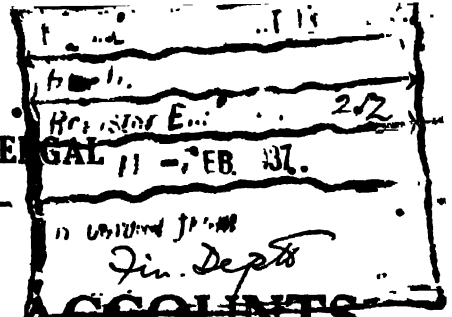


GOVERNMENT OF BENGAL



APPROPRIATION ACCOUNTS 1935-36

and the
AUDIT REPORT
1937

Issued by the
Accountant General, Bengal.



CALCUTTA
GOVERNMENT OF INDIA PRESS
1937

TABLE OF CONTENTS.

	Reference to Paragraphs	Pages.
Prefatory Remarks	iii

PART I—THE AUDIT REPORT.

CHAPTER I.

Changes of the year under report	1	1
Changes in the form of the Accounts or the Report, etc.	2—3	1
Changes in classification which have affected the accuracy of the budget, etc.	4	2
Other important account changes	5—7	2—3

CHAPTER II.—REVIEW OF FINANCE.

Summary of financial transactions of the year under report compared with estimates	8—12	4—8
Review of revenue and expenditure	13—27	9—16
Revenue	15—20	10—11
Expenditure	21—27	11—16
Revenue position of Government	28—31	16—17
Capital outlay not charged to revenue—		
Progressive capital outlay	32—37	17—20
Commitments (Capital)	38	20—21
Debt position—		
(a) Statement showing the capital borrowed and its utilisation	39	22—23
(i) Advances from the Provincial Loans Fund	40	24
(ii) Repayment of loans taken from the Provincial Loans Fund	40	25
(iii) Net liabilities	40	25
(iv) Outlay on capital works	40	25
(v) Outstanding amount of loans borrowed to meet revenue deficit	40	25
(vi) Outstanding loans and advances by the Provincial Government	40	25
(vii) Borrowed funds devoted to revenue purposes and contributions from revenue towards capital expenditure	40	26
(b) Loans and advances by the Provincial Government	41—42	26—28
(c) General comments on the debt position	43—46	29
Famine Relief Fund	47	29—30
Expenditure from other special Funds	48—50	30—32
Analysis of provincial balances	51—52	33—34
Review of monthly provincial balances	53	35
Review of financial results of irrigation systems	54—56	35—36
Review of expenditure on residential buildings	57	36—37
General review of the financial position	58	37

TABLE OF CONTENTS.

• Reference to
Paragraphs Pages.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

Review of total demand placed before the Council	59	38
Reduction made by the Legislature in Demands for Grants	60	38
Supplementary grants	61	38—39
General results of appropriation audit	62	39—40
Savings on voted grants	63	40—41
Savings on <i>non-voted</i> appropriations	64	41.
Savings of the voted grants and <i>non-voted</i> appropriations (separately and combined) as compared with previous years	65	41—42
Excess over voted grants	66	42
Excesses over <i>not-voted</i> appropriations	67	43
Excesses over voted grants and <i>non-voted</i> appropriations as compared with previous years	68	43—44
General comments on the accuracy of budgeting	69—70	44—45
Control over expenditure	71—72	45—46
General conclusions relating to control of expenditure	73	46
Financial irregularities	74	46—47
Other topics of interest—		
Local audit and inspections	75	47
Results of audit of grants-in-aid	76—77	47—48
Review of expenditure, Public Works and Irrigation Departments	78	48
Construction, etc., of provincial buildings by the Civil Departments	78-A	48
Stores Accounts	79	49
General remarks on the state of financial administration	80	49

CHAPTER IV.

Points outstanding from previous reports	81	50
--	----	----

APPENDIX.

<i>Pro forma</i> accounts of the proceeds of the Bengal Motor Vehicles Tax	--	51
--	----	----

PART II.—APPROPRIATION ACCOUNTS.

Grand Summary of appropriation accounts	--	53—57
Appropriation accounts	--	58—297
APPENDIX—Trading and Profit and Loss accounts, etc., of the Band Saw Mill, Siliguri	--	298—301
Index	--	302

PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1935-36 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, 1919~~. 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 thereon 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 wishes 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 discussed therein or in the Auditor General's comments thereon, 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 departments concerned, 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.

(vi) The statement above describes the position according to the existing rules.

CALCUTTA,

The 14th December 1936.

S. C. DAS GUPTA,

Accountant-General, Bengal.

PART I .

Audit Report 1937.

[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. The *pro forma* Capital and Revenue Accounts of the Provincial Loan Account (pages 284-285) and the store accounts of the Bengal Engineering College, Sibpur, the Ashanulla School of Engineering, Dacca and the Government Cinchona Plantations, *vide* pages 171-172 and 209-211 respectively, are new additions to the contents of this volume.

Another new feature is the note (3) on page 53 which explains the object of the notes under the sub-heads of the appropriation accounts and the limits adopted in explaining variations from the original appropriations as well as modified appropriations.

The forecast of the projected borrowings of the local Government which appeared in previous Reports does not appear in the present one.

3. *Non-voted* appropriations numbered 36 against 35 in the preceding year. The increase was the net result of the addition of two appropriations for the Deposit Account for the Development of Sericulture Industry and that for the Development of Handloom Industry (*vide* pages 290-291) and the deletion of the appropriation for expenditure from the grants made by the Indian Central Cotton Committee.

CHANGES IN CLASSIFICATION WHICH HAVE AFFECTED THE ACCURACY OF THE BUDGET, ETC.

4. In the following cases post-budget decision to open new heads of accounts affected the accuracy of the budget :—

- (a) A new minor head "Charges in connection with the celebration of His Majesty's Silver Jubilee" was opened in Grant No. "29—Miscellaneous" for recording the relevant expenditure. The effect of this change has been noticed in the notes under "N" (voted) in Grant No. "29—Miscellaneous" page 267 and "E. 4" in Grant No. "19—Education" page 166.
- (b) The sub-head "Expenditure in connection with the development of Sericultural Industries" with the necessary primary units was opened in Grant No. "23—Industries".
- (c) Another sub-head "Expenditure in connection with schemes for development of Handloom Industry" with the usual primary units was opened in Grant Nos. "22—Agriculture" and "23—Industries".

The Local Government is reimbursed from the Central revenues the amounts spent by them during a year in connection with either of the above Development Schemes. The two new sub-heads mentioned above as well as the supplementary grants referred to in the note under "C. 2 (2)" in Grant No. "22—Agriculture", page 198 and in the note under "A. 2 (2)" in Grant No. "23—Industries", page 204 were necessitated by a change in accounts procedure under which the amounts recouped from the Central revenues were to be adjusted as receipts under the appropriate revenue heads instead of in reduction of expenditure under the service heads concerned.

OTHER IMPORTANT ACCOUNT CHANGES.

5. This category includes (a) changes in the classification of expenditure from Voted to *Non-voted*, from Transferred to Reserved, from Central to Provincial and *vice versa* 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. It was decided that certain payments made to the Superintendent of a non-Government hospital in a Backward tract for medical attendance on the officers of the Bengal Cinchona Department and classified hitherto as *non-voted* should be treated as voted, as the expenditure could not be held to be incidental to the internal administration of the tract. The expenditure in question appears under subhead "R-Voted" in Grant No. "23—Industries" (page 207.).

Changes in the major, minor and subordinate heads of the general accounts.

7. Consequent on the transfer of the control of the sericulture department from the Director of Agriculture to the Director of Industries the head "Sericulture" was opened under Grant No. "23—Industries" (page 204—note under A 2 (1)—*Non-voted*) and the similar head in Grant No. "22—Agriculture" was abolished.

Certain changes of minor importance have been mentioned in the notes under the relevant sub-heads in the appropriation accounts, *e.g.*, "B. 6" in Grant No. "P—Land Revenue" (page 60), sub-head "I" in Grant No. "12—General Administration" (page 121) and "A. 8" and "C. 8" in Grant No. "15—Police" (pages 147 and 149), etc.

CHAPTER II.—REVIEW OF FINANCE.

SUMMARY OF THE TRANSACTIONS FOR THE YEAR 1935-36.

8. 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.	(In Rs. lakhs.)							
	1	2	3	4	5	6	7	8
	Budget estimate, 1935-36.	Actuals, 1935-36.	More (+) Less (-).	Disbursements.	Budget estimate, 1935-36.	Actuals, 1935-36.	More (+) Less (-).	
Ordinary revenue receipts	1,100.75	1,145.73	+44.98	Revenue expenditure	1,169.75	1,150.86	-18.89	
Transfers from Famine Relief Fund	.51	.61	+.10	Capital expenditure charged to revenue	.29	.31	+.02	
Extraordinary receipts	1.07	1.13	+.06	(A) Total expenditure charged to revenue	1,170.04	1,151.17	-18.87	
(A) Total revenue receipts	1,102.33	1,147.47	+45.14					
				Capital expenditure not charged to revenue—				
				Forests	.14	.07	-.07	
				Irrigation	2.79	5.12	+2.33	
				Civil Works	3.14	4.47	+1.33	
				Commuted value of pensions	5.50	12.48	+6.98	
				Total capital expenditure	11.57	22.14	+10.57	

Advances from Provincial Loans Fund.

Advances from Provincial Loans Fund	79.41	24.73	-54.68	Advances from Provincial Loans Fund (Repayments)	10.55	10.86	. +.31
-------------------------------------	-------	-------	--------	--	-------	-------	--------

Loans and Advances by Provincial Governments.

	10-90	10-18	-72	Loans and Advances	11-48	14-43	+2-97
Recoveries of Loans and Advances							
<i>Deposits and Advances.</i>							
Appropriation for reduction or avoidance of debt							
Famine Relief Fund	10-55	10-86	+31	Famine Relief Fund	51	61	+10
Depreciation Reserve Fund	49	51	+02	Depreciation Reserve Fund	24	24	..
Subvention from Central Road Development Account	..	01	+01	Subvention from Central Road Development Account	13-33	10-30	-3-03
Civil Deposits—	14-00	14-13	+13	Deposit account of grants for the economic development and improvement of rural areas	..	4-13	+4-13
Other deposit accounts	..	16-00	+16-00	Other deposit accounts	62	1-52	+1-90
Suspense Account (Provincial)	62	2-15	+1-53	Suspense Account (Provincial)	6-80	7-44	+1-64
	6-90	7-77	+1-97	Total	21-50	24-24	+2-74
Total	32-46	51-43	+18-97	Total Provincial Disbursements	1,225-12	1,222-84	-2-28
Total Provincial Receipts	1,225-10	1,233-81	+8-71	(B) Closing Balance	12-31	41-09	+28-78
(B) Opening Balance	12-33	30-12	+17-79	GRAND TOTAL	1,237-43	1,263-93	+26-50
GRAND TOTAL	1,237-43	1,263-93	+26-50				

(A) Revenue deficit during the year Rs. 370 lakhs.
 (B) Increase of provincial balance during the year Rs. 40-97 lakhs.

Revenue receipts.

9. The improvement of Rs. 45·14 lakhs in revenue was the net effect of a rise of Rs. 57·02 lakhs under some heads and a fall of Rs. 11·88 lakhs under others. The more important variations were as follows:—

(In Rs. lakhs.)

Head of Revenue.	Increases.	Decreases.
Land Revenue	17·40	..
Excise . . . . .	..	4·27
Forest	2·07	..
Registration . . . . .	..	1·30
Scheduled Taxes	2·21	..
Irrigation, etc. works for which capital accounts are kept	2·56	..
Administration of Justice	3·74	..
Medical . . . . .	..	1·38
Industries	1·40	..
Miscellaneous Departments	1·73	..
City Works . . . . .	..	2·07
Miscellaneous	13·00	..
Miscellaneous adjustments between the Central and Provincial Governments	10·02	..

Land Revenue.—The increase was mainly under “Ordinary revenue” due to better collection of both arrear and current revenue in Government estates.

Forest.—The increase was mainly under “Timber and other produce removed from the forests by consumers and purchasers” due to better market conditions.

Scheduled Taxes.—The increase comprises a rise of Rs. 1·55 lakhs under “Entertainment Tax” mainly consequent on the introduction of the Bengal Amusements Tax (Amendment) Act, 1935 and of Rs. ·66 lakhs under “Betting Tax”.

Irrigation.—The increase was partly due to larger areas coming under lease in the Damodar Canal system and partly to smaller working expenses in regard to certain bridges around Calcutta owing to slow progress of work.

Administration of Justice.—The increase was mainly due to credit of (i) Rs. 1·86 lakhs lying unclaimed for more than 20 years in the deposit account of the Original Side of the High Court, (ii) Rs. ·22 lakhs on account of back commission due to Government in respect of certain estates under the Official Receiver of the High Court and (iii) of Rs. 1·26 lakhs on account of arrears due from the Government of Assam on account of their share of the cost of the Calcutta High Court, etc., for 1934-35.

Industries.—The increase was partly due to a change in accounts procedure (*vide* paragraph 4, page 2) and partly to larger sale of quinine and other cinchona products.

Miscellaneous Departments.—The increase was mainly due to larger receipts under the “Indian Motor Vehicles Act, 1914” and the “Bengal Motor Vehicles Tax Act, 1932.”

Miscellaneous.—The increase was mainly due to the introduction of the “Bengal Electricity Duty Act, 1935” (Rs. 9·06 lakhs) and the “Bengal Tobacco (Sales Licensing) Act, 1935” (Rs. 1·74 lakhs).

Miscellaneous adjustments between the Central and Provincial Governments.—The local Government’s share of jute duty was larger owing to increased export of jute.

Excise.—The decrease was mainly due to a drop in receipts under “Country Fermented Liquors (Rs. 1·61 lakhs) owing to decline in *pachwai* receipts in the districts affected by floods and failure of crops and under “Wines and Spirits” (Rs. 1·84 lakhs) chiefly on account of less consumption of Indian made foreign liquor.

Registration.—The allowance made for growth of revenue under “Fees for registering documents” did not materialise in full.

Medical.—The decrease was mainly due to the recovery of arrear dues on account of the training of students deputed by the Central Government to medical institutions in Bengal in 1934-35, instead of in the year under report, as originally expected.

Civil Works.—The decrease was mainly due to less expenditure on Road Fund Works, necessitating less transfers from the Road Development Fund.

Debt head receipts.

10. *Advances from Provincial Loans Fund.*—The decrease was due to the local Government not taking any loan to cover their overdraft.

Civil Deposits—Deposit Account of grants for the economic development and improvement of rural areas.—The increase was consequent on an unfore-casted grant of Rs. 16 lakhs from the Government of India for schemes of rural uplift in Bengal.

Civil Deposits—Other Deposit Accounts.—The increase was due to larger amounts of grants being received from the Imperial Council of Agricultural Research (Rs. 32 lakhs) and from the Central Government for development of Sericultural Industry (Rs. 41 lakhs) and Handloom Industry (Rs. 80 lakhs).

Revenue expenditure.

11. The total expenditure charged to revenue was less than the budget estimates by Rs. 18·87 lakhs. This was the outcome of a total decrease of

Rs. 22·85 lakhs under certain heads and an increase of Rs. 3·98 lakhs under others. The more important variations were as follows :—

Head of revenue expenditure.	In Rs. lakhs.	
	Excess.	Saving.
General Administration	2·71
Administration of Justice	2·75
Police	1·09
Education	1·27
Medical	1·22
Civil Works	7·01
Famine Relief	1·33	..
Miscellaneous	1·61

The saving under General Administration was mainly due to the decision to debit the expenditure incurred in the Government Press for printing electoral rolls to the head "46—Stationery and Printing" and to other expenditure on preparation of electoral rolls being small. Under Administration of Justice the saving was mainly due to partial utilisation of the provision for the reorganisation of the Bengal Civil Service (Judicial) and to the posting of a less number of Senior Indian Civil Service Officers as District and Sessions Judges. Under Police and Education the savings are relatively small. The saving under Medical was mainly due to the abolition of some posts in the Calcutta Medical College and the fact that allowance was not made in the budget for some amounts recovered from other Governments and adjusted in reduction of expenditure. Under Civil Works the saving was due to smaller outlay on works and repairs, (Rs 2·33 lakhs), smaller expenditure on communications financed from the subvention from the Central Road Development Account and to smaller establishment charges. The saving under Miscellaneous was mainly due to smaller expenditure on augmented garrison in certain districts owing to an improvement in the political situation and also to Rs. 40,000 kept in reserve being not required. The excess under Famine Relief was due to relief measures adopted to ameliorate distress in certain districts affected by scarcity.

Debt head expenditure.

12. *Loans and Advances.*—Larger advances had to be paid to cultivators in certain districts owing to agricultural distress.

Subvention from Central Road Development Account.—This decrease is due to less expenditure on approved schemes to be financed from the Road Development Account as explained before in paragraph 9 in connection with the decrease in receipts under Civil Works.

Deposit Account of grants for the economic development and improvement of rural areas.—The increase under this head is explained by the cause which led to that under the corresponding receipt head. (See paragraph 10, *pre-page.*)

REVIEW OF REVENUE AND EXPENDITURE.

13. 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	1935-36	1936-37	
	2	3	4	5	6	7	8	9	10	
<i>Revenue.</i>										
Land Revenue	326.76	324.74	308.93	306.22	300.06	321.14	343.85	343.29	328.45	
Excise	224.91	226.25	190.16	156.00	140.32	134.06	186.65	133.73	134.66	
Stamps	354.88	391.97	312.04	271.00	313.01	287.14	286.03	295.94	294.90	
Forest	31.75	30.52	23.12	16.94	15.12	10.03	17.33	20.10	20.02	
Registration	39.04	31.69	23.72	19.33	18.47	19.67	22.43	23.70	25.00	
Scheduled Taxes	16.99	16.29	13.00	13.04	11.31	11.22	13.77	14.71	15.99	
Administration of Justice	17.99	18.14	13.34	16.07	14.51	13.23	15.19	16.67	12.61	
Police	10.38	12.45	11.60	13.86	11.85	11.18	11.72	7.77	7.83	
Education	14.15	14.11	13.40	13.41	13.56	13.56	14.40	14.57	14.32	
Medical	8.01	11.77	10.23	10.22	10.40	8.36	10.84	9.10	9.13	
Civil Works	5.54	5.25	10.37	17.35	15.76	12.49	13.77	16.69	26.38	
Miscellaneous	8.28	9.08	9.30	8.19	14.72	7.40	4.22	20.24	27.85	
Miscellaneous adjustments between the Central and Provincial Governments.	..	..	..	..	..	..	159.68	168.78	170.29
Minor receipt items	88.76	42.71	36.06	42.34	59.45	51.25	52.31	61.68	62.84	
Total Revenue	1,098.67	1,135.87	968.26	901.06	933.04	905.72	1,102.73	1,147.47	1,150.53	
<i>Expenditure.</i>										
Land Revenue	46.73	45.00	45.36	41.24	37.77	37.33	39.03	36.79	36.22	
Excise	22.93	22.26	21.80	19.55	17.00	17.54	16.60	17.80	18.53	
Forests (8 and 8A)	16.82	16.64	15.04	16.60	15.00	14.42	14.00	15.46	15.35	
Registration	20.25	22.13	19.95	18.04	17.47	17.51	17.70	18.43	18.92	
Irrigation (14, 15, 15(1) and 16)	36.92	34.13	30.73	29.02	28.75	31.07	33.12	33.74	32.80	
General Administration	120.55	124.27	125.11	123.27	117.14	121.54	121.47	129.24	137.20	
Administration of Justice	108.45	106.98	108.16	101.66	94.15	96.56	94.57	97.08	96.24	
Jails and Convict Settlements	32.75	34.45	44.28	38.91	40.40	43.49	43.62	44.29	48.80	
Police	105.89	209.12	220.84	220.03	219.43	222.72	224.68	228.86	230.49	
Education	140.27	143.64	141.78	133.70	126.29	126.50	127.59	130.40	131.69	
Medical	55.03	55.67	52.80	51.50	48.36	49.79	48.20	49.20	49.92	
Public Health	33.48	35.45	37.26	38.24	36.85	37.36	36.01	35.99	36.78	
Agriculture	65.14	28.61	25.04	25.38	23.52	23.75	23.53	23.75	25.65	
Industries	12.04	12.32	12.17	11.59	10.96	11.67	11.84	14.83	14.50	
Civil Works	97.32	94.54	101.49	88.43	76.25	76.20	80.24	86.72	105.92	
Stationery and Printing	20.50	23.43	22.16	20.92	18.64	19.04	18.61	20.21	19.25	
Penitentiary charges (45 and 45A)	53.34	71.20	58.11	55.62	55.48	55.52	59.61	62.13	66.11	
Debt Services (19, 20 and 21)	7.92	—1.08	24	1.10	13.49	10.22	16.04	26.83	27.66	
Miscellaneous	2.76	2.44	3.66	10.38	18.30	19.21	21.47	22.62	23.06	
Expenditure in England	37.84	41.60	41.61	41.95	40.24	39.87	41.91	41.90	43.39	
Minor and Miscellaneous heads	21.38	14.55	13.80	13.50	12.20	11.36	11.36	14.76	16.63	
Total Expenditure	1,090.47	1,133.63	1,140.79	1,100.52	1,067.88	1,081.87	1,108.01	1,151.17	1,190.77	
Surplus (+), Deficit (—)	+8.20	+2.24	—174.53	—199.46	—129.79	—175.94	—5.28	—3.70	—40.24	
									Rs. lakhs.	
									81.61	
									759.87	
									800.11	

14. As desired by the Public Accounts Committee a brief 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 is given below. Accuracy in the figures in the following analysis is somewhat vitiated by accounting changes made from time to time and particularly by items being shown in later years as receipts while in earlier years they were booked in reduction of expenditure. The 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 will however be a very laborious matter to make out a strictly accurate and comparable set of figures.

Revenue.

15. For the first year of the Reforms, 1921-22, the total revenue of the Presidency of Bengal was Rs. 9.88 crores. It increased during the next nine years and by 1929-30 had risen by about 1½ crores to Rs. 11.36 crores, the increase being mainly under Stamps and Excise. As a result of the economic depression it took a downward trend and fell by about Rs. 2¼ crores to Rs. 9.06 crores in 1933-34. The allocation of a share of the proceeds of the jute export duty to the province in 1934-35 was mainly responsible for the following results:—

	Rs.
1934-35	11.03 crores.
1935-36	11.47 "
1936-37 (Budget)	11.51 "

16. Excluding the Province's share of the jute export duty, 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 3.26 crores for the two years 1928-29 and 1929-30. Thereafter it gradually sank down to Rs. 3 crores in 1932-33, owing to the economic depression. Its course thereafter has been:—

	Rs.
1933-34	3.21 crores.
1934-35	3.44 "
1935-36	3.43 "
1936-37 (Budget)	3.28 "

17. 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 revenue from this source rose to Rs. 3.55 crores in 1928-29. The figures for 1929-30 were abnormally affected by windfalls, but apart from these, changes of procedure at about that time should have had the effect of raising Stamp Revenue by about Rs. 4 lakhs. In 1932-33 it came down to Rs. 3.13 crores (including

extraordinary items aggregating about Rs. 33 crores). Thereafter its course has been as below :—

	Rs.
1933-34	2·87 crores.
1934-35	2·86 „
1935-36	2·96 „
1936-37 (Budget)	2·95 „

18. 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 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 probably owing to the restriction imposed by the provisions of the Opium Smoking Bill and stood at Rs. 5·30 lakhs in 1935-36. Excise revenue was fairly constant at about 2·26 crores from 1925 to 1930. Progressive decline however brought it down to Rs. 1·34 crores in 1933-34. Thereafter its course has been :—

	Rs.
1934-35	1·37 crores
1935-36	1·34 „
1936-37 (Budget)	1·35 „

19. 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 1932-33 they produced only Rs. 33·59 lakhs, while the figures thereafter are :—

	Rs.
1933-34	34·70 lakhs.
1934-35	40·26 „
1935-36	43·80 „
1936-37 (Budget)	45·02 „

20. Scheduled Taxes were levied first in 1922-23 and produced Rs. 25·12 lakhs in that year. In 1933-34 the receipts under this head had fallen to Rs. 11·22 lakhs. The figures thereafter have been :—

	Rs.
1934-35	13·77 lakhs.
1935-36	14·71 „
1936-37 (Budget)	15·90 „

Excluding the receipts of Rs. 1·60 crores in 1934-35 and Rs. 1·69 crores in 1935-36 on account of jute export duty, all the heads referred to above cover over 85 per cent. of the receipt side of the budget of the Presidency.

Expenditure.

21. 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 10·48 crores. There was a fairly representative fall

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. Measures of retrenchment brought this down to 10.68 crores in 1932-33, its course thereafter being :—

	Rs.
1933-34	10.82 crores.
1934-35	11.08 "
1935-36	11.51 "
1936-37 (Budget)	11.91 "

It is interesting to trace out the activities which suffered from the diminution of Rs. 7.2 crores between 1921-22 and 1924-25, those which profited from the increase of Rs. 1.65 crores from 1924-25 to 1930-31 and again suffered by Rs. .73 crores up to 1932-33 and those which contributed to the subsequent rise of Rs. .83 crores up to 1935-36.

22. 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 the 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.

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	223.04	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	508.05	275.39	94.54	..
1930-31	527.22	269.65	97.08	4.41
1931-32	511.79	260.50	77.46	10.97
1932-33	409.92	245.98	65.96	10.29
1933-34	515.38	248.07	70.25	5.94
1934-35	517.40	247.17	73.07	7.17
1935-36	533.21	254.17	76.42	10.30
1936-37 (Budget)	540.53	258.54	86.29	19.63

Under Pensions expenditure was about Rs. 44 lakhs in 1921-22. In 1935-36 it had risen to Rs. 62 lakhs.

23. The Reserved group lost Rs. 39.36 lakhs between 1921-22 and 1925-26, thereafter gained Rs. 65.64 lakhs by 1930-31, dropped Rs. 27.30 lakhs by 1932-33 and gained Rs. 33.29 lakhs by 1935-36. The main changes have been as follows :—

	(In Rs. lakhs).			
	1921-22 to 1924-25.	1924-25 to 1930-31.	1930-31 to 1932-33.	1932-33 to 1935-36.
General Administration	+2.58	+14.88	-7.97	+12.10
Administration of Justice	+2.03	+29	-12.01	+2.93
Police	-11.57	+42.33	-1.36	+9.38
Jails and Convict Settlements	-5.56	+12.38	-3.98	+3.89
Irrigation	-26.61	-5.97	-1.98	+4.98

The Transferred group lost Rs. 83 lakhs by 1923-24 and had gained Rs. 46.54 lakhs by 1930-31. Again it lost Rs. 23.67 lakhs by 1932-33 and thereafter gained Rs. 8.19 lakhs by 1935-36. The main changes have been :—

	(In Rs. lakhs).			
	1921-22 to 1923-24.	1923-24 to 1930-31.	1930-31 to 1932-33.	1932-33 to 1935-36.
Education	+3.71	+19.30	-15.49	+4.11
Medical	-1.92	+4.17	-4.44	+84
Public Health	+0.61	+13.36	-4.1	-86
Agriculture	-1.51	+6.89	-2.12	+23
Industries	-1.72	+2.82	-1.21	+3.87

24. 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 second 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 third period retrenchments affected mainly the following :—

	Rs.
Administration of Justice (Reserved)	12.01 lakhs
Education (Transferred)	15.49 "
Civil Works (Transferred and Reserved)	31.12 "
	(with an addition however of Rs. 5.88 lakhs from the Road Fund).

In the last period the expansion was principally under :—

	Rs.
General Administration	12.10 lakhs.
Police	9.38 „

The rise under "General Administration" was mainly due to the restoration of the emergency cut in pay and additional expenditure in connection with elections and preparation of electoral rolls, while the rise under "Police" is explained chiefly by the restoration of the emergency cut in pay and the additional expenditure necessitated by the peculiar political situation in the Province.

25(a) The following new measures of taxation were introduced during the year :—

- (1) Levy of a duty on electrical energy consumed for lights and fans under the Bengal Electricity Duty Act, 1935.
- (2) Imposition of a fee for license to sell tobacco under the Bengal Tobacco (Sales Licensing) Act, 1935.

These measures will be operative for 3 years.

(b). The following changes were made in the existing measures of taxation :—

- (1) Enhancement of stamp duties under the Indian Stamp (Bengal Amendment) Act 1935 and of Court-fees under the Court-fee (Bengal Second Amendment) Act, 1935.
- (2) Amendment of the Bengal Amusements Tax Act, 1922 with a view to lower the taxable limit under the Act.
- (3) Extension of the Bengal Amusements Tax Act to certain districts.

The above measures of taxation are expected to bring an additional revenue of Rs. 24.50 lakhs in a full year. They were in operation for a part of the year 1935-36. The receipts under the Bengal Tobacco (Sales Licensing) Act and the Bengal Electricity Duty Act adjusted under "Miscellaneous", were Rs. 1.74 and Rs. 9.06 lakhs respectively during the year under report. The exact amounts of additional revenue on account of the changes in the existing measures of taxation referred to above cannot be ascertained from the accounts. The increased revenue on account of enhancement of Stamp duties and Court fees appears under the head "Stamps" while the increased revenue derived from the changes in the Bengal Amusements Tax Act appears under "Scheduled Taxes". Expenditure aggregating Rs. 20,000 was incurred on the collection of the revenue under the Bengal Tobacco (Sales Licensing) Act. No extra expenditure was incurred in collecting the other taxes.

26. The head "Minor Receipt Items" in paragraph 13 *ante* includes *inter alia* the proceeds of the tax imposed by the Bengal Motor Vehicles Tax Act, 1932. The revenue derived from the above tax can be spent by the local Government only for the objects specified in the Act. The Act also requires that the proceeds of the tax should be entered in a separate account and a *pro-forma* account of the receipts from the tax is accordingly maintained by Government. An extract of the *pro-forma* accounts for the years ending 1935-36 supplied by Government, is reproduced in the appendix to the Report (page 51). The figures have not yet been reconciled and the matter is under correspondence with Government. The closing balance of Rs. 17.86 lakhs shown in the *pro-forma* accounts represents the amount which Government is committed to spend ultimately on the objects laid down in the Act.

27. In paragraph 31 of Chapter II of the Audit Report 1936 (Page 17) mention was made of the opening of Land Mortgage Banks for the purpose of providing long term credits for the relief of agriculturists and the commitments of Government in that connection. By far the most important commitment of Government under the above scheme is that they have 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 their issue. Government were asked to send the annual report on the working of the banks for the year 1935-36, together with their balance sheets and *pro-forma* accounts, to enable Audit to include in the present Report, a financial statement of the extent of Government's undertaking in the operation of the banks. The required documents have however not yet been received.

Revenue Position of Government.

28. The province completed its sixth successive year of revenue deficit in 1935-36. But there was an appreciable improvement in its revenue position. Revenue receipts were better than the actuals of the preceding year by Rs. 44.74 lakhs and than the estimates for 1935-36 by Rs. 45.14 lakhs. The improvement, as compared with the preceding year, was largely due to better yield under "Stamps" (Rs. 10 lakhs), "Scheduled Taxes" (Rs. 1 lakh) and "Miscellaneous" (Rs. 1.6 lakhs), chiefly as a result of the new measures of taxation described in paragraph 25, and an increase of Rs. 9 lakhs in the province's share of the jute export duty. Minor receipt items also contributed over Rs. 9 lakhs to the above improvement.

The important increases over the estimates for 1935-36 are Rs. 17 lakhs under Land Revenue chiefly on account of better collection of arrears and Rs. 9 lakhs on account of Jute Export Duty.

29. Revenue expenditure was below the estimates by Rs. 18.87 lakhs but higher than that for the preceding year by Rs. 43.16 lakhs. The rise in revenue from the level of the preceding year was thus practically set off by the rise in expenditure from the level of that year.

30. Compared with 1929-30, the last year of revenue surplus, revenue from Stamps shows a drop of about Rs. 1 crore. If windfalls aggregating Rs. 52 lakhs in 1929-30 be excluded, the deterioration still remains in the vicinity of half a crore of rupees in spite of the measures of additional taxation introduced in 1935-36. Only a sum of Rs. 2.40 lakhs in the above deterioration is accounted for by the introduction of revenue stamps by the local Government. This measure brought a revenue of Rs. 8.90 lakhs in 1935-36 against the fixed assignment of Rs. 11.30 lakhs for such stamps, which the local Government previously received from the Government of India. The improvement under Land Revenue comprising chiefly collection of arrears, cannot be of an abiding character. In fact the estimate for 1936-37 under this head is Rs. 15 lakhs below the actuals for 1935-36. Excise Revenue has worsened by about a crore from the level of 1929-30 and touched the lowest point during the post-Reform period.

31. Though the year under report records a distinct improvement in the revenue position of the Government of Bengal, it has to be borne in mind that the improvement is to a considerable extent due to temporary causes, viz., measures of taxation of limited duration and collection of arrears of land revenue. The downward course of Excise revenue, which is one of the principal sources of provincial income is also a disquieting feature in the position.

CAPITAL OUTLAY NOT CHARGED TO REVENUE.

Progressive capital outlay to end of the year.

32. 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 1935-36 :—

Name of the works.	(In Rs. lakhs).		Total.
	Expenditure up to 1934-35.	Expenditure during 1935-36.	
1	2	3	4
I. Pre-reform Irrigation Projects :—			
<i>Productive.</i>			
1. Grand Trunk Canal	7.69	..	7.69
<i>Unproductive.</i>			
2. Midnapur Canal	82.40	..	82.40
3. Hijli Tidal Canal	17.95	..	17.95
4. Dredger Ronaldshay	10.17	..	10.17
II. Capital Works met from post-Reform Advances :—			
<i>Productive.</i>			
(i) Grand Trunk Canal	4.82	— .03	4.7
(ii) Damodar Canal	104.40	5.16	109.5
(iii) Bakreswar Irrigation Scheme	7.02	..	7.02

(In Rs. lakhs).

Name of the works.	Expenditure up to 1934-35.	Expenditure during 1935-36.	Total.
1	2	3	4
<i>Unproductive.</i>			
(i) Dredger Ronaldshay	33.48	—01	33.47
ii) Dredgers Cowley and Burdwan	51.98	..	51.98
Total	319.91	5.12	325.03
<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	37.95	—01	37.94
(vi) Reconstruction of and repairs to damaged Government property.	0.96	4.48	5.44
Total	91.03	4.47	95.50
Capital Outlay on Forests	..	0.07	0.07
Commuted value of pensions	9.10	12.48	21.58
Grand Total	420.04	22.14	442.18

Productive Works.

33. Of the three works classified as "Productive" the Damodar Canal Project and the Bakreswar Irrigation Scheme were started in the years 1926-27 and 1927-28 respectively. The construction estimate of the former was formally closed in September 1935, and its revenue account was opened with effect from the accounts for 1933-34. The Bakreswar Irrigation scheme was practically completed in March 1933. A revenue account for the project was started from 1931-32. A review of the financial position of these two projects will be found in paragraphs 7 and 8 on pages 97 and 99 respectively. Work on the Grand Trunk Canal, which was started in 1920-21 has been held in abeyance and the local Government is considering the question of writing off the amount of capital expenditure on this project. (See also paragraph 9 on pages 100-101).

34. The following statement summarises the financial position of the "productive" works of Bengal up to 31st March 1936:—

	Rs. lakhs.
Capital Outlay to 31st March 1935 (Inclusive of indirect charges)	127.23
Capital Outlay (direct and indirect) during 1935-36	5.21
Accumulated arrears of simple interest on 31st March 1936	25.27
Receipts during the year 1935-36	4.90
Working expenses and maintenance charges during 1935-36	2.28
Interest charges for the year 1935-36	6.39
Net loss for the year 1935-36	3.77

Unproductive works not charged to Revenue.

35. The position of unproductive irrigation projects is as shown below :-

Project.	(In Rs. lakhs.)			
	Gross Receipts.	Working Expenses.	Interest charges.	Net loss.
1	2	3	4	5
1. Midnapur Canal . . .	·62	1·32	2·76	3·46
2. Hijli Tidal Canal . . .	·64	1·32	·85	1·53
3. Dredger Ronaldshay . . .	·07	·20	2·42	2·55
4. Dredger Cowley . . .	·03	·12	2·27	2·36
5. Dredger Burdwan . . .	·01	·05	·68	·72

(1) *The Midnapur Canal.*—No further capital expenditure was incurred. The gross receipts were not sufficient to cover even a half of the working expenses.

(2) *The Hijli Tidal Canal.*—The remarks under the previous item apply to this item as well.

(3) *Dredger "Ronaldshay".*—The capital at charge, as reduced by hire receipts, was on the 31st March 1936 Rs. 49·30 lakhs. The original capital outlay was Rs. 56·30 lakhs including Rs. 10·17 lakhs spent in pre-reform days. The accumulated arrears of interest on capital to the end of 1935-36 stood at Rs. 44·85 lakhs. The dredger earned Rs. 2,000 as hire of certain pontoons in connection with dredging work near the Hardinge Bridge. Out of its earnings a sum of Rs. 1,000 was credited to the capital account; the balance together with a sum of Rs. 6,000 representing chiefly the value of spare parts transferred to stock was credited to the revenue account.

(4) *Dredger "Cowley".*—The capital at charge, as reduced by hire receipts, was on the 31st March 1936 Rs. 46·29 lakhs. The accumulated arrears of interest on capital to the end of 1935-36 amounted to Rs. 41·36 lakhs. The dredger practically earned nothing. A sum of Rs. 3,000 representing value of spare parts transferred to stock was credited to the revenue account.

(5) *Dredger "Burdwan".*—The capital at charge on the 31st March 1936 was Rs. 13·93 lakhs, the accumulated arrears of interest on capital to end of 1935-36 being Rs. 12·60 lakhs. The dredger earned nothing. A sum of Rs. 1,000 was credited to the revenue account owing to transfer of spare parts to stock.

36. The following statement gives the financial position of the three dredgers "Ronaldshay", "Cowley" and "Burdwan" during the year 1935-36 :—

1	(In Rs. lakhs.)		
	Ronaldshay. 2	Cowley. 3	Burdwan. 4
I. Capital at charge (direct and indirect)	40.30	40.29	13.93
II. Interest until the dredger started operation	1.81	3.15	1.04
III. Total Capital (I and II)	51.11	40.44	14.97
IV. Working expenses during the year (direct and indirect) excluding hire charges.	2.20	1.12	0.05
V. Interest on III during the year (excluding interest on indirect charges)	2.51	2.43	
VI. Depreciation during the year	1.46	1.37	0.36
VII. Gross expenditure of the year (IV+V+VI)	4.17	3.92	1.14
VIII. Receipts from hire during the year	0.02	(a)	..
IX. Net receipts (VIII—VII)	—4.15	—3.92	—1.14
X. Percentage loss i.e., of IX to III	8.12	7.93	7.63

(a) Below Rs. 500.

37. As required by the Government of Bengal at the instance of the Public Accounts Committee on the accounts for 1928-29, details of the working expenses of each dredger for 1935-36 are given below :—

1	(In units of rupees).				
	Ronaldshay. 2	Cowley. 3	Burdwan. 4	Foyers. 5	Alexandra. 6
Direct charges	Rs.	Rs.	Rs.	Rs.	Rs.
1. Maintenance and Repairs	11,294	7,098	2,735	27,708	4,349
2. Establishment	7,023	4,784	1,846	18,700	2,930
3. Tools and Plant	705	443	171	1,730	272
Total direct charges	19,022	12,315	4,752	48,138	7,557
Indirect charges	113	71	27	277	43
Total	19,735	12,386	4,779	48,415	7,600

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 from revenue. It will be seen from paragraph 35 that dredgers "Ronaldshay", "Cowley" and "Burdwan" practically remained idle throughout 1935-36. Dredger "Alexandra" also remained idle. The higher working expenses on dredger "Foyers" are partly explained by the fact that it worked for 49 days during the year and fetched hire receipts aggregating Rs. 12,000.

commitments.

38. The following statement shows the extent to which the Government of Bengal was committed at the end of 1935-36 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 1934-35.	Expenditure during the year 1935-36.	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	71.87	(a)4.18	12.12	88.17
60. Civil Works not charged to Revenue—					
Reconstruction of the Government House at Darjeeling.					
(i) Structural portion	5.89	(b)3.5	(b)2.21	(b)3.8	(b)2.94
(ii) Electric portion . . . . .	.23	..	(b).08	(b).04	(b).12
Total	69.54	72.22	6.47	11.88	80.87
				<u>12.54</u>	<u>92.41</u>

(a) Includes Rs. 3.33 lakhs on account of extraordinary replacements.

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

Debt position.

39. The subjoined statement shows the capital borrowed by the Government of Bengal up to 31st March 1936, and the way in which it has been utilised.

Loans taken.	(Amounts in Rs. Lakhs.)							
	1	2	3	4	5	6	7	8
	Up to 1934-35.	During 1935-36.	To end of 1935-36.	Outlay from Loans Fund.	Up to 1934-35.	During 1935-36.	To end of 1935-36.	
I. Loans raised in the open market	Nil	Nil	Nil	Nil	VII. Upon Capital Works :—			
(1) Pre-reform Provincial Loan Account	Nil	Nil	Nil	Nil	(1) Forest . . . . .	..	319.91	.07
(2) Pre-reform Irrigation Debt	118.21	..	118.21	118.21	(2) Irrigation . . . . .	..	91.03	5.12
(3) Post-reform advances :—					(3) (Irr) Works . . . . .	..	9.10	4.47
Up to During To end of					(4) Cornuted value of pensions . . . . .	..	9.10	12.48
1934-35. 1935-36. 1935-36.					VIII. Discount on loans raised in the open market . . . . .	..	Nil	Nil
c 1934-35. 1935-36. 1935-36.								Nil
(i) For productive purposes	116.10	1.86	117.96					
(ii) To finance revenue deficits	446.49	..	446.49	773.68				
(iii) For other productive purposes	211.09	22.87	233.96	24.73				
III. Advances from Famine Relief Fund	Nil	Nil	Nil	Nil				
Gross total of loans	891.89	24.73	916.62	916.62	Total	420.04	22.14	442.18
IV. Deduct—Repayment of Loans :—					IX. Outstanding amount of loans borrowed to meet revenue deficits	446.49	..	446.49
A. Raised in the open market	Nil	Nil	Nil	Nil	Total Outlay	866.53	22.14	888.67

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
1934-35. 1935-36. 1935-36.

