edger, the original value of which was Rs. 2,540 and the depreciated value Rs. 508 was transferred to the Divisional Account in 1934-35, as it was lying idle and was considered unsuitable for sawing 'sal'. The original value, the depreciated value and the depreciation charge (Rs. 2,032) provided for the machine were written off the fixed Asset Account, Government Capital Account and the Depreciation Reserve Account respectively. As the machine was included in the Capital Account of the Mill, the writing down of capital simply because it was lying idle was not in order unless the value is written off, on its final disposal, under the sanction of the competent authority.

*Stock taking.* Stock taking of all timber at regular intervals, as required under Article 54 (10) of the Bengal Presidency Forest Manual, Part II, was not carried out. The mill stock was of late checked only partially in December 1931 by an Assistant Conservator and again in November 1934 by an Extra Assistant Conservator of Forests and no stock was taken during the intervening period. It was stated that the Manager checked now and then the accounts of particular sizes of sawn timber whenever the stock of the same went down sufficiently low to permit easy counting. The closing stock, as shown in the Trading and Profit and Loss Account, really represents a balance the correctness of which has not been thoroughly tested for years.

## INDEX.

**Analysis under Grants or Appropriations of the Report on the Accounts showing to which accounts specific reference is made in the Report.**

No. and title of Grant or Appropriation.	Page.	Paragraph.
1. Land Revenue . . . . .	2, 36, 40, 41	2 (c), 55, <del>56</del> , 62, <del>64</del>
2. Excise . . . . .	4, 40	7 (a), 62
3. Stamps . . . . .	36	56
4. Forests . . . . .	3	4 (a), 4 (b)
5. Registration . . . . .	32	50
6. Scheduled Taxes . . . . .	32	50
7. Interest on Irrigation Works . . . . .	9	12
8. Irrigation . . . . .	2, 34, 41	2 (b), 2 (d) (ii), 52, 64
9. Interest on Ordinary Debt . . . . .	10	12
11. Reduction or Avoidance of Debt . . . . .	30	56
12. General Administration . . . . .	4, 41	6, 7 (b), 64
13. Administration of Justice . . . . .	36, 38	56, 58
14. Jails and Convict Settlements . . . . .	38, 40	58, 62
15. Police . . . . .	5, 41	8, 64
16. Ports and Pilotage . . . . .	36	56
17. Scientific Departments . . . . .	32, 36	50, 55
18. Education, Reserved . . . . .	40	61
19. Education—Transferred . . . . .	36	56
20. Medical . . . . .	32, 36, 40	50, 56, 62
22. Agriculture . . . . .	32, 36	50, 55
23. Industries . . . . .	5	8
25. Civil Works . . . . .	2, 3, 4, 32, 34, 38, 40, 41	2 (b), 2 (d) (ii), 4 (b), 4 (c), 50, 52, 58, 61, 62, 64
26. Famine Relief . . . . .	32, 34	50, 52
27. Superannuation Allowances and Pensions . . . . .	4, 32	7 (c), 50
28. Stationery and Printing . . . . .	[3, 4	3, 6
29. Miscellaneous . . . . .	4, 34	7 (b), 52
30. Extraordinary charges . . . . .	3—4, 5, 40	4 (c), 7 (e), 62
31. Expenditure in England . . . . .	36	55
32. Loans and Advances . . . . .	23, 25, 32, 34	35, 36, 50, 52 <sup>4</sup>
33. Famine Relief Fund . . . . .	27	44
Deposit Account—Indian Central Cotton Committee.	3, 36	3, 56
Repayment to the Government of India of advances from the Provincial Loans Fund.	36	56
Refunds . . . . .	36, 38	56, 58