(i) For productive purposes	66	85	151
(ii) To finance revenue deficits . . . . .	..	..	..
(iii) For other unproductive purposes	63-96	10-01	73-97

C. Taken from Famine Relief Fund	Nil	Nil	Nil
Total	64-02	10-86	75-48

Net loans outstanding 827-27 13-87 841-14

V. ~~Debit~~—Accumulations in Sinking Funds Nil Nil Nil

VI. Net Liabilities	827-27	13-87	841-14
-------------------------------	--------	-------	--------

X. Outstanding loans and advances by Provincial Governments

Total	69-35
	<u>958-02</u>

XI. Add (1) Sums held in Provincial balances

(2) Borrowed funds devoted to revenue purposes apart from loans specifically raised to cover revenue deficits	13-26
---	-------

Total 64-02 10-86 75-48

Net loans outstanding 827-27 13-87 841-14

XII. ~~Debit~~—Contribution from revenue towards capital expenditure

Total	130-14
	<u>841-14</u>

40. 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. The amount of interest paid on this account up to 1935-36 was Rs. 63·98 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.)			
1	Up to 1934-35.	During 1935-36.	To end of 1935-36.
1	2	3	4
1. Irrigation—			
(i) Damodar Canal	100·32	..	100·32
(ii) Bakreswar Irrigation Scheme	4·22	..	4·22
2. Loans and Advances by Provincial Government	2·56	1·86	4·42
Total	116·10	1·86	117·96

Repayments are in equated annual instalments including interest.

(ii) *To finance revenue deficits.*—These represent 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.)			
1	Up to 1934-35.	During 1935-36.	To end of 1935-36.
1	2	3	4
1. Loans and Advances by Provincial Government	9·10	..	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	30·58	..	30·58
Willingdon Bridge Roadway, Bally	37·80	..	37·80
Half cost of repairs to Government property damaged by earthquake . . . . .	..	3·78	3·78
4. Commuted value of Pensions	11·75	14·28	26·03
5. New Survey and Settlement operations	4·00	4·81	8·81
Total	211·09	22·87	233·96

Repayments are in equated annual instalments, including interest.

Item IV-B—Repayment of loans taken from the Provincial Loans Fund.

The details of the repayments are:—

		(In Rs. lakhs.)		
		Up to 1934-35.	During 1935-36.	To end of 1935-36.
1		2	3	4
3. Post-reform Advances—				
(i) For productive purposes—				
	Damodar Canal . . . . .	..	53	53
	Bakreswar Irrigation Scheme	66	23	89
	Loans and Advances by Provincial Government . . . . .	..	09	09
	Total	66	85	151
(iii) For other unproductive purposes—				
	Loans and Advances by Provincial Government	1.13	.76	1.89
	<i>Irrigation Works.</i>			
	Dredger Ronaldshay	32.56	4.06	36.62
	Purchase of dredgers (Cowley and Burdwan)	29.05	4.09	33.14
	<i>Civil Works.</i>			
	Police Housing Scheme . . . . .	.49	.10	.59
	New Council Chamber . . . . .	.32	.19	.51
	Willingdon Bridge Roadway, Bally . . . . .	.41	.23	.64
	Commuted value of Pensions . . . . .	..	.58	.58
	Total	63.96	10.01	73.97
	Grand Total	64.62	10.86	75.48

Out of the total repayment of Rs. 75.48 lakhs, a sum of Rs. 33.41 lakhs was drawn from the provincial balance and the remainder, Rs. 42.07 lakhs, charged to revenue.

Item VI—Net Liabilities.—The net liabilities of the Bengal Government on 31st March 1936 as shown in the statement on page 23 represent the balance of the advances taken from the Provincial Loans Fund.

Item VII (1) to (4). Outlay on Capital Works.—The figures represent the entire capital outlay charged outside the revenue account (see details given in paragraph 32, pages 17 and 18).

Item IX.—Outstanding amount of loans borrowed to meet revenue deficits.—No capital repayments have been made by the local Government in respect of these loans.

Item X.—Outstanding loans and advances by Provincial Government.—This amount represents the balance outstanding in the Provincial Loan Account on the 31st March 1936.

Item 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.

41. *Loans and Advances by the Provincial Government.*—Certain details of the transactions under this head are given below. The balances have been acknowledged by the authorities concerned except in one case.

(In Rs. lakhs.)

1	Advance Account.				Revenue Account.	
	Opening balance.	Gross disbursements.	Gross Recoveries.	Closing balance.	Interest due.	Interest realised.
	2	3	4	5	6	7
(1) Loans to Indian States, Land-holders and other Notabilities	5.98	..	.64	5.34	.32	.32
(2) Loans to Mofussil Municipalities	19.47	3.55	1.49	21.53	1.22	1.22
(3) Loans to District and other Local Fund Committees	21.04	1.31	.27	22.08	6.00	1.37
(4) Advances to Cultivators	16.81	9.06	7.07	18.80	1.74	.82
(5) Advances under Special Laws	1.58	.36	.66	1.28	.12	.10
(6) Miscellaneous Loans and Advances . . . .	.22	.15	.05	.32	.01	(a)
Total	65.10	14.43	10.18	69.35	9.41	1.03 3.83

(a) Below Rs. 1,000.

(i) The terms and conditions of the loans in respect of item (1) have been fulfilled in all cases.

(ii) The repayments towards principal and interest of all loans under item (2) were made in accordance with the terms and conditions of each loan except that there was delay in repayment of a due instalment in one case. Government waived the levy of penal interest as the delay was short.

(iii) In respect of item (3) the terms and conditions of the loans were fulfilled except in the case of the loan granted to the 24-Parganas District Board for the Magrahat Drainage Scheme. In accordance with the terms of repayment of the above loan, as fixed by Government in April 1934 and recited in paragraph 35(iii)(b) on page 24 of the Audit Report 1936, the District Board is required to pay to Government the amount representing the difference between the cesses actually credited to the Board's funds and the amount hitherto paid by the Board to Government in repayment of the loan. No payment on the above account was made by

the Board during 1935-36 although Government directed it to pay the sum of Rs 29,874 admitted by it as due to Government. The Board however, proposed in May 1935 to pay the above amount in three annual instalments and paid a sum of Rs. 9,000 in April 1936 as its first instalment, in anticipation of Government's approval to its proposal. The local Government have since issued orders permitting the Board to pay the balance of Rs. 20,874 (Rs. 29,874 less Rs. 9,000 already paid) in two further instalments, the last instalment being payable in 1937-38.

It is definitely known that under the existing terms of repayment a part of the loan will be irrecoverable. The exact amount of loss cannot, however, be determined and written off until certain discrepancies regarding the amounts of cess credited to the District Fund as shown in the Collector's books and those shown in the accounts of the Board, are settled. The discrepancies are under reconciliation.

As regards fixation of responsibility for the loss, Government have decided that in view of the lapse of time and the fact that all the officers materially concerned with the Magrahat Drainage Scheme must have retired, no useful purpose will be served by pursuing the question of responsibility for the loss.

(iv) Recoveries in respect of item (4) are watched by the Revenue authorities. The amounts of overdue principal and interest on the 31st March 1936 were Rs. 9.85 lakhs and Rs. 92,000 respectively against Rs. 8.45 lakhs and Rs. 78,000 respectively in the previous year. Prevalence of economic distress among the cultivators owing to total failure of crops in some districts and poor outturn in others accounts for less realisations. The balances include a sum of Rs. 38,000 which is reported to be doubtful assets owing to the insolvency of some creditors and other causes.

(v) The transactions in connection with item (5) are also watched by the Revenue authorities. The amounts of overdue principal and interest on the 31st March 1936 were Rs. 20,000 and Rs. 2,000 respectively against Rs. 31,000 and Rs. 5,000 respectively on the 31st March 1935.

(vi) Item (6) comprises the following :—

(a) Loan to the Salvation Army for the Karwal Nat Settlement.

(b) Loans to the Wakf Fund for preliminary Survey of Wakf properties under the Bengal Wakf Act, 1934.

(c) Loans to ex-students of Weaving Institutes.

(a) 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 in piecemeal instalments. The amount paid by the Salvation Army to end of 1935-36 amounted to Rs. 4,000. A further sum of Rs. 1,000 has been repaid subsequently, leaving an outstanding balance of Rs. 5,000. Orders of Government regarding the repayment of this balance are awaited.

(b) Amounts aggregating Rs. 27,000 ^{were} advanced by Government to the Wakf Fund created under Section 61 (1) of the Bengal Wakf Act, 1934 to

enable the Fund to meet expenses in connection with the preliminary survey of Wakf properties as well as the establishment and other charges of the office of the Commissioner of Wakfs. Government have not, however, yet issued orders regarding the mode of recovery or the adjustment of the advances with the result that the amounts are lying outstanding without any definite arrangements for the term and manner of recovery. The matter is under consideration of Government and orders are expected to be issued early.

(c) The balance outstanding on the 31st March 1936 in respect of the loans to ex-students of Weaving Institutes was Rs. 11,000 including Rs. 5,000 on account of overdue instalments of loans. A sum of Rs. 1,000 (round) is also overdue on account of interest. It is reported by the Director of Industries, Bengal, that steps are being taken to realise the amounts by certificate procedure. It is worth mention in this connection that in 1928 there was a change in the administrative control of the District and Peripatetic Weaving Schools in Bengal, which necessitated a revision of the rules regulating the grant and recovery of loans to the ex-students of the schools. The revision of rules has been under the consideration of Government since 1930, but they have not yet been issued in their final form. The necessity for an up-to-date set of rules in such cases is obvious.

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

(In Rs. lakhs.)

Years.	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	12.09	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	2.48
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	8.36	77.23	3.28
1931-32	77.23	17.99	11.09	69.53	3.60
1932-33	69.53	4.73	20.70	67.56	5.03
1933-34	67.56	5.85	11.77	59.64	3.57
1934-35	59.64	11.55	9.09	65.10	3.47
1935-36	65.10	14.43	10.18	69.35	3.73

General Comments on the Debt Position.

43. The debt position of the Government of Bengal on the 31st March 1936 was as follows :—

	Rs. lakhs.
Amount due to the Government of India through the Provincial Loans Fund	841.14
Amount due to the Government of Bengal through the Provincial Loan Account	69.35
Net debt	<u>771.79</u>

44. During the year 1935-36 the debt to the Government of India increased by Rs. 13.87 lakhs made up as follows :—

	Rs. lakhs.
Loan taken for productive purposes	1.86
Loan taken for unproductive purposes	22.87
Less repayments of previous loans	10.86

The net debt of Government has risen from Rs. 762.17 lakhs in 1934-35 to Rs. 771.79 lakhs in 1935-36. The rise of Rs. 9.62 lakhs during the year under report is the lowest since 1930-31.

45. The financial adjustments which will precede the introduction of Provincial Autonomy will substantially alter the position in regard to the Province's indebtedness to the Central Government. In accordance with the recommendation in paragraph 21 of the Indian Financial Enquiry Report by Sir Otto Niemeyer all debts contracted by this Province with the Central Government prior to 1st April 1936 will be cancelled. Any general observations on the debt position of the local Government based on the existing data will therefore be merely of academic interest.

46. It is however worth notice in this connection, that the Damodar Canal System is likely to entail further capital outlay according to the latest estimate. The detailed review of the project given in paragraph 7 on pages 97 to 99 shows that the chances of the work fulfilling the criterion of productivity are remote. The Public Accounts Committee was however informed in August 1936 that the Canal might ultimately pay about 3 per cent. as interest on the Capital outlay. The future financial position of this project will have important bearing on the debt position that may eventually emerge.

Famine Relief Fund.

47. 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. 1½ 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 1935-36 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 1935	12.42
<i>Add receipts—</i>	
Interest on balance of the fund . . . . .	.28
Recoveries of famine expenditure . . . . .	.23
	<hr/>
Total	12.93
<i>Deduct—Withdrawals for expenditure on famine relief</i>	.61
	<hr/>
Closing balance on 31st March 1936	12.32

Expenditure from other special funds.

48. *Expenditure from grants made by the Central Government for the economic development and improvement of rural areas.*—Grants made by the Central Government to a Provincial Government in aid of provincial subjects should necessarily become sources of provincial revenues within the meaning of rule 14 (1) (b) of the Devolution Rules and expenditure from them should be voted by the Legislature. The exact procedure should be that the grants by the Central Government should be taken to the relevant head in the Deposit Section of the accounts. These grants should merge in the Provincial revenues and in the estimates the proposed expenditure from the grants should be entered under the proper sub-head and major head of expenditure, while an equivalent amount should be transferred to the corresponding revenue head by debit to the deposit head. One vote is necessary by the Central Legislature to cover the grant and one by the Provincial Legislature to cover expenditure on the actual scheme. Under this procedure the expenditure is exhibited in the appropriation accounts as a matter of course. The above procedure is followed in this province in respect of all grants of the above character made by the Central Government. But an exception was made in the case of the grant of Rs. 16 lakhs received from the Government of India in 1935 for the economic development and improvement of rural areas. In the case of this grant the approval of the Legislature to the expenditure from the grant was obtained by a special motion moved in the Bengal Legislative Council. No demand was, however, submitted for the vote of the Provincial Legislature to cover expenditure on the actual schemes. The grant and the expenditure on the purpose of the grant have therefore been accounted for under the deposit head "Deposit account of grants for the economic development and improvement of rural areas". The expenditure has not entered the appropriation accounts. The Indian Audit Department is

however, responsible for auditing the expenditure. A summarised progressive account of the receipts and expenditure under the deposit account with the necessary audit certificate is given in the next paragraph.

49. The grant of Rs. 16 lakhs given to the Government of Bengal is to be spent on the undermentioned schemes up to the amount of grant shown against each item. The expenditure on each scheme is shown below :—

(In units of rupees.)			
Name of Scheme.	Amount of grant.	Expendi- ture in 1935-36.	Balance.
1	2	3	4
	Rs.	Rs.	Rs.
(1) Establishment of seed, paddy and crop demonstration centres	1,09,000	..	1,09,000
(2) Improvement of cattle and of fodder crops	1,75,000	900	1,74,100
(3) Improvement of poultry	500	..	500
(4) Propaganda in the districts—loudspeakers and gramophones	20,000	..	20,000
(5) Wireless transmission in Midnapur District	82,000	..	82,000
(6) Improved marketing — jute and paddy	50,000	..	50,000
(7) Coir spinning and weaving	40,700	7,003	33,637
(8) Union Board dispensaries and improvement of water	3,50,000	1,23,562	2,26,438
(9) Attachment of agricultural farms, etc., to secondary schools, and provision of play grounds and village halls	1,80,000	1,76,610	3,390
(10) Boy Scouts, Girl Guides and Bratachari movements	20,000	20,000	..
(11) Minor drainage and flushing schemes	3,30,000	..	3,30,000
(12) Chittagong Hill Tracts improvement	25,000	8,572	16,428
(13) Discretionary grants to Commissioners and District Officers	2,17,800	76,641	1,41,159
Total	10,00,000	4,13,348	11,86,652

The permissible outlay on each scheme as shown above may be varied by the local Government provided that the total expenditure on all schemes does not exceed Rs. 16 lakhs.

No variation was made by the local Government during 1935-36 in the permissible outlay on any scheme as originally approved by the Government of India.

The expenditure was mainly in the shape of grants-in-aid and contributions. It will be seen, wherever possible in the course of local audit, whether the conditions of the grants have been fulfilled by the grantees. The unspent balance of the grant at the end of 1935-36, viz., Rs. 11.87 lakhs was merged in the provincial balance.

Audit Certificate.

Certified that the expenditure incurred during the year 1935-36 on the ~~thirteen~~ schemes of rural uplift in Bengal approved by the Government of India is regular and has conformed to the conditions attached to the grants from the Central Revenues excepting in the case of (a) an aggregate sum of Rs. 67,559 incurred on scheme No. 8 and (b) another aggregate sum of Rs. 22,533 on scheme No. 9 for which the certificates of utilisation have not yet been received from the District Officers.

CALCUTTA,
The 24th December 1936.

S. C. DAS GUPTA,
Accountant General, Bengal.

50. *Financial assistance from the Central Government for reconstruction of Government property damaged by earthquake.*—In connection with the reconstruction of destroyed property and restoration of buildings damaged by the earthquake of 1934 the Government of India decided, in view of the special nature of the disaster, to render financial assistance to the Provinces, chiefly Bengal and Bihar and Orissa, which suffered from the earthquake. Assistance was given from the Central Revenues to this province in the following ways :—

- (i) Grant of loans for restoration of property damaged by the earthquake.
- (ii) Payment of half of the capital expenditure involved in reconstructing damaged Government property.
- (iii) Cost of restoring the property of some non-Government institutions affected by the earthquake.

A progressive account of the assistance from the Central Revenues under each of the above three counts is given below :—

(In Rs. lakhs.)			
1	Up to 1934-35.	During 1935-36.	To end of 1935-36.
1	2	3	4
(i) Loans to the local Government for restoration of property damaged by earthquake . . . . .	...	3.78	3.78
(ii) Payment of half of the capital expenditure involved in reconstructing damaged Government property . . . . .	.64	3.16	3.77
(iii) Cost of restoring the property of some non-Government institutions affected by the earthquake	1.75	.10	1.85
Total	2.39	7.01	9.40

Analysis of Provincial Balances.

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

Debits. Rs. lakhs.	Particulars.	Credit. Rs. lakhs.
..	1. Opening balance on 1st April 1921	272.32
759.87	2. Revenue surplus or deficit from 1st April 1921 to 31st March 1936 . . . . .	..
65	2A. Writes off without financial adjustment of Capital expenditure not charged to revenue . . . . .	..
442.18	3. Capital expenditure not charged to revenue . . . . .	..
..	4. Permanent Debt (Raised in the open market by Bengal Government) . . . . .	..
..	5. Permanent Debt (Repaid up to 31st March 1936) . . . . .	..
..	6. Advances from the Provincial Loans Fund (including advances in respect of pre-Reform Irrigation)	916.02
75.48	7. Advances from the Provincial Loans Fund (Repaid up to 31st March 1936) . . . . .	..
..	8. Provincial Loan Account (Balance on 1st April 1921 which formed an asset of Provincial Government)	88.54
69.35	9. Provincial Loan Account (Balance outstanding on 31st March 1936) . . . . .	..
..	10. Miscellaneous Government Account (Provincial) . . . . .	..
..	11. Provincial Suspense Account (Balance on 31st March 1936)	1.56
..	12. Depreciation Reserve Fund (Ditto)	3.71
..	13. Famine Relief Fund (Ditto)	12.32
..	14. Road Development Account (Ditto)	38.61
..	15. Deposit Accounts—	
	(a) Imperial Council of Agricultural Research (Ditto) . . . . .	.01
	(b) Development of Sericulture Industry (Ditto) . . . . .	.07
..	(c) Development of Hand-loom Industry (Ditto) . . . . .	.92
	(d) Grants for the economic development and improvement of rural areas (Ditto)	11.87
..	16. Appropriation for Reduction or Avoidance of Debt	42.07
41.09	17. Closing balance . . . . .	..
1,388.02	Total	1,388.02

52. During the fifteen years of the post-Reform period there has been a total revenue deficit of Rs. 759·87 lakhs. This has wiped out the opening balance of Rs. 272·32 lakhs with which the Province started on 1st April 1921. How the remainder of the revenue deficit, viz., Rs. 488·20 lakhs (including Rs. 65 lakhs shown in item 2-A of the foregoing analysis) has affected the Provincial balances is indicated in the following statement :—

	Rs. lakhs.
(a) Net Revenue deficit	—488·20
(b) Loans taken to cover overdraft (<i>vide</i> item II (3) (ii) of the statement at page 22)	+446·49
(c) Advances from the Provincial Loans Fund including Pro-Reform Irrigation debt, but excluding advances to finance revenue deficits (Items II (2) (3) (i) and (iii) of the statement at page 22)	470·13
Less—	
Utilisation of the borrowed money at (c) above—	
(i) Capital expenditure on Forest, Irrigation and Civil Works (<i>vide</i> page 18)	420·60
(ii) To meet commuted value of pensions	21·58
(iii) Loans by local Government through the Provincial Loan Account	13·52
	455·70
Net surplus of borrowed money	+14·43
(d) Net receipts through the Provincial Loan Account—	
Balance on 1st April 1921 (Item 8 of the analysis of Provincial balance)	88·54
Add item (c) (iii) being loans made through the Provincial Loan Account	13·52
	102·06
Deduct— Balance on 1st April 1936	69·35
	+32·71
(e) Borrowings from Provincial Loans Fund repaid from sources other than Revenue	—33·41
Balance (negative) available for general purposes	—27·98
(f) Specifically earmarked balances (<i>vide</i> items 11, 12, 14, and 15, (a) to (d) of the Analysis	+56·75
Free balance (<i>vide</i> paragraph 53)	28·77
(i) Balance of Famine Relief Fund (Item 13 of the Analysis)	12·32
Closing balance.	41·09

* Includes Rs. 1·17 lakhs on account of hire receipts of a dredger credited to the Capital account.

REVIEW OF MONTHLY PROVINCIAL BALANCES.

53. The *pro forma* monthly provincial cash balances of the Government of Bengal (excluding the balances of the Famine Relief Fund) for 1935-36 were as follows :—

(In Rs. lakhs.)

Month.	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
April 1935	17.70	94.09	77.25	34.54
May 1935	34.54	82.40	82.07	34.87
June 1935	34.87	101.70	85.24	51.33
July 1935	51.33	71.91	94.28	28.96
August 1935	28.96	60.51	99.04	—57
September 1935	—57	108.00	130.16	—22.73
October 1935	—22.73	57.10	63.14	—28.77
November 1935	—28.77	84.91	94.06	—37.92
December 1935	—37.92	79.45	95.50	—53.97
January 1936	—53.97	152.07	94.96	3.14
February 1936	3.14	97.62	105.29	—4.53
March 1936	—4.53	234.54	201.24	28.77

The opening balance of Rs. 17.70 lakhs excludes the balance of Rs. 12.42 lakhs of the Famine Relief Fund. Similarly the closing figure of Rs. 28.77 lakhs excludes Rs. 12.32 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.

Review of financial results of Irrigation systems.

54. Works in the Irrigation Department are classified as "Productive" or "Unproductive" according as the net revenue (gross revenue less working expenses) derived from each work on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the Capital invested. If a work classed as "Productive" fails to yield the prescribed return in three successive years it is transferred to the "Unproductive" class. Similarly if a work classed as "Unproductive" succeeds in yielding in three successive years the prescribed return, it is transferred to the "Productive" class.

55. In Bengal the following three Irrigation and Navigation projects have been classed as "Productive"—

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

The detailed comments on these projects appear in paragraphs 7 to 9 on pages 97 to 101.

Of these three projects, the Grand Trunk Canal project had to be practically abandoned, although the Capital sunk on it to the end of 1935-36 amounted to over Rs. 13½ lakhs, including about Rs. 10½ lakhs spent on the acquisition of land and buildings. Following the recommendations of the Public Accounts Committee, the Government of Bengal, with the approval of the Government of India, have decided to close the Capital accounts of this project. The amount shown in the Capital accounts against this project is expected to be written off without any financial adjustment.

The results of the working of the other two projects, too, are not such as to encourage the hope that they will ever prove to be productive. The reasons for this are two-fold : (i) the actual Capital expenditure incurred on them has turned out to be considerably in excess of the original estimates, on the basis of which the projects were classed as productive ; and (ii) the actual realisations of revenue have fallen far short of the amounts anticipated in the sanctioned estimates. For instance, the Capital expenditure recorded against the Damodar Canal project to the end of 1935-36 has exceeded the estimate originally sanctioned by about 58 per cent. whereas the net receipts for the first three years have fallen short of the anticipations by over 5½ lakhs (the deficit being as high as about 93 per cent. of anticipations). The corresponding position with regard to the Bakreswar Irrigation Scheme is an excess expenditure of 45 per cent. over the sanctioned estimate and a deficit of about Rs. 1½ lakhs (about 87 per cent. of anticipations) in the revenue receipts of the first 5 years.

56. A detailed review of the financial results of irrigation systems is given in paragraph 6 on pages 95-96. The net loss to Government for the year on account of the working of the various irrigation systems works out to 4.5 per cent. on the mean outstanding capital of the year, as against 5.3 per cent. of the previous year. The decrease in the percentage of loss in the year under review was mainly due to larger receipts from the Damodar Canal system. Unproductive irrigation works as a whole not only yielded no return on the capital invested but their gross receipts were not even sufficient to cover the working expenses and maintenance charges (*vide* paragraph 35 on page 19).

Review of expenditure on residential buildings.

57. Residential buildings for Government servants are divided into the following two classes :—

- (a) Buildings from the rentals of which an adequate return is expected on the Capital Cost, i.e., buildings ordinarily occupied by officers who are required to pay the full standard rent not exceeding 10 per cent. of their emoluments.

- (b) Buildings from which full standard rent is not realised, 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 12 on pages 230-233.

Against the standard rent of Rs. 5.66 lakhs, the rent actually realised was Rs. 2.72 lakhs. The short realisation was mainly due to (i) limitation of rent to 10 per cent. of the emoluments of the occupants, (ii) rent-free accommodation and (iii) non-occupation of some buildings.

GENERAL REVIEW OF THE FINANCIAL POSITION.

58. Compared with the five preceding years there was a definite improvement in the financial position in 1935-36. But there was still a gap between revenue and expenditure. In spite of the additional measures of taxation mentioned in paragraph 25, (page 15) and the assignment to the Province of a share of the jute export duty, a larger revenue deficit is anticipated in 1936-37.

"Land Revenue", "Excise", "Stamps", "Forests", "Registration" and "Scheduled Taxes" are the main heads of provincial revenue. Compared with 1929-30, the year immediately preceding that in which the provincial revenues fell precipitately as the result of the economic depression, there was a drop of Rs. 208.54 lakhs in 1935-36 under the last five of the above heads. Even if the windfall of Rs. 52 lakhs in 1929-30 under "Stamps" be left out of account, the deterioration still remains at the considerable sum of Rs. 156.54 lakhs. As explained in paragraph 30 (page 17) the improvement under "Land Revenue" was to a considerable extent due to temporary causes.

The financial readjustments which will be carried out before the introduction of provincial autonomy under the new Constitution will considerably ease the financial difficulty of the Province. But any equilibrium in the finances of the local Government can hardly be expected unless the income from the main provincial heads of revenue return to levels considered normal before 1930. In a province like Bengal, the chances of such a recovery depend upon the course of prices of its staple agricultural products, viz., jute and rice. The latest statistics published by the Director of Agriculture, Bengal, show that the price of jute during November 1936 was Rs. 5½ per maund in the Calcutta market against Rs. 6¼ per maund in the corresponding period of the previous year and Rs. 4¼ per maund in November 1934. The price of rice of common quality in November 1936 was the same as in November 1935, viz., Rs. 4¾ per maund. Rice of superior quality sold at Rs. 5¼ per maund in November 1936 against Rs. 5 in November 1935 and Rs. 5¼ in November 1934. The trend of prices of the above products indicates that the pace of any substantial and stable improvement of the financial position will be slow.

CHAPTER III.—GENERAL REVIEW OF THE RESULTS OF AUDIT.

Review of total demand placed before the Council.

59. Twenty-eight demands for grants aggregating Rs. 9,90,70,000 for votable expenditure were moved in the Council. The Council reduced one demand by Rs. 100 (*vide* next paragraph). The amount available for voted expenditure was therefore Rs. 9,90,69,900.

Reduction made by the Legislature in demands for grants and the extent to which the reduction has been respected.

60. The Council made a cut of Rs. 100 under Grant No. 8—Irrigation in respect of sub-head B.-2 with a view to draw attention to the delay in disposal of the dredgers. The expenditure was well within the reduced grant.

Supplementary grants during the year.

61. The subjoined statement shows the supplementary grants and the purposes for which they were voted by the Council during the year 1935-36.

(In units of rupees.)

Number and name of grant.	Date of vote.	Amount.	Purpose.
1	2	3	4
		Rs.	
(1) 6.—Scheduled Taxes	9th December 1935	6,000	Purchase of entertainment tax stamps of new denominations introduced by the Bengal Amusements Tax (Amendment) Act, 1935.
(2) 8.—Irrigation	Ditto	2,00,000	Repairing and reconditioning the Anderson Weir of the Damodar Canal system seriously damaged by flood.
(3) 16.—Ports and Pilotage.	23rd August 1935	22,000	For reconditioning one steam launch and outfitting another launch and for meeting larger expenditure in connection with the river tours of H. E. the Governor.
(4) Ditto	27th March 1936	35,000	Increased repair work at the Government Dockyard, Narayananj.
(5) 22.—Agriculture	23rd August 1935	1,26,340	To meet expenditure on development of handloom industry which was adjusted under a new sub-head opened at the post-budget stage (<i>vide</i> paragraph 4 (c), Chapter 1 page 2) and for restriction of jute cultivation.

(In units of rupees.)

Number and name of grant.	Date of vote.	Amount.	Purpose.
1	2	3	4
		Rs.	
(6) 23.—Industries	23rd August 1935	45,867	Owing to the change in the accounting of expenditure on development of sericultural industry explained in paragraph 4 (b) Chapter 1, page 2 of the Report.
(7) 25.—Civil Works	18th December 1935	1	Token grant on account of some urgent new schemes of the Jail Department.
(8) 26.—Famine Relief	27th March 1936	1,40,000	Test relief works and gratuitous relief in some districts affected by agricultural distress.
(9) 27.—Superannuation Allowances and Pensions.	23rd August 1935	10,00,000	Due to the decision of the local Government to raise their expenditure on optional computations during 1935-36 from Rs. 2 lakhs to Rs. 12 lakhs.
(10) 28.—Stationery and Printing.	Ditto	2,00,000	Purchase of minotype machines, etc., to cope with the pressure of printing electoral rolls under the new Constitution.
(11) 32.—Loans and Advances.	27th March 1936	3,10,000	To meet larger demands owing to partial failure of crops in certain districts.
	Total	20,85,008	

GENERAL RESULTS OF APPROPRIATION AUDIT.

62. 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.
1. Original Grant—			
(a) Voted by the Council	6,49,94,080	3,40,75,849	9,90,69,929
(b) Certified by His Excellency the Governor	..	..	..
2. Supplementary grants voted by the Legislative Council	19,13,000	1,72,008	20,85,008
3. Authorised by His Excellency the Governor	..	..	..

1	2	3	4
Voted— <i>contd.</i>	Rs.	Rs.	Rs.
4. Aggregate grant	6,69,07,060	3,42,47,848	10,11,54,008
5. Aggregate disbursements	6,57,42,192	3,31,67,301	9,89,09,493
6. Less (—) or more (+) than granted	—11,64,808	—10,80,547	—22,45,415
7. Percentage of (6) to (4)	1·7	3·2	2·2
<i>Non-voted.</i>			
1. Original appropriation	2,32,44,340	26,38,360	2,58,82,700
2. Additional appropriation sanctioned by the Finance Department	59,905	47,101	1,07,006
3. Reappropriations sanctioned by the Finance Department	—1,73,296	+1,73,296	..
4. Surrenders	—3,63,407	—53,684	—4,17,191
5. Net aggregate appropriation	2,27,67,452	28,05,073	2,55,72,525
6. Aggregate disbursements	2,25,43,251	27,76,512	2,53,19,763
7. Less (—) or more (+) than granted	—2,24,201	—28,561	—2,52,762
8. Percentage of 7 to 5	1	1	1
9. Percentage of 7 to (5 plus 4) corresponding to item 7 in the voted section	2·5	2·9	2·6

Savings on voted grants.

63. Savings occurred in 27 out of 28 voted grants. The savings were relatively small in all cases except the following four :—

(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
3. Stamps	5·21	..	5·21	4·76	·45	8·6
25. Civil Works	85·60	(a)	85·60	80·80	4·80	5·6
29. Miscellaneous	19·70	..	19·70	14·09 ^a	1·61	8·2
31. Expenditure in England	6·68	..	6·68	6·15	·52	7·8

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

The saving under Stamps was mainly due to decrease in indents owing to smaller sale of stamps and to the resultant saving in discount charges. Failure of local bodies to work up to the programme of works financed from the Road Development grant and larger recoveries of establishment charges

from other Governments, Departments, etc., explain the bulk of the savings under "Civil Works". Fall in the number of detenus and smaller expenditure on augmented garrison in the districts mainly account for the saving under "Miscellaneous". Changes in the leave programme mainly contributed to the saving in expenditure in England.

Savings on non-voted appropriations.

64. Savings occurred in 27 out of 36 non-votable appropriations. Excepting the savings under "Refunds" analysed below, the savings under other appropriations call for no remarks.

	Rs. lakhs.
Original appropriation for "Refunds"	16·70
Supplementary appropriations	1·68
Final appropriations	18·38
Expenditure	17·26
Saving	1·12
Percentage of saving	6

Fluctuating nature of the payments chiefly led to the saving. •

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

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

(In Rs. lakhs.)

1	2	3	4	5
	Number of grants or appropriations affected.	Final appropriations and grants.	Savings.	Percentage.
<i>Non-voted.</i>				
1931-32	25	235·08	11·03	4·7
1932-33	20	238·13	8·70	3·6
1933-34	25	215·00	2·73	1·2
1934-35	25	228·88	·09	·04
1935-36	27	255·72	2·53	1
<i>Voted.</i>				
1931-32	25	1,038·77	58·00	5·6
1932-33	25	971·89	59·69	6·1
1933-34	27	981·47	54·67	5·6
1934-35	23	974·81	31·06	3·1
1935-36	27	1,011·55	22·45	2·2
<i>Total.</i>				
1931-32	30	1,273·85	69·00	5·4
1932-33	33	1,210·02	68·39	5·7
1933-34	34	1,190·47	57·40	4·8
1934-35	20	1,208·72	31·15	2·5
1935-36	34	1,267·27	24·08	2

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 duly offered for surrender, since no authority has power to reappropriate funds from one voted grant to another. If from the voted figures are excluded the sums which departmental officers have relinquished, the percentages in that section are reduced as follows:—

	Percentage.
1931-32	2
1932-33	1.6
1933-34	1.3
1934-35 . . . . .	.7
1935-36 . . . . .	.5

In the *non-voted* section there has been a slight rise in the percentage of savings during the year under report from the level of the preceding year. The savings were due to accumulation of small items and fluctuating nature of certain payments and were within 1 per cent. of the final appropriation. They are not attributable to defective budgeting. Compared with 1934-35 the percentage of savings in the voted section shows an improvement of approximately 1 per cent. The most important single item of saving under this category occurred under sub-head "F.-2-Voted" in Grant No. 25—Civil Works (*vide* page 221) and was mainly due to slow progress by local bodies on works financed from the Road Development subventions. With a view to accelerate such works the local Government decided in 1935 that all works financed from the Central Road Development Fund which are likely to cost more than Rs. 30,000 should be in the direct charge of the Public Works Department. The effect of this decision is not reflected in the results of the year under review.

Taking both the sections together the results of the year under report are the best in the quinquennium.

Excess over voted grants.

66. Expenditure was incurred in excess of the voted grant in the following case and the excess requires regularisation by an excess vote of the Legislative Council.

Number and name of grant.	Rs.
16 Ports and Pilotage.	
Original grant	3,41,000
Supplementary grant	57,000
Final grant	3,98,000
Expenditure	4,05,236
Excess	7,236
Percentage	1.8

The excess was due to smaller recoveries from other Governments, Departments, etc., and to increased expenditure on repair works undertaken for private parties at the Government Dockyard, Narayanganj (*vide* also paragraph 1 of the review on page 156).

Excesses over non-voted appropriations.

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

(In units of rupees.)							
Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Total appropriation.	Expenditure.	Excess.	Percentage.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Per. Cent.
1. 2—Excise	75,000	—3,838	71,162	71,305	143		..
2. 3—Stamps	3,000	100	3,100	3,336	236		7.6
3. 10—Interest on other Obligations.	4,000	—4,000	..	135	135		100
4. 11—Reduction or Avoidance of Debt.	10,55,700	8,000	10,63,000	10,85,695	22,695		2.1
5. 20—Medical	8,13,000	29,000	8,42,000	8,55,297	13,297		1.6
6. 21—Public Health	1,02,000	37	1,02,037	1,02,620	583		.6
7. 34—Subvention from Central Road Development Account.	10,33,000	—3,04,090	10,28,910	10,29,755	845		..
8. Repayment to the Government of India of advances from the Provincial Loans Fund.	10,55,000	8,000	10,63,000	10,85,695	22,695		2.1
Total					<u>60,629</u>		

The excess under item (4) reappears under item (8) and was due to the decision of the local Government to make larger capital repayment owing to reductions in the rates of interest on certain advances from the Central Government.

The excess under Medical (item 5) was mainly due to change of personnel.

The other excesses are comparatively unimportant.

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

68. 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.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	
			Rs.	Rs.	
1931-32	2	5	1,23,800	73,429	
1932-33	Nil	5	Nil	15,289	
1933-34	1	7	17,279	1,29,090	
1934-35	4	10	31,418	1,49,001	
1935-36	1	8	7,236	60,629	

Though the amount of excess over the voted grant is small, the noticeable feature about it is that it occurred in respect of a grant under which two supplementary grants were taken and one right on towards the close of the year (*vide* paragraph 1 of the review on page 156). In the *non-voted* section the bulk of the excess is found under items (4) and (8) in the preceding paragraph. As the decision of the Government of India to reduce the rates of interest on certain advances due from the local Government was intimated after the close of the year, the excesses in the above cases remained unrectified. The position in the year under report is on the whole better than that in the two preceding years.

General comments on the accuracy of budgeting.

69. During the year under report supplementary grants were taken under ten grants. But as explained in paragraph 61 they were necessitated either by changes in accounts procedure or by unforeseen events and do not indicate any general deterioration in budgeting.

Excess occurred under one voted grant (16—Ports and Pilotage) against four cases in the preceding year. The amount of the excess is however below Rs. 10,000.

The amount of *non-voted* savings in 1935-36 was larger than that in 1934-35. But the increase was mainly due to the fluctuating nature of certain payments. Savings in the voted section have gone down by 1 per cent. from the level of the preceding year. Voted and *non-voted* savings taken together are the lowest during the year under report as compared with the four preceding years (*vide* paragraph 65).

70. Figures (in Rs. lakhs) for 1934-35 and 1935-36 are given below to bring out the accuracy in budgeting and the effectiveness of control in 1935-36 :—

	1	2	3	4
		Votable.	Non-votable.	Total.
Revised estimates, 1934-35		960.33	228.48	1,188.81
Actuals, 1934-35		948.78	223.78	1,172.56
Original estimates, 1935-36		980.70	258.83	1,240.53
Final sums left with departments, 1935-36		903.69	255.72	1,240.41
Expenditure, 1935-36		980.09	253.20	1,242.20

As compared with what at the time of framing the budget for 1935-36 were expected to be the results of the year 1934-35, an increase of expenditure to the extent of Rs. 60.72 lakhs was anticipated in 1935-36. Repayment of capital instalments of advances taken from the Provincial Loans Fund, restoration of the percentage cut in pay, larger expenditure on communications met from the Road Development Fund, repairs of earthquake damages to Government property and larger payment of commuted value of pensions mainly account for this increase.

As the actuals for 1934-35 fell below the revised estimate by Rs. 11.55 lakhs, the budget estimates for 1935-36 actually provided for an increased expenditure of Rs. 71.97 lakhs over that in the preceding year. The actual expenditure in 1935-36 was however Rs. ~~103.72~~ lakhs less than the estimates. The causes leading to the above result have been explained already (*vide* paragraph 11, pages 7-8). In the circumstances explained above the reduced percentage of savings in the voted and *non-voted* sections combined indicates a very high degree of accuracy in the budgetary anticipations of the local Government.

Control over expenditure.

71. The object of control of expenditure is to ensure that voted grants and *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 re-appropriation 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 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. The system of departmental control over expenditure was introduced in this Province in 1925.

72. In paragraph 62 on page 40 of the Audit Report 1936 defective control of expenditure was noticed under the head "Deduct—recoveries". The following list shows that the control in respect of the above head is still weak :—

Page of the Appropriation Accounts.	Number of grant.	Sub-head.	Final grant or approp- riation.	Saving— Excess +
1	2	3	4	5
			Rs.	Rs.
62	Grant No. 1	D-6—Voted	Nil	—5,758
68	Grant No. 2	B-2 (7)—Voted	—65,000	—3,656
120	Grant No. 12	C-7— <i>Non-voted</i>	Nil	—12,493
131	Grant No. 13	A-7— <i>Non-voted</i>	—73,600	—11,400
132	Ditto	B-6— <i>Non-voted</i>	—3,140	—1,860
177	Grant No. 20	B-2 (8)—Voted	—10,000	—3,508
179	Ditto	D-8—Voted	—10,890	—49,209
223	Grant No. 25	M— <i>Non-voted</i>	—54,000	—10,729
223	Ditto	M—Voted	—1,50,000	—78,706

In the course of their examination of the Audit Report 1936 the Public Accounts Committee suggested that the instructions issued by the local Government in 1933 with a view to improving control under the above head should be reissued. Orders of Government on the above suggestion are awaited.

Some other noticeable instances of defective control of expenditure are mentioned below :—

(a) *Cases of unremedied or uncovered excesses—*

- (i) Grant No. 1.—Land Revenue—sub-head F (Voted) (page 63).
- (ii) Grant No. 12.—General Administration—sub-head M (*Non-voted*) (page 124).
- (iii) Grant No. 16.—Ports and Pilotage—sub-head A.-1 (Voted) (page 155).

(b) *Defective budgeting—*

- (i) Grant No. 20.—Medical—sub-head A.-2 (4) (ii) (page 174).
- (ii) Grant No. 20.—Medical—sub-head B.-2 (1) (*Non-voted*) (page 176).

Of the two cases of defective budgeting, the first shows failure to take into account changes in classification made in 1933-34 in framing the budget estimates for 1935-36 and the second discloses under-estimation.

General conclusions relating to control of expenditure.

73. The general results of control in 1935-36 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 figures :—

	Voted.	<i>Non-voted.</i>
1931-32	2	4.7
1932-33	1.6	3.6
1933-34	1.3	1.2
1934-35	.7	.04
1935-36	.5	1

The percentage in the voted section is inappreciable while that in the *non-voted* section is the second best in the quinquennium. Although there is room for improvement in control under individual grants and sub-heads, as pointed out elsewhere in the Report and in the reviews of the grants concerned, the broad results of the year may be considered satisfactory.

FINANCIAL IRREGULARITIES.

74. Individual cases of financial irregularities appear in the reviews of the grants concerned.

The irregularities are due rather to the non-observance of existing rules and principles than to defects in the rules themselves. Instances of irregularities due to the non-acceptance of lowest tenders, inadequate scrutiny of tendered rates, non-invitation of competitive tenders, etc., will be found under Grant Nos. 8.—Irrigation, 20.—Medical, 25.—Civil Works.

Serious irregularities detected in local inspection have been detailed in the review under the appropriate accounts of each grant. In course

of inspection of the Public Works Divisions it was noticed that ~~in two~~ ~~divisions~~ certain additional expenditure had to be incurred from the general revenues owing to lack of care on the part of the officers employed on the execution and supervision of the works. The additional expenditure thus incurred amounted to Rs. 1,37,932. The irregularities leading to this additional expenditure have been separately mentioned in paragraph 4 of the review on Grant No. 25 (page 226).

In paragraph 64, page 41, Chapter III of the Audit Report 1936, mention was made of the delay in the issue of orders on cases of financial irregularities. Instances in point are the cases mentioned in the paragraph 10 under Grant No. 1.—Land Revenue (page 66) and paragraphs 6 and 8 under Grant No. 20.—Medical (pages 182 and 183).

OTHER TOPICS OF INTEREST.

Local Audit and Inspections.

75. During the year under review the Outside Audit Department of the office of the Accountant General, Bengal, conducted the local test audit of the initial accounts of five treasuries, eight Public Works and four Irrigation Divisions as well as the initial account records of seventy-eight other offices of the Civil Department including forty-five offices, the local audit and inspection of which had been discontinued since 1931-32 as a measure of retrenchment and was revived from 1935-36. At the instance of the local Government the accounts of four other offices were also subjected to special audit.

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

Results of audit of grants-in-aid.

76. 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 levied under the Act for expenditure on new or existing roads. In the year 1935-36 a sum of Rs. 7.32 lakhs was paid to local bodies outside the backward tracts as grants under the above Act. The local inspection of all such local bodies has not yet been completed, but the reports so far received disclosed that out of a total grant of Rs. 28,000 made to some of the local bodies, a sum of about Rs. 2,000 remained unspent at the end of March 1936.

In respect of several of the local bodies it was noticed that the condition attaching to the grants (*viz.*, that they shall be used as a supplement to and not in substitution for any funds available at the commencement of the Act for expenditure on road works, based upon an average of the expenditure for the 3 years ended March, 1930), was not fulfilled, as the expenditure for the year did not reach the prescribed average *plus* the amount of the grant. The total grants made to such local bodies aggregated to Rs. 56,000 during 1934-35 and Rs. 9,000 during 1935-36.

77. Commencing from the year 1933-34 Government have been making cash grants to local bodies for approved works of improvement on roads belonging to them out of the block grant received annually from the Central

Road Development Fund. An aggregate sum of Rs. 10,99,872 was paid as cash grants to the end of the year 1935-36, but the expenditure out of these grants up to the end of March 1936 amounted to Rs. 9,89,122, leaving a total unspent balance of Rs. 1,10,750 only. In respect of two of the local bodies it was noticed that a sum of Rs. 75,998 out of the grants paid up to 1934-35 remained unspent even at the close of the year 1935-36.

In the case of a work carried out by a certain local body and financed from this source it was noticed that the rate for earthwork allowed by the local body was Rs. 5 (less 3 per cent.) per 1,000 c. ft. against the scheduled rate of Rs. 3 adopted in the case of other works of the same local body and the excess expenditure on this account amounted to about Rs. 8,000. It was found that the higher rate was due to reliance being placed on an estimate prepared as far back as 1931 when the earthwork rate stood at Rs. 5 per 1,000 c. ft. When Government administratively approved of the scheme in August 1934 and technical sanction was accorded to the estimate in January 1935, the fact that the scheduled rate for earthwork in the district had gone down from Rs. 5 to Rs. 3 was not taken into account and the estimate revised suitably.

Review of expenditure of the Public Works and the Irrigation Departments.

78. The total outlay on works and repairs under the major head "41—Civil Works" was Rs. 57.65 lakhs in 1935-36 against Rs. 54.13 lakhs in the previous year and the net establishment charges were Rs. 15.14 lakhs against Rs. 15.73 lakhs in 1934-35. The percentage of establishment charges to works outlay was 26.2 in 1935-36 against 28.9 in 1934-35 (*vide also* paragraph 3 of the review on page 226).

In the Irrigation Department the total outlay on works was Rs. 12.50 lakhs in the year under report against Rs. 12.57 lakhs in 1934-35 and the establishment charges amounted to Rs. 9.72 lakhs against Rs. 9.83 lakhs in 1934-35. The percentage of establishment charges to works outlay was 77.7 in 1935-36 against 78.2 in 1934-35.

There is a disparity between the percentages of establishment charges to works outlay in the Southern and the South Western Irrigation Circles, the percentage in the former circle being 67.4 against 88.4 in the latter. The matter is under the consideration of Government (*vide also* paragraph 5 of the review on page 93).

Construction, etc., of provincial buildings by officers of the Civil Department.

78-A. Under item 6 (a) of schedule II of the Devolution Rules, an assignment by His Excellency the Governor is necessary for the construction and maintenance of provincial buildings by officers of the Civil Department out of the provision made in the departmental budget estimates. Expenditure on this account is however being incurred by departmental officers from their departmental budget without an assignment, by His Excellency. In April 1936 this was brought to the notice of Government. An order of assignment has since been issued in respect of constructions and repairs of buildings by the Police Department. In respect of other departments, however, the matter is still under the consideration of Government and no final decision has yet been arrived at.

Store Accounts.

79. The appropriation accounts of grants cover expenditure on the purchase of stores, but they furnish no evidence that the stores actually purchased were really required, that they have been properly utilised or that stocks held are not excessive. Irregularity in the disposal of public stores is equivalent to irregularity in the handling of public money. In order that the appropriation account of the grant may be complete and that a watch may be kept over the accumulation and the proper disposal of stores, it is desirable that it should be supplemented by a store account showing the transactions in connection with stores actually carried out during the year. This is particularly desirable when the value of stores is considerable.

In this province the store accounts of the divisional offices of the Public Works and the Irrigation Departments alone were being shown in the Appropriation Accounts till 1932-33. The store accounts of certain Government institutions were shown for the first time in the Appropriation Accounts for 1933-34. The new store accounts included in this volume are mentioned in paragraph 2 of Chapter I of the Report (page 1).

The Public Accounts Committee may like to express their wishes regarding the extension of the system of exhibition of store accounts in the appropriation accounts to other Government institutions, which consume or hold stores of considerable value. The Reserve Stamp Depot, Calcutta and Government colleges holding stores of considerable value in their Science laboratories, readily come before one's mind in this connection.

General remarks on the state of financial administration.

80. Though there is still room for improvement, budgeting and control were on the whole good. The standard of discipline maintained by the local Government in dealing with cases of financial irregularity was adequate. It will be seen from paragraph 68 that the number of cases of excess over voted grant and *non-voted* appropriations and the amounts of such excesses were less than in the preceding year. The percentage of savings in the *non-voted* and voted sections combined (*vide* paragraph 65) was the lowest in 1935-36 as compared with the four preceding years. The results of the year under report show that the financial administration of the province was, on the whole, satisfactory.

CHAPTER IV—POINTS OUTSTANDING FROM PREVIOUS REPORTS.

81. 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 33—paragraph 68.*—The Public Accounts Committee which sat in 1936, reiterated the recommendation of the two preceding Committees for expediting decision on the question of the correct method of calculating the rents, etc., of Government buildings.

Appropriation Accounts 1933-34 and the Audit Report 1935.

(b) *Page 206—paragraph 8.*—The Public Accounts Committee was informed in 1936 that the suggestion for basing the schedule of rates used in the Divisional Offices on rates prevailing in each locality instead of on the average rates tendered by contractors was still under consideration. The cases reported in paragraph 6 of the review under Grant No. 25.—Civil Works (page 227) emphasise the need of the schedules of rates being kept abreast of the current local rates.

Appropriation Accounts 1934-35 and the Audit Report 1936.

(c) *Page 4C—paragraph 67.*—The Committee held that the Calcutta Corporation should maintain separate accounts of Government grants received by it, so that Audit might satisfy itself that these grants were being spent for the purposes for which they were sanctioned, and desired that necessary steps should be taken in the matter.

(d) *Pages 93-94.—paragraph 4 (d).*—The suggestion that provision for “establishment” and “tools and plant” charges of the Irrigation Department should be made under separate minor heads was commended by the Committee for Government’s consideration.

APPENDIX.

(Vide paragraph 26, page 16.)

Extract of the pro-formâ account of the proceeds of the Motor Vehicles Tax for the three years ending 1935-36.

(In units of rupees.)				
1	1932-33	1933-34	1934-35	1935-36
	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	..	11,41,076	10,51,124	15,48,362
Net receipts excluding refunds	16,32,071	12,63,136	14,77,075	15,50,692
Expenditure—				
Statutory payment to Calcutta Corporation	4,50,000	4,50,000	4,50,000	4,50,000
Cost of collection	40,995	50,549	56,753	56,222
Amount distributed . . . . .	..	8,52,539	4,73,084	8,06,388
Closing balance	11,41,076	10,51,124	15,48,362	17,86,444

NOTES.

The following main defects noticed in the course of local audit of the receipts in 1932-33 on account of Motor Vehicles Tax in an important centre were brought to the notice of Government whose orders are awaited :—

(i) Though the taxes realised during the year exceeded Rs. 12 lakhs, no demand register was maintained by the Taxing Officer to see that all persons liable for taxation were paying the taxes regularly. This defect was also noticed in another area.

(ii) Though a motor vehicle is liable to be taxed so long as the certificate of registration is current, there was no effective system of checking the demands against registration records and in a number of cases assessable taxes were not realised. As a result of the audit objection attempts were made for realisation but there was a loss exceeding Rs. 2,000.

(iii) In a number of cases taxes were short realised because the declarations filed by owners of the vehicles were not checked by the Taxing Officer as required under rules and eventually an amount of Rs. 3,950 was found to be irrecoverable.

(iv) A minor case of defalcation was not reported to the Audit Department as required under the rules and two minor cases of misappropriations were not regularised under orders of the competent authority.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1936, 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) In the Accounts "O" stands for original grant or appropriation. "M" stands for modifications sanctioned by competent authorities in the case of *non-voted* appropriations (i.e., supplementary appropriation, re-appropriations, withdrawal or surrender). "S" stands for supplementary grants voted by the Legislature. "R" stands for residual modifications sanctioned by competent authorities other than the legislature in the case of voted grants (i.e., re-appropriation, withdrawal or surrender).

(c) The amounts shown against the sub-head "Surrender" or withdrawals within grant" in the appropriation account of a grant neutralise the effect of the net reduction of the voted provision under the different sub-heads due to re-appropriations, withdrawals or surrenders and made under various sub-heads for "gross" and "deductions" separately and the total in column 2 of the Appropriation Accounts represents the provision voted by the Legislature under the grant concerned.

NOTE 2.—(a) Expenditure in England other than on stores is provided for in a single composite demand, viz., "Grant No. 31", 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 was 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 leave 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.

NOTE 3.—The main object of the note under a sub-head is to explain divergencies:—

(1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provision, surrenders and re-appropriations, i.e., to explain additions or modifications shown in column 1, a list of important supplementary grants with brief explanations of their purpose being given in paragraph 11 of Chapter III (page 38).

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

In the case of (1) no explanation is generally given (a) if the modification is less than Rs. 1,000 and (b) if it is for Rs. 1,000 or more, but is less than 15 per cent. of the original provision.

In the case of (2) explanations are not ordinarily given when the saving is less than Rs. 2,000 or 10 per cent. of the final grant or appropriation whichever is greater.

Irrespective of the above limits, explanations have however been given on any noticeable point which is likely to be the subject of questions by the Public Accounts Committee, especially of all marked failures to adjust excesses of surrender savings.

**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	
		3	4	Less than granted. 5	More than granted. 6
1	2				
		Rs.	Rs.	Rs.	Ps.
58	1. Land Revenue—Reserved—				
	Voted	35,12,000	34,66,684	45,316	..
	Non-voted	2,15,370	2,13,006	2,364	..
67	2. Excise—Reserved and Transferred—				
	Voted	17,73,000	17,17,277	55,723	--
	Non-voted	71,162	71,305	--	143
71	3. Stamps—Reserved—				
	Voted	5,21,000	4,76,366	44,034	--
	Non-voted	3,100	3,336	..	236
73	4. Forests—Reserved—				
	Voted	8,80,000	8,59,671	20,429	--
	Non-voted	7,00,945	6,94,178	6,767	--
80	5. Registration—Reserved and Transferred—				
	Voted	18,50,000	18,43,956	6,044	..
	Non-voted	4,370	4,302	68	..
82	6. Scheduled Taxes—Reserved .	11,000	10,825	175	--
82	7. Interest on Irrigation Works—Reserved—				
	Non-voted	22,09,000	22,05,411	3,589	--
83	8. Irrigation—Reserved—				
	Voted—Gross	28,09,900	27,37,145	72,755	--
	Recoveries	—9,000	—13,827	4,827	--
	Non-voted	3,21,200	3,19,811	1,389	--
117	9. Interest on Ordinary Debt—Reserved—				
	Non-voted	16,16,000	15,97,181	18,819	--
118	10. Interest on other Obligations—Reserved—				
	Voted	1,000	--	1,000	..
	Non-voted . . . . .	..	135	--	135
118	11. Reduction or Avoidance of Debt—Reserved—				
	Non-voted	10,63,000	10,85,695	--	22,695
119	12. General Administration—Reserved and Transferred—				
	Voted	1,05,05,000	1,02,62,715	2,42,285	--
	Non-voted	26,67,542	26,61,314	6,228	--

**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.
130	13. Administration of Justice— Reserved—				
	Voted . . .	75,09,000	74,10,630	98,370	..
	Non-voted . . .	23,10,560	22,97,512	13,048	..
138	14. Jails and Convict Settlements —Reserved—				
	Voted . . .	42,50,000	42,40,359	9,641	..
	Non-voted . . .	1,91,471	1,88,342	3,129	..
146	15. Police—Reserved—				
	Voted . . .	2,11,63,000	2,10,54,208	1,08,792	..
	Non-voted . . .	18,35,753	18,31,935	3,818	..
145	16. Ports and Pilotage—Reserved—				
	Voted . . .	3,98,000	4,05,236	..	7,236
	Non-voted . . .	1,05,000	1,03,555	1,445	..
150	17. Scientific Departments—Re- served—				
	Voted . . .	26,000	25,245	755	..
	Non-voted . . .	4,000	3,600	400	..
160	18. Education—Reserved—				
	Voted . . .	10,44,000	10,17,334	26,666	..
	Non-voted . . .	2,22,000	2,19,536	2,464	..
165	19. Education—Transferred—				
	Voted . . .	1,10,48,000	1,09,57,349	88,658	..
	Non-voted . . .	8,48,810	8,46,024	2,786	..
173	20. Medical—Reserved and Trans- ferred—				
	Voted . . .	42,28,000	40,72,957	1,55,043	..
	Non-voted . . .	8,42,000	8,55,297	..	13,297
187	21. Public Health—Reserved and Transferred—				
	Voted . . .	35,92,000	35,10,990	81,010	..
	Non-voted . . .	1,02,087	1,02,820	..	583
195	22. Agriculture—Reserved and Transferred—				
	Voted . . .	22,96,340	22,17,281	79,059	..
	Non-voted . . .	1,60,544	1,58,976	1,568	..
203	23. Industries—Reserved and Transferred—				
	Voted . . .	14,23,667	13,87,072	36,595	..
	Non-voted . . .	1,01,619	1,00,943	676	..

**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.
213	24. Miscellaneous Departments— Reserved and Transferred—				
	Voted	2,22,000	2,11,580	10,420	..
	Non-voted	2,045	1,936	109	..
215	25. Civil Works—Reserved and Transferred—				
	Voted	85,60,001	80,80,267	4,79,734	..
	Non-voted	10,74,170	10,39,748	34,422	..
252	26. Famine Relief—Reserved .	2,40,000	2,32,946	7,054	..
253	27. Superannuation Allowances and Pensions—Reserved—				
	Voted	72,41,000	69,83,259	2,57,741	..
	Non-voted	4,82,747	4,77,206	5,541	..
257	28. Stationery and Printing— Reserved and Transferred—				
	Voted	21,54,000	20,57,859	96,141	..
	Non-voted	9,559	9,332	227	..
265	29. Miscellaneous—Reserved and Transferred—				
	Voted	18,70,000	18,08,922	1,61,078	..
	Non-voted	4,52,781	4,52,738	43	..
271	31. Expenditure* in England— Reserved and Transferred—				
	Voted	6,08,000	6,15,736	52,264	..
	Non-voted	35,93,840	35,23,317	70,523	..
282	32. Loans and Advances—				
	Reserved—				
	Voted	12,61,000	12,45,731	15,269	..
	Non-voted	1,97,335	1,97,105	230	..
286	33. Famine Relief Fund— Reserved—				
	Non-voted	61,000	61,000	..	..
287	34. Subvention from Central Road Development Account—Reserved—				
	Non-voted	10,28,910	10,29,755	..	845
289	35. Deposit Account—Imperial Council of Agricultural Research—Reserved—				
	Non-voted	1,02,800	94,630	8,170	..
290	Deposit Account—Sericulture Industry—Reserved—				
	Non-voted	35,000	34,082	938	..

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

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.
291	Deposit Account—Handloom Industry—Reserved— <i>Non-voted</i>	36,000	23,205	12,795	..
292	Repayment to the Government of India of Advances from the Provincial Loans Fund—Reserved— <i>Non-voted</i>	10,53,000	10,35,695	..	22,096
293	Refunds—Reserved and Transferred— <i>Non-voted</i>	18,37,855	17,26,960	1,11,895	..
Total—Reserved—					
	Voted—Gross	6,69,07,060	6,57,42,192	11,64,868	..
	Deduct—Recoveries	—9,000	—13,827	4,827	..
	<i>Non-voted</i>	2,67,67,452	2,26,43,251	2,24,261	..
Total—Transferred—					
	Voted	3,42,47,848	3,31,67,301	10,80,547	..
	<i>Non-voted</i>	28,05,073	27,76,512	28,561	..
Totals—					
	Voted—Gross	10,11,54,908	9,89,09,493	22,45,215	Net saving (voted).
	Deduct—Recoveries	—9,000	—13,827	..	
	<i>Non-voted</i>	2,55,72,525	2,53,19,763	2,52,762	Net saving (non-voted).
GRAND TOTAL		12,67,18,433	12,42,15,429		

Amounts of excesses to be covered by excess grants or appropriations—

	Rs.
Voted (see paragraph 66 of the Audit Report, page 42)	7,236
<i>Non-voted</i> (see paragraph 67 of the Audit Report, page 43)	60,629
Total	67,865

I certify that in respect of the transactions included in the Appropriation Accounts I have either applied the necessary test-audit myself or have received assurance from the other audit authorities to that effect. The accounts are correct (subject to the observations in the Report) according to the best information available to the audit authorities concerned.

CALCUTTA,
The 4th December 1936.

S. C. DAS GUPTA,
Accountant General, Bengal

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Ra.	Ra.	Ra.
Major Head "5.—Land Revenue".			
A.—CHARGES OF ADMINISTRATION—			
A.-1.—Pay of Officers—			
	Ra.		
Non-voted	{ O. . . 23,082 } M. . . 2,830 }	30,912	30,207 —705
Voted	{ O. . . 45,410 } R. . . —1,920 }	43,490	43,910 +420
A.-2.—Pay of Establishment—			
Non-voted	{ O. . . 18,370 } M. . . —860 }	17,520	17,118 —402
Voted	{ O. . . 3,75,240 } R. . . 55,593 }	4,30,833	4,28,058 —2,775
Col. 1.—Mainly unforeseen increase in the number of estates placed under attachment for road cess (Rs. 46,410) and under-estimation of requirements for Certificate Establishment (Rs. 9,697) and Partition Establishment (Rs. 3,216).			
A.-3.—Allowances, honoraria, etc.—			
Non-voted	{ O. . . 8,240 } M. . . 141 }	8,381	7,063 —1,318
Voted	{ O. . . 33,600 } R. . . 8,755 }	42,355	38,290 —4,065
Col. 1.—Mainly increase in the number of attached estates referred to in the note under "A.-2—Voted". Col. 4.—Mainly amounts retained by district officers to meet payments to Road Cess Establishment towards the close of the year.			
A.-4.—Supplies and Services—			
Non-voted	M. . . . 160	160	169 +19
A.-5.—Contingencies—			
Non-voted	{ O. . . 1,590 } M. . . —100 }	1,490	1,439 —51
Voted	{ O. . . 85,200 } R. . . 14,006 }	99,206	94,862 —4,344
Col. 1.—Mainly addition of Rs. 38,713 for unforeseen increase of road-cess work counterbalanced by deduction of Rs. 26,392 chiefly consequent on non-utilisation of the provision for purchase of stamps for the partition deeds of some estates and postponement of partition work in some estates—both on account of filing of objections by proprietors.			

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

Major Head "5.—Land Revenue"—*contd.*

A.—CHARGES OF ADMINISTRATION—*contd.*

A.6.—*Deduct*—Establishment charges recoverable from other Governments, Departments, &c.—

Non-voted	O.	Rs. —200	—180	—170	..
		M. 50			
Voted	O.	—38,000	—1,30,647	—1,19,346	+11,301
		R. —82,647			

Cols. 1 and 4.—Anticipations of larger recoveries from District Boards on account of increase in the number of estates placed under attachment did not materialise to the full extent owing to the premature release of some estates from attachment.

For rounding—

Non-voted	—82	..	+82
Voted	550	..	—550

B.—MANAGEMENT OF GOVERNMENT ESTATES—

B.1.—Pay of Officers—

Non-voted	M.	9,165	9,165	9,202	+37
-----------	----	-------	-------	-------	-----

Col. 1.—Mainly an officer not provided for in the budget through misapprehension.

Voted	O.	75,595	52,530	50,308	—2,222
		R. —23,065			

Col. 1.—Rs. 14,500 due to over-estimation of requirements and Rs. 8,565 surrendered for sanction of an equivalent appropriation under B.1-Non-voted. See also paragraph 4 of the review.

B.2.—Pay of Establishment—

Non-voted	O.	14,255	15,657	15,547	—110
		M. 1,402			
Voted	O.	4,67,452	3,88,779	3,92,088	+3,309
		R. —18,673			

Col. 1.—Mainly non-utilisation of the provision for the additional staff expected to be employed in certain districts for reorganisation of Khasmahals (Rs. 9,933) and over-estimation (Rs. 8,437). See also paragraph 4 of the review.

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

Major Head "5.—Land Revenue"—*contd.*

B.—MANAGEMENT OF GOVERNMENT ESTATES—*contd.*

B 3.—Allowances, honoraria, etc.—

	Rs.			
Non-voted	{ O. 3,600 }	4,716	4,640	—76
	{ M. 1,116 }			
Voted	{ O. 82,580 }	79,599	78,061	—1,548
	{ R. 2,981 }			

Col. 1.—Mainly over-estimation of requirements. See also paragraph 4 of the review.

B-4.—Supplies and Services—

Non-voted	{ O. 10,300 }	18,916	18,791	—125
	{ M. 8,616 }			

Col. 1.—Mainly certain works of Khasmahal improvement in the Darjeeling District.

Voted	{ O. 2,91,030 }	3,16,144	3,16,499	+355
	{ R. 25,114 }			

Col. 1.—Mainly under-estimation of requirements for outlay on improvement in Government estates. See also paragraph 4 of the review.

B-5.—Contingencies—

Non-voted	{ O. 4,000 }	3,750	3,603	—147
	{ M. —250 }			
Voted	{ O. 1,97,145 }	1,95,750	1,91,267	—4,483
	{ R. —1,395 }			

Col. 1.—Mainly reduction of Rs. 6,790 due to over-estimation and Rs. 1,013 mainly due to economy in capital expenditure for colonisation, set off by addition of Rs. 8,633 owing to the enhancement of taxes of certain Khasmahal buildings with retrospective effect. See also paragraph 4 of the review.

B-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—

R.	—3,000	—3,000	—1,734	+1,266
----	--------	--------	--------	--------

Col. 1.—Absence of original appropriation due to the sub-head being opened after the budget was framed. Col. 4.—Recovers fell short of expectations owing to a drop in collection of rents in an *ijara* estate. See also paragraph 7, page 3, of 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.

Major Head "5.—Land Revenue"—*contd.*

B.—MANAGEMENT OF GOVERNMENT ESTATES—*concl.*

For founding—

Non-voted	—155	..	+155
Voted	198	..	—198

C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—

	Rs.			
Non-voted	{ O. 15,000 M. 13,582 }	28,582	28,582	—

Col. 1.—Mainly larger payments of commission to headmen for improved collection of plough rents in the Chittagong Hill Tracts.

D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—

D.-1.—Pay of Officers—

Non-voted	{ O. 47,017 M. —6,780 }	40,237	40,211	—26
---------------------	----------------------------	--------	--------	-----

Col. 1.—Mainly posting of a votable officer in place of a non-votable officer transferred and leave *ex-India* of an officer not originally forecasted.

Voted	{ O. 2,21,240 R. —13,889 }	2,07,351	2,08,371	+1,020
-----------------	-------------------------------	----------	----------	--------

Col. 1.—Mainly a vacant post, shortage of officers and posting of lower paid officers.

D.-2.—Pay of Establishment—

O.	5,88,720	5,87,722	5,88,298	+576
R.	—1,007			

D.-3.—Allowances, honoraria, etc.—

Non-voted	{ O. 12,410 M. —8,673 }	3,737	3,710	—27
---------------------	----------------------------	-------	-------	-----

Col. 1.—Mainly the change of personnel referred to in the note under D.-1.—*Non-voted.*

Voted	{ O. 1,09,321 R. 452 }	1,09,773	1,09,049	—724
-----------------	---------------------------	----------	----------	------

D.-4.—Supplies and Services—

O.	7,21,605	7,45,002	7,43,556	—1,446
R.	23,397			

Grant No. 1—Land Revenue—Reserve—*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 "5—Land Revenue"—<i>contd.</i>			
D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—<i>contd.</i>			
D-5.—Contingencies—			
	Rs.		
O.	83,935		
R.	7,290	91,225	88,938 —2,287
D-6.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.			
		..	—5,758 —5,758
Cols. 1 and 4.—The absence of provision and the unadjusted saving are partly due to a misapprehension (Rs. 3,148) and partly to oversight (Rs. 2,610). See also paragraph 5 of the review.			
D-7.—Lump provision for Minor Operations, etc.—			
O.	45,000		
R.	—45,000	—	—
Reappropriated to sub-heads "D-2 (Voted)" to "D-5 (Voted)".			
For rounding—			
Non-voted		—427	.. +427
Voted		170	.. —170
E.—LAND RECORDS—			
Non-voted	{ O. 20,000 M. —3,265 }	16,735	16,735 ..
Col. 1.—Mainly due to the change of personnel referred to in the note under "D-1— Non-voted".			
Voted	{ O. 80,000 R. —1,444 }	78,556	75,716 —2,840

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving —							
1	2	3	4							
	Rs.	Rs.	Rs.							
Major Head " 5.—Land Revenue "—<i>concl.</i>	•									
F.—ASSIGNMENTS AND COMPENSATIONS—										
	Rs.									
<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;"><i>O.</i></td> <td style="text-align: right;">4,000</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;"><i>M.</i></td> <td style="text-align: right;">7,236</td> </tr> </table>	}	<i>O.</i>	4,000	}	<i>M.</i>	7,236	11,236	11,139	—97
}	<i>O.</i>	4,000								
}	<i>M.</i>	7,236								
Col. 1.—Unforecasted commutation of his monthly allowance by a grantee for a lump sum.										
Voted	1,05,000	1,45,763	+40,763							
Col. 4.—Chiefly <i>malikana</i> payments of Rs. 48,000 made by a District Officer towards the close of the year without obtaining the necessary appropriation and cumulative savings of Rs. 8,854 on account of non-payment of certain anticipated claims for <i>sayar</i> compensation in several districts owing to the absence of the payees. See also paragraph 3 of the review.										
G.—COST OF STORES PURCHASED IN ENGLAND—										
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;"><i>O.</i></td> <td style="text-align: right;">600</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;"><i>R.</i></td> <td style="text-align: right;">—80</td> </tr> </table>	}	<i>O.</i>	600	}	<i>R.</i>	—80	520	503	—17
}	<i>O.</i>	600								
}	<i>R.</i>	—80								
H.—LOSS OR GAIN BY EXCHANGE			—5	—5						
For rounding		400		—400						
Surrenders or withdrawals within grant—										
B. Gross	—25,153	—25,153		+25,153						
R. Deductions	95,647	95,647		—95,647						
Total Grant No. 1—										
<i>Non-voted—</i>										
Gross		2,15,520	2,13,156	—2,364						
Deductions		—150	—150							
Net		2,15,370	2,13,006	—2,364						
<i>Voted—</i>										
Gross		35,50,000	35,93,522	+43,522						
Deductions		—38,000	—1,26,838	—88,838						
Net		35,12,000	34,66,684	—45,316						

REVIEW.

The following statement compares the percentages of variations of expenditure under the different controlling authorities with the original grant or appropriation and the final modified grant or appropriation in the year under review 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 (+).	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		1931-35.	1935-36.	1934-35.	1935-36.	1931-35.	1935-36.	1934-35.	1935-36.
1	2	3	4	5	6	7	8	9	10
Secretary to the Government of Bengal, Revenue Department	Non-voted— A-1, A-3, A-4 and part of A-2 and A-5. Voted— Part of A-1, A-2, A-3 and A-5.	+ 1	— 3	— 5.6	— 2.1	+ 6	— 4.2	— 6	— 9
Secretary to the Board of Revenue Bengal.	Part of A-1, A-2, A-3, (voted) of A-5, and E and A-6, B, and F entirely.	+ 1.5	+ 7.8	— 1.5	— 4	+ 2.9	— 0	— 1.6	+ 2.7
Director of Land Records and Surveys, Bengal.	D, G and H and part of E.	— 27.9	— 16.9	13.1	— 1.9	+ 7	+ 6	+ 3.2	— 5
Commissioner of the Chittagong Division	Part of A-2 (non-voted), and C.	...	+ 79.4	...	..	— 3.4	— 0.1	...	...

2. Taking the grant as a whole, there was a saving of 1.1 per cent. in the final *non-voted* appropriation against an excess of 1.6 per cent. in the preceding year. In the voted section, there were savings of 1.3 per cent. in the original grant and excesses of .7 per cent. in the ultimate appropriation against excesses of .5 per cent. and .8 per cent. respectively in 1934-35.

3. The unadjusted excess of Rs. 25,178 over the finally modified voted appropriation was mainly caused by the payments referred to in the note under sub-head 'F—Voted'. The District Officer who made these payments in March 1936 had not sufficient funds at his disposal for the purpose. It appears that no intimation of these payments was sent to the controlling authority, *viz.*, the Board of Revenue, to enable it to arrange for the necessary provision. As the controlling authority referred to above had surrendered to Government amounts exceeding Rs. 30,000 out of the voted provision at its disposal under different sub-heads in this grant, an intimation of the payments referred to above to the Board of Revenue might have enabled it to arrange for appropriation by revocation of surrenders,

REVIEW—contd.

in accordance with the procedure laid down in the Bengal Government, Finance Department, Circular Nos. 5983-6024-F. B., dated 11th November 1933, to cover the bulk of the excess expenditure, if not the whole of it.

4. With the exception of the Chittagong Hill Tracts, the grant for the management of Government estates was raised during the year under report from $9\frac{1}{2}$ per cent. to $10\frac{1}{2}$ per cent. of the estimated collections during the year from these estates with an addition of the difference between $\frac{1}{2}$ per cent. of the actual and the estimated collections for the previous year. This enhancement of the grant for the management of Government estates mainly contributed to the over-budgeting noticed under the different sub-heads subordinate to "B—Management of Government Estates" [*vide notes under B-1-(Voted) to B-3 (Voted) and B-5 (Voted)*]. The resultant savings were mainly utilised to replenish underestimation under "B-4-Voted" (*vide note under the above head*).

The grant for the management of Government estates has, however, been reduced with effect from 1936-37 to 8 per cent. of the current demand of rents and cesses from certain estates with some allowance for previous three years' actual collections.

5. There was scope for improvement in budgeting and control under "D-6".

6. As a result of the local audit of the accounts of a collectorate conducted in the year 1928 Government ordered in June 1929 that the actual expenditure on boat hire or ferry toll under Article 166 of the Bengal Practice and Procedure Manual and the amount of fees realised in the district to cover the expenditure should be watched for three or four years before taking up the question of a further revision of the rate of fees. During the next local audit in February 1935 it was found that expenditure on boat hire, etc., exceeded the receipts from the fees on that account during each of the years 1930-31 to 1933-34 by about Rs. 1,398. The rate of fee however remained unchanged. On this being brought to the notice of Government the rate of boat hire fee in the district was enhanced from annas 2 to annas 4.

7. It was noticed at the local inspection of the accounts of a collectorate in 1929 that although the average number of processes served by each of the 18 process-servers attached to the Sadar Sub-Division of the District was not less than the scale prescribed in Appendix A to Rule 167 of the Bengal Practice and Procedure Manual, they had actually been engaged in process-serving duty for about 123 days out of 230 working days during the year 1928-29. A reduction of 3 men in the number of process-servers was therefore suggested so as to keep them employed on process-serving work for about two-thirds of the total working days in a year.

The local audit of the accounts of another collectorate in 1931 disclosed that the average number of processes served by each process-server was less than the prescribed scale. On this being brought to the notice of Government they abolished the post of one process-server in April 1932 and stated that the question of further reduction was under consideration.

REVIEW—concl'd.

In February 1936 Government stated in respect of both the above two cases that they were considering whether the standard laid down by the High Court for the service of Civil processes could be applied to Revenue and Criminal processes as well. The orders of Government in the matter are still awaited.

8. The local audit of the accounts of a collectorate disclosed that the proportionate cost recovered from a District Board for supervision of cess work did not cover the pay and allowances as well as the contributions for leave salary and pension of a Gazetted Officer who was wholly occupied on work in connection with certain estates placed under a attachment for arrears of cess under the Bengal Cess Act (Bengal Act IX of 1880) with effect from December 1932. When this was reported to Government they ordered that the difference between the actual pay of the officer and the sums already recovered from the District Board should be realised from the attached estates from the 1st August 1934. Government also decided that the travelling allowances and leave and pension contributions of the officer should be realised in full from the estates concerned. A sum of Rs. 5,903 was found recoverable in arrears and the Collector stated that the necessary recovery would be effected at the time of settlement of the accounts of each touzi.

It was also suggested by Audit that the orders of Government, on the point should be incorporated in the departmental manual.

9. In the course of the local audit of the accounts of a collectorate it was noticed that during the year 1932-33 a sum of Rs. 13,229 was realised as process fees whereas the cost of service of notices by post alone was Rs. 17,003 resulting in a deficit of Rs. 3,774, which would actually be higher if the cost of service of notices otherwise than by post were taken into account. The deficit was due to the fact that on an average 4.4 notices had to be served in each case at a cost of Re. 1-7-6 against a realisation of Re. 1 only. As only three notices could be served at a cost of Re. 1 at the above rate, it was suggested in February 1934 for the consideration of Government whether the fee of Re. 1 fixed under Rule 25(2), of the Rules issued under the Bengal Tenancy Act should not be suitably increased in cases where there were more than three joint landlords so as to cover the actual cost of service of notices on them. The above recurring deficits were reported to Government in June 1933 and their orders are still awaited.

10. It was noticed at the local audit of the accounts of a collectorate that though the recovery of all charges in respect of the issue of warrants and processes was obligatory under Section 16(c) of the Public Demands Recovery Act, the certificate officer was waiving recovery of such charges relating to cesses and to wards estates. Even if these amounts were found irrecoverable from the certificate debtors, they could be recovered from the District Board out of cess contingencies and from the wards estates on whose behalf the charges had been incurred. This irregularity was reported in December 1934 but the orders of the Government on the point have not yet been issued. The matter is an important one and the delay in the issue of orders is likely to cause loss to Government.

Grant No. 2—Excise—Reserved and Transferred.

67

See also the Audit Report.

Major Head and Sub-head. °	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.					
1	2	3	4					
	Rs.	Rs.	Rs.					
Major Head "6.—Excise".								
A.—SUPERINTENDENCE—								
Transferred—								
Non-voted	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center;">O.</td> <td style="text-align: right;">Rs. 34,000</td> </tr> <tr> <td style="text-align: center;">M.</td> <td style="text-align: right;">—4,038</td> </tr> </table>	O.	Rs. 34,000	M.	—4,038	29,962	29,752	—210
O.	Rs. 34,000							
M.	—4,038							
Voted	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center;">O.</td> <td style="text-align: right;">1,81,000</td> </tr> <tr> <td style="text-align: center;">R.</td> <td style="text-align: right;">4,048</td> </tr> </table>	O.	1,81,000	R.	4,048	1,85,048	1,84,636	—412
O.	1,81,000							
R.	4,048							
Col. 1.—Mainly under estimation.								
B.—DISTRICT CHARGES—								
B.-1.—Reserved—								
Non-voted	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center;">O.</td> <td style="text-align: right;">41,000</td> </tr> <tr> <td style="text-align: center;">M.</td> <td style="text-align: right;">200</td> </tr> </table>	O.	41,000	M.	200	41,200	41,553	+353
O.	41,000							
M.	200							
B.-2.—Transferred—								
B.-2-(1)—Pay of Officers—								
O	2,95,800	2,67,400	2,69,654	+2,254				
R	—28,400							
Col. 1.—Mainly (i) deputation of some staff for work in connection with the collection of excise duty on sugar and matches (Rs. 13,000),—the cost of collection is charged to the Central budget, (ii) deputation of some staff for work in connection with the Bengal Tobacco (Sales Licensing) Act, 1935 (Rs. 4,000), their pay being adjusted under grant No. "20—Miscellaneous", sub-head "E.—Petty establishments" and (iii) vacant posts and non-utilisation in full of the provision for leave salary (Rs. 9,500).								
B.-2-(2)—Pay of Establishment—								
O	6,03,116	5,95,000	5,86,820	—8,780				
R	—7,516							
B.-2-(3)—Allowances, honoraria, etc.—								
O	1,79,400	1,82,429	1,79,286	—3,143				
R	3,029							
B 2 (4)—Supplies and Services—								
O	70,518	67,576	65,223	—2,293				
R	—2,942							

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 6.—Excise "—<i>concl'd.</i>			
B.—DISTRICT CHARGES—<i>concl'd.</i>			
B.-2.—Transferred— <i>concl'd.</i>			
B.—2-(5)—Contract Contingencies—			
	Rs.		
O.	46,912	48,442	47,589
R.	1,500		
B.—2-(6)—Other Contingencies—			
O.	16,750	20,805	20,313
R.	4,055		
Col. 1.—Mainly to meet unforeseen expenditure in connection with an excise raid case.			
B.-2-(7)— <i>Deduct</i> —Recoveries from private parties—			
O.	—58,000	—65,000	—68,856
R.	—7,000		
Cols. 1 and 4.—Recoveries from distilleries exceeded anticipations.			
B.-2-(8)— <i>Deduct</i> —Cost of Excise staff employed for collection of Tobacco-tax debited to "47—Miscellaneous"—			
R.	—2,750	—2,750	—2,900
The cost of the ordinary Excise staff employed for work in connection with the Bengal Tobacco (Sales Licensing) Act, 1935, is initially adjusted under the appropriate heads in this grant and subsequently transferred to the head "Add—Establishment charges payable to other Governments, Departments, etc." under sub-head "E—Petty establishments" in Grant No. 29—Miscellaneous, by credit to this head.			
For rounding		474	—474
C.—COST OF OPIUM SUPPLIED TO EXCISE DEPARTMENT—TRANSFERRED—			
O.	5,05,000	5,04,243	5,04,247
R.	—757		
D.—COMPENSATIONS—TRANSFERRED—			
O.	1,09,300	1,05,600	1,05,417
R.	—3,500		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "6.—Excise"—<i>concl'd</i>			
	Rs.	Rs.	Rs.
E.—Deduct—CENTRAL GOVERNMENT'S SHARE OF THE COMBINED SALT AND EXCISE ESTABLISHMENT—TRANSFERRED—			
	Rs.		
O.	—1,77,000	—1,76,477	—1,74,262
R.	523		
Totals—			
Reserved—			
<i>Non-voted</i>	{ O. 41,000 M. 200 }	41,200	41,553 +353
Transferred—			
<i>Non-voted</i>	{ O. 34,000 M. —4,038 }	29,962	29,752 —210
<i>Voted</i>	{ O. 17,73,000 R. —39,710 }	17,33,290	17,17,277 —16,013
Surrenders or withdrawals within grant—			
R. Gross	30,483	30,483	.. —30,483
R. Deductions	0,227	9,227	.. —0,227
GRAND TOTAL—			
<i>Non-voted</i>		71,162	71,305 +143
Voted—			
Gross		20,08,000	19,63,185 —44,815
Deductions		—2,35,000	—2,45,908 —10,908
Net		17,73,000	17,17,277 —55,723

REVIEW.

Non-voted savings were trifling.

Voted savings in the original grant as well as in the final modified appropriation were 3·1 per cent. and 9 per cent. against 3·5 per cent. and 1·6 per cent. respectively in 1934-35.

REVIEW—*concl.*

2. The following statement compares the revenue and the expenditure of the Excise Department in 1934-35 and 1935-36 :—

	(In rupees thousands)		
	1934-35.	1935-36.	Increase (+) Decrease (—)
Revenue	1,36,65	1,33,73	—2,02
(i) Expenditure under the "Pay" head	10,02	10,46	+44
(ii) Other expenditure	6,58	7,43	+85
Total expenditure	16,60	17,80	+1,20

Revenue dropped by nearly Rs. 3 lakhs from the level of the preceding year while expenditure increased by Rs. 1.29 lakhs. The increase of Rs. 44,000 under the "pay" head was chiefly due to (i) withdrawal of the emergency cut in pay with effect from 1st April 1935, (ii) strengthening of the Detective Department to check the growth of illicit distillation and (iii) increments in the time scales of pay. The increase in "other expenditure" was mainly due to the raising of the cost price of opium by the Government of India from Rs. 18.5 per seer to Rs. 20.3 per seer. The rate at which opium is sold to vendors continued unchanged, viz., Rs. 91 per seer.

Grant No. 3—Stamps—Reserved.

71

See also the Audit Report.

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

Major Head "7.—Stamps".

A.—NON-JUDICIAL—

A.1.—Superintendence—

Non-voted	<table> <tr> <td>O.</td> <td>1,200</td> </tr> <tr> <td>M.</td> <td>150</td> </tr> </table>	O.	1,200	M.	150	1,350	1,339	—111
O.	1,200							
M.	150							
Voted	<table> <tr> <td>O.</td> <td>34,000</td> </tr> <tr> <td>R.</td> <td>—900</td> </tr> </table>	O.	34,000	R.	—900	33,100	32,500	—600
O.	34,000							
R.	—900							

A.2.—Charges for the sale of stamps—

Non-voted	<table> <tr> <td>O.</td> <td>500</td> </tr> <tr> <td>M.</td> <td>—50</td> </tr> </table>	O.	500	M.	—50	450	439	—11
O.	500							
M.	—50							
Voted	<table> <tr> <td>O.</td> <td>1,72,000</td> </tr> <tr> <td>R.</td> <td>—24,000</td> </tr> </table>	O.	1,72,000	R.	—24,000	1,48,000	1,48,230	+ 230
O.	1,72,000							
R.	—24,000							

Col. 1.—Smaller sale of stamps.

A.3.—Cost of stamps supplied from Central Stamp Stores—

Non-voted	<table> <tr> <td>O.</td> <td>200</td> </tr> <tr> <td>M.</td> <td>—53</td> </tr> </table>	O.	200	M.	—53	147	142	—5
O.	200							
M.	—53							
Voted	<table> <tr> <td>O.</td> <td>70,000</td> </tr> <tr> <td>R.</td> <td>—11,172</td> </tr> </table>	O.	70,000	R.	—11,172	58,828	58,825	—3
O.	70,000							
R.	—11,172							

Col. 1.—Decrease in indents consequent on smaller sale.

B.—JUDICIAL—

B.1.—Superintendence—

Non-voted		600	619	+19
Voted		16,000	16,250	+250

B.2.—Charges for the sale of stamps—

Non-voted		400	421	+21				
Voted	<table> <tr> <td>O.</td> <td>1,39,000</td> </tr> <tr> <td>R.</td> <td>—1,000</td> </tr> </table>	O.	1,39,000	R.	—1,000	1,38,000	1,40,361	+2,361
O.	1,39,000							
R.	—1,000							

See paragraph 2 of the review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.					
1	2	3	4					
		Rs.	Rs.					
Major Head "7.—Stamps"—concl'd.			Rs.					
B.—JUDICIAL—concl'd.								
B.-3.—Cost of stamps supplied from Central Stamp Stores—								
<i>Non-voted</i>	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">O.</td> <td style="padding: 0 5px;">400</td> </tr> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">M.</td> <td style="padding: 0 5px;">53</td> </tr> </table>	O.	400	M.	53	453	476	+23
O.	400							
M.	53							
<i>Voted</i>	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">O.</td> <td style="padding: 0 5px;">90,000</td> </tr> <tr> <td style="border-left: 1px solid black; border-right: 1px solid black; padding: 0 5px;">R.</td> <td style="padding: 0 5px;">—9,000</td> </tr> </table>	O.	90,000	R.	—9,000	81,000	80,200	—800
O.	90,000							
R.	—9,000							
For rounding—								
<i>Non-voted</i>		—500	..	+300				
Surrenders or withdrawals within grant—								
R.	46,072	46,072	..	—46,072				
Total Grant No. 3—								
<i>Non-voted</i>		3,100	3,336	+236				
<i>Voted</i>		5,21,000	4,76,366	—44,634				

REVIEW.

In the *non-voted* section the final modified appropriation was exceeded by 7·6 per cent. against 2 per cent. in the preceding year.

In the *voted* section a saving of 8·6 per cent. on the original grant was converted into an excess of 3 per cent. over the final appropriation compared with a saving of 1·4 per cent. on the original and the final grant in the preceding year.

2. Under sub-head "B.-2—Voted" the reduction of Rs. 1,000 in the original appropriation was sanctioned on the 4th March, 1936, and increased the excess under the head. It was explained by the controlling authority that in view of the fluctuating nature of the charge it was not possible to estimate accurately the trend of expenditure during the last quarter of the year.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—Forest".			
A.—CONSERVANCY, MAINTENANCE AND REGENERATION—			
A.-I.—Timber and other produce removed from the forests by Government Agency—			
	Rs.		
<i>Non-voted</i>	{ O. 1,00,200 M. 503 }	1,00,708	1,00,703 —3
<i>Voted</i>	{ O. 98,800 R. —34,395 }	64,405	64,380 —25
Col. 1.—Chiefly less departmental operations owing to sale of standing trees in certain divisions at good prices (Rs. 20,825) and poor demand for forest produce in a division (Rs. 4,570).			
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
<i>Non-voted</i>	{ O. 9,500 M. —415 }	9,085	9,080 —5
<i>Voted</i>	{ O. 1,33,700 R. 8,851 }	1,42,552	1,42,479 —73
A.-III.—Maintenance, repairs and renewals—			
<i>Non-voted</i>	{ O. 56,750 M. —806 }	55,944	55,932 +8
<i>Voted</i>	{ O. 1,16,505 R. 7,595 }	1,24,100	1,23,893 —207
A.-IV.—Conservancy and Regeneration—			
<i>Non-voted</i>	{ O. 48,150 M. —1,357 }	46,793	46,280 —513
<i>Voted</i>	{ O. 49,600 R. 726 }	50,326	50,251 —75
A.-V.—Miscellaneous—			
<i>Non-voted</i>	{ O. 6,800 M. —1,293 }	5,507	5,424 —83
Col. 1.—Mainly purchase of uniform in smaller quantity and at cheaper rates and certain charges debitable to "A.-III—Non-voted", wrongly budgeted for under this head.			

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "2.—Forest"—<i>contd.</i>			
A.—CONSERVANCY, MAINTENANCE AND REGENERATION—<i>concl.</i>			
A.-V.—Miscellaneous—<i>concl.</i>			
Voted	Rs. 12,800 O. —2,910 R.	9,890	9,485 — 405
Col. 1.—Mainly (i) reduction of some staff owing to fall of revenue in a forest division (Rs. 560), (ii) absence of law charges in a division consequent on anti-poaching campaign for the protection of rhinoceros (Rs. 200), (iii) saving in cost of uniform (Rs. 250) and (iv) wrong provision under this head for certain charges adjusted under "A.-III.—Voted" (Rs. 900).			
A.-VI.—Suspense—			
Non-voted	O. 200 M. 500	700	700 ..
A.-VII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
Non-voted . . . . .		..	—273 —273
For rounding—			
Non-voted	O. 400 M. —400	..	.. ..
Voted	O. —405 R. 405	..	.. ..
B.—ESTABLISHMENT—			
B.-1.—Pay of Officers—			
Non-voted	O. 1,99,700 M. 8,224	2,07,924	2,07,942 +18
Voted	O. 43,350 R. 2,421	45,771	45,752 —19
B.-2.—Pay of Establishment—			
Non-voted	O. 1,12,000 M. —1,887	1,10,113	1,09,752 —361
Voted	O. 2,75,399 R. 4,568	2,70,065	2,79,388 —577

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

Rs. Rs. Rs.

Major Head "B.—Forest"—*contd.*

B.—ESTABLISHMENT—*concl'd.*

B.3.—Allowances, honoraria, etc.—

Non-voted	{ O. 89,800 M. -4,462 }	85,338	80,521	-4,817
---------------------	------------------------------------	--------	--------	--------

Col. 1.—Chiefly wrong provision for the travelling allowance of the staff and students of a Forest School under this head instead of under "B.3—Voted" and less expenditure on passages. Col. 4.—Mainly saving in the cost of passages. See also paragraph 1 of the review.

Voted	{ O. 80,395 R. -885 }	88,510	86,861	-1,649
-----------------	----------------------------------	--------	--------	--------

B.4.—Contingencies—

Non-voted	{ O. 9,900 M. 244 }	10,144	10,101	-43
---------------------	----------------------------------	--------	--------	-----

Voted	{ O. 37,100 R. 263 }	37,363	36,633	-730
-----------------	-----------------------------------	--------	--------	------

B.5.—Grants-in-aid, contributions, etc.—

Non-voted	{ O. 400 M. -630 }	-230	--	+230
---------------------	-------------------------------	------	----	------

Col. 4.—Due to a misunderstanding in the controlling office.

B.6.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

Non-voted	{ O. -600 M. -516 }	-1,115	-2,458	-1,343
---------------------	--------------------------------	--------	--------	--------

Col. 4.—Chiefly omission to appropriate funds to cover certain recoveries from the Assam Government. See paragraph 1 of the review.

Voted	{ O. -2,300 R. -136 }	-2,436	-2,412	+24
-----------------	----------------------------------	--------	--------	-----

For rounding—

Non-voted	{ O. 300 M. -300 }
---------------------	-------------------------------	----	----	----

Voted	{ O. 56 R. -56 }
-----------------	-----------------------------	----	----	----

Grant No. 4—Forests—Reserved—contd.

Major Head and Sub-head.	Final Grant or Appo- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—Forest"—contd.			
C.—INTEREST ON CAPITAL—			
	<i>Rs.</i>		
<i>Non-voted</i>	{ O. 62,000 M. -1,363 }	60,637	60,586
			-51
Total—"8.—Forest"—			
<i>Non-voted</i>	{ O. 6,96,000 M. -4,954 }	6,91,046	6,84,315
			- 6,731
<i>Voted</i>	{ O. 8,54,000 R. -13,554 }	8,40,446	8,36,710
			-3,736
Major Head "8-A.—Forest Capital Outlay charged to Revenue".			
D.—AMOUNT FINANCED FROM ORDINARY REVENUE—			
<i>Non-voted</i>	{ O. 3,000 M. -351 }	2,649	2,813
			-36
<i>Voted</i>	{ O. 26,000 R. -2,429 }	23,571	22,861
			-710
Major Head "52-A.—Capital Outlay on Forests not charged to Revenue".			
E.—ORGANISATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
O.	2,000		
R.	-690	1,310	1,310
			--
F.—COMMUNICATIONS AND BUILDINGS—			
<i>Non-voted</i>	{ O. 1,700 M. 149 }	1,849	1,848
			-1
<i>Voted</i>	{ O. 21,800 R. -1,739 }	20,061	19,459
			-602

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "52-A.—Capital Outlay on Forests not charged to Revenue"—<i>contd.</i>	•		
G.—LIVESTOCK, STORES, TOOLS AND PLANT—			
<i>Non-voted</i>	1,300	1,298	—2
<i>Voted</i>	2,200	2,092	—108
H.—RECONSTRUCTION AND REPAIRS TO DAMAGED GOVERNMENT PROPERTY—			
	Rs.		
<i>Non-voted</i>	{ O. 27,000 } { M. —13,500 }	13,500	13,500
			..
Col. 1.—Non-completion of a work. See also note under sub-head "I".			
I.—Deduct—FIFTY PER CENT. RECOVERIES FROM CENTRAL GOVERNMENT—			
<i>Non-voted</i>	{ O. —13,500 } { M. 6,750 }	—6,750	—3,750
Col. 1.—Modification consequent on that under sub-head "H".			•
For rounding—			
<i>Non-voted</i>	{ O. 500 } { M. —500 }	..	..
J.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUE—			
<i>Non-voted</i>	{ O. —3,000 } { M. 351 }	—2,649	—2,613
			+36
<i>Voted</i>	{ O. —20,000 } { R. 2,429 }	—23,571	—22,861
			+710
K.—Deduct—AMOUNT RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.—			
<i>Non-voted</i> . . . . .		..	—33
			—33
Total—"52-A.—Capital Outlay on Forests not charged to Revenue"—			
<i>Non-voted</i>	{ O. 14,000 } { M. —6,750 }	7,250	7,250
			..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "B-2-A—Capital Outlay on Forests not charged to Revenue" <i>contd.</i>			
Total "B-2-A—Capital Outlay on Forests not charged to Revenue" <i>contd.</i>			
		Rs.	Rs.
Surrenders or withdrawals within grant—			Rs.
R. Gross	Rs. 15,847	15,847	.. —15,847
R. Deductions	136	136	.. —136
Total—Grant No. 4—Forests—			
<i>Non-voted—</i>			
Gross		7,08,810	7,03,697 —5,113
Deductions		—7,865	—9,519 —1,654
Net		7,00,945	6,94,178 —6,767
<i>Voted—</i>			
Gross		8,82,300	8,61,983 —20,317
Deductions		—2,300	—2,412 —112
Net		8,80,000	8,59,571 —20,429

REVIEW.

Savings in the *non-voted* section were inappreciable. Voted savings were 2·32 per cent. and 5 per cent. of the grant and the final modified appropriation respectively as compared with 18 per cent. of the grant and the final appropriation in 1934-35. There was scope for closer budgeting under "B-3—*Non-voted*" and for closer control under "B-6—*Non-voted*".

2. The Tour Forester of a Forest division who was entrusted with the collection of forest revenue from outlying parts of the division and was also a Forest disburser, misappropriated a sum of Rs. 2,484 from the revenue collections during the period from the 1st May, 1934, to the 30th June, 1934. Before this period he used to misappropriate the collections temporarily by withholding remittance of a portion of the collections of each trip to the treasury which was made good from subsequent collections.

The following defects in the system mainly facilitated the fraud :—

- (a) No due date was fixed for the submission to the Divisional Forest Officer of the Remittance Register containing the accounts of the collections and corresponding remittances to the treasury with the result that it used to be submitted to him for review at the convenience of the Tour Forester whose accounts thus remained unchecked for considerable periods.

REVIEW—concl'd.

- (b) Unauthorised advances were allowed to be made to the headquarters staff out of the revenue collections without even the permission of the Divisional Forest Officer and this procedure enabled the Tour Forester to retain some money out of the collections.
- (c) Revenue collections made by the subordinate staff at outlying stations although not received by the Divisional Forest Officer, were shown in the divisional accounts as receipts awaiting adjustment with the treasury.

The accountant in the office of the Divisional Forest Officer also failed to bring to the notice of the Divisional Forest Officer the non-receipt of the treasury chalang.

The Tour Forester was criminally prosecuted and sentenced to rigorous imprisonment for one year and a half and a fine of Rs. 1,000. The fine was not realised, but some properties belonging to him are stated to have been seized. The accountant has been dismissed as a result of departmental proceedings.

The question of responsibility for the defalcation and the adjustment of the amount misappropriated, was referred to Government in September, 1935. Their final orders are awaited. Suggestions were made in the course of the audit for removing the defects in the system to minimise risk of similar defalcations in future. These suggestions have been accepted by Government.

3. Sums aggregating Rs. 7,558 were written off under orders of competent authority. They include (a) Rs. 1,608 the irrecoverable sale price of an elephant and a calf, (b) Rs. 2,793 and (c) Rs. 1,574 representing respectively the net book value of a steam cutter and a dismantled building. The balance consists of items less than Rs. 1,000 each.

4. The accounts of the Siliguri Band Saw Mill and the Manager's financial review together with the audit comments thereon will be found in the appendix to the accounts (page 298).

Grant No. 8—Registration—Reserved and Transferred.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 9.—Registration".			
A.—SUPERINTENDENCE—			
Transferred—			
O.	Rs. 76,000	74,800	74,508
R.	-1,200			-292
B.—DISTRICT CHARGES—			
B. 1—Reserved—			
Non-voted	{ O. 5,000 M. -630 }	4,370	4,302
-63			
B. 2—Transferred—			
B. 2. (1)—Pay of Officers—			
O.	8,76,800	8,70,321	8,65,474
R.	-6,479			-4,847
B. 2. (2)—Pay of Establishment	7,10,500	7,09,995	-505
B. 2. (3)—Allowances, honoraria, etc.—			
O.	21,000	23,900	23,577
R.	2,900			-323
B. 2. (4)—Contract Contingencies	68,000	68,557	-43
B. 2. (5)—Other Contingencies—			
O.	1,00,100	1,01,700	1,01,505
R.	1,600			-195
B. 2. (6)—Losses—			
R.	3,479	3,479	3,670
+191			
B. 2. (7)—Deduct—Recoveries from other Govern- ments, Departments, etc.			
	-3,300	-3,330	-30
Recoveries from the Calcutta Improvement Trust on account of pay of estab- ishment, etc.			
For rounding—			
O.	300	..	..
R.	-300		

Grant No. 5—Registration—Reserved and Transferred—concl'd. 81

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head " 9.—Registration "—concl'd.			
B.—DISTRICT CHARGES—concl'd.			
Totals—			
Reserved—			
	Rs.		
<i>Non-voted</i>	{ O. 5,000 } { M. —630 }	4,370	4,302 —68
<i>Transferred</i>	18,50,000	18,43,956	—6,044
Grand Total—			
<i>Non-voted</i>	4,370	4,302	—68
Voted—			
<i>Gross</i>	18,53,300	18,47,286	—6,014
<i>Deductions</i>	—3,300	—3,330	—30
<i>Net</i>	18,50,000	18,43,956	—6,044

REVIEW.

Non-voted savings were 14 per cent. of the original appropriation and 1·6 per cent. of the final modified appropriation against 19·2 per cent. and ·3 per cent. respectively in 1934-35. *Voted* savings were ·3 per cent. of the original and final grant compared with an excess of 2·8 per cent. over the original grant and a saving of ·2 per cent. of the final appropriation in the preceding year. Budgeting has improved.

Grant No. 6—Scheduled Taxes—Reserved.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 9-A.—Scheduled Taxes "			
A.—BETTING TAX	5,000	5,000	..
	Rs.		
B.—ENTERTAINMENT TAX	6,000	5,825	—175
Col. 1.—Supplementary grant to meet the cost of entertainment-tax stamps in consequence of the passing of the Bengal Amusements (Amendment) Act, 1935.			
Total	11,000	10,825	—175

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

Major Head " 14.—Interest on works for which capital accounts are kept "			
A.—IRRIGATION WORKS—			
O.	8,51,000	8,47,000	8,46,663
M.	—4,000		
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
O.	13,71,000	13,62,000	13,53,748
M.	—9,000		
Total	22,09,000	22,05,411	—3,589

Grant No. 8—Irrigation—Reserved.

83

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " XIII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept—Working Expenses "			
A.—IRRIGATION WORKS—			
Productive.			
A.-1.—Extensions and Improvements—			
	Rs.		
O.	10,573	18,535	17,336
R.	7,962			-1,199
See item 11 of Annexure A.			
A.-2.—Maintenance and Repairs—			
O.	60,000	1,33,600	1,33,470
R.	73,600			-130
Col. 1.—Mainly flood damage repairs to the Damodar Canals system, including the Anderson Weir.			
A.-3.—Establishment—			
<i>Non-voted</i>	13,500	16,506	+3,006
<i>Voted</i>	86,500	91,237	+4,737
See paragraphs 3 and 4 of the review.			
A.-4.—Tools and Plant	5,500	4,904	-596
See paragraph 4 of the review.			
A.-5.—Suspense—			
O.	6,000	-30,575	-30,546
R.	-36,575			-5,971
Col. 1.—Mainly issue of stone boulders from stock in connection with the flood damage repairs to the Anderson Weir. Col. 4.—Liabilities carried forward.			
For rounding—			
<i>Non-voted</i>		-500	+500
<i>Voted</i>		427	-427

Grant No. 8—Irrigation—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.
Major Head " XIII.—Irrigation, etc., Working Ex- penses"—<i>concl'd.</i>			
A.—IRRIGATION WORKS—<i>concl'd.</i>			
Unproductive.			
A.-7.—Maintenance and Repairs	44,000	43,691	—309
A.-8.—Establishment—			
<i>Non-voted</i>	16,000	15,208	—792
<i>Voted</i>	77,000	71,283	—5,717
See paragraphs 3 and 4 of the review.			
A.-9.—Tools and Plant	1,000	1,215	+215
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
B.-1.—Extensions and Improvements—			
O.	1,19,200	78,681	77,699
R.	—40,519		
See items 1 to 10 of Annexure A.			
B.-2.—Maintenance and Repairs—			
O.	5,05,600	4,59,860	4,49,604
R.	—45,740		
B.-3.—Establishment—			
<i>Non-voted</i>	1,51,000	1,30,219	—20,781
<i>Voted</i>	3,12,000	3,15,042	+3,942
See paragraphs 3 and 4 of the review.			
B.-4.—Tools and Plant	34,500	30,681	—3,819
See paragraph 4 of the review.			
For rounding	—400	..	+400
<hr/>			
Total—XIII.—Irrigation, etc., Working Expenses—			
<i>Non-voted</i>	1,80,000	1,61,933	—18,067
<i>Voted</i>	12,20,828	12,00,516	—20,112
O.	12,61,900		
R.	—41,272		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "15.—Other Revenue Expenditure Financed from Ordinary Revenues."			
C.-A.—IRRIGATION WORKS—WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT—			
C.-1.—Works—			
O.	Rs. 13,700		
R.	—13,700		
See item 14 of Annexure A.			
C.-2.—Maintenance and Repairs—			
O.	2,800		
R.	—710	2,090	1,347
			—743
C.-3.—Establishment—			
Non-voted		4,300	383
Voted		8,500	809
			—3,917
See paragraphs 3 and 4 of the review.			
C.-4.—Tools and Plant			
	500	38	—462
See paragraph 4 of the review.			
For rounding—			
Non-voted		—300	+300
Voted		500	—500
Miscellaneous Expenditure—			
C.-5.—Establishment—			
Non-voted	2,000	3,380	+6,380
Voted	3,500	18,751	+15,251
See paragraphs 3 and 4 of the review.			
C.-6.—Tools and Plant			
	100	868	+768
See paragraph 4 of the review.			
C.-7.—Other Charges—			
O.	5,200		
R.	—1,303	3,497	31,227
			+27,730
Col. 4.—Mainly expenditure on account of contour surveys (Rs. 27,676) for which provision was made under sub-head D.-12. See also paragraph 2 of the review.			
For rounding		200	—200

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Head "15.—Other Revenue Expenditure, etc."—<i>contd.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.—			
D.-1.—Works—	Rs.		
O.	4,317	19,153	20,432
R.	14,836		
			+1,279
	See items 13 and 15 of Annexure A.		
D.-2.—Extensions and Improvements—			
O.	42,000	29,900	29,586
R.	—12,100		
			—314
	See item 12 of Annexure A.		
D.-3.—Maintenance and Repairs—			
O.	5,31,000	5,33,263	5,29,216
R.	2,263		
			—4,047
D.-4.—Establishment—			
<i>Non-voted</i>	{ O. 1,72,000 M. —7,800 }	1,64,200	1,58,444
<i>Voted</i>	{ O. 3,71,000 R. —2,832 }	3,68,168	3,52,733
			—15,435
	See paragraphs 3 and 4 of the review.		
D.-5.—Tools and Plant—			
O.	22,400	21,300	21,614
R.	—1,100		
			+314
D.-6.—Suspense—			
<i>Non-voted</i>			—5
<i>Voted</i>	{ O. —22,500 R. 35,200 }	12,700	15,513
			+2,813
	Col. 4.—Mainly pensionary charges of the temporary establishment of the Irrigation Department (Rs. 4,052) which could not be debited <i>pro-rata</i> under the relevant "Establishment" sub-heads owing to the late supply of certain information by that Department.		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“ 15. Other Revenue Expenditure, etc.”—<i>contd.</i>			
D.-B.—NAVIGATION, ETC., WORKS—<i>contd.</i>			
D.-7.—Deduct—English Cost of Stores—			
O.	Rs. 5,040		
R.	5,040	..	..
Col. 1.—No English stores were required for dredger “ Foyers ”.			
D.-8.—Cost of Stores purchased in England—			
O.	5,040		
R.	5,040	..	..
See note under D.-7.			
For rounding	—217	..	+217
Miscellaneous Expenditure—			
D.-9.—Establishment—			
<i>Non-voted</i>	2,700	5,317	+2,617
Voted	5,500	4,624	—876
See paragraphs 3 and 4 of the review.			
D.-10.—Tools and Plant	200	387	+187
D.-11.—Grants in-aid—			
O.	2,000		
R.	200	2,200	..
D.-12.—Other charges—			
O.	9,000		
R.	20,503	38,503	—29,713
Cols. 1 and 4.—Mainly wrong provision for cost of contour surveys under this head instead of under sub-head C.-7. See also note under sub-head “ C.-7 ” and paragraph 2 of the review.			
D.-13.—Deduct—English cost of Establishment—			
<i>Non-voted</i>	—34,360	—48,132	+13,772
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.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "15—Other Revenue Expenditure, etc."—<i>concl'd.</i>			
D.-B.—NAVIGATION, ETC., WORKS—<i>concl'd.</i>			
For rounding—			
Non-voted	—340	..	+340
Voted	300	..	—300
Reserve for Maintenance and Repairs—			
O.	Rs. 82,000	}	}
R.	—82,000		
Total—15—Other Revenue Expenditure, etc.—			
Non-voted	{ O. 1,26,000 R. —7,800 }	1,18,200	1,24,887 +6,687
Voted	{ O. 10,83,000 R. —32,143 }	10,50,857	10,38,135 —12,722
Major Head "16.—Construction of Irrigation, Navigation, Embankment and Drainage Works"— Financed from Ordinary Revenues.			
F.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
F.-1.—Works—			
R.	1,000	1,000	3,308 +2,308
See items 16 and 17 of Annexure A.			
F.-2.—Establishment—			
Non-voted		772	+772
Voted		1,461	+1,461
See paragraphs 3 and 4 of the review.			
F.-3.—Tools and Plant			
		207	+207
See paragraph 4 of the review.			
Total—16.—Construction, etc.—			
Non-voted		772	+772
Voted	R. 1,000	1,000	4,976 +3,976

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 55.—Construction of Irrigation, Navigation, Embankment and Drainage Works— Not charged to Revenue".			
G.-A.—IRRIGATION WORKS—			
Productive.			
G.-1.—Works—			
	Rs.		
O.	1,91,300	} 99,300	} 84,545
S.	2,00,000		
R.	-2,92,000		
See item 18 of Annexure A.			
G.-2.—Extraordinary Replacements—			
R.	3,33,000	3,33,211	+211
See item 20 of Annexure A.			
G.-3.—Establishment—			
Non-voted	22,000	31,120	+9,120
Voted	71,000	71,951	+951
See paragraphs 3 and 4 of the review.			
G.-4.—Tools and Plant—			
R.	500	500	353
-148			
G.-5.—Suspense—			
O.	-5,600	} -5,025	} -5,024
R.	675		
+1			
G.-6.—Deduct—Receipts and Recoveries on Capital Account			
	..	-287	-287
For rounding	300	..	-300
H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Productive.			
H.-1.—Works—			
O.	5,560	} 3,068	} 4,710
R.	-532		
-253			
See item 19 of Annexure A.			

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

Major Head and Sub-head.	^a Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Net charge on Revenue—<i>concl.</i>			
H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i>			
Productive— <i>concl.</i>			
H.-2.—Establishment—			
Non-voted	1,500	1,099	-401
Voted	2,000	3,479	+1,479
See paragraphs 3 and 4 of the review.			
H.-3.—Tools and Plant	300	294	-6
H.-4.—Deduct—Receipts and Recoveries on Capital Account	-9,000	-12,195	-3,195
Col. 4.—Rents in respect of some properties included in the Grand Trunk Canal system and leasing out some vacant plots of lands.			
^c Unproductive.			
H.-5.—Deduct—Receipts and Recoveries on Capital Account . . . . .	..	-1,345	-1,345
^c Col. 4.—Recovery of hire charges of some pontoons of dredgers "Ronaldshay" and "Cowley" not originally forecasted.			
For rounding—			
Non-voted	-500	..	+500
Voted	200	..	-200
Total—55.—Construction, etc.—			
Non-voted	23,000	32,219	+9,219
Voted—			
Gross { O. 2,65,000			
S. 2,00,000	5,06,543	4,93,518	-13,025
R. 41,543			
Recoveries	-9,000	-13,827	-4,827
Net	4,97,543	4,79,691	-17,852
Surrenders or withdrawals within grant—			
Ev. 30,872	30,872	..	-30,872
Total—Grant No. 8—Irrigation—			
Non-voted	3,21,200	3,19,811	-1,389
Voted—			
Gross	28,09,000	27,37,145	-72,755
Recoveries	-9,000	-13,827	-4,827
Net	28,00,900	27,23,318	-77,582

REVIEW.

Voted savings were 2·6 per cent. of the gross grant and 1·5 per cent. of the modified appropriation compared with 17·5 per cent. and 2·2 per cent., respectively in the preceding year. Non-voted savings were trifling. Budgeting was, on the whole, closer.

2. An instance of wrong provision is noticed under sub-head D. 12 to which a sum of Rs. 29,000 was reappropriated to meet expenditure on certain surveys adjustable under sub-head C. 7.

3. The variations under the establishment sub-heads, viz., A.-3, A.-3, B.-3, C.-3, C.-5, D.-4, D.-9, F.-2, G.-3, and H.-2, indicate scope for improvement in control. It was stated by the controlling officer that proper control could not be exercised in respect of these sub-heads owing to the *pro-rata* allocation as explained in paragraph 4 *infra*, made after the close of the year. In this connection a reference is invited to paragraph 9 (a) of the Report of the Public Accounts Committee on the Appropriation Accounts of the Government of Bengal for 1934-35 and the Audit Report 1936, in which the Committee observed that the suggestion of the Accountant General that provision for "Establishment" and "Tools and Plant" should not be distributed throughout the budget as at present but provided separately as minor heads is likely to present advantages and they commended it for Government's consideration. The orders of Government on this suggestion are awaited. It will however be seen from paragraph 4 (d) that control as exercised in respect of the establishment charges of the Department as a whole was satisfactory.

4. The following paragraph shows the procedure followed in the accounting of establishment and tools and plant charges of the Irrigation Department :—

(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 11·89 per cent. of

REVIEW—*contd.*

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 11·89 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) The variations between the appropriations and the expenditure under "Establishment" and "Tools and Plant" 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 (in units of rupees).

	Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 8—Irrigation—Reserved.					Total.	Total for both voted and non- voted.
	XIII— Irriga- tion, etc. —Work- ing Ex- penses.	15— Other Revenue Expendi- ture, etc.	16— Con- struc- tion of Irri- gation, etc.— Works.	55— Construc- tion, etc.— Works— Not charged to Re- venue.			
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Final Grant or Appropria- tion—							
<i>Non-voted</i> . . .	1,80,500	1,73,200	..	23,500	3,77,200	} 13,12,368	
Voted . . .	4,75,500	3,86,668	..	73,000	9,35,168		
Expenditure—							
Direct charges—							
<i>Non-voted</i> . . .	..	3,26,097	..	41,851	3,67,948	} 13,00,218
Voted . . .	1,58,709	6,76,400	..	98,161	9,32,270		
Charges by <i>pro-rata</i> dis- tribution—							
<i>Non-voted</i> . . .	+1,61,933	-1,53,073	+772	-9,632	..	} ..	
Voted . . .	+3,19,753	-2,98,483	+1,461	-22,731	..		
Total expenditure—							
<i>Non-voted</i> . . .	1,61,933	1,73,024	772	32,219	3,67,948	} 13,00,218	
Voted . . .	4,78,443	3,76,917	1,461	75,430	9,32,270		

REVIEW—*contd.**Tools and plant charges.*

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 8.—Irrigation—Reserved.					
	XIII— Irrigation, etc., Working Expenses.	15— Other Revenue Expendi- ture, etc.	16— Construc- tion of Irrigation, etc.— Works.	55— Construc- tion, etc.— Works— Not charged to Revenue.	Total.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant	41,000	22,100	..	800	63,900
Expenditure—					
Direct charges	4,388	55,820	..	352	60,560
Charges by <i>pro-rata</i> distribution	+32,412	—32,913	+207	+294	..
Total Expenditure	36,800	22,907	207	646	60,560

5. The following statement shows the percentages 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 an allowance for the cost of its supervision.

(In Rs. lakhs.)

Year.	Circle.	Total outlay on works.	Establishment charges.	Percentage.
1	2	3	4	5
1933-34	Southern	8.05	4.43	55
1934-35	Do.	7.71	4.46	57.9
1935-36	Do.	6.36	4.29	67.4
1933-34	South-Western	4.43	5.76	129.9
1934-35	Do.	4.86	5.37	110.5
1935-36	Do.	6.14	5.43	88.4
1933-34	Province	12.48	10.19	81.7
1934-35	Do.	12.57	9.83	78.2
1935-36	Do.	12.50	9.72	77.7

REVIEW—*contd.*

Increase in the percentage charges in the Southern Circle during the year under review was due to the fact that there was considerable reduction in the works outlay while the reduction in the cost of establishment was not large. The decrease in the percentage in the South-Western Circle was mainly due to the increase in works outlay, the establishment charges having increased by a few thousands of rupees only. The increase in the cost of establishment was due to the increase of expenditure of about Rs. 12,000 under the head "Pay of Establishment" and Rs. 3,000 on account of share of Chief Engineer's Establishment. But these excesses were to a considerable extent set off by a reduction of Rs. 9,000 under the head "Pay of Officers."

There are certain features in the accounts of the Southern Circle which have to be eliminated before a comparison can be properly made between the percentages in the two circles. In the statement below the percentages of the two circles have been worked out after excluding from the works outlay of the Southern Circle the expenditure on bridges incurred by the Calcutta Improvement Trust. The ground for such exclusion is that the Irrigation Department exercises no supervision over the construction of such bridges, which are supervised by the Calcutta Improvement Trust.

Year.		Percentage.
1933-34	Southern Circle	60.0
1934-35	Do.	62.9
1935-36	Do.	72.1
1933-34	South-Western Circle	129.9
1934-35	Do.	110.5
1935-36	Do.	88.4
		} Unchanged.
1933-34	Province	86.3
1934-35	Do.	82.3
1935-36	Do.	80.3

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 allowances of the Dredger Officers to works as work-charged establishment in the Dredger Division. The method of accounting is in accordance with the established principles, but this item also should be eliminated for

REVIEW—*contd.*

the purpose of a closer comparison between the two circles. If this be done the percentages will stand as follows :—

Year.		Percentage.
1933-34	Southern Circle	73.3
1934-35	Do.	72.1
1935-36	Do.	81.8
1933-34	South-Western Circle	129.9
1934-35	Do.	110.5
1935-36	Do.	88.4
1933-34	Province	95.6
1934-35	Do.	88.2
1935-36	Do.	85.3

} Unchanged.

The matter is under the consideration of Government.

REVIEW OF FINANCIAL RESULTS OF IRRIGATION SYSTEMS.

6. The statement below exhibits in a consolidated form the Capital and Revenue Accounts of all irrigation projects for which capital accounts are kept. It shows that the net deficit in the year under review was less than that of the previous year by Rs. 3.91 lakhs chiefly on account of larger receipts from the Damodar Canal system.

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

Year.	DIRECT CAPITAL OUTLAY ON IRRIGATION WORKS.										Net loss.	Per-centage.
	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).	7	8	10		
1921-22	276-14	50-00	35-95	361-79	12-78	12-05	9-98	14-85	9	10	4-6	
1922-23	(a) 07. 361-79	51-89	-21-37	392-32	15-48	13-23	10-48	18-23	4-8	4-8	4-8	
1923-24	392-38	..	18-46	410-84	17-16	9-15	10-46	15-85	3-9	3-9	3-9	
1924-25	410-84	..	3-78	414-62	18-91	12-29	13-08	18-14	4-4	4-4	4-4	
1925-26	414-62	-1-83	-3-46	409-33	18-76	15-10	12-99	20-87	5-1	5-1	5-1	
1926-27	(a) 10 } 409-33 }	3-41	14	412-98	18-71	14-49	12-41	20-79	5-1	5-1	5-1	
1927-28	412-98	3-24	1-59	417-81	17-76	18-39	11-41	24-74	5-9	5-9	5-9	
1928-29	(b) 53 } 417-81 }	14-85	2-79	434-92	18-54	15-61	11-77	22-38	5-2	5-2	5-2	
1929-30	434-92	19-73	2-42	457-07	18-23	17-25	11-52	23-96	5-4	5-4	5-4	
1930-31	457-07	17-36	1-31	475-74	17-37	15-30	10-56	22-11	4-7	4-7	4-7	
1931-32	475-74	19-20	20	495-14	18-23	12-59	9-89	20-93	4-3	4-3	4-3	
1932-33	495-14	13-11	0-03	508-28	18-03	12-99	9-46	22-56	4-5	4-5	4-5	
1933-34	508-28 } (c) 65 }	9-04	0-02	516-69	18-09	14-15	11-07	21-18	5-1	5-1	5-1	
1934-35	516-69	2-34	0-06	519-09	22-00	14-53	8-85	27-68	5-3	5-3	5-3	
1935-36	519-09	5-12	0-06	524-27	22-05	13-62	11-90	23-77	4-5	4-5	4-5	

(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 "Ronaldsbay" and "Cowley" transferred to dredger "Foyers".

[In Rs. lakhs]

REVIEW—*contd.**Damodar Canal Project.*

7. (i) The position of the Damodar Canal project to the end of the year 1934-35 was reviewed in paragraph 7 of the Review on Grant No. 8 in the Appropriation Accounts for 1934-35 (page 99). No revised estimate has yet been submitted to the Government of India. It is, however, understood that the final revised estimate is ready and that it amounts to about Rs. 124.31 lakhs which exceeds the original estimate sanctioned by the Secretary of State (*viz.*, Rs. 70.22 lakhs) by about 77 per cent.

(ii) The total expenditure incurred to the end of the year 1935-36 amounted to Rs. 111.05 lakhs including Rs. 3.33 lakhs spent on restoration work in connection with the Anderson Weir. The actual expenditure incurred so far has, therefore, exceeded the original sanction by about 58 per cent. Excluding the additional work necessitated by the damages caused by floods to the Anderson Weir, the main excesses occurred under "Main Canal and Branches", "Special Tools and Plant" and "Interest". It was explained by the Chief Engineer to the Public Accounts Committee in 1936 that the excess under the head "Main Canal and Branches" was mainly due to (i) additional earth-cutting required by the alterations in the alignment of the Canal, (ii) the construction of the Executive Engineer's residence and officers' quarters not originally provided for, and (iii) the construction of extra bridges. The excess under the head "Special Tools and Plant" was attributed to the necessity for the purchase of two excavators for dealing with the unusually hard soil of the main canal for which manual labour was not suitable. It was admitted that no soil survey or preliminary investigations had been made before the estimate was framed.

The two excavators purchased at a cost of about Rs. 4 lakhs still remain undisposed of for want of a buyer and are likely to remain on the hands of Government as dead stock.

(iii) The construction estimate of the project was formally closed on the 30th September 1935, but no completion report has so far been submitted to the Government of India with a view to obtain the requisite sanction of the Secretary of State. In November 1936 the Local Government explained to the Government of India that the delay in the submission of the completion report was due to certain disputes with the East Indian Railway in connection with freight charges and to the non-receipt of the completion reports of certain bridges constructed by that Railway.

(iv) With effect from the accounts for 1933-34, the first year of the Revenue Accounts of the project, the receipts and working expenses of the Eden Canal were merged into those of the Damodar Canal. The Public Accounts Committee, however, recommended that separate accounts of the two canals should be maintained and Government accordingly decided that the accounts should be separated with effect from the year 1936-37. The Damodar Canal area has been brought within the purview of the Bengal Development Act, 1935 and improvement levy has been imposed in that area with effect from the 1st July, 1936.

REVIEW—*contd.*

(v) The table given below shows the revenue position of the scheme from the year 1933-34 onwards.

(In round hundreds of rupees).

	Year.	Gross Receipts.	Working expenses (direct and indirect.)	Net Receipts.
1	2	3	4	5
		Rs.	Rs.	Rs.
Eden Canal	1933-34 . . .	20,800	50,000	—20,800
	1934-35 . . .	26,900	37,800	—10,900
	1935-36 . . .	47,900	31,800	16,100
Damodar Canal	1933-34 . . .	14,900	54,500	—39,600
	1934-35 . . .	69,800	2,14,300	—1,44,500
	1935-36 . . .	4,26,300	1,84,200	2,42,100
Total of the two canals	1933-34 . . .	44,700	1,05,100	—60,400
	1934-35 . . .	96,700	2,52,100	—1,55,400
	1935-36 . . .	4,74,200	2,16,000	2,58,200
Provisions made in the revised sanctioned estimate for both the Canals.	1st year of Revenue account.	1,85,000	1,09,000	76,000
	2nd year of Revenue account.	3,47,000	1,58,000	1,89,000
	3rd year of Revenue account.	5,11,000	1,74,000	3,37,000

It would appear from the above statement that although the actual net receipts during the year under review in respect of both the canals compared favourably with those of the two previous years, they did not come up to the figure anticipated in the sanctioned estimate for the third year of the revenue accounts.

(vi) The area expected to be irrigated by the combined system of canals was shown in the sanctioned estimate as 180,000 acres (126,000 acres by the Damodar Canal and 54,000 acres by the Eden Canal). The revised estimate since submitted by the Executive Engineer shows, however, that the newly cut Damodar Canal would irrigate 143,000 acres and the Eden Canal 37,000 acres only. The actual area reported to have been irrigated by the Damodar Canal during 1935-36 is 132,348 acres and that by the Eden Canal 24,948 acres. The drop in the irrigable area in respect of the Damodar Canal is said to have been due to certain distributaries being under construction and that in respect of the Eden Canal has been attributed to the fact that people did not apply for leases for larger areas.

REVIEW—contd.

(vii) The project was treated as productive both in the original estimate sanctioned by the Secretary of State and in the revised estimate sanctioned by the Local Government. But having regard to the actual expenditure incurred so far and the residual expenditure yet to be incurred, specially on the reconstruction work in connection with the damages done by floods to the Anderson Weir, it is very doubtful if the criterion of productivity will ever be realised.

Bakreswar Irrigation Project.

8. (i) The actual expenditure incurred up to the end of the year 1935-36 on the Bakreswar Irrigation Project in the district of Birbhum amounted to Rs. 7.14 lakhs as against the sanctioned estimate of Rs. 4.91 lakhs. No capital expenditure was incurred during the year under review. The main excess occurred under the head "Establishment", where the actuals amounted to Rs. 2.94 lakhs against the provision of Rs. 24,500, the high level of establishment charges in the South-Western Circle, where the work was executed, being responsible for this excess.

(ii) The project was practically completed in March 1933, and Government issued orders in October 1936, for the closure of the construction estimate with effect from the 1st December 1934, with a view to the adjustment of certain outstanding liabilities in the accounts for 1934-35. They further stated that the sanction to a revised estimate so long after the completion of the work would be of little value and directed the Chief Engineer to submit a detailed completion report specifying the actuals and the causes of the variations under each item from the original sanctioned estimate. The submission of the completion report and Government sanction thereto are awaited.

(iii) The following tabular statement shows the financial position of the project since the opening of the revenue account in the year 1931-32, which was the 5th year from the commencement of the work.

Year of account.	Area irrigated (in acres)		Gross receipts.		Working expenses.		Net receipts.	
	Estimated.	Actual.	Estimated.	Actual.	Estimated.	Actual.	Estimated.	Actual.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1931-32 (first year of revenue account).	5,000	4,033	22,500	8,258	6,000	1,284	16,500	6,994
1932-33 (2nd year of revenue account).	10,000	5,861	40,000	10,151	10,000	5,499	30,000	4,652
1933-34 (3rd year of revenue account).	10,000	7,361	46,000	13,710	11,000	13,680	35,000	80
1934-35 (4th year of revenue account).	10,000	7,701	46,000	17,845	11,000	12,701	35,000	5,114
1935-36 (5th year of revenue account).	10,000	6,489	46,000	15,444	11,800	12,422	35,000	3,122

REVIEW—*contd.*

(iv) It will be seen from the above statement that the area actually under irrigation is still much below the estimated irrigable area and that the receipts from the canal continue to be a small fraction of the receipts originally estimated. Another noticeable feature is the fall both in the irrigated area and in the receipts during the year under review as compared with the previous year. The fall in the acreage under irrigation and in the revenue receipts during the year 1935-36 was explained by the Engineer-in-charge to be due to (a) raising the water-rate from Rs. 2-4 to Rs. 3-8 per acre, (b) late receipt of Government orders sanctioning leases and rates and (c) inability to irrigate the full area on account of prolonged drought from the middle of September to the end of the irrigation season resulting in the failure of the Bakreswar river to give adequate supply of water to the canal. Government were requested in May 1936 to investigate the reasons for the shortage and a further communication is still awaited. It may, however, be stated that the sanctioned estimate for the project contemplated the levy of water-rate of Rs. 4-8 per acre, but that rate was reduced to Rs. 2-4 per acre owing to the low price of paddy. The latter rate has been raised to Rs. 3-8 per acre from the year 1935-36.

(v) Government are taking steps to bring the canal from the year 1937-38, within the purview of the Bengal Development Act, 1935 and to impose improvement levy in order to obtain the maximum revenue from the Canal. The maximum area on which improvement levy can be imposed has been estimated by the Engineer-in-charge of the Canal to be about 8,000 acres as against 10,000 acres contemplated in the original sanctioned estimate. The final orders of Government regarding the area to be brought under the Development Act and the rate of improvement levy per acre are awaited.

The project was originally sanctioned as a productive one but the financial results so far achieved would make one doubt if the criterion of productivity can ever be satisfied.

Grand Trunk Canal.

9. The Grand Trunk Canal Project, which was sanctioned by the Secretary of State in 1920 as a productive work, was held in abeyance pending the formation of a Waterways Board, recommended by the Irrigation Committee of 1930 in order to deal with the question of this canal as well as with other navigation problems of Bengal (*vide* paragraph 23 of the Appropriation Accounts for 1931-32, page 17). The Bengal Waterways Act, 1934 was passed accordingly, but owing to the unfavourable economic condition of the province, it has not yet been possible to set up the Board nor is it known when it will be possible to form it. Pending the final decision of the question, the Capital Account of the project has been kept open and is being annually inflated with maintenance charges. The net capital expenditure on the project to end of 1935-36 amounted to Rs. 13,78,862 out of which a sum of Rs. 10,46,429 was spent on the acquisition of land with certain buildings thereon. The

REVIEW—*contd.*

annual recurring loss to Government at present amounts to Rs. 66,000 approximately as detailed below :—

	Rs.
(1) Annual interest charges at 5 per cent. on the net capital expenditure incurred to end of 1935-36 (<i>viz.</i> Rs. 13,78,862)	68,943
(2) Municipal taxes paid annually on land and buildings	1,684
(3) Up-keep of works and acquired properties of the project	1,178
(4) Annual repairs to embankments and sluices at Kulti	1,837
(5) Pay of the overseer (including conveyance allowance) entertained to look after the property and to collect revenue.	1,258
(6) <i>Pro-rata</i> establishment charges	3,320
(7) <i>Pro-rata</i> tools and plant charges	294
Total	78,514
(8) <i>Deduct</i> the annual revenue derived from leasing out small plots of land and renting out buildings, etc.	12,195
Net	66,319

The Bengal Legislative Committee on the Public Accounts recommended the closing of the capital account of the project in paragraph 8 (8) of its report on the Appropriation Accounts for 1932-33. This recommendation was reiterated by the next Committee. In view of these recommendations and of the uncertainty of the prospects of resuming the work, the local Government came to the conclusion in August 1936, that the capital account of the project might be closed and enquired of the Government of India if they had any objection to it. The Government of India have since agreed to the proposal of the local Government to close the capital accounts of the project and have suggested that the best course would be to write off the entire expenditure from the capital accounts without any financial adjustment.

10. Expenditure on maintenance and annual repairs to canals, sluices, embankments, etc., is incurred at the beginning of each financial year against lump sum estimates and covered by technical sanction to detailed estimates later on in the year. This practice is not covered by the financial rules of the local Government and is adopted in view of the fact that owing to the pressure of work in the heavy working season which runs from November to May, Executive Engineers are not able to check and sanction before June or July the detailed repair estimates which are received by them in February. The actual repairs however have to be commenced early in the new financial year. This irregular practice was pointed out to the Chief Engineer in June 1932 and to Government in January 1935. Government have replied that rules to regularise the existing procedure are under preparation.

11. Monthly hire at Rs. 60 was paid to a local body from August 1929 to July 1934 for moorings reserved for an inspection launch of the Department. The vessel, however, used the moorings for 571 days only during the

REVIEW—*contd.*

period of reservation. If the moorings had been utilised by payment of the daily hire of Rs. 3, the payment of a sum of Rs. 1,887 could have been avoided. On an enquiry by Audit it transpired that the monthly payments were made as a matter of course and that the expenditure was discontinued from August 1934 when the use of the mooring became unnecessary. On a report of the case to the local Government, they held that the only officer who could be definitely held responsible for the continuance of the costly arrangements was the Executive Engineer to whom the bill for arrear mooring charges amounting to Rs. 2,160 was presented. As that officer had since retired Government decided that there was no object in pursuing the matter further.

12. Cases of default in payment of Government dues on account of water-rates, land rent, fishery rent, etc., are frequent in the Irrigation Department. No interest is levied on the arrear water-rates on the ground that the form of agreement used for the purpose does not provide for the recovery of any interest. In the case of rents of other kinds, the practice is not uniform and interest is levied only in those cases in which the manuscript agreements provide a penal clause.

The desirability of inserting a clause in agreements so as to provide for the recovery of interest on arrear water-rate similar to the levy of interest at 12½ per cent. on arrears of rent of P. W. D. lands and buildings was suggested to Government in September 1935 and their orders are awaited.

13. On 1st March 1933 a sum of Rs. 1,811 representing the pay of the establishment of an office of the Irrigation Department was brought from the treasury, the money reaching the Sub-Divisional Office under the escort of Barkandazes after office hours. The money was left lying for the night in the custody of two Barkandazes who kept it in their own imprest chest along with a sum of Rs. 49. Next morning it was found that the entire amount of Rs. 1,860 had been stolen. The Barkandazes were sent up for trial, but were discharged for want of evidence.

The Cashier had made no special arrangements for the safe custody of the money or for its being properly guarded at night, nor had he satisfied himself if three Barkandazes were there to make up the full strength of the escort.

A note of censure was recorded against the Sub-Divisional Officer for his negligence in the matter and a sum of Rs. 250 was recovered from him. The Cashier was censured for neglect of duty and his increment of pay stopped for two years.

An amount of Rs. 268 was recovered from the security deposits and other moneys belonging to Barkandazes and a sum of Rs. 1,332 was written-off by Government. The balance of Rs. 10 has not yet been adjusted.

14. In 1921 it was decided by the local Government that the buildings acquired in connection with a certain canal project should be let out to tenants on payment of rent at 3 per cent. on the cost of acquisition plus 10 per cent. of the sum so arrived at as the owners' share of taxes. Some of

REVIEW—concl'd.

these buildings were occupied by private tenants and some by Government servants.

(i) As regards the buildings occupied by private tenants, rents and taxes were realised from them on the above basis; but the occupiers' share of municipal taxes remained unrecovered. When this omission was brought to the notice of Government they issued orders in December 1934, directing that the recovery of the occupiers' share of municipal taxes should be made from them with effect from the 1st December 1934. Actual recovery was, however, effected from the 1st April 1935, and the total loss to Government on this account from 1921-22 onwards works up to Rs. 12,500 approximately.

Government held that their orders of 1921 were not quite clear and could bear the interpretation put upon them by successive Executive Engineers so that the responsibility for the loss could not be fastened on any one in particular.

(ii) (a) As regards the buildings occupied by Government servants, the rent was restricted to 5 or 10 per cent. of their pay as in the case of Government buildings specifically earmarked as residential quarters for Government servants. In October 1936, Government issued orders to the effect that the buildings in question were not meant to be residences for public servants but were intended to be let out to private tenants and that Government servants in actual occupation of them should pay rent at the same rate as private tenants.

(b) Occupiers' share of taxes was not recovered from Government servants occupying these buildings on the assumption that the general orders of exemption of Government servants drawing Rs. 150 per mensem or less from payment of the occupiers' shares of taxes would be applicable in their cases as well. Government, however, issued orders in April 1936, to the effect that these buildings should not be treated as residential buildings within the meaning of the Government orders on the subject. These Government servants were accordingly assessed occupiers' share of taxes from the 1st April 1936.

Had the buildings been occupied on the terms applicable to private tenants as had been ordered in 1936, Government might have derived an additional income of about Rs. 14,700 to the end of the year 1935-36, viz., Rs. 13,520 on account of rent and Rs. 1,180 on account of taxes.

15. A sum of Rs. 1,601 representing the value of unserviceable stores stolen from a godown was written-off under the orders of the competent authority.

16. 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 Government of Bengal, Irrigation Department, pursuant to a recommendation of the Public Accounts Committee.

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.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
B.—Navigation, Embankment and Drainage Works—					
c					
Extensions and Improvements—					
1	Reconstruction of the Barrackpore Bridge—				
		Rs.			
	O.	20,000			
	R.	—20,000			
		
Col. 1.—The bridges around Calcutta (items 1 to 7) are being reconstructed by the agency of the Calcutta Improvement Trust and the expenditure, viz., the share of contribution payable by the Government of Bengal is regulated on the basis of the figures supplied by the Trust. Original appropriation and its modification based on information supplied by the Trust. See sub-head B-1.					
2	Reconstruction of the Tollygunge Bridge—				
	O.	55,000	36,075	36,067	8
	R.	—18,925			
Col. 1.—Same as under Col. 1. of item 1. Estimate Rs. 1,56,000; expenditure to end of 1935-36, Rs. 42,722; balance Rs. 1,13,278; in progress. (See sub-head B-1.)					
3	Reconstruction of the Alipore Bridge				
		3,000	2,977	23	..
See note under item 1. Estimate Rs. 2,01,334; expenditure to end of 1935-36, Rs. 1,82,717; balance Rs. 18,617; in progress. (Vide 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.
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.					
B.—Navigation, Embankment and Drainage Works—contd.					
Extensions and Improvements—contd.					
4	Reconstruction of the Narkeldanga Bridge—				
	O.	Rs. 500	..	..	--
	R.	—500	..	..	--
See note under item 1. Work completed. Estimate Rs. 3,48,200; expenditure to end of 1935-36, Rs. 2,63,925; balance Rs. 84,275. (See sub-head B-1.)					
5	Reconstruction of the Manicktola Bridge—				
	O.	500	..	..	..
	R.	—500	..	..	..
See note under item 1. Work completed. Estimate Rs. 3,11,416; expenditure to end of 1935-36, Rs. 3,01,894; balance Rs. 9,522. (See sub-head B-1.)					
6	Reconstruction of the Beliaghata Bridge—				
	O.	500	..	..	--
	R.	—500	..	..	--
See note under item 1. Work completed. Estimate Rs. 2,04,680; expenditure to end of 1935-36, Rs. 2,69,289; balance Rs. 25,391. (See sub-head B-1.)					
7	Reconstruction of the Chitpore Bridge—				
	O.	5,500	1,510	1,509	1
	R.	—3,990			..
Col. 1.—See note under item 1. Estimate Rs. 1,32,000; expenditure to end of 1935-36, Rs. 1,01,020; balance Rs. 30,974; in progress (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.	R.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—<i>contd.</i>					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget— <i>concl.</i>					
B.—Navigation, Embankment and Drainage Works— <i>concl.</i>					
Extensions and Improvements— <i>concl.</i>					
8	Reconstruction of the Ultadanga Bridge over the new cut canal—				
		Rs.			
	O.	1,200	} ..	—400	400 ..
	R.	—1,200			
Cols. 1 and 4.—Due to recoveries from a contractor credited to the work. Estimate Rs. 1,21,475; expenditure to end of 1935-36, Rs. 93,445; balance Rs. 28,030; completed. (See sub-head B.1.)					
II.—Other Major Works for which specific provision was made in the budget—					
9	Collectively—				
	O.	33,000	} 30,000	29,049	51 ..
	R.	—3,000			
Col. 1.—Retarded progress due to change of site of a work. (See sub-head B.1.)					
III.—Major Works for which specific provision was not made in the budget—					
10	Construction of a flushing dam across the new cut canal at Dakhindari—				
	R.	7,596	7,596	7,597	.. 1
Emergent work. Estimate Rs. 13,096 of which Government's share is Rs. 7,596; expenditure to end of 1935-36, Rs. 7,597; excess Rs. 1; completed. (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.
XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES— <i>contd.</i>					
IV.—Minor works—Collectively—					
11	A.—Irrigation works—				
	O.	Rs. 10,578	} 18,635	17,336	1,199 ..
	R.	7,962			
Col. 1.—Mainly construction of more regulators in the distributaries for facility of irrigation. Col. 5.—Mainly late decision to postpone the construction of a regulator in the Damodar Canal system. (See sub-head A.-1.)					
Total—XIII—Working Expenses			98,716*	95,035	1,631
*Excludes Rs. 500 held in reserve by Government as unappropriated balance.					
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
II.—Other Major Works for which specific provision was made in the budget—					
B.—Navigation, etc., Works—					
12	Collectively—				
	O.	42,000	} 29,900	29,586	314 ..
	R.	—12,700			
Col. 1.—Mainly cheaper rates and less expenditure on land acquisition. (See sub-head D.-2.)					
III.—Major Works for which specific provision was not made in the budget—					
13	Protecting the bank of the Dharla river at Kurigram in the district of Rangpur—				
	R.	14,589	14,589	16,431	.. 1,842
Col. 1.—Emergent work. Col. 6.—Mainly non-payment of the contribution promised by a local Committee. Estimate Rs. 14,589; expenditure to end of 1935-36, Rs. 16,431; excess Rs. 1,842; in progress. (See sub-head D.-1.)					

ANNEXURE A—*contd.**Detailed statement of expenditure on important new works—contd.*

1 Serial No.	2 Service.	3 Final Grant or Appropriation.	4 Expenditure.	5 Balance.	
				Un- expanded.	Excess.
		Rs.	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—<i>contd.</i>					
IV.—Minor Works—Collectively—					
14	A.—Irrigation Works—				
	O.	Rs. 13,700	}	..	..
	R.	—13,700			
Col. 1.—Works in connection with the Salbandh weir deferred as no settlement with the Salbandh Society was reached. (See sub-head C-1.)					
15	B.—Navigation, etc., Works—				
	O.	4,317	}	4,564	4,001
	R.	247			
	See sub-head D-1.			563	..
Total—15—Other Revenue Expenditure			49,053	50,018	.. 965
16.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—					
III.—Major Works for which specific provision was not made in the budget—					
16	Construction of locks and sluices in the Madaripur Bhil Route—				
	R.	1,000	1,000	1,000	.. ..
Estimate Rs. 7,50,000; expenditure to end of 1935-36, Rs. 7,45,412; balance Rs. 4,588; completed. (See sub-head F-1.)					
17	Remeasuring of Government land along Tolly's Nullah in order to demarcate it by means of boundary pillars				
		..	2,308	..	2,308
Debit for work done by the Survey Department towards the close of the year. Estimate Rs. 28,462; expenditure to end of 1935-36, Rs. 24,275; balance Rs. 2,187; in progress. (See sub-head F-1.)					
Total—16.—Construction, etc.			1,000	3,308	.. 2,308

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

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
	55.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—NOT CHARGED TO REVENUE—				
	I.—Major Works^o above Rs. 1 lakh for which specific provision was made in the budget—				
	A.—Irrigation Works—				
18	Damodar Canal—				
	Rs.				
	O. 1,91,300	}	99,300	84,545	14,755 ..
	S. 2,00,000				
	R. —2,92,000				
	Col. 2.—The reduction comprises of (a) the supplementary grant of Rs. 2,00,000 taken under this item to meet expenditure on reconditioning the Anderson Weir, damaged by floods and subsequently transferred to the head "Extraordinary Replacements", Damodar Canal (<i>Vide</i> item 20 below) and (b) Rs. 92,000 chiefly due to refund by the East Indian Railway of the amount advanced to it for the construction of some sidings and smaller expenditure for acquisition of land. Col. 5.—Mainly less expenditure on land acquisition. Estimate Rs. 63,41,638; expenditure to end of 1935-36, Rs. 72,71,787; excess Rs. 9,30,149; in progress. (See sub-head G.-1. and also note under item 20 below.)				
	B.—Navigation, etc., Works—				
19	Grand Trunk Canal—				
	O. 5,500	}	4,068	4,710	258 —
	R. —532				
	Estimate Rs. 2,15,87,600; expenditure to end of 1935-36, Rs. 12,48,336; balance Rs. 2,03,39,264; completed. (See sub-head H.-1.)				
	III.—Major Works for which specific provision was not made in the budget—				
	A.—Irrigation Works—				
	Damodar Canal—				
20	Extraordinary Replacements—				
	R. 3,33,000	3,33,000	3,33,211	..	211
	Col. 2.—Post-Budget decision to debit the charges for reconditioning of the Anderson Weir damaged by flood to sub-head G.-2 instead of to sub-head G.-1. Estimate Rs. 11,45,441; expenditure to end of 1935-36 Rs. 3,33,211; balance Rs. 8,12,230; in progress (See sub-head G.-2 and note under item 18 <i>ante</i> .)				
	Total—55.—Construction, etc.,	4,37,268	4,22,466	14,802	

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 accounts 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, debts 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 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—contd.

2. The transactions under each unit of suspense during 1935-36 are exhibited below :—

Detailed Units.	Opening balance.	Transactions in 1935-36.			Closing balance.
		Debits.	Credits.	Net actuals.	
		2	3	4		5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
15.—OTHER REVENUE EXPENDITURE, ETC.—					
Purchases	—843	1,72,518	1,72,866	—348	—1,191
Stock	3,05,580	19,717	7,580	12,137	3,17,726
Miscellaneous P. W. Advances	3,491	18,341	14,623	3,718†	7,209
Total " 15 "	3,08,237	2,10,576	1,95,069	15,507*	3,23,744
XIII.—IRRIGATION, ETC., WORKING EXPENSES—					
Purchases . . . . .	..	1,45,980	1,51,185	—5,205	—5,205
Miscellaneous P. W. Advances	1,20,174	5,093	36,434	—31,341	88,833
Total " XIII "	1,20,174	1,51,073	1,87,619	—36,546	83,628
55.—CONSTRUCTION OF IRRIGATION, ETC., WORKS—					
Purchases	—90	7,995	7,905	90	..
Stock	5,115	..	5,115	—5,115	..
Miscellaneous P. W. Advances . . . . .	..	2	2	..	..
Total " 55 "	5,025	7,997	13,022	—5,025*	..
Total—" Irrigation "	4,33,436	3,69,646	3,95,710	—26,064	4,07,372

* Includes Re. 1 for rounding.

† Includes Rs. 5 under *Non-voted*.

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

ANNEXURE C.

Store Account of the Irrigation Department for 1935-36.

Division.	Opening balance.	Receipts during the year.	Utilisation, sales or other disposal during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Dredger	3,04,328	19,481	5,271	1,601	3,16,937
Damodar	49	..	..	..	49
Canal	457	..	209	248	..
Cossye	346	..	..	..	346
Bankura	409	236	252	..	393
Damodar Canal	1,25,289	5,093	41,549	..	88,833
Total	4,30,878	24,810	47,281	1,849	4,06,558

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. 88,379 which are awaiting disposal. The case regarding the theft of unserviceable stores worth Rs. 1,601 included in the stock of the Dredger Division which was reported to have been under Police investigation (*vide* page 112 of the Appropriation Accounts for 1934-35) has since ended in the conviction of the darwan in charge of the stores and the value has been written off under orders of the competent authority.

The book balance of stock is reported to have been found correct by the Divisional Officers concerned. 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 16 of the review.)

Statement summarising the actual receipts and expenditure of the Irrigation Department during the year 1935-36 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.

ANNUAL REPORT OF THE IRRIGATION DEPARTMENT.
I.—Summary of actual receipts and expenditure during 1935-36.

a. Heads of accounts.	b. Receipts.				c. Expenditure.				d. Capital expenditure.				Total Receipts.	Total Expenditure.	
	Rupees.	Paise.	Rupees.	Paise.	Rupees.	Paise.	Rupees.	Paise.	Rupees.	Paise.	Rupees.	Paise.			
1. Heads of accounts.															
2. Irrigation—Reserve															
3. Works.															
4. Material.															
5. Sundry Receipts.															
6. Miscellaneous.															
7. Other Receipts.															
8. Balance at end of year.															
9. Total.															
(a) Total Receipts and Expenditure—Rupees and Paise. (b) Total Receipts—Rupees and Paise. (c) Total Expenditure—Rupees and Paise. (d) Total Capital Expenditure—Rupees and Paise.															
(e) Total Receipts and Expenditure—Rupees and Paise. (f) Total Receipts—Rupees and Paise. (g) Total Expenditure—Rupees and Paise. (h) Total Capital Expenditure—Rupees and Paise.															

DATED CALCUTTA,
The 28th November 1936.
I. V. 1-307.

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

ANNEXURE D—concl'd.

IRRIGATION DEPARTMENT.

II.—Statement showing classification of Irrigation Department Works during 1935-36.

1	Major works.				Minor and Miscellaneous Works.		Total.	
	Productive.		Unproductive.		Receipts.	Expenditure.	Receipts.	Expenditure.
	Receipts.	Expenditure.	Receipts.	Expenditure.				
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Irrigation.</i>								
Damodar Canal	4,74,182	2,14,535	..	..	..	..	4,74,182	2,14,535
Bakreswar Canal	15,544	12,372	..	..	..	..	15,544	12,372
Midnapur Canal	61,785	1,31,397	..	..	61,785	1,31,397
Eden Canal (a)
Amjore Weir	1,802	..	1,802
Salbund Weir	685	..	685
Miscellaneous Surveys	59,726	..	59,726
Total	4,89,726	2,26,907	61,785	1,31,397	..	62,303	5,51,511	4,20,907
<i>Navigation.</i>								
Hijili Tidal Canal	63,900	1,31,563	..	..	63,900	1,31,563
Calcutta and Eastern Canals	3,27,525	5,52,106	..	..	3,27,525	5,52,106
Sundarbans Steamer Route	63,312	46,959	..	..	63,312	46,959
Madaripur Bill Route	1,54,890	1,81,133	..	..	1,54,890	1,81,133
Dredger "Foyers"	17,918	48,138	..	..	17,918	48,138
" "Alexandra"	698	7,557	..	..	698	7,557
" "Cowley"	3,112	12,315	..	..	3,112	12,315
" "Burdwan"	561	4,752	..	..	561	4,752
" "Ronaldshay"	7,290	19,622	..	..	7,290	19,622
Orissa Coast Canal	34,511	69,381	34,511	69,381
Nadia Rivers	1,115	49,310	1,115	49,310
Gaighata and Buxi Khal	4,201	..	4,201	..
Improvement of Navigable Channels— Ganges River	39,720	..	39,720
Other Minor Navigation Works	64,457	..	64,457
Total	6,39,206	10,04,145	39,827	2,22,868	6,79,033	12,27,016
<i>Embankment, Drainage and Miscellaneous Public Improvement Works.</i>								
Magrahat Drainage	27,952	48,700	27,952	48,700
Andyadhari Spill	14,885	820	14,885	820
Jaboona Project	387	..	387
Seraganj Mattress	3,550	..	3,550
Schedule D.—Embankment
Other Minor Drainage Works	40,005	6,92,217	40,005	6,92,217
Other Minor Miscellaneous Public Im- provement Works
Takavi Embankments	64,983	1,56,754	64,983	1,56,754
Establishment under Collectors for Embankments	7,465	..	7,465
Total	1,47,825	9,09,893	1,47,825	9,09,893
<i>Other Works under 15B.</i>								
Miscellaneous Surveys	16,090	..	16,090
Contribution Works	13,429	..	13,429
Total	29,519	..	29,519
GRAND TOTAL	4,89,726	2,26,907	7,00,991	11,35,542	1,87,652	12,24,883	13,78,369	25,87,632

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

DATED CALCUTTA,
The 28th November 1936.
IV-1-287

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

Appropriation No. 9.—Interest on Ordinary Debt—Reserved—Non-voted. 117

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "19.—Interest on Ordinary Debt".			
A.—INTEREST PAYABLE TO PROVINCIAL LOANS FUND ON—			
(b) Advances in respect of Irrigation Capital Expenditure up to 1920-21	4,27,000	4,26,543	—457
(c) Other advances—			
	Rs.		
O. 35,72,000	34,97,000	34,74,776	—22,225
M. —75,000			
Col. 4.—Mainly reduction in the rates of interest on certain advances ^a sanctioned by the Government of India after the close of the year.			
B.—Deduct—INTEREST TRANSFERRED TO COM- MERCIAL DEPARTMENT—			
O. — 22,22,000	—22,09,000	—22,05,411	+3,589
M. 13,000			
Under this is shown the interest on Irrigation Capital outlay ^a finally adjusted under the major head "14—Interest on works for which Capital Accounts are kept" (vide Appropriation No. 7).			
C.—Deduct—INTEREST ON FOREST CAPITAL OUTLAY—			
O. —82,000	—61,000	—60,588	+412
M. 1,000			
<i>Vide Grant No. 4—Forests—sub-head 'C'.</i>			
D.—Deduct—INTEREST PORTION OF EQUATED PAYMENTS ON ACCOUNT OF COMMUTED VALUE OF PENSIONS—			
O. —41,000	—38,000	—38,140	—140
M. 3,000			
Total	39,24,000	39,01,318	—22,682
	—23,08,000	—23,04,137	+3,863
	16,16,000	15,97,181	—18,819

Grant No. 10.—Interest on Other Obligations—Reserved.

See also the Audit Report.

Major Head and Sub-head.	Final Grant , or Appro- priation.	Actual Expendi- ture.	Excess + Saving —,
1	2	3	4
Major Head "20.—Interest on other Obligations".	Rs.	Rs.	Rs.
INTEREST ON MISCELLANEOUS ACCOUNTS—			
	<i>Rs.</i>		
<i>Non-voted</i> { O. 4,000 } M. —4,000 }	..	135	+135
Col. 1.—Absence of expenditure during the first nine months. A fluctuating item. Col. 4.—Unforeseen adjustment of interest on revenue refunded under the decree of a court of law.			
<i>Voted</i> { O. 1,000 } R. —1,000 }	..	..	..
Col. 1.—Same as for col. 1 under <i>Non-voted</i> .			
SURRENDERS OF WITHDRAWALS WITHIN GRANT—			
R.	1,000	1,000	.. —1,000
Total—			
<i>Non-voted</i> . . . . .	..	135	+135
<i>Voted</i>	1,000	..	—1,000

Appropriation No. 11.—Reduction or Avoidance of Debt—Reserved—

Non-voted.

See also the Audit Report.

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

Other appropriations—

O. 10,55,000 } M. 8,000 }	10,63,000	10,85,695	+22,695
--	-----------	-----------	---------

Col. 4.—Mainly larger capital repayments due to the decision of the Government of India to reduce the rates of interest on certain advances taken in 1925-26, 1929-30 and 1931-32. See also notes under the sub-head "A(c)" of Appropriation No. "9—Interest on Ordinary Debt" (page 117) and 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 292).

Total	10,63,000	10,85,695	+22,695
------------------------	-----------	-----------	---------

Grant No. 12.—General Administration—Reserved and Transferred. 119

See also the Audit Report.

Major Head and Sub-head. n	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head " 22.—General Administration ".	Rs.	Rs.	Rs.
A.—SALARY OF THE GOVERNOR—RESERVED—			
<i>Non-voted</i>	1,19,500	1,19,500	—
B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR—RESERVED—			
<i>Non-voted</i>	25,000	25,000	—
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—RESERVED—			
C.-1.—Pay of officers—			
<i>Non-voted</i> { <i>O.</i> 93,335 } { <i>M.</i> 10,539 }	1,08,924	1,08,945	+21
Col. 1.—Mainly debits for the leave salary of certain officers from the Central Government.			
Voted . { <i>O.</i> 10,080 } { <i>R.</i> 220 }	10,300	10,277	—23
C.-2.—Pay of Establishment—			
<i>O.</i> 1,31,360 } <i>R.</i> —1,880 }	1,29,480	1,28,102	—1,378
C.-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i> { <i>O.</i> 11,300 } { <i>M.</i> 2,652 }	13,952	11,218	—2,734
Col. 1.—Mainly cost of passages not originally forecasted. Col. 4.—Mainly failure to surrender, through misapprehension, the provision for the cost of passage of an officer adjusted under "N.-3— <i>Non-voted</i> " on account of his reversion to the General Department in February 1936. See also paragraph 1 of the review.			
Voted . { <i>O.</i> 23,900 } { <i>R.</i> 648 }	24,548	23,177	—1,371
C.-4.—Supplies and Services—			
<i>Non-voted</i> { <i>O.</i> 43,672 } { <i>M.</i> 22,500 }	66,172	67,602	+1,430
Col. 1.—Mainly replacement of furniture in the Government House, Darjeeling damaged by earthquake. Col. 4.—Chiefly reappropriation of Rs. 2,500 from this head to sub-head "E" through misapprehension. See also paragraph 1 of the review.			
Voted	2,500	2,498	—2

120 Grant No. 12.—General Administration—Reserved and Transferred—contd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "22—General Administration"—contd.			
Rs. Rs. Rs.			
C.—STAFF AND HOUSEHOLD OF THE GOVERNOR—RESERVED—concl'd.			
C.5.—Contingencies—			
<i>Rs.</i>			
<i>Non-voted</i> {	<i>O.</i> 3,500	..	..
	<i>M.</i> —3,500		
Col. 1.—Original appropriation represents regrant of savings subsequently transferred to "C.4—Non-voted".			
<i>Voted</i> {	<i>O.</i> . 1,31,900	1,29,756	1,29,349
	<i>R.</i> . —2,144		—407
C.6.—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i> {	<i>O.</i> . 3,200	1,423	1,423
	<i>M.</i> . —1,777		—1
Col. 1.—Mainly due to the decision that passage contribution is not recoverable from non-Military departments in respect of certain British service officers.			
C.7.—Deduct—Amount recoverable from the Central Government for replacement of furniture damaged by earthquakes in the Government House, Darjeeling—			
<i>Non-voted</i> . . . . .	..	—12,493	—12,493
Col. 4.—Absence of appropriation due to a misapprehension. See also paragraph 1 of the review.			
For rounding—			
<i>Non-voted</i>	—557	..	+557
<i>Voted</i> {	<i>O.</i> . —740	—400	..
	<i>R.</i> . 340		+400
D.—EXPENDITURE FROM CONTRACT ALLOWANCE—RESERVED—			
<i>Non-voted</i>	1,50,000	99,693	—517
E.—TOUR EXPENSES—RESERVED—			
<i>Non-voted</i> {	<i>O.</i> . 75,000	77,500	76,558
	<i>M.</i> . 2,500		—942

Grant No. 12.—General Administration—Reserved and Transferred—contd. 121

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head " 22.—General Administration "—contd.			
	Rs.	Rs.	Rs.
F.—EXECUTIVE COUNCIL—RESERVED—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 2,64,000 \\ \text{M.} \quad . \quad 4,400 \end{array} \right\}$	2,68,400	2,68,166
			—294
<i>Voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 12,000 \\ \text{R.} \quad . \quad -240 \end{array} \right\}$	11,760	11,816
			+ 56
G.—MINISTERS—TRANSFERRED—			
O.	2,14,000		
R.	3,935	2,17,935	2,19,149
			+1,214
H.—LEGISLATIVE COUNCIL—RESERVED—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 43,000 \\ \text{M.} \quad . \quad -2,000 \end{array} \right\}$	41,000	40,787
			—213
<i>Voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,43,000 \\ \text{R.} \quad . \quad 7,267 \end{array} \right\}$	1,50,267	1,50,449
			+182
I.—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES—RESERVED—			
O.	4,83,000		
R.	—2,49,173	2,33,827	2,14,424
			—19,403
<p>Col. 1.—Mainly the provision for purchase of linotype machines the cost of which was adjusted under sub-head " E.-10 " in Grant No. " 28—Stationery and Printing " owing to the decision to debit to the above grant the expenditure incurred in the Government Press for printing electoral rolls. Col. 4.—Mainly liabilities carried forward.</p>			
J.—CIVIL SECRETARIAT—			
J.-1—Reserved—			
J.-1(1).—Pay of Officers—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 3,58,030 \\ \text{M.} \quad . \quad -26,828 \end{array} \right\}$	3,31,202	3,29,756
			—1,446
<p>Col. 1.—Mainly change of personnel and non-entertainment of a special officer for the full period provided for.</p>			
<i>Voted</i>	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,16,845 \\ \text{R.} \quad . \quad 23,655 \end{array} \right\}$	1,40,500	1,34,408
			—5,892
<p>Col. 1.—Mainly appointment of a voted officer as the Deputy Secretary in the Finance Department and posts of special officers not included in the budget.</p>			

122 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.
Major Head " 22.—General Administration "—<i>contd.</i>			
J.—CIVIL SECRETARIAT—<i>contd.</i>			
J.-1.—Reserved—<i>contd.</i>			
J.-1-(2).—Pay of Establishment—			
	Rs.		
O.	7,23,700	7,13,155	7,18,518
R.	—10,545			+5,363
J.-1 (3).—Allowances, honoraria, etc.—			
Non-voted	$\left. \begin{array}{l} O. \quad 22,500 \\ M. \quad -2,635 \end{array} \right\}$	19,335	20,303
Voted	$\left. \begin{array}{l} O. \quad 29,500 \\ R. \quad 2,230 \end{array} \right\}$	31,730	31,990
			+260
J.-1 (4).—Supplies and Services—			
O.	14,000	15 800	15,900
R.	1,800		
J.-1 (5).—Contract Contingencies			
		225	210
			—15
J.-1 (6).—Other Contingencies—			
O.	31,550	30,025	28,875
R.	—1,525			—1,150
J.-1 (7).—Deduct—Recoveries from other Govern- ments, Departments, etc.—			
Non-voted	$\left. \begin{array}{l} O. \quad -6,400 \\ M. \quad 300 \end{array} \right\}$	—6,100	—6,120
Voted	$\left. \begin{array}{l} O. \quad -10,600 \\ R. \quad 1,000 \end{array} \right\}$	—9,600	—9,152
			+448
J.-1 (8).—Rural Development Department—			
Non-voted	$\left. \begin{array}{l} O. \quad 35,900 \\ M. \quad -784 \end{array} \right\}$	36,716	36,241
Voted	$\left. \begin{array}{l} O. \quad 6,980 \\ R. \quad -1,202 \end{array} \right\}$	5,778	5,678
			—100

Col. 1.—Mainly a vacant post.

Grant No. 12.—General Administration—Reserved and Transferred—contd. 123

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head 22.—“ General Administration—contd.			
J.—CIVIL SECRETARIAT—contd.			
J.-1.—Reserved—concl'd.			
For rounding—			
Non-voted . . .	{ O. . . 30 M. . . 770 }	-800	.. +800
Voted . . .	{ O. . . 1,000 R. . . 403 }	595	.. -595
J.-2.—Transferred—			
J.-2 (1).—Pay of Officers—			
Non-voted . . .	{ O. . . 91,972 M. . . 14,046 }	1,06,018	1,07,483 +1,465
Col. 1.—Mainly a special officer and a Joint Secretary for the Agriculture and Industries Department not originally provided for.			
Voted . . .	{ O. . . 39,794 R. . . 17,336 }	57,130	58,369 +1,239
Col. 1.—Mainly the continuance of two posts of special officers, officiating arrangement in a leave vacancy and the post of a Deputy Secretary in the Local Self-Government Department not originally provided for.			
J.-2 (2).—Pay of Establishment—			
O.	1,93,825 }	1,96,868	1,96,069 -799
R.	3,043 }		
J.-2 (3).—Allowances, honoraria, etc.—			
Non-voted . . .	{ O. . . 6,000 M. . . 400 }	5,600	5,307 -293
Voted . . .	{ O. . . 7,600 R. . . 390 }	7,996	7,803 -193
J.-2 (4).—Supplies and Services—			
O.	700 }	1,022	647 -375
R.	522 }		
J.-2 (5)—Contract Contingencies			
		585	499 -86

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

Major Head and Sub-head, 1	Final Grant or Appro- priation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "22.—General Administration"—<i>contd.</i>			
J.—CIVIL SECRETARIAT—<i>concl'd.</i>			
J.-2.—Transferred—<i>concl'd.</i>			
J.-2(6).—Other Contingencies—			
	Rs.		
O.	8,400		
R.	—79	8,381	9,125 +744
For rounding—			
Non-voted	{ O. 28 M. —28 }	..	..
Voted	{ O. 236 R. —201 }	35	.. —35
K.—BOARD OF REVENUE—RESERVED—			
Non-voted	{ O. 68,000 M. 1,950 }	69,950	70,424 +474
Voted	{ O. 81,000 R. —750 }	80,250	80,264 +14
L.—LOCAL FUND AUDIT ESTABLISHMENT— RESERVED—			
Non-voted	{ O. 21,000 M. —5,614 }	15,386	15,385 —1
Col. 1.—Mainly change of personnel.			
Voted	{ O. 2,45,000 R. 3,334 }	2,48,334	2,47,723 —611
M.—COMMISSIONERS—RESERVED—			
Non-voted	{ O. 1,76,500 M. 2,657 }	1,79,157	1,86,123 +6,966
Col. 4.—Certain events were overlooked in the process of control. See also paragraph 1 of the review			
Voted	{ O. 2,46,500 R. 5,059 }	2,51,559	2,50,732 —827

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

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

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

N.—GENERAL ESTABLISHMENT—Reserved.

N.-1.—Pay of Officers—

	Rs.	Rs.	Rs.							
Non-voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">8,81,000</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">-43,215</td> </tr> </table>	O.	8,81,000	}		M.	-43,215	8,37,785	8,22,935	-14,850
O.	8,81,000	}								
M.	-43,215									
Voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">32,91,300</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">-93,540</td> </tr> </table>	O.	32,91,300	}		R.	-93,540	31,97,760	31,55,509	-42,191
O.	32,91,300	}								
R.	-93,540									

Col. 1.—Mainly vacancies in the Bengal Civil Service (Executive) and the Bengal Junior Civil Service due to absence of recruitment and other causes.

N.-2.—Pay of Establishment—

Non-voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">62,460</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">1,032</td> </tr> </table>	O.	62,460	}		M.	1,032	63,492	62,895	-597
O.	62,460	}								
M.	1,032									
Voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">18,51,855</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">2,420</td> </tr> </table>	O.	18,51,855	}		R.	2,420	18,54,275	18,53,910	-365
O.	18,51,855	}								
R.	2,420									

N.-3.—Allowances, honoraria, etc.—

Non-voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">1,36,900</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">5,255</td> </tr> </table>	O.	1,36,900	}		M.	5,255	1,42,155	1,56,427	+14,272
O.	1,36,900	}								
M.	5,255									

Col. 4.—Mainly cost of passages paid by the High Commissioner late in the year.

Voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">5,96,800</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">4,607</td> </tr> </table>	O.	5,96,800	}		R.	4,607	6,00,907	5,97,072	-3,835
O.	5,96,800	}								
R.	4,607									

N.-4.—Supplies and Services—

Non-voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">3,800</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">-458</td> </tr> </table>	O.	3,800	}		M.	-458	3,342	3,478	+136
O.	3,800	}								
M.	-458									
Voted	<table border="0"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">6,98,900</td> <td rowspan="2" style="font-size: 2em; vertical-align: middle;">}</td> <td rowspan="2"></td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">87,054</td> </tr> </table>	O.	6,98,900	}		R.	87,054	7,85,954	7,78,314	-7,640
O.	6,98,900	}								
R.	87,054									

Col. 1.—Mainly (i) increase in the number of police cases requiring attendance of a larger number of witnesses (Rs. 18,206), (ii) rise in the number of processes served due to the bad economic conditions prevailing in parts of the province (Rs. 12,455), (iii) increased payment to private persons in satisfaction of the decrees obtained by them against Government (Rs. 4,164) and (iv) increase in the number of landlords' fee cases and clearance of arrears accumulated in the landlords' fee department in several districts (50,000).

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
	Rs.	Rs.	Rs.
Major Head " 22.—General Administration "			
<i>—contd.</i>			
N.—GENERAL ESTABLISHMENT—RESERVED—<i>contd.</i>			
N.-5.—Contract Contingencies—			
	Rs.		
<i>Non-voted</i>	{ O. 10,800 M. 300 }	11,100	11,064 —46
<i>Voted</i>	{ O. 3,36,000 R. 26,000 }	3,62,007	3,63,389 +1,382
<p>Col. 1.—Mainly (1) increased expenditure on postage stamps consequent on (a) increase in postal rates, (b) decentralisation of despatch work in district offices, (c) increased correspondence in connection with the introduction of the Reforms, elections of local bodies, bye-elections of the Legislative Assembly, the Silver Jubilee and relief of distress in some parts of the province, (2) electrification of certain mofussil offices and (3) printing of pamphlets in connection with jute restriction propaganda.</p>			
N.-6.—Other Contingencies—			
<i>Non-voted</i>	{ O. 8,600 M. —373 }	8,227	8,218 —9
<i>Voted</i>	{ O. 1,04,600 R. 7,792 }	1,12,392	1,00,883 —2,509
N.-7.—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i> . . . . .	..	1,136	+1,136
N.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—26,400	—26,388	+12
N.-9.—Losses R.			
	5,794	5,794	..
F&c rounding—			
<i>Non-voted</i> . . . . .	..	440	—440
<i>Voted</i>	—555	..	+555
O.—SUB-DIVISIONAL ESTABLISHMENT—RESERVED—			
O.-1.—Pay of Establishment—			
<i>Non-voted</i>	{ O. 17,200 M. 194 }	17,394	18,117 +723
<i>Voted</i>	{ O. 5,85,720 M. —8,533 }	5,77,187	5,77,297 +110

Grant No. 12.—General Administration—Reserved and Transferred—contd. 137

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.

O.—SUB-DIVISIONAL ESTABLISHMENT—RESERVED—contd.

O.-2.—Allowances, honoraria, etc.—

Non-voted	<table style="border: none;"> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">.</td> <td style="text-align: right;">2,300</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">M.</td> <td style="padding: 0 5px;">.</td> <td style="text-align: right;">-116</td> </tr> </table>	{	O.	2,300	}	M.	-116	2,684	2,754	+70
{	O.	2,300									
}	M.	-116									
Voted	<table style="border: none;"> <tr> <td style="font-size: 2em; vertical-align: middle;">{</td> <td style="padding: 0 5px;">O.</td> <td style="padding: 0 5px;">.</td> <td style="text-align: right;">26,900</td> </tr> <tr> <td style="font-size: 2em; vertical-align: middle;">}</td> <td style="padding: 0 5px;">R.</td> <td style="padding: 0 5px;">.</td> <td style="text-align: right;">5,003</td> </tr> </table>	{	O.	26,900	}	R.	5,003	31,903	31,753	-150
{	O.	26,900									
}	R.	5,003									

Col. 1.—Increased touring in connection with relief of scarcity prevailing in parts of the province.

For rounding	380	..	-380
------------------------	-----	----	------

P.—OTHER ESTABLISHMENT—RESERVED—

Non-voted {	O.	. . . . .	1,000	1,745	1,720	-26
M.	. . . . .	745				
Voted {	O.	. . . . .	66,000	66,371	63,604	-2,677
R.	. . . . .	371				

Q.—DISCRETIONARY GRANTS BY HEADS OF PROVINCES—RESERVED—

Non-voted	1,500	1,350	-150
Voted	84,500	84,482	-18

R.—MISCELLANEOUS—RESERVED—

O.	2,000	1,200	1,147	-53
R.	-800			

Totals—

Reserved—

Non-voted {	O.	. . . . .	25,29,000	25,55,924	25,43,524	-7,400
M.	. . . . .	-33,076				
Voted {	O.	. . . . .	1,00,40,000	98,53,864	97,71,054	-82,810
R.	. . . . .	-1,86,136				

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

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

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

Totals—*concl.*

Transferred—

Non-voted	O.	98,000	1,11,618	1,12,790	+1,172
	M.	13,618			
Voted	O.	4,65,000	4,89,952	4,91,664	+1,709
	R.	24,952			

SURRENDERS OR WITHDRAWALS WITHIN GRANT—

R. Gross	1,62,184	1,62,184	..	-1,62,184
R. Deductions	-1,000	-1,000	..	+1,000

Grand Total—

Non-voted	Gross	26,73,642	26,79,927	+6,285
	Deductions	-6,100	-12,613	-12,513
	Net	26,67,542	26,61,314	-6,228
Voted	Gross	1,05,42,000	1,02,98,255	-2,43,745
	Deductions	-37,000	-35,540	+1,460
	Net	1,05,05,000	1,02,62,715	-2,42,285

REVIEW.

Savings on the final *non-voted* appropriation were inappreciable. Voted savings were 2·3 per cent. and '8 per cent. of the grant and the final modified appropriation respectively as compared with 1·2 per cent. and '5 per cent. in 1934-35. Though defective control is noticeable, under some sub-heads (*vide* notes under "C.-3—*Non-voted*", "C.-4", "C.-7" and "M.—*Non-voted*"), the administration of the grant as a whole was good.

2. Government's money aggregating Rs. 5,794 was misappropriated by a Sub-Deputy Collector and Circle Officer attached to the Sadar Sub-Division of a district under circumstances detailed below :—

The Sub-Deputy Collector was entrusted with the work of distribution of agricultural loans amounting to Rs. 7,000 and Rs. 8,000 in 1930-31 and

REVIEW—concl'd.

1931-32 respectively. Of these amounts he misappropriated sums aggregating Rs. 3,101 by fabricating false bonds in the names of persons who could not be found in the villages where they were described as living. During the collection season he also misappropriated sums aggregating Rs. 2,693 which were collected by him but not credited into the treasury. He avoided arousing the suspicion of the Collector or that of the Sub-Divisional Officer by crediting into the treasury a part of the money he collected and the defalcations did not come to notice till another officer went to collect agricultural loans in 1933. Delay in the payment of the instalments of the loans had come previously to the notice of the Loans Deputy Collector, the Sub-Divisional Officer and the Collector. All of them, however, accepted without making adequate enquiries the reports of the Sub-Deputy Collector who attributed the slow collection to economic depression and recommended that realisations should be postponed. The Sub-Deputy Collector absconded from duty but was arrested and placed on trial. He was convicted and sentenced to rigorous imprisonment for 3 years and to pay a fine of Rs. 3,000 in default to undergo rigorous imprisonment for 18 months more.

Government held that the fraud was committed in such circumstances as to render it impossible to hold individual officers responsible for the loss. They accordingly sanctioned the write-off of the entire amount of the loss.

See also the Audit Report.

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

Major Head " 24.—Administration of Justice"—

A.—HIGH COURT—

A 1.—Pay of Officers—

		Rs.			
Non-voted	Q.	10,46,420	} 10,21,015	10,22,758	+1,743
	M.	-25,405			

Col. 1.—Mainly drawal of vacation pay and leave salary in England by more Judges than originally forecasted and vacancy in the post of a puisne Judge appointed to officiate as the Chief Justice.

A. 2.—Pay of Establishment—

Non-voted	O.	6,18,616	} 6,10,246	6,10,537	+292
	M.	-9,371			

Col. 1.—Mainly deaths and premature retirements.

A. 3.—Allowances, honoraria, etc.—

Non-voted	O.	51,980	} 46,366	46,538	+172
	M.	-5,614			

A. 4.—Supplies and Services—

O.	34,000	} 35,100	35,100	..
R.	1,100			

Col. 1.—Mainly greater volume of copying work.

A. 5.—Contingencies—

O.	1,13,821	} 1,15,605	1,15,063	-542
R.	1,784			

Col. 1.—Increase in despatch work chiefly due to supply of copies of certain publications of the Court to subordinate courts and return of a large number of original certificates and diplomas of the candidates for the Bengal Civil Service (Judicial).

A. 6.—Losses—

R.	16,301	16,301	16,301	..
------------	--------	--------	--------	----

Unsecured debit balance of estates in charge of the Official Receiver had to be written off.

Grant No. 13.—Administration of Justice—Reserved—*contd.* 131

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

Major Head "24.—Administration of Justice"—*contd.*

Rs. Rs. Rs.

A.—HIGH COURT—*concl.*

A.-7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

Non-voted	$\left. \begin{array}{l} O. \quad -66,000 \\ M. \quad -7,600 \end{array} \right\}$	73,600	85,000	11,400
-----------	--	--------	--------	--------

Col. 1 and 4.—Larger recoveries from the Government of Assam on account of their proportionate contribution for the maintenance of the High Court, Appellate Side.

Voted	$\left. \begin{array}{l} O. \quad -16,000 \\ R. \quad -7,000 \end{array} \right\}$	23,000	23,000	..
-------	--	--------	--------	----

For rounding—

Non-voted	$\left. \begin{array}{l} O. \quad -116 \\ M. \quad 340 \end{array} \right\}$	224	..	224
Voted	..	279	..	279

B.—LAW OFFICERS—

B.-1.—Pay of Officers—

Non-voted	$\left. \begin{array}{l} O. \quad 72,520 \\ M. \quad -1,926 \end{array} \right\}$	70,594	70,565	29
Voted	$\left. \begin{array}{l} O. \quad 1,60,300 \\ R. \quad -5,451 \end{array} \right\}$	1,54,849	1,54,492	367

B.-2.—Pay of Establishment—

Non-voted	..	5,402	5,402	..
Voted	$\left. \begin{array}{l} O. \quad 31,160 \\ R. \quad 311 \end{array} \right\}$	31,471	31,409	62

B.-3.—Allowances, honoraria, etc.—

Non-voted	$\left. \begin{array}{l} O. \quad 1,260 \\ M. \quad -266 \end{array} \right\}$	1,604	1,330	364
Voted	$\left. \begin{array}{l} O. \quad 1,93,931 \\ R. \quad 300 \end{array} \right\}$	1,94,231	1,90,160	+4,020

Col. 4.—Mainly institution of a larger number of cases during the last three months of the year.

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

Major Head " 24.—Administration of Justice"—*contd.*B.—LAW OFFICERS—*concl.*

B.-4.—Supplies and Services—

		Rs.				
Non-voted	O.	400	}	800	581	—219
	M.	400				
Voted	O.	1,84,000	}	1,75,166	1,86,850	+11,684
	R.	—8,834				

Col. 4.—Same as under " B-3 voted ". See also paragraph 2 of the review.

B.-5.—Contingencies—

O.	4,495	}	4,070	4,232	+162
R.	—425				

B.-6.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

Non voted	O.	—3,000	}	—3,140	—5,000	—1,860
	M.	—140				
Voted	O.	—50,000	}	—48,000	—48,000	..
	R.	2,000				

For rounding—

Non-voted	O.	—282	}	..	..	..
	M.	282				
Voted	O.	114	}	3	..	—3
	R.	—111				

C.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—

O.	1,45,000	}	1,48,977	1,48,735	—242
R.	3,977				

Col. 1.—Mainly allowances to apprentices employed in leave vacancies, arrear increments of some office staff and an officer not going on leave ex-India.

Grant No. 13.—Administration of Justice—Reserved—*contd.* 133

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

Major Head "24.—Administration of Justice"—*contd.*

D.—CORONER'S COURT—

	Rs.				
O.	6,000	}	5,856	5,730	—117
R.	—144				

E.—PRESIDENCY MAGISTRATES' COURTS—

E.-1.—Charges—

Non-voted	O.	30,000	}	27,850	27,814	—39
	M.	—2,150				
Voted	O.	2,00,000	}	1,09,247	2,01,664	+2,417
	R.	—753				

Col. 4.—Change of personnel.

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

O.	—43,000	}	—43,474	—43,639	—165
R.	—474				

F.—CIVIL AND SESSIONS COURTS—

F.-1.—Pay of Officers—

Non-voted	O.	6,68,200	}	5,65,550	5,62,715	—2,835
	M.	—1,02,650				

Col. 1.—Posting of a smaller number of senior I. C. S. Officers as District and Sessions Judges.

Voted	O.	22,01,000	}	20,95,515	21,34,357	+38,842
	R.	—1,05,485				

Col. 1.—Mainly employment of an increased number of probationary Munsifs drawing less pay and of a smaller number of temporary Judges and subordinate Judges and partial utilisation of the provision for the revision in the Cadre of the Bengal Civil Service (Judicial). Col. 4.—The ultimate excess was explained by the controlling authority as chiefly due to larger expenditure on account of permanent Sub-Judges and more appointment of voted officers as District and Sessions Judges.

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

Major Head "24.—Administration of Justice"—*contd.*

F.—CIVIL AND SESSIONS COURTS—*contd.*

F.-2—Pay of Establishment—

	Rs.			
<i>Non-voted</i>	{ O. 7,000 M. -50 }	6,950	7,302	+352
<i>Voted</i>	{ O. 31,48,052 R. -50,744 }	30,97,308	30,05,770	-1,538

Col. 1.—Vacancies in process—serving establishments pending decision of the question of their re-organisation and creation of fewer temporary courts.

F.-3.—Allowances, honours, etc.—

<i>Non-voted</i>	{ O. 36,300 M. -6,900 }	29,400	30,472	+1,072
<i>Voted</i>	{ O. 3,74,000 R. -4,899 }	3,49,101	3,80,009	+10,908

Col. 1.—Less transfers and leave ex-India.

Col. 1.—Reduction in appropriation was based on anticipations of smaller expenditure on remuneration to copyists and travelling allowance. Col. 4.—Increased number of transfers and postings of voted officers and an abnormal rise in the demand for copies towards the close of the year led to the unadjusted excess.

F.-4.—Supplies and Services—

<i>Non-voted</i>	{ O. 2,200 M. -1,250 }	950	802	-148
<i>Voted</i>	{ O. 1,95,500 R. -21,749 }	1,73,751	1,77,822	+4,071

Cols. 1 and 4.—The decline in the number of sessions cases in the earlier part of the year on which the reduction in appropriation was based was followed by a sharp rise in their number in the closing months.

F.-5.—Contract Contingencies—

<i>Non-voted</i>		200	235	+35
<i>Voted</i>	{ O. 1,66,000 R. 2,346 }	1,08,346	1,08,690	-1,656

Grant No. 13.—Administration of Justice—Reserved—*contd.* 135

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

R₃. Rs. Rs.

Major Head " 24.—Administration of Justice—*contd.*

F.—CIVIL AND SESSIONS COURTS—*contd.*

F.—6.—Other Contingencies—

Rs.

Non-voted	{ O. 670 M. -100 }	500	464	-36
Voted	{ O. 1,50,350 R. 25,379 }	1,75,729	1,73,770	-1,959

Col. 1.—Mainly increased expenditure on boat hire owing to a rise in the number of processes served during the rainy season.

For rounding—

Non-voted . . . . .	..	-50	..	+500
Voted . . . . .	..	98	..	-98

G.—COURTS OF SMALL CAUSES—

O.	2,72,000	2,58,999	2,58,028	+1,029
R.	-15,001			

H.—CRIMINAL COURTS—

Non-voted	{ O. 100 M. -40 }	60	..	-60
Voted	{ O. 29,900 R. 2,293 }	32,193	32,411	+218

I.—MUKTERSHIP EXAMINATION CHARGES 8,000 7,677 -323

SURRENDERS OR WITHDRAWALS WITHIN GRANT—

R. Gross	1,59,805	1,59,805	..	-1,59,805
R. Deduction	5,474	5,474	..	-5,474

Major Head and Sub-head 1.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "24.—Administration of Justice"—<i>concl.</i>			
Totals—			
<i>Non-voted—</i>			
Gross	23,87,300	23,57,512	+ 212
Deductions	—76,744	—90,000	—13,260
Net	23,10,560	22,97,512	—13,048
<i>Voted—</i>			
Gross	76,18,000	75,25,269	—92,731
Deductions	—1,00,000	—1,14,639	—5,639
Net	75,09,000	74,10,630	—98,370

REVIEW.

There was a saving of .5 per cent. in the *non-voted* section against an excess of 3.5 per cent. in the previous year. This saving was mainly due to larger recoveries from other Governments for the services rendered by the Law Officers of the Bengal Government and by the Calcutta High Court.

2. Voted savings were 1.3 per cent. of the grant compared with 3 per cent. in the previous year. In the final modified appropriation there was an excess of .9 per cent. against savings of 1.1 per cent. in the preceding year.

Reappropriation in the wrong direction under sub-heads "B.-4 voted", "E.-1 voted" and "F.-3 voted" increased the unadjusted excesses under these heads.

The unadjusted excesses under "B.-3 voted" and "B.-4 voted" were explained to be due to larger expenditure during the last three months of the year. The controlling officer stated that the real state of things was not known to him till the year was over. There was scope for closer control under these heads.

3. An enquiry was made with regard to the lapsing to Government of unclaimed deposits held by the Administrator General and Official Trustee and certain officers of the High Court. The results of the enquiry were as follows:—

- (i) Administrator General's accounts and official Trustee's Accounts—Balances remaining unclaimed for 12 years are being duly transferred to Government under Section 52 of the Administrator General's Act and Section 23 of the Official Trustee's Act.

REVIEW—concl'd.

- (ii) Official Assignee's Accounts—Unclaimed dividends remaining so for 15 years in respect of proceedings under Act III of 1909 are being credited to Government under section 182 of the Act. Unclaimed dividends amounting to Rs. 10,12,932 in respect of proceedings under the Old Insolvency Act of 1848 and any other previous Insolvency Act have not, however, been lapsed to Government. Neither has this been done in respect of the aggregate balances amounting to Rs. 12,24,212 of estates in respect of which no declaration of dividend was possible in view of the insufficiency of their assets. These balances aggregating Rs. 28,37,144 have been invested and out of the interest earned the Official Assignee's office is maintained. The matter was referred to the local Government. It was decided by them that apart from the fact that the law as it stood at present did not contemplate the lapsing of these amounts to Government, the present practice should be allowed to continue until the proposed scheme of taking over the Official Assignee's office by Government was given effect to.
- (iii) Accounts of the Official Receiver, High Court—In 1930, the Hon'ble the Chief Justice of Bengal decided that the unclaimed balances with the Official Receiver in respect of closed and dormant estates should be deposited in the High Court in the first instance. The amounts thus deposited would ordinarily lapse to Government (under Act XXV of 1866) twenty years after the respective dates of deposits. In auditing the accounts of the Official Receiver it has to be seen whether the above orders of the Chief Justice are being carried out. In the case of certain items of deposits difficulty was however felt in determining whether they pertain to any of the closed or dormant estates. The matter is under investigation.
- (iv) Suitors' Fund—A list of unclaimed deposits relating to the Suitors Fund which are lying outstanding for 20 years or more and which therefore should ordinarily lapse to Government under Act XXV of 1866 has been prepared by the Imperial Bank of India, Calcutta. This list which shows a total of Rs. 3,64,253-13-1 in cash and Rs. 3,42,600 in Government securities (nominal value) is at present under examination. Steps will be taken in due course for the necessary transfer.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —	
1	2	3	4	
Major Head "25.—Jails and Convict Settlements".	Rs.	Rs.	Rs.	
A.—JAILS—				
A.1.—Pay of Officers—				
	Ra.			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 1,19,725 \\ \text{M. } -2,012 \end{array} \right\}$	1,17,713	1,15,894	-1,819
<i>Voted</i>	$\left. \begin{array}{l} \text{O. } 75,580 \\ \text{R. } -3,951 \end{array} \right\}$	71,609	90,370	-1,239
A.2.—Pay of Establishment—				
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 25,200 \\ \text{M. } -100 \end{array} \right\}$	25,100	24,713	-387
<i>Voted</i>	$\left. \begin{array}{l} \text{O. } 11,72,020 \\ \text{R. } 8,569 \end{array} \right\}$	11,80,589	11,82,599	+2,010
A.3.—Allowances, honoraria, etc.—				
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 8,850 \\ \text{M. } 953 \end{array} \right\}$	9,803	9,795	-8
<i>Voted</i>	$\left. \begin{array}{l} \text{O. } 89,025 \\ \text{R. } 3,363 \end{array} \right\}$	92,988	93,240	+252
A.4.—Supplies and Services—				
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 17,600 \\ \text{M. } 610 \end{array} \right\}$	18,210	17,836	-374
<i>Voted</i>	$\left. \begin{array}{l} \text{O. } 17,24,990 \\ \text{R. } 35,212 \end{array} \right\}$	17,62,202	17,60,162	-2,040
Col. 1.—Mainly increase in jail population, storage of food grains and payment of liabilities of the preceding year.				
A.5.—Contingencies—				
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. } 1,900 \\ \text{M. } -494 \end{array} \right\}$	1,406	1,450	+44
<i>Voted</i>	$\left. \begin{array}{l} \text{O. } 89,452 \\ \text{R. } -2,606 \end{array} \right\}$	86,846	85,517	-1,329
A.6.—Charges for the distribution of quinine by the Presidency Jail—				
O.	30,000	.	.	.
R.	-5,000	25,000	24,876	-324
Col. 1.—Mainly fall in the demand for quinine and stoppage of the supply of cinchona febrifuge to the centrally administered areas.				

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

Major Head "25.—Jails and Convict Settlements"—*contd.*

A.—JAILS—*concl.*

A.-7.—Establishment charges payable to other Governments, Departments, etc.—

Rs.

Non-voted—

M. 250 250 242 —8

Voted . { O. 68,700 } 65,904 67,786 —8,118
 { R. —2,700 }

Col. 4.—Mainly saving in the provision for the amount payable by the Bengal Government for the accommodation of their prisoners in the Cellular Jail in the Andamans.

A.-8.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

Voted . { O. —4,000 } —2,100 —2,394 —204
 { R. 1,900 }

A.-9.—Charges for police custody and Calcutta police lock-up—

Non-voted { O. 1,200 } 1,150 1,124 —26
 { M. —50 }

Voted . { O. 86,000 } 85,204 83,727 —1,477
 { R. —796 }

A.-10.—Charges on account of persons detained outside Bengal under the Bengal Criminal Law Amendment Act, 1930—

Non-voted { O. 14,000 } 16,290 16,103 —187
 { M. 2,290 }

Col. 1.—Mainly travelling allowance and cost of passage of an officer not forecasted in the budget.

Voted . { O. 5,52,000 } 5,45,830 5,44,889 —941
 { R. —6,170 }

140 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
Major Head "25.—Jails and Convict Settlements"—		Rs.	Rs.
<i>contd.</i>		Rs.	Rs.
B.—JAIL MANUFACTURES—	0		
B.-1.—Pay of officers—			
O.	Rs. 4,500	} 4,870	4,901
R.	370			+31
B.-2.—Pay of Establishment—			
O.	32,400	} 31,900	31,866
R.	—600			+66
B.-3.—Allowances, honoraria, etc.—			
O.	1,500	} 1,655	1,651
R.	155			—4
B.-4.—Supplies and Services—			
<i>Non-voted</i> { O.	4,700	} 3,404	3,298
M.	—1,296			—106
Col. 1.—Mainly transfer of the leather industry in a jail in a backward tract to the Presidency Jail.			
Voted { O.	6,71,600	} 6,71,412	6,72,828
R.	—188			+1,416
B.-5.—Contingencies—			
<i>Non-voted</i> { O.	1,000	} 565	565
M.	—435		
<i>Voted</i> { O.	9,342	} 8,363	8,228
R.	—979			—135
B.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Non-voted</i> { O.	—4,000	} —2,560	—2,678
M.	1,440			—118
Col. 1.—Mainly consequent on the transfer of leather industry referred to in the note under "B.-4—Non-voted".			
Voted { O.	—3,55,000	} —3,82,000	—3,79,687
R.	—27,000			+2,313
Col. 1.—Mainly larger manufactory operations in special jails.			

Grant No. 14.—Jails and Convict Settlements—Reserved—*concl.* 141

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 25.—Jails and Convict Settlements "—<i>concl.</i>			
B.—JAIL MANUFACTURES—<i>concl.</i>			
For rounding—			
<i>Non-voted</i>	Rs.		
{ O.	825	140	..
{ M.	—686		—140
<i>Voted</i>			
{ O.	—689	—805	..
{ R.	—116		+805
SURRENDERS OR WITHDRAWALS WITHIN GRANT—			
R. Gross	—24,467	—24,467	.. +24,467
R. Deductions	25,100	25,100	.. —25,100
Totals—			
<i>Non-voted—</i>			
Gross	1,94,031	1,91,020	—3,011
Deductions	—2,560	—2,678	—118
Net	1,91,471	1,88,342	—3,129
<i>Voted—</i>			
Gross	46,09,000	46,22,440	+13,440
Deductions	—3,59,000	—3,82,081	—23,081
Net	42,50,000	42,40,359	—9,641

REVIEW.

The *non-voted* sayings call for no special remarks. Savings in the voted section were 2 per cent. of the grant which compares favourably with the savings of 2·8 per cent. in the previous year. Both budgeting and control were good.

2. Sums aggregating Rs. 812 were written off under orders of competent authority.

REVIEW—*contd.*

3. Consolidated Store Account of the Manufactory Department of the Presidency and the Central Jails for 1935 is shown below.

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
(1) Opening Balance	1,37,710	1,03,977	84,482
(2) Receipts—			
(i) By purchase from the market	7,441	3,21,704	3,899
(ii) From the same Jail	2,430	118	7,03,043
(iii) From the other Jails within the Province	997	14,274	15,774
(iv) From other Departments of Local Government	9	4,014	..
(v) From different departments of Government in Provinces other than Bengal (excluding the Indian Stores Department) . . . . .	..	51	..
(vi) From the Indian Stores Department . . . . .	..	64,694	..
(vii) From overseas (on indent through D. G. Stores, London) . . . . .	..	..	..
Total	1,48,587	5,08,832	8,07,198
(3) Issues—			
(i) To the same Jail (including articles in process of manufacture)	3,757	3,92,080	1,62,678
(ii) To other Jails within the Province	7	171	2,22,924
(iii) To other departments of the Local Government	..	..	1,46,960
(iv) To different departments of Government in Provinces other than Bengal (excluding the Indian Stores Department) . . . . .	..	..	11,191
(v) To the Indian Stores Department . . . . .	..	..	..
(vi) Sales to the Public	11	..	1,77,991
(vii) Written off on account of loss or depreciation	14,986	200	2,324
(4) Closing balance	1,29,826	1,16,381	83,130
Total	1,68,587	5,08,832	8,07,198

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

Certified also that the closing balance shown in the above account was not in excess of requirements except spring mattresses in the Presidency Jail valued at Rs. 5,104 and cotton rope and Rim band in the Dacca Central Jail valued at Rs. 148 and Rs. 64 respectively. These

REVIEW—*conold.*

articles are the remnant of the stock held for purposes of manufacture and could not be profitably utilised so long. Steps are being taken for their disposal as soon as possible.

The stores were verified by the Superintendents of the Jails concerned and the Travelling Auditor of the office of the Inspector General of Prisons, Bengal.

CALCUTTA, } R. E. FLOWERDEW, LT.-COL., I. M. S.,
 The 5th November 1936. } *Inspector General of Prisons, Bengal.*

AUDIT CERTIFICATE.

The store accounts of the Dacca and Alipore Central Jails for 1934 and 1935 were test audited with reference to the local records under my supervision and subject to the audit comments I certify that the accounts were correct according to the best of my information and consideration of the explanations given to me.

CALCUTTA, } K. K. SEN,
 The 30th November 1936. } *Examiner, Outside Audit, Bengal.*

AUDIT COMMENTS.

A discrepancy of Rs. 25,353 was detected between the figures shown as "Receipts from Government Departments" under the category "Finished goods" in the store account of the Dacca Central Jail for 1934 and the figure under the same head in the ledger. It was due to the fact that certain articles which were in process of manufacture at the close of 1933 and received back in 1934 were omitted from the heads "Issues" and "Receipts" of the respective years. The discrepancy does not, however, affect the store accounts for 1935.

2. In last year's Audit Comments on this grant (page 154 of the Appropriation Accounts 1934-35) it was stated that a report would be made of the result of the re-valuation of 776 pieces of spring mattresses purchased as long ago as 1922 at a cost of Rs. 5,432, and lying unused ever since.

Out of 776 mattresses the value of 729 was written down, resulting in a loss of Rs. 1,459 which was written off by Government. The balance of 47 mattresses was utilised in the manufacture of iron cots.

The progress of the issue of mattresses for the manufacture of cots is so slow that the existing stock cannot be expected to be disposed of for a number of years. With a view to obviate further deterioration and loss it has been suggested that the surplus stock of spring mattresses may be sold by public auction or transferred to other Jails requiring them.

Store Account of the Jail Depot, Calcutta for the year 1935.

Description of Stores.	Opening balance.		Receipt during the year.		Sale during the year.		Written off loss.		Closing balance.		REMARKS.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	
1	2	3	4	5	6	7	8	9	10	11	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Dusters, Towels, Swabs and Ganchas	22,381	3,146	23,991	4,453	29,069	5,315	68	7	17,245	2,277	Agency employed for verification of each kind of stores. Manager—Jail Dept.
2. Cotton and Woollen Cloth	16,838 Yds.	3,071	27,753 Yds.	5,170	29,982 Yds.	5,627	6 Yds.	2	14,623 Yds.	2,612	* 1 teakwood shelf value Rs. 2 included in item No. 10 last year has been taken out and included in item No. 5 this year.
3. Durrice, Purdahs, Counterpanes, sheets, Ashtrays and B. Mats	1,994	2,401	5,733	8,878	5,120	7,717	..	..	2,607	3,562	
4. Blankets	717	1,776	8,456	15,426	5,333	10,615	..	..	3,840	6,587	
5. Teakwood furniture	34	134*	154	883	147	892	..	..	41	125	
6. Cane Articles	868	1,077	6,418	4,312	6,197	4,372	7	4	1,082	1,013	
7. Coir Mats (Brush, Sinner, Billiard and Matting)	174	365	1,086	2,978	951	2,876	..	..	309	467	
8. Coir String and Nowar	84 Mds.	314	335 Mds.	2,456	416 Mds.	2,702	1 Mdl.	5	3 Mds.	63	
9. Mustard oil	3	40	338	5,403	328	5,293	2 Mds.	27	11	213	
10. Other Manufacture	3,416	990*	1,330	3,275	1,564	3,391	..	..	3,182	874	
Total		13,314		53,224		48,719		45		17,793	

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

JAIL DEPOT, CALCUTTA,

The 31st August 1936.

K. C. SEN GUPTA,

Manager, Jail Depot.

REVIEW—conold.

AUDIT CERTIFICATE AND COMMENTS.

The store accounts of the Jail Depôt for 1934 and 1935 were checked with local records and found correct. As mentioned in the Audit Comments on the store account of the Jail Depôt for 1934 (page 156 of the Appropriation Accounts 1934-35 and the Audit Report 1936) the figures in column "value" under "sales during the year" have not been taken from the departmental registers because the actual costs of articles sold are not usually recorded therein. In future the actual sale price recorded in the departmental registers will be shown in the store account and the difference between the sale price and the cost price of the articles sold will be exhibited under a separate column under the head "profit or loss".

CALCUTTA,

The 10th November 1936.

K. K. SEN,

Examiner, Outside Audit, Bengal.

Grant No. 15—Police—Reserved.

See also the Audit Report.

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 " .			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
Non-voted . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,10,800 \\ \text{M.} \quad . \quad -2,100 \end{array} \right\}$	1,08,700	1,09,599 + 899
Voted . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 89,600 \\ \text{R.} \quad . \quad -530 \end{array} \right\}$	89,070	93,304 + 4,234
Col. 4.—Mainly debit for the leave salary of an officer adjusted after the close of the year.			
A.-2.—Pay of Establishment—			
O.	33,28,254	32,77,154	32,69,599 — 7,555
R.	—51,100		
A.-3.—Allowances, honoraria, etc.—			
Non-voted . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 18,100 \\ \text{M.} \quad . \quad 4,200 \end{array} \right\}$	22,300	21,064 — 1,236
Col. 1.—Mainly cost of passage not originally forecasted.			
Col. 4.—Less members of their families accompanied officers on leave ex-India.			
Voted . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,55,668 \\ \text{R.} \quad . \quad -3,150 \end{array} \right\}$	1,52,518	1,51,766 — 752
A.-4.—Supplies and Services—			
O.	3,47,560	3,41,760	3,41,124 — 636
R.	—15,800		
A.-5.—Contract Contingencies—			
O.	1,20,075	1,22,075	1,21,766 — 309
R.	2,000		
A.-6.—Other Contingencies—			
O.	3,91,500	3,91,950	3,90,660 — 1,290
R.	450		

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

Major Head "28.—Police"—contd.

Rs. Rs. Rs.

A.—PRESIDENCY POLICE—contd.

A.7.—Add—Establishment Charges payable to other Governments, Departments, etc.—

	Rs.			
Non-voted	{ O. 200 M. -800 }	..	..	..
Voted	{ O. 1,000 R. -500 }	500	148	-352

A.8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—

O.	-1,18,500	-95,500	-95,416	+84
R.	23,000			

Col. 1.—Mainly change in classification. See paragraph 7, page 3, Chapter I, Audit Report.

For rounding—

Non-voted . . . . .	..	-100	..	+100
Voted . . . . .	..	843	..	-843

B.—SUPERINTENDENCE—

Non-voted	{ O. 2,00,000 M. 22,300 }	2,22,600	2,22,194	-406
---------------------	--	----------	----------	------

Col. 1.—Mainly pay of the members of the Police Enquiry Committee which was not originally forecasted.

Voted	{ O. 1,50,000 R. 30,950 }	1,80,950	1,80,293	-657
-----------------	--	----------	----------	------

Col. 1.—Mainly (i) adjustment of the surcharge on railway warrants under this head instead of under the head "cost of railway warrants" subordinate to other minor heads in this grant (Rs. 21,660) and (ii) decision to debit the charges for stores and establishment of steam launches to this head instead of to "C-2—voted" and "C-6—Voted" (Rs. 11,400) (vide paragraph 7 of the report, page 2).

C.—DISTRICT EXECUTIVE FORCE—

C.1.—Pay of officers—

Non-voted	{ O. 5,48,000 M. -14,600 }	5,33,400	5,39,170	+5,770
---------------------	---	----------	----------	--------

Col. 1.—More cases of leave ex-India than originally forecasted. Col. 4.—Chiefly promotion of two officers to the Indian Police Service with retrospective effect.

Major Head and Sub-head.	1	Final Grant or Appro- priation.	2	Actual Expendi- ture.	3	Excess + Saving —.	4
			Rs.		Rs.		Rs.
Major Head "26.—Police"—<i>contd.</i>							
C.—DISTRICT, EXECUTIVE FORCE—<i>contd.</i>							
C.1.—Pay of officers—<i>concl'd.</i>							
	Rs.						
Voted	{ O. 1,00,000 } R. —8,020 }		1,82,680		1,75,683		—6,997
C.2.—Pay of Establishment—							
Non-voted	{ O. 2,52,600 } M. 6,800 }		2,59,400		2,59,311		—89
Voted	{ O. 98,68,300 } R. —18,250 }		98,50,050		98,25,053		—24,997
C.3.—Allowances, honoraria, etc.—							
Non-voted	{ O. 1,60,600 } M. 13,090 }		1,73,690		1,74,868		+1,178
Voted	{ O. 16,42,200 } R. —16,050 }		16,26,150		16,22,555		—3,595
C.4.—Supplies and Services—							
Non-voted	{ O. 18,700 } M. —1,197 }		17,503		17,401		—102
Voted	{ O. 7,20,800 } R. —24,800 }		6,95,800		6,93,122		—2,678
C.5.—Contract Contingencies—							
Non-voted			11,000		10,992		—8
Voted	{ O. 5,93,820 } R. . 28,800 }		6,22,420		6,21,924		—496
<p>Col. 1.—Mainly unforeseen extra charges on account of diet and travelling expenses of the rural police employed in guarding railway lines in connection with the tours of His Excellency the Viceroy.</p>							
C.6.—Other Contingencies—							
Non-voted	{ O. 14,500 } M. 177 }		14,677		14,672		—5
Voted	{ O. 7,09,500 } R. —16,187 }		6,93,313		6,91,155		—2,158

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
Major Head " 26.—Police "—<i>contd.</i>				
C.—DISTRICT EXECUTIVE FORCE—<i>concl'd.</i>				
C.7.—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.—				
<i>Non-voted</i>	60,000	51,618	—8,382	
Col.4.—Debit from the Defence Department of the Central Government on account of the services of some military officers employed in the District Intelligence Branch was adjusted after the close of the year.				
Voted R. . . .	Rs. 160	160	—160	
C.8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—				
O. —14,700	—8,600	—8,121	—521	
R. 6,100				
Col.1.—Mainly change in classification (<i>vide</i> paragraph 7, page 3, Chapter I, Audit Report).				
For rounding—				
<i>Non-voted</i>	—400	..	+400	
Voted	—120	..	+120	
D.—POLICE TRAINING SCHOOL—				
D.1.—Charges—				
<i>Non-voted</i>	{ O. . . 17,000 } M. . . . 6	17,006	17,076	+70
Voted	{ O. . . 1,81,300 } R. . . . —4,050	1,77,250	1,76,413	—837
D.2.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.				
O. —9,300	—9,600	—11,173	—1,573	
R. —300				
E.—SPECIAL POLICE—				
E.1.—Pay of Officers—				
<i>Non-voted</i>	{ O. . . 62,800 } M. . . . —5,000	57,800	57,567	—233

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
"	Rs.	Rs.	Rs.	
Major Head "26.—Police"—<i>contd.</i>				
E.—SPECIAL POLICE—<i>contd.</i>				
E.-2.—Pay of Establishment—				
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 1,06,981 \\ \text{M.} \quad . \quad -389 \end{array} \right\}$	1,06,092	1,05,402	-690
<i>Voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 2,22,700 \\ \text{R.} \quad . \quad -3,300 \end{array} \right\}$	2,19,400	2,19,152	-248
E.-3.—Allowances, honoraria, etc.—				
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 27,100 \\ \text{M.} \quad . \quad -3,462 \end{array} \right\}$	23,638	23,559	-79
<i>Voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 34,300 \\ \text{R.} \quad . \quad 6,076 \end{array} \right\}$	40,376	40,351	-25
Col. 1.—Mainly under ration allowance owing to rise in the prices of food stuff.				
E.-4.—Supplies and Services—				
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 7,724 \\ \text{M.} \quad . \quad -1,494 \end{array} \right\}$	6,230	6,018	-214
Col. 1.—Mainly arms indented for and not received.				
<i>Voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 50,200 \\ \text{R.} \quad . \quad 4,460 \end{array} \right\}$	54,660	54,326	-334
Col. 1.—Mainly decision to adjust the cost of coal, fuel, etc., supplied to the men of the Eastern Frontier Rifles under this sub-head instead of under "E.-8"— <i>Voted</i> .				
E.-5.—Contract Contingencies—				
<i>Non-voted</i> . . .		8,451	8,451	..
<i>Voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 18,000 \\ \text{R.} \quad . \quad 500 \end{array} \right\}$	18,500	18,496	-4
E.-6.—Other Contingencies—				
<i>Non-voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad . \quad 968 \\ \text{M.} \quad . \quad -728 \end{array} \right\}$	240	273	+33
<i>Voted</i> . . .	$\left. \begin{array}{l} \text{O.} \quad 16,950 \\ \text{R.} \quad -7,276 \end{array} \right\}$	9,674	9,663	-11
Col. 1.—See note under "E.-4— <i>Voted</i> ".				

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"—<i>contd.</i>			
E.—SPECIAL POLICE—<i>concl.</i>			
E.-7.—Grants-in-aid, Contributions, etc.—			
<i>Non-voted</i>	2,400	2,083	—317
E.-8.—Establishment charges payable to other Governments, Departments, etc.—			
O.	1,000		
R.	—360	570	—70
For rounding—			
<i>Non-voted</i>	—424	—	+424
Voted	—150	—	+150
F.—RAILWAY POLICE—			
F.-1.—Pay of Officers—			
<i>Non-voted</i>	55,700		
{ <i>M.</i>	—5,700	50,000	49,884
}			—116
Col. 1.—Change of incumbents.			
Voted	1,027	1,027	—
F.-2.—Pay of Establishment—			
O.	5,45,400		
R.	—51,100	4,94,300	4,92,286
}			—2,014
Col. 1.—Reduction in the Railway Police staff. See paragraph 2 of the review.			
F.-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i>	5,800		
{ <i>M.</i>	—900	4,900	4,897
}			—3
Voted	47,000		
{ R.	—2,600	44,400	44,006
}			—394
F.-4.—Supplies and Services—			
O.	16,550		
R.	—500	16,050	16,038
}			—12
F.-5.—Contract Contingencies—			
O.	13,000		
R.	—3,000	10,000	9,916
}			—84
Col. 1.—Same as under F.-2.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "26.—Police"—<i>contd.</i>			
F.—RAILWAY POLICE—<i>concl'd.</i>			
F.-6.—Other Contingencies—			
	Rs.		
O.	1,21,800	1,10,700	1,10,478
R.	—11,100			—222
Col. 1.—Mainly abandonment of certain railway buildings. See paragraph 2 of the review.			
F.-7.—Establishment charges payable to other Governments, Departments, etc.—			
O.	56,700	63,500	64,897
R.	8,800			+1,397
Cols. 1 and 4.—Mainly posting of a senior Superintendent of Police and increments.			
F.-8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.			
		—29,000	—27,650
			+1,350
Col. 4.—Smaller recovery due to the reduction in the Railway Police staff referred to in the note under F.-2.			
For rounding—			
<i>Non-voted</i>		500	..
			—500
<i>Voted</i>		—450	..
			+450
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G.-1.—Pay of officers—			
<i>Non-voted</i>	{ O. 1,03,100 M. 1,400 }	1,04,500	1,04,495
<i>Voted</i>	{ O. 71,800 R. 900 }	72,700	72,698
G.-2.—Pay of Establishment—			
O.	8,80,100	8,51,400	8,49,132
R.	—28,700			—2,268
G.-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i>	{ O. 24,700 M. —6,250 }	18,450	18,350
Col. 1.—Mainly over-estimation in the original forecast.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expen- diture.	Excess + Saving -.
1	2	3	4
<i>for Head " 28.—Police "—concl'd.</i>			
<i>1.—CRIMINAL INVESTIGATION DEPARTMENT—concl'd.</i>			
<i>G.3.—Allowances, honoraria, etc.—concl'd.</i>			
	Ra.		
Voted	{ O. 2,25,000 R. 28,700 }	2,53,700	2,53,659 -41
<i>G.4.—Supplies and Services—</i>			
Voted	{ O. 2,02,300 R. 15,200 }	2,17,500	2,17,438 -62
<i>Col. 1.—Mainly to meet increased expenditure for securing information regarding a large number of new branches of various revolutionary organisations.</i>			
<i>G.5.—Contract Contingencies</i>			
		5,000	5,000 ..
<i>G.6.—Other Contingencies—</i>			
	O. 2,10,900		
	R. 56,100	2,67,000	2,67,877 +877
<i>Col. 1.—Mainly payment of arrear charges for patrolling railway lines in connection with the tours of Their Excellencies the Viceroy and the Governor.</i>			
<i>For rounding—</i>			
<i>Non-voted</i>		200	.. -200
<i>Voted</i>		-100	.. +100
<i>H.—WORKS—</i>			
<i>Non-voted</i>		13,000	12,993 -7
<i>Voted</i>		96,000	95,993 -7
<i>Surrenders or withdrawals within grant—</i>			
R. Gross	84,250	84,250	.. -84,250
R. Deductions	-28,800	-28,800	.. +28,800
<i>Totals—</i>			
<i>Non-voted</i>		18,35,753	18,31,936 -3,818
<i>Voted</i>	{ Gross 2,13,34,500 Deductions -1,71,500 Net 2,11,63,000 }	2,11,97,568	-1,36,932 +28,140 -1,98,792

REVIEW.

Savings in the *non-voted* appropriation were .2 per cent. compared with .3 per cent. in the previous year.

2. Savings in the original voted grant were .5 per cent. against .1 per cent. in the previous year. The increased percentages of saving were mainly due to reduction in the Railway Police staff (*vide* sub-heads F. 2 and F. 6). The unadjusted excess of Rs. 1,397 under sub-head "F. 7" in spite of the addition of Rs. 6,800 sanctioned on the 31st March 1936 was explained to be due to the posting of a senior officer and certain other liabilities incurred by another Government on whom the Local Government had to depend for the data necessary for control. It is suggested that suitable arrangements may be made for obtaining information which is likely to upset calculations in the closing months of the year.

Taking the grant as a whole both budgeting and control were satisfactory.

3. Out of the fees and fines realised by the Police Department for the control of hackney carriages, the surplus after meeting the charges of administration, is distributed annually to certain municipalities under orders of Government. The local inspection of the accounts of such fees and fines showed that a sum of Rs. 5,301 was calculated as surplus in the year 1931-32 and made over to the municipalities but charges on account of rent of Government buildings used since August 1927 as office and residential quarters of the staff and the cost of postage, stationery and forms in connection with the administration of hackney carriage branch were not deducted in arriving at the available surplus. The Local Government to whom the case was referred agreed that these were fair charges against the fund and should be taken into account in calculating the working expenditure. The rents and other chargeable amounts have since been fixed at Rs. 7,440 a year.

4. Sums aggregating Rs. 86,694 were written off under the orders of competent authority. They include Rs. 86,314, the value of a launch which sank and the Government property lost therewith.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head " 27.—Ports and Pilotage "	Rs.	Rs.	Rs.
A. CHARGES FOR POOLED LAUNCHES.—			
A. 1.—Charges.—			
	Rs.		
<i>Non-voted</i>	{ O. 11,000 M. 25 }	11,025	11,056 +31
.	{ O. 3,75,500 S. 39,000 R. -350 }	4,14,150	4,15,157 +1,007
Col. 1.—Mainly increased repair work undertaken for private parties at the Govern- ment Dockyard, Narayanganj and reconditioning of a pooled launch. See also paragraph 1 of the review.			
A. 2.—Deduct —Establishment charges recoverable from other Governments, etc.—			
	O. -80,000 S. 8,000 }	-72,000	-65,015 +6,985
Cols. 1 and 4—Smaller recoveries consequent on the postponement of some expected repair works.			
B.—PURCHASE OF MARINE STORES, ETC.—			
	O. 10,700 S. 3,000 R. 517 }	14,217	14,089 -128
Col. 1—Outfitting of a State yacht.			
C.—PORTS ESTABLISHMENTS—			
<i>Non-voted</i>	{ O. 94,200 M. -25 }	94,175	92,499 -1,676
.	{ O. 11,500 R. -155 }	11,345	11,337 -8
D.—SUBSIDIES TO STEAMBOAT COMPANIES			
		3,200	3,200 ..
E.—STATE YACHT ESTABLISHMENTS—			
	O. 17,900 S. 7,000 R. -267 }	24,333	24,170 -163

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head "27.—Ports and Pilotage"—<i>concl.</i>			
F.—MISCELLANEOUS—	Rs.	Rs.	Rs.
O.	2,050	2,305	2,298
R.	255		
For rounding—			
Non-voted		—200	+200
Voted		450	—450
Totals—			
Non-voted	1,05,000	1,03,555	—1,445
Voted			
{ Gross	4,70,000	4,70,251	+251
{ Deductions	—72,000	—65,015	+6,985
{ Net	3,98,000	4,05,236	+7,236

REVIEW.

There was a saving of 1·3 per cent. in the *non-voted* appropriation against an excess of 1 per cent. in the previous year. In the voted grant, on the other hand, there was an excess of 1·8 per cent. compared with a saving of 1·7 per cent. in the previous year. In spite of the supplementary grants of Rs. 22,000 and Rs. 35,000 voted in August 1935 and March 1936 respectively to meet, *inter alia*, increased expenditure on repair works undertaken by the Government Dockyard for private parties, there was an excess over the voted grant, which requires to be regularised by an excess vote of the Council. This excess was explained to be chiefly due to smaller recoveries consequent on the postponement of some repair works expected at the Narayanganj Dockyard. There is scope for improvement of control under Sub-heads "A-1.—voted" and "A-2".

2. Store account of the Government Dockyard, Narayanganj, for the year ending 31st March 1936, as supplied by the Engineer Superintendent is given below :—

Opening balance on 1st April, 1935	Rs.	Rs.
		65,447
Receipts during the year.		
(a) Local purchase	99,150	
(b) From Overseas . . . . .	.
(c) From other sources	1,087	
	—————	1,00,237

REVIEW—contd.

<i>Deduct.—</i>	Rs.	Rs.
(d) 1. Stores utilised on production	89,817	
2. Stores sold	6,365	
3. Stores otherwise disposed of	92	
4. On account of elimination of pies in the calculation of issue rates, amounts, etc	115	
	96,389	→
Closing balance on 31st March, 1936	89,295	→

(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, Narayangunj, were verified by my predecessor, Engineer Commander W. G. Manfield, R. I. M. (Retd.). Some of the items were checked by me also when I took over charge. During our check, the closing balance of the stock appeared to be up to the level of normal requirements.

NARAYANGUNJ, }
The 20th June, 1936.

R. S. LAWRENSON,
Engineer Superintendent,
Government Dockyard, Narayangunj.

Audit Certificate.

The store accounts of the Government Dockyard, Narayangunj, for the years 1934-35 and 1935-36 have been locally examined with reference to the records, books, etc., maintained in the Dockyard under my supervision and have been found to be correct according to the best of my information and consideration of the explanations given to me.

CALCUTTA, }
The 4th September, 1936.

K. K. SEN,
Examiner Outside Audit. Bengal.

Audit comment.

The excessive balance of Belting hair 8", 6" and 5" size, referred to in the audit comments on page 171 of the Appropriation Accounts, 1934-35 remained practically in the same state at the end of 1935-36 as detailed below :—

		Balance on 31st March, 1935.		Balance on 31st March, 1936.
			Rs.	
Belting hair 8"	ft. 72½		401	. Same as in previous year.
Do. 6"	ft. 368½		1,384	. Do.
Do. 5"	ft. 284		756	. ft. 214 Rs. 570

It will thus appear that only 70 ft. of Belting hair 5" valued at Rs. 186 was used in the workshop during 1935-36.

Grant No. 17—Scientific Departments—Reserved.

159

Major Head and Sub-head, 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess + Saving— 4						
	Rs.	Rs.	Rs.						
Major Head—“ 30.—Scientific Departments ”.									
A.—INSPECTOR OF MINES	75	70	—5						
B.—DONATIONS TO SCIENTIFIC SOCIETIES—									
<i>Non-voted</i>	3,600	3,600	—						
Voted.	25,200	25,175	—25						
	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: center;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">25,800</td> </tr> <tr> <td style="text-align: center;">{</td> <td style="text-align: center;">R.</td> <td style="text-align: right;">—600</td> </tr> </table>	{	O.	25,800	{	R.	—600		
{	O.	25,800							
{	R.	—600							
For rounding—									
<i>Non-voted</i>	400	..	—400						
Voted	125	..	—125						
Surrenders or withdrawals within grant—									
	R. . 800	600	.. —600						
Totals—									
<i>Non-voted</i>	4,000	3,600	—400						
Voted	26,000	25,245	—755						

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“ 31.—Education ”.			
A.—GOVERNMENT SECONDARY SCHOOLS—			
A-1.—Pay of Officers—			
	Rs.		
<i>Non-voted</i>	{ O. . . 55,200 M . . . 400 }	55,600	53,959 —1,641
<i>Voted</i>	{ O. . . 1,44,500 R. . . —5,823 }	1,38,677	1,35,891 —2,786
A-2.—Pay of Establishment—			
<i>Non-voted</i>		2,830	2,766 —64
<i>Voted</i>	{ O. . . 37,320 R. . . —1,500 }	35,820	35,302 —518
A-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i>	{ O. . . 8,400 M. . . 807 }	9,207	9,149 —58
<i>Voted</i>	{ O. . . 5,700 R. . . —300 }	5,400	5,231 —169
A-4.—Supplies and Services—			
<i>Non-voted</i>	{ O. . . 3,660 M. . . —192 }	3,468	3,408 —60
<i>Voted</i>	{ O. . . 71,600 R. . . —2,223 }	69,377	69,320 —57
A-5.—Contract Contingencies—			
<i>Non-voted</i>		1,700	1,700 ..
<i>Voted</i>	{ O. . . 18,125 R. . . 1,823 }	19,948	20,015 +67
A-6.—Other Contingencies—			
<i>Non-voted</i>	{ O. . . 3,100 M. . . —524 }	2,576	2,555 +9
<i>Voted</i>		8,670	8,595 —75

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
Major Head 31.—Education —<i>contd.</i>	Rs.	Rs.	Rs.
A.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i>			
For rounding—			
Non-voted	—190	∴	+190
Voted	85	∴	—85
B.—DIRECT GRANTS TO NON GOVERNMENT SECONDARY SCHOOLS—			
	Rs.		
Non-voted	{ O. 38,400 } { M. —91 }	38,309	38,067
Voted	{ O. 2,28,500 } { R. —310 }	2,28,190	2,27,814
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
	Rs.		
Non-voted	{ O. 30,000 } { M. 1,794 }	31,794	31,961
Voted	{ O. 3,64,500 } { R. —160 }	3,64,340	3,63,855
D.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—			
Non-voted	26,000	25,723	—277
E.—GOVERNMENT SPECIAL SCHOOLS—			
E.-1.—Pay of Officers—			
	O. . 28,040 } R. . —5,015 }	23,025	24,200
			+1,184
Col. 1.—Mainly grant of extension of leave ex-India to an officer. Col. 4.—Omission to take into account the vacation pay of an officer.			
E.-2.—Pay of Establishment—			
	O. . 12,000 } R. . 272 }	12,272	12,278
			+6
E.-3.—Allowances, honoraria, etc.—			
	O. . 480 } R. . —21 }	450	460
			+1

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "31.—Education"— <i>contd.</i>			
E.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i>			
E.-4.—Supplies and Services—			
O.	Rs. 20,650	29,614	29,580
R.	2,964			—25
E.-5.—Contingencies—			
O.	Rs. 11,055	11,355	11,330
R.	300			—25
E.-6.—Establishment charges payable to other Governments, Departments, etc.			
	35,000	28,962	—6,038
See paragraph 2 of the review.			
For rounding	275	..	—275
F.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
Non-voted	11,000	11,230	+230
Voted	2,000	1,879	—121
G.—INSPECTION—			
G.-1.—Pay of Officers—			
Non-voted	{ O. 29,350 M. —2,341 }	27,009	26,661
			—348
G.-2.—Pay of Establishment—			
Non-voted	{ O. 1,800 M. 175 }	1,975	1,954
			—21
Voted	{ O. 8,720 R. —1,220 }	7,500	7,409
			—31
G.-3.—Allowances, honoraria, etc.—			
Non-voted	{ O. 6,100 M. —58 }	6,042	5,875
			—167
Voted	{ O. 1,000 R. —13 }	987	956
			—31

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving -.				
1	2	3	4				
Major Head "31.—Education"— <i>concl'd.</i>	Rs.	Rs.	Rs.				
G.—INSPECTION—<i>concl'd.</i>							
G.-4.—Supplies and Services—	Rs.						
R.	120	120	...				
G.-5.—Contract Contingencies—							
<i>Non-voted</i>	500	500	..				
Voted	<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;">{ R.</td> <td style="text-align: right;">-30</td> </tr> </table>	{ O.	1,000	{ R.	-30	970	951
{ O.	1,000						
{ R.	-30						
			-19				
G.-6.—Other Contingencies—							
<i>Non-voted</i>	480	480	..				
Voted	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">{ O.</td> <td style="text-align: right;">2,860</td> </tr> <tr> <td style="text-align: right;">{ R.</td> <td style="text-align: right;">-34</td> </tr> </table>	{ O.	2,860	{ R.	-34	2,826	2,768
{ O.	2,860						
{ R.	-34						
			-58				
For rounding—							
<i>Non-voted</i>	170	..	-170				
Voted	-80	..	+80				
H.—SCHOLARSHIPS—							
<i>Non-voted</i>	2,500	2,485	-15				
Voted	28,500	27,392	-1,108				
I.—MISCELLANEOUS—							
<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;">30</td> </tr> </table>	{ O.	1,000	{ M.	30	1,039	1,033
{ O.	1,000						
{ M.	30						
			+3				
Voted.	<table style="display: inline-table; vertical-align: middle;"> <tr> <td style="text-align: right;">{ O.</td> <td style="text-align: right;">7,500</td> </tr> <tr> <td style="text-align: right;">{ R.</td> <td style="text-align: right;">-4,632</td> </tr> </table>	{ O.	7,500	{ R.	-4,632	2,868	2,048
{ O.	7,500						
{ R.	-4,632						
			+80				
Col. 1.—The expenditure for the Provincial and Inter-Provincial Board for Anglo-Indian and European Education was much below the forecast.							
Surrenders or withdrawals within grant—							
R.	15,802	15,802	-15,802				
Total Grant No. 18—							
<i>Non-voted</i>	2,22,000	2,19,536	-2,464				
Voted	10,44,000	10,17,334	-26,666				

REVIEW.

Non-voted savings were 1·1 per cent. of the final appropriation against 1 per cent. in the preceding year. Voted savings were 2·6 per cent. of the original grant against 1·4 per cent. in 1934-35. Savings were 1 per cent. of the final voted appropriation.

2. The local Government's contribution towards the cost of the Hazari-bagh Reformatory School in Bihar appears under sub-head "E—Government Special Schools—E-6 Establishment charges payable to other Governments, Departments, etc.". It depends on the average number of boys sent to the school from this Province. The average number of boys sent in 1935-36 was 64 against 66 in the two preceding years and there was a saving of 17·2 per cent. in the final grant for 1935-36 under the sub-head against excesses of 9·4 per cent. and 7·5 per cent. in 1934-35 and 1933-34 respectively. The unadjusted savings in the year under report were explained to be due to the communication by the Bihar and Orissa Government of their demand after the close of the financial year. The local Government have to depend on the Bihar Government for the information necessary for control of expenditure under the head and for the improvement of control, the Government of Bihar have been requested to furnish the local Government with revised figures in January each year based on the latest estimate.

3. Mention was made in paragraph 5(e) of the review under "Grant No. 18—Education—Reserved" on page 178 of the Appropriation Accounts for 1931-32 of a disparity in the prices paid for the same articles of food purchased by the authorities of two educational institutions of the same locality. The Head of the Department was directed by the Government, in August 1932, to instruct the heads of the two institutions to consult each other, as far as possible, regarding rates before ordering local supplies of articles of food. It transpired on enquiry by Audit that, through an oversight, the above orders had not been communicated to the head of one of the two institutions. Hence there was no co-ordination between the heads of the two institutions in ordering supplies. The result was a disparity in the prices paid to the extent of Rs. 3,460 (Rs. 2,058 in 1933, Rs. 973 in 1934 and Rs. 429 in 1935).

Government are of opinion that the effect on the day-to-day marketing or periodical contracts of the two institutions of joint buying is a matter of conjecture, but there are grounds to believe that there might have been a saving though whether it would have been as large as the figure suggested is doubtful.

Co-ordination has now been insisted on.

4. A sum of Rs. 4,415 was written off under orders of competent authority. It represents the value of certain lost and unserviceable articles in a Reformatory and Industrial School.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —						
1	2	3	4						
Major Head "31.—Education".		Rs.	Rs.						
A.—Grants to Universities—									
<i>Non-voted</i>	5,50,000	5,50,000	..						
<i>Voted</i>	3,06,320	3,94,569	-1,751						
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">Rs.</td> <td></td> </tr> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">4,71,000</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">-74,680</td> </tr> </table>	Rs.		O.	4,71,000	R.	-74,680		
Rs.									
O.	4,71,000								
R.	-74,680								
Col. 1.—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.—Government Arts Colleges—									
B.-1.—Pay of Officers—									
<i>Non-voted</i>	1,58,540	1,55,814 ^a	-2,726						
<i>Voted</i>	11,21,800	11,25,284	+3,484						
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">1,58,290</td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">250</td> </tr> </table>	O.	1,58,290	M.	250				
O.	1,58,290								
M.	250								
B.-2.—Pay of Establishment	98,520	98,208	-312						
B.-3.—Allowances, honoraria, etc.—									
<i>Non-voted</i>	5,771	5,489	-282						
<i>Voted</i>	9,575	9,577	+2						
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">7,300</td> </tr> <tr> <td style="text-align: right;">M.</td> <td style="text-align: right;">-1,529</td> </tr> </table>	O.	7,300	M.	-1,529				
O.	7,300								
M.	-1,529								
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">8,148</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">1,427</td> </tr> </table>	O.	8,148	R.	1,427				
O.	8,148								
R.	1,427								
B.-4.—Supplies and Services—									
	16,923	16,832	-91						
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">20,100</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">-3,177</td> </tr> </table>	O.	20,100	R.	-3,177				
O.	20,100								
R.	-3,177								
Col. 1.—Mainly under "Customs duty on imported stores" owing to the purchase of stores from local firms.									
B.-5.—Contract Contingencies	17,050	22,951	+5,001						
Col. 4.—Mainly provision under B.-6 for certain charges adjusted under this sub-head. See also paragraph 1 of the review.									
B.-6.—Other Contingencies—									
	1,46,776	1,41,539	-5,237						
	<table style="margin-left: 20px;"> <tr> <td style="text-align: right;">O.</td> <td style="text-align: right;">1,47,342</td> </tr> <tr> <td style="text-align: right;">R.</td> <td style="text-align: right;">-566</td> </tr> </table>	O.	1,47,342	R.	-566				
O.	1,47,342								
R.	-566								
Col. 4.—See note under "B.-5 ^a ".									

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
Major Head " 31.—Education "—<i>contd.</i>				
B.—Government Arts Colleges—<i>concl'd.</i>				
For rounding—				
Non-voted	10	..	—10	
Voted	140	..	—140	
C.—Grants to non-Government Arts Colleges—				
	Rs.	Rs.	Rs.	
O. 2,84,000	} 2,75,742	} 2,72,798	} —2,944	
R. —8,258				
D.—Government Professional Colleges—				
D.-1.—Charges—				
Non-voted	{ O. 57,009	} 56,889	} 56,451	} —438
	{ M. —711			
Voted	{ O. 3,38,700	} 3,35,021	} 3,38,602	} +3,581
	{ R. —3,679			
Col. 4.—Cumulative small items.				
D.-2.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.				
	—21,800	—21,108	+ 692	
E.—Government Secondary Schools—				
E. 1.—Pay of Officers—				
	O. 11,57,500	} 11,41,500	} 11,39,947	} —1,553
	R. —16,000			
Col. 1.—Mainly retirement and recruitment on revised scales of pay.				
E.-2.—Pay of Establishment	69,006	67,827	—1,179	
E.-3.—Allowances, honoraria, etc.—				
	O. 6,500	} 7,091	} 7,075	} —16
	R. 591			
E.-4.—Supplies and Services—				
	O. 48,000	} 57,103	} 54,140	} —2,963
	R. 9,103			

Col. 1.—Chiefly to meet expenditure of the Sakhawat Memorial Girls' School after its provincialisation. See also note under E.-7. Col. 4.—Mainly (i) adjustment of charges in connection with the Silver Jubilee Celebrations under sub-head "N" in Grant No. 29-Miscellaneous (page 267); (ii) cumulative petty savings in the allotments of several officers for boarding charges; and (iii) provision under this sub-head for certain charges adjusted under E. 5. See also paragraph 1 of the review.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
Major Head " 31.—Education "—<i>contd.</i>	Rs.	Rs.	Rs.
E.—Government Secondary Schools—<i>congl.</i>			
E.-5.—Contract Contingencies—			
O. Rs. 44,599	} 46,311	} 46,394	} +83
R. 1,712			
E.-6.—Other Contingencies—			
O. 77,400	} 77,542	} 77,064	} -478
R. 142			
E.-7.—Lump provision for the provincialisation of the Sakhawat Memorial Girls' School—			
O. 44,350	} ..	} ..	} ..
R. -44,350			
<p>Owing to delay in completing the provincialisation of the Sakhawat Memorial Girls' School, Rs. 11,548 only of the lump provision was reappropriated to sub-heads E.-4, E.-5 and E.-6 to meet expenditure on the school after its provincialisation. Of the balance of the lump provision, Rs. 6,620 was reappropriated to sub-head F for payment of grant-in-aid to the school before its provincialisation, Rs. 6,182 to certain sub-heads under J and M and Rs. 20,000 was surrendered.</p>			
For rounding	145	..	-145
F.—Direct Grants to non-Government Secondary Schools—			
O. 12,40,000	} 12,45,903	} 12,42,846	} -3,257
R. 5,903			
G.—Government Primary Schools	8,500	8,470	-30
H.—Direct Grants to non-Government Primary Schools—			
O. 3,99,500	} 3,11,818	} 3,20,605	} +8,787
R. -87,682			
<p>Col. 1.—Chiefly non-utilisation of the provision for grants-in-aid to primary schools in some districts where District School Boards were established under the Bengal (Rural) Primary Education Act, 1930. In these areas Government made grants to these local boards for eventual payment to the recipients. See also note under " I ".</p>			
<p>Col. 4.—Some sanctioned commitments were not taken into account in controlling the expenditure.</p>			
I.—Grants to Local Bodies for Primary Education—			
O. 22,22,500	} 23,27,182	} 23,29,481	} +2,299
R. 1,04,682			
<p>Col. 1.—Chiefly grants to District School Boards established in some districts under the Bengal (Rural) Primary Education Act, 1930, to enable these boards to pay grants and scholarships for primary education which were previously being paid by Government direct to the recipients.</p>			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess +, Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 31.—Education "—<i>contd.</i>			
J.—Government Special Schools—			
J.-1.—Pay of Officers—			
<i>Non-voted</i>	20,620	20,607	—13
	Rs.		
Voted	3,29,669 } 4,050 }	3,36,719	3,32,284
			—1,435
J.-2.—Pay of Establishment—			
O.	2,51,042 } 25 }	2,51,667	2,50,630
R.	25 }		—1,037
J.-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i>	700 } 394 }	1,094	1,068
Voted	8,830 } 181 }	9,011	8,809
			—112
J.-4.—Supplies and Services—			
O.	2,84,536 } 4,265 }	2,88,801	2,87,788
R.	4,265 }		—1,013
J.-5.—Contract Contingencies—			
O.	15,963 } —168 }	15,795	15,765
R.	—168 }		—30
J.-6.—Other Contingencies—			
O.	1,24,207 } 1,557 }	1,25,764	1,24,710
R.	1,557 }		—1,054
J.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—2,300	—2,458	—158
For rounding—			
<i>Non-voted</i>	280	—	—280
Voted	453	—	—453

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head "31.—Education"—<i>contd.</i>			
	Rs.	Rs.	Rs.
K.—Direct Grants to non-Government Special Schools—			
O.	Rs. 3,10,000		
R.	463	3,10,463	3,17,909
			-1,494
L.—Direction—			
<i>Non-voted</i>	{ O. 59,100 M. -3,844 }	55,256	55,004
			-252
Voted	{ O. 1,53,400 R. 3,287 }	1,56,687	1,58,018
			+1,331
M.—Inspection—			
M.-1.—Pay of Officers—			
<i>Non-voted</i> . . . . .		..	783
			+783
Voted	{ O. 7,59,000 R. 7,000 }	7,66,000	7,66,899
			+899
M.-2.—Pay of Establishment—			
O.	1,40,000		
R.	3,000	1,43,000	1,42,948
			-112
M.-3.—Allowances, honoraria, etc.—			
<i>Non-voted</i> . . . . .		..	458
			+458
Voted	{ O. 1,80,100 R. 2,850 }	1,82,950	1,82,345
			-605
M.-4.—Contract Contingencies—			
O.	37,190		
R.	-108	37,032	36,899
			-133
M.-5.—Other Contingencies—			
O.	22,900		
R.	200	23,100	23,164
			+64
For rounding		250	..
			-250

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
Major Head "31.—Education"—<i>concl.</i>			
		Rs.	Rs.
N.—Scholarships—			
	Rs.		
O.	2,03,600	2,88,500	2,88,587
R.	-17,000			+87
Col. 1.—Non-utilisation of the provision for scholarships in certain areas for the reasons explained in the note under sub-head "I".			
O.—Miscellaneous—			
<i>Non-voted</i>	{ O. 100 M. 250 }	350	350
<i>Voted</i>	{ O. 2,97,600 R. 18,684 }	3,15,784	3,15,546
Col. 1.—Mainly increase in the number of candidates for the different examinations			
P.—Works		14,814	14,448
For rounding		-14	..
Surrenders or withdrawals within grant—			
	R. 86,396	86,396	..
Total Grant No. 19—			
<i>Non-voted</i>		8,48,810	8,48,024
<i>Voted</i>	{ Gross 1,10,70,100 Deductions -24,100 Net 1,10,46,000 }	1,09,80,908	1,09,87,342
			-80,192
			+534
			-88,658

REVIEW.

Non-voted savings were 3 per cent. of the final appropriation against the excess of 3 per cent. in the preceding year. In the *voted* section savings were 8 per cent. of the grant and 02 per cent. of the finally modified appropriation against 1.2 per cent. and 4 per cent. respectively in 1934-35. Provision was made according to previous practice of adjusting expenditure under sub-heads B.-6 and E.-4 for the pay of certain contingency menials adjustable under sub-heads B.-5 and E.-5. The final excess under B.-5 and the final savings under B.-6 and E.-4 are chiefly due to non-adjustment of the provision in the above cases with reference to actual expenditure and indicate scope for improvement in control.

2. A sum of Rs. 5,217 representing the value of unserviceable articles in an Engineering College was written off under the orders of Government.

REVIEW—contd.

3. The store accounts of (i) the Bengal Engineering College, Sibpur, and (ii) the Ahsanullah School of Engineering, Dacca, for 1935-36 are given below :—

(i) Store Account of the Bengal Engineering College, Sibpur for 1935-36.

	Coal, oil and greases.	Timber.	Tools.	Chemicals.	Electrical stores.	Miscella- neous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	133	788	945	236	768	2,861
<i>Receipts.</i>						
(a) By local purchase . . .	5,140	2,123	257	496	1,498	4,270
(b) From other Govern- ment departments . . .	..	..	..	..	..	..
(c) From Overseas . . .	..	..	..	..	..	..
(d) From other sources (found surplus in godown)	12	8	..	..	..	22
<i>Issues.</i>						
Depreciation, loss, short- age, etc., written off . . .	..	1	..	..	8	14
Closing balance	187	1,452	1,026	75	799	2,666

Agency employed for verification.—Messrs. Md. A. Jabber, late Lecturer in Civil Engineering, and C. V. Newman, Lecturer in Mathematics.

Certificate and remarks by the Head of the Office.

Certified that the figures represent a substantially true account of affairs, and they agree with the figures recorded in the Departmental Registers and that the closing balance of stock was not in excess of requirements except in the case of timber.

The excess in this case is due to the fact that we have to keep in stock a reasonable quantity of seasoned timber to execute outside orders with reasonable promptness and with timber of good quality to maintain the high standard of finished work which is generally available in our workshops. Much of this represents planks, scantlings, etc., which were sawn from tree trunks and are required to be thoroughly seasoned before use.

SIBPUR,)
The 21st September 1936.)

C. R. COPELAND,
Officer in charge, B. E. College.

Audit Comment.

This account was not checked in audit. Necessary check will be exercised at the next test-audit.

REVIEW—*concl'd.*

(ii) Store Account of the Ahsanullah School of Engineering, Dacca, for 1935-36.

	Coal, oil and greases.	Timber.	Tools.	Chemicals.	Electrical stores.	Miscella- neous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Oponing balance . . .	524	5,123	16,651	17	37	10,463
<i>Receipts.</i>						
(a) By local purchase . . .	1,400	631	243	153	145	4,496
(b) From other Govern- ment departments . . .	..	..	..	..	..	11
(c) From Overseas . . .	..	..	..	150	..	..
(d) From other sources . . .	..	280	1,416	42	7	4,661
<i>Issues.</i>						
(a) Issue for (different works, &c.	856	2,325	..	157	105	11,138
(b) Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	..
Closing balance . . .	1,158	3,709	18,310	205	24	8,493

Agency employed for verification.—Teachers and Foreman Instructors of workshop specially deputed for examining the stores from the workshop books.

Certificate and remarks by the Head of the Office.

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

DACCA, }
The 9th November 1936. } *Principal, Ahsanullah School, of Engineering, Dacca.*

B. C. GUPTA,

Audit Comment.

This account was not checked in audit. Necessary check will be exercised at the next test-audit.

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.
Major Head "32.—Medical".			
A.—MEDICAL ESTABLISHMENT—			
A.-1.—Reserved—Non-voted—			
A.-1.(1)—Pay of Officers—			
<i>Rs.</i>			
O. . . 30,100	} 27,773	} 28,103	} +330
M. . . —2,327			
A.-1.(2)—Pay of Establishment—			
O. . . 7,900	} 7,593	} 7,821	} +228
M. . . —307			
A.-1.(3)—Allowances, honoraria, etc.—			
O. . . 6,500	} 5,960	} 5,543	} —417
M. . . —540			
A.-1.(4)—Supplies and Services—			
A.-1.(4)(i)—Grants to dispensaries for supply of medicines to Government officers . . .			
	590	590	..
A.-1.(4)(ii)—Other charges—			
O. . . 200	} 117	} 122	} +5
M. . . —83			
A.-1.(5)—Contract Contingencies . . .			
	600	590	—10
A.-1.(6)—Other Contingencies—			
O. . . 300	} 267	} 267	} ..
M. . . —33			
A.-1.(7)—Grants-in-aid, contributions, etc.—			
O. . . 800	} 600	} 607	} +7
M. . . —300			
A.-1.(8)—Deduct—Establishment charges re- coverable from other Governments, Depart- ments, etc.			
	—1,400	—1,428	—28
For rounding			
	310	..	—310

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head " 32.—Medical "—<i>contd.</i>	Rs.	Rs.	Rs.
A.—MEDICAL ESTABLISHMENT—<i>contd.</i>			
A.-2.—Transferred—			
A.-2.- (1)—Pay of Officers—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. . . } 1,97,800 \\ \text{M. . . } -13,962 \end{array} \right\}$	1,83,838	1,93,864
			+10,026
Col. 1.—Mainly posting of more votable officers as Civil Surgeons than originally forecasted. Col. 4.—Change of personnel towards the close of the year.			
<i>Voted</i>	$\left. \begin{array}{l} \text{O. . . } 2,72,050 \\ \text{R. . . } 7,689 \end{array} \right\}$	2,79,739	2,78,332
			-1,407
A.-2.- (2)—Pay of Establishment—			
O.	1,80,100	1,84,767	1,85,008
R.	4,667			+241
A.-2.- (3)—Allowances, honoraria, etc.—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O. . . } 7,300 \\ \text{M. . . } -822 \end{array} \right\}$	6,478	6,481
			+3
<i>Voted</i>	$\left. \begin{array}{l} \text{O. . . } 39,010 \\ \text{R. . . } 10,744 \end{array} \right\}$	49,754	49,462
			-292
Col. 1.—Mainly increase in court attendances.			
A.-2.- (4)—Supplies and Services—			
A.-2.- (4)(i)—Grants to dispensaries for supply of medicines to Government officers			
	11,010	11,010	..
A.-2.- (4)(ii)—Other charges—			
O.	4,006	2,155	2,051
R.	-1,845			-104
Col. 1—Chiefly economy and wrong provision under this head for the cost of non-medical articles required for the preservation of viscera adjusted under A.-2.(5). See paragraph 2 of the review.			
A.-2.- (5)—Contract Contingencies—			
O.	6,700	9,176	9,013
R.	2,476			-163
Col. 1.—Some unforeseen items of expenditure and re-appropriations to rectify the wrong provision referred to in the note under A.-2.(4) (ii). See paragraph 2 of the review.			

Grant No. 20—Medical—Reserved and Transferred—*contd.*, 175

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving -.
1	2	3	4
Major Head "32.—Medical"—<i>contd.</i>			
A — MEDICAL ESTABLISHMENT—<i>concl.</i>			
A.-2.—Transferred—<i>concl.</i>			
A.-2.-(6)—Other Contingencies—			
	Rs.	Rs.	Rs.
O.	3,680		
R.	-230	3,454	-176
A.-2.-(7)—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i>	3,022	3,264	+242
For rounding—			
<i>Non-voted</i>	-100	..	+100
Voted	270	..	-270
B.—HOSPITALS AND DISPENSARIES —			
B.-1. —Reserved—			
B.-1.-(1)—Pay of Establishment—			
<i>Non-voted</i>	33,784	35,320	+1,536
Col. 4.—Mainly pay of a peripatetic Sub-Assistant Surgeon provided for under A.-1(2).			
B.-1.-(2)—Allowances, honoraria, etc.—			
<i>Non-voted</i>	6,238	6,204	-34
Col. 1.—Cumulative petty items.			
B.-1.-(3)—Supplies and Services—			
<i>Non-voted</i>	5,510	4,915	-595
B.-1.-(4)—Contract Contingencies—			
<i>Non-voted</i>	0,000	5,971	-29
B.-1.-(5)—Other Contingencies—			
<i>Non-voted</i>	51	51	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "32.—Medical"—<i>contd.</i>			
B.—HOSPITALS AND DISPENSARIES—<i>contd.</i>			
B.-1.—Reserved—<i>concl.</i>			
B.-1.(6)—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Non-voted</i>	—4,300	—5,712	—1,412
Col. 4.—Contribution for the second half of 1934-35 for the services of a Sub-Assistant Surgeon to some local fund dispensaries was adjusted in 1935-36.			
B.-1.(7)—Grants to Hospitals and Dispensaries—			
	Rs.		
<i>Non-voted</i>	{ O. . . . 7,625 } M. -16	7,609	7,609 ..
<i>Voted</i>	{ O. . . . 1,500 } R. 456	1,956	1,956 ..
For rounding—			
<i>Non-voted</i>	295	..	—295
B.-2.—Transferred—			
B.-2.(1)—Pay of Officers—			
<i>Non-voted</i>	{ O. . . . 32,300 } M. 6,100	37,400	33,652 +1,252
Col. 1.—Appointment of a non-votable officer to a post for which a votable officer was forecasted. Col. 4.—Under-estimation of requirements.			
<i>Voted</i>	{ O. . . . 2,76,600 } R. -11,688	2,64,912	2,62,426 —2,486
B.-2.(2)—Pay of Establishment—			
	O. 3,30,680 } R. -17,780 }	2,12,906	3,11,097 —1,803
B.-2.(3)—Allowances, honoraria, etc.—			
<i>Non-voted</i>	{ O. . . . 430 } M. -221	209	208 —1
<i>Voted</i>	{ O. . . . 62,500 } R. -4,175 }	58,325	57,640 —685

Grant No. 20—Medical—Reserved and Transferred—*contd.* , 177

Major Head and Sub-head. 1	Final Grant or Approp- riation. 2	Actual Expendi- ture. 3	Excess + Saving —. 4
	Rs.	Rs.	Rs.
Major Head "32.—Medical"—<i>contd.</i>			
B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i>			
B.—2. Transferred—<i>concl'd.</i>			
B.-2 (4)—Supplies and Services—			
	Rs.		
O.	6,97,400	6,93,965	6,90,035
R.	-3,435			-3,930
B.-2 (5)—Contract Contingencies—			
O.	3,86,500	3,83,753	3,82,374
R.	-2,747			-1,379
B.-2 (6)—Other Contingencies—			
O.	1,26,600	1,20,431	1,17,799
R.	-6,569			-2,232
B.-2 (7)—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i>	600	914	+314
B.-2 (8)—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Depart- ments, etc.			
	-10,000	-13,508	-3,508
* Col. 4.—Mainly arrear contributions for the services of medical officers lent to local fund dispensaries.			
B.-2 (9)—Grants to Hospitals and Dispensaries—			
<i>Non-voted</i>	37,500	37,500	37,500
Col. 1.—Contribution payable to the Albert Victor Leper Hospital under the Albert Victor Leper Hospital Act 1935 was not originally forecasted as the Act came into force from the 15th August 1935.			
Voted	{ O. 2,86,000 R. -4,241 }	2,81,759	2,83,520
			+1,761
Col. 4.—Mainly drafts of the full amount of the sanctioned annual recurring grant for a hospital on which a 10 per cent. cut was estimated. The cut has been effected under the orders of the Head of the Department on the grant paid to the hospital in 1936-37.			
For rounding—			
<i>Non-voted</i>		-330	+330
Voted		-1,780	+1,780

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "32.—Medical"—<i>contd.</i>				
C.—GRANTS FOR MEDICAL PURPOSES—				
C-1—Reserved	7,000	6,600	—400	
C-2—Transferred—				
	Rs.			
O. 1,74,000	1,69,821	1,64,174	—5,647	
R. —4,179				
Col. 4.—Chiefly saving in the provision for grant to the Calcutta Hospital Nurses' Institution for nurses supplied to a hospital and non-drawal of its annual grant by another institution through a misapprehension. See also paragraph 3 of the review.				
D.—MEDICAL COLLEGE AND SCHOOLS—TRANSFERRED—				
D-1—Pay of Officers—				
Non-voted	$\left. \begin{array}{l} O. \quad 2,14,700 \\ M. \quad -2,806 \end{array} \right\}$	2,11,894	2,13,606	+1,711
Voted	$\left. \begin{array}{l} O. \quad 5,81,020 \\ R. \quad -31,760 \end{array} \right\}$	5,49,260	5,49,480	+200
Col. 1.—Mainly (i) posting of lower paid officers, (ii) appointment of a non-votable officer for part of the year to a post for which a voted officer was forecasted, (iii) non-entertainment of a whole time Professor of Biology in the Calcutta Medical College and (iv) change in classification. See also paragraph 4 of the review.				
D-2—Pay of Establishment—				
	Rs.			
O. 97,220	1,00,801	1,05,953	—3,848	
R. 12,581				
Col. 1.—Mainly some temporary staff employed at the School of Tropical Medicine, Calcutta, in connection with research in systematic cultivation of medicinal plants and study of food poisons and post-budget sanction to some temporary staff for the various attached departments of the Calcutta Medical College. See also note in respect of column 1 under "D-8". Col. 4.—Late entertainment of certain temporary staff at the Calcutta Medical College, and overestimation.				
D-3—Allowances, honoraria, etc.—				
Non-voted	$\left. \begin{array}{l} O. \quad 28,900 \\ M. \quad -2,218 \end{array} \right\}$	26,682	26,805	+123
Voted	$\left. \begin{array}{l} O. \quad 27,000 \\ R. \quad -1,282 \end{array} \right\}$	25,718	23,852	—1,866

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "32.—Medical"—<i>contd.</i>			
—MEDICAL COLLEGE AND SCHOOLS—TRANSFERRED			
—<i>contd.</i>			
D.-4—Supplies and Services—			
	Rs.		
O.	1,04,600	1,03,224	1,00,448
R.	-1,376			-2,776
D.-5—Contract Contingencies—			
O.	66,704	65,155	65,308
R.	-1,549			+153
D.-6—Other Contingencies—			
O.	61,900	61,244	60,544
R.	-656			-700
D.-7—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i>		2,400	2,348
<i>Voted</i>		2,850	2,850
D.-8—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
	R.	-10,880	-10,880
		-60,149	-49,269
<p>Col. 1—Expenditure in connection with the schemes for research in systematic cultivation of medicinal plants and study of food poisons referred to in the note for column 1 under "D-2" is to be ultimately met from grants made by the Imperial Council of Agricultural Research. The amount spent on the above schemes in 1935-36 was finally debited to the deposit head (<i>vide</i> Appropriation No. 35 on page 289) by <i>deduct</i> entry under this head. Absence of original appropriation due to the post-budget sanction to the schemes. Col. 4—Absence of appropriation for amounts recovered from other Governments for educational facilities given to their students. See also paragraph 1 of the review.</p>			
D.-9—Losses—			
	R.	30	30
		..	-30
Col. 4—Adjustment made in the following year.			
For rounding—			
O.	-294	110	-110
R.	404		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
Major Head " 32.—Medical "—<i>contd.</i>			
E.—MENTAL HOSPITAL—TRANSFERRED—			
E.-1—Pay of Officers	6,380	6,310	-70
E.-2—Pay of Establishment	3,850	3,734	-116
E.-3—Allowances, honoraria, etc.—			
<i>Non-voted</i>	200	233	+33
<i>Voted</i>			
	Rs.		
	O. 2,050		
	R. -720	1,330	1,260
			-70
E.-4—Supplies and Services—			
O. 2,300			
R. -100	2,200	2,200	—
E.-5—Contract Contingencies	5,000	4,940	-60
E.-6—Other Contingencies—			
O. 2,650			
R. -35	2,615	2,612	-3
E.-7—Establishment charges payable to other Governments, Departments, etc.—			
<i>Non-voted</i>			
O. 2,20,000			
M. 14,860	2,34,860	2,34,860	—
<i>Voted</i>			
O. 3,40,000			
R. -13,600	3,26,400	3,31,052	+4,652
Cols. 1 and 4—Reduction in original appropriation made on anticipations of smaller 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	+200
<i>Voted</i>			
O. -230			
R. 230			
F.—CHEMICAL EXAMINER—TRANSFERRED—			
O. 60,000			
R. 3,976	63,976	62,126	-1,850

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	* Excess + Saving —.
1	2	3	4
Major Head " 32.—Medical "—<i>concl'd.</i>			
I.—COST OF STORES PURCHASED IN ENGLAND—*TRANS- FERRED—			
	Rs.	Rs.	Rs.
O.	10,920		
R.	—2,760	8,160	8,055 —105
Col. 1.—Decrease in indents (Rs. 1,240), favourable prices (Rs. 1,280) and payments carried forward (Rs. 240).			
H.—LOSS OR GAIN BY EXCHANGE—			
Transferred.	..	—41	—41
For rounding	80	..	—80
Totals—			
Reserved—			
Non-voted . . .	{ O. 1,05,000 M. —7,453 }	87,547	86,573 —974
Voted . . .	{ O. 8,500 R. 456 }	8,956	8,553 —400
Transferred—			
Non-voted . . .	{ O. 7,08,000 M. 36,453 }	7,44,453	7,53,724 +14,271
Voted . . .	{ O. 42,19,500 R. —78,810 }	41,40,690	40,64,401 —76,289
Surrenders or withdrawals within grant—			
R. Gross . . .	67,474	67,474	—67,474
R. Deductions . . .	10,880	10,880	—10,880
Total—Grant No. 20—			
Non-voted	{ Gross Deductions Net	8,47,700 —5,700 8,42,000	8,62,437 —7,140 8,55,297
Voted	{ Gross Deductions Net	42,38,000 —10,000 42,28,000	41,46,614 —73,657 40,72,957 —1,55,043

REVIEW.

In the *non-voted* section the excess over the final appropriation was 1·6 per cent. against 1 per cent. in the preceding year.

Voted savings were 3·7 per cent. of the grant and 1·9 per cent. of the final modified appropriation against 2·7 per cent. and 2·4 per cent. respectively in the previous year. Sub-head "D.-8" alone contributed 64 per cent. of the final voted savings. Absence of provision for the amounts recoverable from other Governments for training their students in the Medical College and Schools in Bengal brought about the savings under the above head and shows scope for improvement in both budgeting and control under the head.

2. As it was decided in 1933-34 that the cost of non-medical articles required for the preservation of viscera should be adjusted under sub-head A. 2 (5), the provision for these charges under sub-head A. 2 (4) (ii) indicates defective budgeting.

3. The bulk of the final saving under "C.-2" was in the provision of Rs. 30,000 for a grant to the Calcutta Hospital Nurses' Institution for the services of nurses supplied to the Carmichael Hospital for Tropical Diseases and was not surrendered as the controlling officer got no timely intimation of the saving. It is suggested in the interest of efficient control that suitable arrangements should be made with the Director of the School of Tropical Medicine and Superintendent, Carmichael Hospital for Tropical Diseases, who draws the grant, for report of possible savings in time.

4. The bulk of the final saving under sub-head "D.-2" was due to late entertainment of staff. As the staff in question was sanctioned with effect from 1st July 1935, the amount should have been surrendered. The controlling officer has reported that he has taken steps to prevent such omission in future.

5. The local inspection of the accounts of two hospitals, one for 1932-33 and the other for 1933-34, disclosed that articles to the value of about Rs. 35,000 and Rs. 4,415 respectively were purchased without calling for tenders in violation of the financial rules of the Government on the point. In the absence of competitive tenders it could not be ascertained whether the supplies were obtained at the most economical rates. The cases were reported to Government who ordered that the rules should be observed in future.

6. The clerk and the compounder of a hospital were provided with rent-free quarters without any sanction. They as well as the Resident Officer in charge were supplied with free electric current. These unauthorised amenities were brought to the notice of Government in March 1929. Government approved of the rent-free occupation but it was only in February 1935 that they ordered that the charges for the consumption of electric current in the quarters should be paid by the occupants in all these cases. The recovery of charges incurred before the 1st December 1934 in the case of the Resident Officer in charge and the 4th March 1936 in the case of the clerk and the compounder was waived. The loss due to the non-recovery of the charges for 5½ years in the case of the Resident Officer in charge and 7 years in the other two cases could have been avoided if prompt orders had been issued by Government in these cases.

REVIEW—*contd.*

7. The contractors who supplied milk and other dietary articles to a certain hospital were allowed the free use of a part of the Government buildings as their store-house and cowshed without payment of any rent. This was brought to the notice of Government in August 1933 who directed in April 1935 that rents for the store-house and the cowshed at the rate of Rs. 13 and Rs. 143 per month respectively should be recovered from the contractors with effect from the 1st April 1935. The non-realisation of rent for the preceding period was, however, condoned.

8. The Superintendent of a hostel for girl students, consisting of about 15 boarders (the number came down to 6 in 1933-34), was paid a monthly salary of Rs. 200 in addition to a fixed grant of Rs. 30 for contingency and Rs. 40 for meeting electric charges. There were also 10 menials in the hostel and Government had to pay a sum of Rs. 122-8-0 every month on this account. It was pointed out that the cost of running this small hostel was very much higher than in the case of other similar hostels and that the electric charges were covered by the amounts realised from the students on this account and the grant on this account was therefore unnecessary. Again no proper accounts of the moneys received by the Superintendent were maintained by her.

The Head of the Department agreed that the position was very unsatisfactory and appointed a committee to investigate the matter on whose report Government reduced the pay of the Superintendent from Rs. 200 to Rs. 80 per mensem and the grant of Rs. 30 per mensem for contingency to Rs. 15 per mensem, abolished altogether the grant of Rs. 40 per mensem for electric charges and in its place sanctioned a grant limited to Rs. 85 per annum for actual charges on account of consumption of electric current. They also ordered that ordinarily the girl students of the hostel should run their own messing and reduced the number of menials from 10 to 3 only at a cost of Rs. 48 per mensem. The Superintendent was also directed to keep a proper account of all moneys which would be received by her. The saving effected at the instance of audit was about Rs. 2,900 per annum.

The matter was brought to the notice of Government in March 1933 and orders were received in August 1936. The delay involved the continuance of the avoidable expenditure for three years.

9. Certain excess appointments over the sanctioned cadre of the Provincial Service of a Department during the period from 'April 1934' to October 1934 were noticed and reported to the Head of the Department in February 1935. He explained that the excess was due to 16 officers holding non-cadre posts but he was not able to refer to any orders of Government sanctioning any temporary or permanent additions to the cadre concerned which includes a 20 per cent. reserve to meet not only leave vacancies but also to provide for deputation to posts of the type which were classed as non-cadre posts by the Head of the Department. Investigation was also made in audit to see whether the number of deputation vacancies was so large as to justify the entertainment of additional men. It was found that there was not sufficient justification for recruiting additional men for meeting deputation cases at least during the months from April 1934 to September 1934 and in

REVIEW—concl.

October 1934 only 2 men could be recruited. The above facts were brought to the notice of Government in June 1935 for adjustment of the payments to persons recruited in excess of the sanctioned scale, but orders of Government have not been received.

Investigation on the same lines was also conducted in respect of the period from November 1934 to April 1936 and it was found that there was excess over the sanctioned strength in November 1934, May 1935, June 1935 and April 1936. Of these four months, the number of officers on leave in June 1935 and April 1936 was small and accordingly the number of men available for filling up deputation vacancies was greater than 16—the number actually required to fill up deputation vacancies.

Remedial measures are under consideration of Government to prevent such irregularities in future.

10. Sums aggregating Rs. 2,546 were written off under the orders of Government. They include Rs. 1,450 the value of an old unserviceable operation table in a hospital. The balance consists of items less than Rs. 1,000 each.

11. The Consolidated Store Accounts of the Principal State Hospitals for 1935-36 are given below :—

1	Instruments and appliances. 2	Medicines, drugs and dressings. 3	Bedding and Clothing. 4	Crookery. 5	Miscellaneous. 6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	2,36,686	59,929	30,983	1,165	96,227
Add result of revaluation.*	..	..	..	..	1,06,930*
<i>Receipts.</i>					
(a) by local purchase	79,082	1,55,008	24,896	935	43,308
(b) from other Government Departments.	1,150	32,044	4,181	..	415
(c) from overseas . . .	5,130	..	..	..	295
(d) from other sources	22,566	3,661	3,019	109	5,475
Issues during the year . . .	1,02,524	1,87,371	27,460	1,175	43,622
Depreciation, loss, shortage, etc., written off.	31,698†	114 .	9,206	49	3,967
Closing balance . . .	2,10,398	63,757	26,413	585	2,05,061

* The increases due to the revaluation of furniture, fittings and equipments at the Presidency General Hospital which were under-estimated previously on an approximate basis and also due to the fact that the stores belonging to Nurses' quarters were not taken into account in the previous statements. The revaluation was made by Major W. G. H. Warner, I. M. D., Assistant to the Surgeon Superintendent, Presidency General Hospital.

† Includes sums of Rs. 578 and Rs. 758 on account of instruments condemned and stolen respectively in the Mitford Hospital.

NOTE.—The stock of stores was verified by departmental officers.

Certificate and Remarks by the Head of the Department.

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

CALCUTTA,
The 27th November 1936.

T. CRAWFORD BOYD, Lt.-Col., I.M.S.,
Offg. Surgeon General with the Government of Bengal.

Audit Comments.

The Store Accounts included in the Consolidated Account have not been checked in audit. Necessary checks will be exercised at the next local audit.

For the reasons stated in paragraph 1 of the audit comments on last year's store accounts of the Hospitals (Appropriation Accounts 1934-35, page 198), the store account of the Carmichael Hospital for Tropical Diseases has been excluded from the consolidated store account this year also. In

Audit Comments—concl'd.

view, however, of the large volume of stores consumed in the institution, the question of the inclusion of its store account in this consolidated account has been taken up with Government.

The certificate of agreement appended to this account by the Head of the Department last year was qualified by the expression "wherever possible". The matter was taken up with the Head of the Department and an unqualified certificate has been obtained this year.

No uniform principle is followed in the different hospitals when values of stores are written off on account of depreciation. In some hospitals the value is written off, only when an article becomes unserviceable, while in other hospitals a fixed percentage is written off every year. The percentages in the latter cases are also not uniform.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Ra.	Ra.	Ra.
Major Head—" 33.—Public Health "			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A.-1.—Reserved—Non-voted—			
A.-1.-(1)—Director of Public Health—			
A.-1.-(1) (a)—Pay of Establishment—			
O.	Ra. 3,300		
M.	—300	3,000	2,964 —36
A.-1. (1) (b)—Allowances, honoraria, etc.—			
O.	1,650		
M.	—20	1,660	1,660 —
A.-1.-(1) (c)—Supplies and Services—			
A.-1.-(1) (c) (i)—Contribution towards pay of Health Officers and Sanitary Inspec- tors—			
O.	5,100		
M.	—739	4,361	4,327 —34
A.-1.-(1) (c) (ii)—Other charges . . .			
	150	150	—
A.-1.-(1) (d)—Contract Contingencies . . .			
	100	99	—1
A.-1.-(1) (e)—Other Contingencies—			
O.	100		
M.	—100	—	—
For rounding			
	—30	—	+30
A.-1.-(2)—Chief Engineer, Public Health Department—			
A.-1.-(2) (a)—Pay of Establishment—			
O.	5,800		
M.	—1,078	4,722	4,722 —
Col. 1.—Cumulative petty items.			
A.-1.-(2) (b)—Allowances, honoraria, etc.—			
O.	600		
M.	—87	513	503 —10

188 Grant No. 21—Public Health—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- tures.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 33.—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>			
A.-1.—Reserved Non-voted—<i>concl'd.</i>			
A.-1-(2)—Chief Engineer, Public Health Department—<i>concl'd.</i>			
A.-1-(2) (c)—Contingencies—			
	Ra.		
O.	1,180	} 1,600	1,597
M.	420		
For rounding	20	..	—20
A.-2.—Transferred—			
A.-2. (1) Director of Public Health—			
A.-2-(1) (a) Pay of Officers—			
O.	1,04,450	} 1,03,700	1,03,614
R.	—750		
A.-2. (1) (b) Pay of Establishment—			
O.	1,74,500	} 1,73,380	1,73,541
R.	—1,120		
A.-2. (1) (c)—Allowances, honoraria etc.—			
O.	38,000	} 32,300	30,053
R.	—5,700		
Col. 1.—Chieflly non-drawal of Calcutta house rent allowance by one officer whose family was not residing with him and drawal of allowance by an officer at a lower rate. Col. 4.—Mainly liabilities carried forward owing to delay in receipt of travelling allowance bills of some peripatotic publicity staff.			
A.-2-(1) (g)—Supplies and Services—			
A.-2-(1) (d) (i)—Contribution towards pay of Health Officers and Sanitary Inspectors—			
O.	90,000	} 97,751	97,750
R.	7,751		
Col. 1.—Payments of arrear contributions.			
A.-2-(1) (d) (ii)—Other charges—			
O.	72,900	} 75,068	74,430
R.	2,108		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 33.—Public Health "—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>			
A.-2.—Transferred—<i>contd.</i>			
A.-2.-(1)—Director of Public Health—<i>contd.</i>			
A.-2.-(1). (e)—Contract Contingencies	11,000	11,020	+20
A.-2.-(1) (f)—Other Contingencies—			
O. 15,000			
R. —7,498	7,502	6,670	—832
Col. 1.—Chiefly economy, reduced telephone charges and less supply of liveries.			
Col. 4.—Chiefly books indented for but not received within the year. See also paragraph 2 of the review.			
For rounding	90	..	—90
A.-2. (2) Chief Engineer, Public Health Department—			
A.-2. (2) (a)—Pay of Officers—			
<i>Non-voted</i> { O. 53,300	53,658	53,658	..
M. 558			
<i>Voted</i> { O. 35,900	36,900	36,734	—166
R. 1,000			
A.-2.-(2) (b)—Pay of Establishment—			
O. 73,778			
R. —1,693	72,085	71,475	—610
A.-2.-(2) (c)—Allowances, honoraria etc.—			
<i>Non-voted</i> { O. 7,900	8,231	8,214	—17
M. 331			
<i>Voted</i> { O. 7,360	7,470	7,432	—38
R. 110			
A.-2.-(2) (d)—Supplies and Services—			
R. 1,185	1,185	1,175	—10

Col. 1.—Chiefly to cover adjustment of stipends to student engineers and student overseers under this head instead of under A.-2.-(2) (c) with effect from the accounts for 1935-36.

190 Grant No. 21—Public Health—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
Major Head "33—Public Health"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i>			
A.2.—Transferred—<i>concl'd.</i>			
A.2.(2)—Chief Engineer, Public Health Department—<i>concl'd.</i>			
A.2.(2) (c)—Contingencies—			
O.	Ra. 6,300		
R.	—775		
	} 5,525	5,308	—217
For rounding—			
Non-voted	—200	..	+200
Voted	—338	..	+338
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
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.	14,900		
M.	—48		
	} 14,852	14,851	—1
For rounding			
	—400	..	+400
B.2.—Transferred—			
B.2.(1)—Grants-in-aid towards Water Works Schemes—			
O.	2,00,000		
R.	—58		
	} 1,99,942	1,91,358	—8,584
Col. 4.—Chiefly unspent balances of the grant for rural water supply not reported by local officers for surrender in time. See also paragraph 2 of the review.			
B.2 (2)—Grants-in-aid towards Sewerage Schemes—			
O.	78,000		
R.	—1,228		
	} 76,774	76,773	—1
B.2.(3)—Other Schemes—			
O.	21,64,400		
R.	2,109		
	} 21,66,509	21,69,093	+2,583

Grant No. 21.—Public Health—Reserved and Transferred—contd. 191

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—" 33.—Public Health"—contd.			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—concl'd.			
B.-2.—Transferred—concl'd.			
B.-2(3).—Other Schemes—concl'd.			
Col. 4.—Mainly bills for subsidy to district boards for vaccination inspecting staff paid by two treasury officers late in the year in contravention of standing orders of Government prohibiting such late payment.			
For rounding	—400	..	+400
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.			
C.-1.—Reserved—			
	Rs.		
Non-voted	{ D. 1,000 M. 1,100 }	2,100	2,338 +238
Col. 1.—Mainly to meet expenditure on 'kala-azar' survey in certain affected areas in the district of Darjeeling.			
C.-2.—Transferred —			
	{ O. 3,63,000 R. —48,190 }	3,14,810	3,11,187 —3,623
Col. 1.—Less expenditure on free distribution of quinine through union boards due to a larger surplus stock of it being available from the preceding year's supply (Rs. 20,000), (ii) fewer outbreaks of epidemics (Rs. 15,000) and (iii) non-utilisation of the provision for some anti-malarial measures owing (a) to the failure, in one case, of a local body to pay its contribution (Rs. 10,000) and (b) in some cases failure of local bodies to render accounts of the previous year's grants in time (Rs. 3,000).			
D.—BACTERIOLOGICAL LABORATORIES—TRANS- FERRED—			
	{ O. 92,000 R. —1,194 }	90,806	88,659 —2,147
E.—PASTEUR INSTITUTE—TRANSFERRED—			
	{ O. 43,000 R. —590 }	42,410	40,960 —1,441
F.—WORKS—			
F.-1.—Reserved—			
Non-voted		5,000	5,837 —763
F.-2.—Transferred—			
	{ O. 7,000 R. —5,572 }	1,428	—751 —2,179
Provision of Rs. 5,000 was made under the head "Suspense" against which there was a net credit of Rs. 1,955 (<i>vide</i> Annexure). Col. 1.—Mainly under "Suspense" due to larger payment of purchase bills during the preceding year than forecasted. Col. 4.—Chiefly supplies received but not paid for owing to non-submission of bills in time by the parties.			

192 Grant No. 21.—Public Health—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.
Major Head " 33.—Public Health"—<i>contd.</i>			
G.— COST OF STORES PURCHASED IN ENGLAND— TRANSFERRED	16,000	14,575	—1,425
H.—LOSS OR GAIN BY EXCHANGE—TRANSFERRED	—	—74	—74
Totals—			
Reserved—			
	Rs.		
Non-voted { O. 41,000 }	40,148	40,548	+400
{ M. —852 }			
Transferred—			
Non-voted { O. 61,000 }	61,889	62,072	+183
{ M. 889 }			
Voted { O. 35,92,000 }	35,31,897	35,10,990	—20,007
{ R. —60,103 }			
Surrenders or withdrawals within grant—			
R.	60,103	..	—60,103
Total—Grant No. 21—			
Non-voted	1,02,037	1,02,620	+583
Voted	35,92,000	35,10,990	—81,010

REVIEW.

There was an excess of '6 per cent. over the final *non-voted* appropriation against savings of 2·3 per cent. in the preceding year. Voted savings were 2·5 per cent. of the grant and '6 per cent. of the final modified appropriation against 2·4 per cent. and 1·6 per cent. respectively in 1934-35.

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.		
		1934-35.	1935-36.	1934-35.	1935-36.	1934-35.	1935-36.	1934-35.	1935-36.	1934-35.	1935-36.
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 C.2; part of D; and sub-heads G. and H.	-1.5	+1.2	-0.8	-0.3	-1.4	+1.7	-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.	+7	+1	-13.1	-0.6	-1.4	-0.2	-3	-1.5		
(iii) Secretary, Government of Bengal, Local Self Government Department.	Sub-heads A.2-(1) (d) (i), B.2-(1), B.2-(2) and B.2-(3).	..	..	-2.1	+1	..	..	-3	-2		

REVIEW—concl'd.

2. Under sub-head A.-2 (1) (f) the savings in the original appropriation were 55 per cent. in the year under report against 44 per cent. in 1934-35 and 48 per cent. in 1933-34. There is scope for improvement in budgeting under this head.

There was scope for further surrender under sub-head B.-2 (1). It appears that a circular issued by the local Government in 1934 to Commissioners of Divisions requesting them to offer for surrender unspent grants by the 15th December each year had not been strictly followed. A fresh circular was issued by Government in December 1936 requesting Commissioners of Divisions to impress on the District Officers the necessity of strict compliance with the circular of 1934.

3. A certain sanitary project carried out under the supervision of the Chief Engineer, Public Health Department, Bengal included works such as municipal office improvements and construction of roads and parks. The project as a whole was sanctioned by Government and about a third of the cost was met from grants-in-aid paid by Government. The usual levy of 10 per cent. for supervision charges of sanitary works executed under the direct supervision of the Engineering Branch in the Public Health Department was made. As, however, these works appeared to be of a town planning character and therefore, outside the scope of sanitary schemes, Government were asked to consider why such works should not be subjected to the full departmental charges of 26 per cent. leviable by the Public Works Department on contribution works executed by that Department on behalf of local bodies. As the work had already been completed, Government did not consider it necessary to recover the full supervision charges in this particular case but issued instructions to the effect that parts of schemes such as water supply, sewerage or drainage proper should be distinguished from works like construction of roads, parks or office buildings, etc., which latter should be subjected to the full levy of 26 per cent. The difference in the percentage charges in this particular case amounted to Rs. 15,993.

ANNEXURE (See sub-head F. 2).

Details of the transactions for the year 1935-36 under "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	—298	33,628	35,657	—2,029	—2,327
Miscellaneous advances	82	156	82	74	156
Total	—216	33,784	35,139	—1,955	—2,171

The credit balance of Rs. 2,327 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance of Rs. 156 against "Miscellaneous advances" represents the value of certain materials at site to be transferred to the site account of the maintenance estimate for the following working year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "34.—Agriculture".			
A.—AGRICULTURE—			
A.-1.—Reserved—Non-voted—			
A.-1 (1).—Pay of Officers—			
	Rs.		
O.	12,024	} 12,025	12,019
M.	1		
			—8
A.-1 (2).—Pay of Establishment—			
O.	9,143	} 8,976	8,957
M.	—187		
			—19
A.-1 (3).—Allowances, honoraria, etc.—			
O.	2,098	} 2,074	1,993
M.	—24		
			—81
A.-1 (4).—Supplies and Services—			
O.	2,490	} 2,476	2,446
M.	—14		
			—30
A.-1 (5).—Contingencies—			
O.	23,486	} 23,131	23,116
M.	—355		
			—15
A.-1 (6).—Grants-in-aid, contributions, etc.—			
O.	1,740	} 1,940	1,940
M.	200		
			—
For rounding		—481	+481
A.-2.—Transferred—			
A.-2. (1).—Pay of Officers—			
Non-voted	{ O. 36,793 M. 6,325 }	43,118	43,118
Col. 1.—Unforecasted appointment of an officer to a vacant post.			

196 Grant No. 22.—Agriculture—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.						
Major Head "34.—Agriculture"—<i>contd.</i>									
A.—AGRICULTURE—<i>contd.</i>									
A.-2.—Transferred—<i>contd.</i>									
A.-2 (1).—Pay of Officers—<i>concl.</i>									
Voted	<table style="display: inline-table; border: none;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">1,44,752</td></tr> <tr><td style="text-align: right;">R.</td><td style="text-align: right;">6,401</td></tr> </table>	O.	1,44,752	R.	6,401	1,51,153	1,53,332 +2,179		
O.	1,44,752								
R.	6,401								
Col. 1.—Mainly appointment of an officer in connection with the scheme for the creation of a Provincial marketing staff under the all-India scheme for the improvement of agricultural marketing.									
A.-2 (2).—Pay of Establishment—									
Voted	<table style="display: inline-table; border: none;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">3,48,576</td></tr> <tr><td style="text-align: right;">S.</td><td style="text-align: right;">5,000</td></tr> <tr><td style="text-align: right;">R.</td><td style="text-align: right;">5,279</td></tr> </table>	O.	3,48,576	S.	5,000	R.	5,279	3,58,855	3,56,333 -2,522
O.	3,48,576								
S.	5,000								
R.	5,279								
Col. 1.—A supplementary grant of Rs. 41,000 was obtained to meet expenditure in connection with the propaganda for restriction of cultivation of jute and encouragement of planting of substitute crops and distributed by Government under this head and sub-heads A.-2 (3) voted, A.-2 (4) and A.-2 (5). Part of the above expenditure was met by re-appropriation of savings under other heads.									
A.-2 (3).—Allowances, honoraria, etc.—									
Non-voted	<table style="display: inline-table; border: none;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">6,340</td></tr> <tr><td style="text-align: right;">M.</td><td style="text-align: right;">240</td></tr> </table>	O.	6,340	M.	240	6,580	6,295 -285		
O.	6,340								
M.	240								
Voted	<table style="display: inline-table; border: none;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">88,035</td></tr> <tr><td style="text-align: right;">S.</td><td style="text-align: right;">2,100</td></tr> <tr><td style="text-align: right;">R.</td><td style="text-align: right;">-3,348</td></tr> </table>	O.	88,035	S.	2,100	R.	-3,348	86,787	84,444 -2,343
O.	88,035								
S.	2,100								
R.	-3,348								
Col. 1.—Addition by supplementary grant is explained in the note under "A.-2 (2)". Reduction mainly due to transfer of provision to sub-head "A.-2 (4)" to meet travelling allowance charges of non-officials participating in the propaganda for restriction of cultivation of jute. Col. 4.—Chiefly non-surrender of unwanted funds by a controlling officer through a misunderstanding.									
A.-2 (4).—Supplies and Services—									
Voted	<table style="display: inline-table; border: none;"> <tr><td style="text-align: right;">O.</td><td style="text-align: right;">55,418</td></tr> <tr><td style="text-align: right;">S.</td><td style="text-align: right;">28,900</td></tr> <tr><td style="text-align: right;">R.</td><td style="text-align: right;">18,172</td></tr> </table>	O.	55,418	S.	28,900	R.	18,172	1,02,490	1,02,881 +391
O.	55,418								
S.	28,900								
R.	18,172								
Col. 1.—Addition by reappropriation partly for the scheme for the study of animal nutrition problems and partly in connection with jute restriction propaganda for which the supplementary grant was obtained. See also the note under "A.-2 (2)."									

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.*	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 34. Agriculture "—<i>contd.</i>			
A.—AGRICULTURE—<i>concl.</i>			
A.-2.—Transferred—<i>concl.</i>			
A.-2 (5).—Contract Contingencies	61,100	61,340	+240
A.-2 (6).—Other Contingencies—			
O.	1,68,737		
S.	5,000		
R.	3,485		
	1,77,222	1,76,894	—328
Col. 1.—Increase by re-appropriation mainly for the creation of a Provincial marketing staff referred to in the note under A.-2 (1) <i>voted</i> .			
A.-2 (7).—Grants-in-aid, contributions, etc.	45,150	44,854	—296
A.-2 (8).— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Depart- ments, etc.—			
O.	—53,070		
R.	—26,287		
	—79,357	—70,823	+8,534
<p>Debits to the several sub-heads under " A-Agriculture " for expenditure in connection with the schemes financed from grants by the Imperial Council of Agricultural Research are set off by the <i>deduct</i> entry under this sub-head. Col. 1.—Mainly adjustments in connection with the marketing scheme and the scheme for the study of animal nutrition problems referred to in the notes under A. 2 (1) <i>voted</i> and A. 2 (4) respectively. Col. 4.—Unadjusted excess represents expenditure on schemes financed by the Imperial Council of Agricultural Research for which a cheque for Rs. 8,000 was received by the local Government late in March 1936 and credited in the accounts for the following year.</p>			
For rounding—			
Non-voted	367	—	—367
Voted	—198	—	+198
B.—VETERINARY CHARGES—			
B.-1.—Reserved—			
Non-voted	7,140	7,450	+310
Voted	81,000	81,000	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head "34.—Agriculture"—<i>contd.</i>			
B.—VETERINARY CHARGES—<i>concl'd.</i>			
B.-2.—Transferred—			
<i>Non-voted</i>	Rs. 43,000		
{ O	—228	42,772	42,184
{ M			—588
Voted—			
Gross—	Rs. 3,77,200		
{ O	—7,055	3,70,145	3,69,477
{ R			—668
Col. 1.—Mainly less contagious diseases other than rinderpest, introduction of goat-tissue vaccine method of inoculation against rinderpest and smaller expenditure on feed of hospital patients.			
Deduct—Recoveries—			
O	—9,200		
{		—12,425	—12,500
{ R	—3,225		—75
Col. 1.—Recovery of arrears of pay of an officer employed on a scheme financed by the Imperial Council of Agricultural Research.			
C.—CO-OPERATIVE CREDIT—			
C. 1.—Reserved—<i>Non-voted</i>—			
C.-1. (1).—Pay of Establishment	6,571	6,629	—942
C.-1. (2).—Allowances, honoraria etc.	2,094	1,990	—104
C.-1. (3).—Contingencies	180	180	..
For rounding	155	..	—155
C.-2.—Transferred—			
C.-2 (1).—Pay of Officers—			
<i>Non-voted</i> M.	1,426	1,426	1,446
Col. 1.—Unforecasted appointment of an I. C. S. Officer as the Deputy Registrar, Co-operative Societies.			
Voted	Rs. 94,357		
{ O	—10,000	84,357	84,194
{ R			—163
Col. 1.—Mainly an officer on a lower rate of pay and a vacant post.			
C. 2(2).—Pay of Establishment—			
O	5,75,217		
{ S	11,165	5,84,997	5,81,761
{ R	—1,385		—3,236
A supplementary grant of Rs. 85,340 was obtained to meet expenditure in connection with the scheme for the development of handloom industry financed by the Government of India and distributed under this head and sub-heads C. 2 (3) to C. 2 (6).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Ra.	Ra.	Ra.
Major Head " 34.—Agriculture "—<i>contd.</i>			
C.—Co-OPERATIVE CREDIT—<i>contd.</i>			
C. 2(3).—Allowances, honoraria, etc.—			
<i>Non-voted</i> . . . . .	..	213	+213
	Ra.		
Voted	1,49,200 3,500 3,404	1,56,104	1,55,512 —592
	{ O. S. R. }		
Col. 1.—Re-appropriation due to under-estimation of travelling allowance charges. See also note under C. 2 (2).			
C 2(4).—Supplies and Services—			
S.	07,800		
R.	—53,000	14,800	—14,800
	}		
Col. 1.—The addition by supplementary grant was for the scheme referred to in the note under C. 2 (2). The reduction was chiefly due to late commencement of this scheme consequent on delay in settlement of some details. Col. 4.—Chiefly machinery ordered but not received (Rs. 10,000) and failure to surrender funds (Rs. 4,400) for grants-in-aid adjusted under C. 2 (6).			
C. 2(5).—Contingencies—			
O.	24,680		
S.	875	24,420	24,570
R.	—1,135		+150
	}		
C. 2(6).—Grants-in-aid, contributions, etc.—			
O.	87,000		
S.	2,000	15,890	20,208
R.	—73,110		+4,318
	}		
Col. 1.—The addition by supplementary grant was for the scheme referred to in the note under C. 2 (2). The reduction comprises (i) addition of Rs. 5,000 on account of grants-in-aid to co-operative societies and (ii) deduction of Rs. 70,000 owing to the decision to adjust the amount of expenditure on schemes for development of handloom industry recouped from the grants of the Central Government under the receipt head "XXIV—Agriculture" instead of under sub-head "C. 2 (7)" and of Rs. 2,110 on account of curtailment of grants to co-operative societies as a measure of economy. Col. 4.—Chiefly grants-in-aid adjusted under this head and provided for under C. 2 (4) as explained in the note thereunder.			
C. 2(7).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—76,000		
R.	76,000		
	}		
See note under C. 2 (6).			
For rounding		—454	+454

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "34.—Agriculture"—<i>contd.</i>				
D.—WORKS—				
Transferred—				
	Rs.			
O.	7,000	3,400	2,972	
R.	—3,600			—428
Col. 1.—Retarded progress on a work and cheaper rates.				
E.—COST OF STORES PURCHASED IN ENGLAND—				
Transferred—				
O.	840	800	835	
R.	—40			+35
F.—LOSS OR GAIN BY EXCHANGE—				
Transferred—				
For rounding		160	—160	
Totals—				
Reserved—				
Non-voted {				
O.	66,500	66,221	65,720	
M.	—219			—561
Voted		81,000	..	
Transferred—				
Non-voted {				
O.	86,600	94,263	93,256	
M.	7,763			—1,007
Voted {				
O.	20,89,000	21,45,396	21,36,281	
S.	1,26,340			—9,115
R.	—69,944			
Surrenders or withdrawals within grant—				
R. Gross	1,16,432	1,16,432	—1,16,432	
R. Deductions	—46,488	—46,488	+46,488	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head " 34.—Agriculture "—<i>concl'd.</i>	Rs.	Rs.	Rs.
Grand Total—			
<i>Non-voted</i>	1,60,544	1,58,976	—1,568
Voted—			
Gross	24,34,010	23,00,604	—1,34,006
Deductions	—1,38,270	—83,323	+54,947
Net	22,06,340	22,17,281	—79,059

REVIEW.

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

REVIEW—concl'd.

		Percentage of variation as compared with							
		Original appropriation.				Final modified appropriation.			
		Saving (—)		Excess (+)		Saving (—)		Excess (+)	
		<i>Non-voted.</i>		<i>Voted.</i>		<i>Non-voted.</i>		<i>Voted.</i>	
		1934-35.	1935-36.	1934-35.	1935-36.	1934-35.	1935-36.	1934-35.	1935-36.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Under the control of SC-head controlled.								
(i)	Director of Agriculture. "D" and part of "A-1" and "A-2."	-24.3	+10	+1.3	+4.6	-3.2	-4	+2	+6
(ii)	Veterinary Adviser. Part of "B"	-15.8	-4	-1.7	-1.1	+2.8	-9	+3	-1
(iii)	Registrar of Co-operative Societies. "C"	-9.9	+5.1	-7	+1.4	-4	-9.3	+5	-1.6

2. There was room for closer control under sub-head A-2 (3)—voted. The change in classification which led to the unadjusted excess under sub-head "C-2 (6)" and contributed Rs. 4,400 to the final saving under sub-head "C-2 (4)" was known sufficiently early to admit the consequential excess and saving being adjusted within the financial year.

3. The value of articles and live-stock rendered unserviceable for normal use amounting in all to Rs. 5,503 was written off under the orders of competent authority. They all consist of items below Rs. 1,000 each.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "35.—Industries"			
A.—INDUSTRIES—			
A. 1—Reserved—			
A. 1 (1)—Pay of Officers—			
	Rs.		
<i>Non-voted</i>	{ O. 17,400 M. -1,333 }	16,068	16,032 —35
Col. 1.—An officer went on leave earlier than forecasted.			
<i>Voted</i>	{ O. 23,200 R. -6,000 }	17,200	16,848 —352
Col. 1.—Mainly late entertainment of some additional Inspectors.			
A. 1 (2)—Pay of establishment—			
<i>Non-voted</i>	{ O. 1,080 M. 33 }	1,113	1,110 —3
<i>Voted</i>	{ O. 11,940 R. 1,727 }	13,667	13,025 —642
Col. 1.—A lump provision of Rs. 10,000 was made under sub-head A-1 (4) (voted) to meet the expenditure in connection with the Special Committee appointed to enquire into the charges levied for electrical energy supplied to consumers by the Calcutta Electric Supply Corporation. The addition was mainly by re-appropriation from this lump provision to meet cost of establishment entertained for this Committee.			
A. 1 (3)—Allowances, honoraria, etc.—			
<i>Non-voted</i> {	O. 3,340 M. 7,030 }	10,370	10,348 —22
Col. 1.—Unforecasted payments of honoraria to two official members of the Committee of Enquiry referred to in the note under A. 1 (2) voted.			
<i>Voted</i>	{ O. 6,700 R. 685 }	7,385	6,940 —436
A. 1 (4)—Supplies and Services—			
<i>Non-voted</i>		320	319 —1
<i>Voted</i>	{ O. 15,500 R. -6,299 }	9,201	8,798 —403
Col. 1.—Out of the lump provision of Rs. 10,000 referred to in the note under A-1 (2), voted, Rs. 2,727 was re-appropriated to sub-head A-1 (2) voted, Rs. 18 to A-1 (3) voted and Rs. 2,887 to A. 1 (5) voted.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head " 35.—Industries "—contd.	Rs.	Rs.	Rs.
A.—INDUSTRIES—contd.			
A. 1.—Reserved—contd.			
A. 1 (5).—Contingencies—			
	Rs.		
<i>Non-voted</i> {	<i>O.</i> 2,330	2,672	2,671
	<i>M.</i> 342		
<i>Voted</i> {	<i>O.</i> 5,300	8,187	7,992
	<i>R.</i> 2,887		
Col. 1.—Re-appropriation from the lump provision of Rs. 10,000 under A-1 (4) voted.			
A. 1. (6)—Grants-in-aid, contributions, etc.—			
<i>Non-voted</i> {	<i>O.</i> 5,400	7,800	7,800
	<i>M.</i> 2,400		
Col. 1.—Grant-in-aid to an association for the development of handloom weaving industry.			
For rounding—			
<i>Non-voted</i>	30	..	—30
<i>Voted</i>	—40	..	+40
A. 2.—Transferred—			
A. 2 (1)—Pay of Officers—			
<i>Non voted</i> {	<i>O.</i> 26,900	33,117	33,095
	<i>M.</i> 6,217		
Col. 1.—Due to the decision to adjust the expenditure of the Sericulture Department in this grant instead of in Grant No. 22—Agriculture from 1st April 1935. See also paragraph 7, page 3, Chapter I of the Report.			
<i>Voted</i>	{ <i>O.</i> 2,04,690 <i>R.</i> —8,063 }	1,96,627	1,96,655
Col. 1.—Mainly an officer drawing lower rate of pay.			
A. 2 (2)—Pay of Establishment—			
	<i>O.</i> 2,49,780	2,55,608	2,54,482
	<i>S.</i> 10,897		
	<i>R.</i> —5,069		
Col. 1.—Supplementary grants of Rs. 41,347 and Rs. 4,320 obtained to meet expenditure incurred in connection with certain schemes for development of sericultural and handloom weaving industries respectively were distributed under this head and sub-heads A. 2 (3) voted, A. 2 (4) and A. 2 (6). Reduction chiefly on account of delay in starting one of the schemes mentioned above and change of personnel.			

Major Head and Sub-head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.	
1		2	3	4	
		Rs.	Rs.	Rs.	
Major Head " 35.—Industries "—contd.					
A.—INDUSTRIES—contd.					
A.-2.—Transferred—contd.					
A. 2 (3).—Allowances, honoraria, etc.—					
		Rs.			
Non-voted	O.	3,500	3,903	3,674	-229
	M.	403			
Voted	O.	33,620	44,824	31,972	-12,852
	S.	11,420			
	R.	-216			
<p>Col. 1.—Addition by supplementary grant is explained in the note under A. 2 (2). Col. 4.—Chiefly failure to surrender the savings consequent on the decision to adjust expenditure for allowances to apprentices and rewards to passed students of weaving schools under sub-head A 2 (1) instead of under this sub-head. See also paragraph 2 of the review.</p>					
A.-2 (4).—Supplies and Services—					
	O.	64,273			
	S.	18,385	61,745	73,185	+11,440
	R.	-20,913			
<p>Col. 1.—For addition by supplementary grants see the first sentence of the note under A. 2 (2). Reduction mainly due to (1) late delivery of machinery indented for from England (Rs. 2,676), (2) break-down of the negotiations for the purchase of some machinery from overseas (Rs. 10,113), (3) change in accounting procedure explained in the note under A.-2 (10) (Rs. 4,300) and (4) delay in starting one of the schemes referred to in the note under A.-2 (2) (Rs. 2,772). Col. 4.—See note under A.-2 (3) voted and paragraph 2 of the review.</p>					
A.-2 (5).—Contract Contingencies—					
	O.	7,144	8,044	8,640	-4
	R.	1,500			
<p>Col. 1.—Cost of repairs to a building carried out departmentally was not forecasted originally.</p>					
A.-2 (6).—Other Contingencies—					
	O.	1,39,917	1,36,212	1,37,093	-1,119
	S.	4,965			
	R.	-6,670			
<p>Col. 1.—For the increase of appropriation by supplementary grant, see note under A.-2 (2). The reduction comprises mainly Rs. 2,192 on account of delay in starting a scheme in connection with the development of sericultural industry and Rs. 4,450 on account of cumulative petty items.</p>					

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 35.—Industries "—<i>contd.</i>			
A.—INDUSTRIES—<i>concl.</i>			
A.-2.—Transferred—<i>concl.</i>			
A.-2 (7).—Scholarships—			
O.	38,000	39,860	38,840
R.	1,860			—1,020
Col. 1.—Post-budget decision to restore the percentage cut in scholarships.			
A.-2 (8).—Grants-in-aid, contributions, etc.—			
O.	1,97,420	1,95,704	1,95,704
R.	—1,716		
A.-2 (9).—Miscellaneous—			
<i>Non-voted</i>	1,00	784	—216
Voted {	O.	14,862	14,264
	R. . . . .			1,862	—508
Col. 1.—Chiefly expenses of an examination not provided for in the budget.			
A.-2 (10).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—7,800	—3,500	—4,631
R.	4,300			—1,131
Col. 1.—Due to the change in classification explained in paragraph 4 of chapter I (page 2) and in the note under sub-head A.-2 (4) and review on " Appropriation for Deposit Account—Development of Handloom Industry," page 291. Col. 4.—More students were sent to the Bengal Tanning Institute by the Government of Bihar and Orissa. See also paragraph 2 of the review.			
For rounding	1,056	..	—1,056
B.—Cinchona Plantations—Reserved—			
<i>Non-voted</i> {	O.	25,127	25,110
	M. . . . .			20,800	—17
Col. 1.—Not modification made up of addition of Rs. 7,100 under " Pay of officers " due chiefly to changes in leave programme and reduction of Rs. 2,573 under " Allowances, honoraria, etc." mainly due to less expenditure on cost of passages consequent on the aforesaid reason.			

Grant No. 23—Industries—Reserved and Transferred—*contd.* 207

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"35.—Industries"—<i>contd.</i>			
B.—CINCHONA PLANTATIONS—Reserved—<i>contd.</i>			
	Rs.		
Voted	{ O. 3,65,900 R. 17,440 }	3,83,340	3,82,743 —597
Col. 1.—Addition of Rs. 13,980 on account of extended programme of work at the Government quinine factory and in the Cinchona plantations and Rs. 3,850 on account of increased pay sanctioned for an officer, change of personnel and creation of a new post, partly set off by petty savings under "Supplies and Services".			
C.—COST OF STORES PURCHASED IN ENGLAND—			
C-1.—Reserved—			
	{ O. 8,240 R. —3,440 }	4,800	4,355 —445
Col. 1.—Purchase of more stores in India instead of by Home indents.			
C-2.—Transferred		200	182 —18
D.—LOSS OR GAIN BY EXCHANGE—			
D. 1.—Reserved			—23 —23
D. 2.—Transferred			—1 —1
For rounding—			
Reserved		—45	+40
Transferred—			
Non-voted		100	—100
Totals—			
Reserved—			
	Rs.		
Non-voted	{ O. 80,500 M. 12,099 }	63,499	63,320 —179
Voted	{ O. 4,36,700 R. 7,000 }	4,43,700	4,40,687 —3,013

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head "35.—Industries"— <i>concl'd.</i>	Rs.	Rs.	Rs.
Totals— <i>concl'd.</i>			
Transferred—			
	Rs.		
Non-voted	38,120	37,553	—567
Voted	9,53,842	9,46,385	—7,457
Surrendered or withdrawals within grant—			
R. Gross	39,425	39,425	—39,425
R. Deductions	—4,300	—4,300	+4,300
Grand total—			
Non-voted }	1,01,619	1,00,963	—656
Voted	14,31,467	13,91,703	—39,764
	—7,800	—4,631	+3,169
	14,23,667	13,87,072	—36,595

REVIEW.

Savings on the voted grant and the final modified appropriation were 2·6 per cent. and 7 per cent. in the year under review compared with 2·1 per cent. and 25 per cent. in the preceding year. *Non-voted* savings were 7 per cent. of the appropriation against 2 per cent. in 1934-35.

2. Failure to surrender unwanted funds under A-2 (3) voted and to obtain necessary funds under A-2 (4) mainly accounts for the saving and the excess respectively under these heads and indicate defective control. There was also scope for closer control under sub-head A-2 (10).

3. Surpluses aggregating Rs. 2,465 were written off under the orders of competent authority. They include Rs. 2,215, the value of unserviceable articles of a sericultural nursery.

4. The Store Accounts of (i) the Mungpoo Quinine Factory, (ii) the Mungpoo Cinchona Plantation and (iii) the Munsong Cinchona Plantation for 1935-36 are given below :—

REVIEW—contd.
(1) Store Account of the Mungpoo Quinine Factory, 1935-36.

Particulars of Stores.	Opening balance.		Receipts.		Utilisations, issues, sales, etc.		Depreciation, shortage, loss, etc. written off.		Results of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Cinchona Bark	4,00,290	2,00,145	11,32,527	5,66,264	12,89,618	6,44,759	..	..	..	..	2,43,299	1,21,650
Quinine Sulphate purified	5,138	46,242	29,144	2,62,296	28,475	2,56,275	..	..	..	..	5,307	52,263
Quinine Sulphate crude	1,53,339	13,80,051	21,537	1,94,373	25,912	2,32,308	..	..	..	..	1,40,124	13,42,116
Cinchona Febrifuge powder.	300	1,800	23,343	1,40,058	22,482	1,34,892	..	..	..	..	1,161	6,966
Cinchona Febrifuge tablets.	567	3,402	4,360	26,160	4,581	27,486	..	..	..	..	346	2,076
Other cinchona products.	771	7,710	2,943	29,430	2,741	27,410	..	..	..	..	973	9,730
Quinine Sulphate tablets (weight).	1,068	9,612	4,200	37,800	4,296	38,664	..	..	..	..	972	8,748
Quinine Sulphate tablets (boxes).	No. 15,276	15,276	No. 82,527	82,527	86,238	86,238	..	..	..	..	No.	11,565
Oil, chemicals, packing materials, etc.	--	51,995	--	88,463	..	83,503	..	376	..	..	..	56,579

The stock was verified by the Quinologist.

S. C. SEN,

Quinologist to the Government of Bengal.

MUNGPOO,

The 23rd November 1936.

Certificate and remarks of the Head of the Department.

It is certified that the figures in the Store Accounts represent a substantially true account of affairs and they agree with figures recorded in the departmental registers. The closing balance of stocks was not in excess of requirements.

ROYAL BOTANIC GARDEN,
SIBPUR NEAR CALCUTTA,
The 8th December 1936.

C. C. CALDER,

Superintendent, Cinchona Cultivation in Bengal.

REVIEW—contd.

(ii) *Stock Account of the Mungpoo Cinchona Plantation, 1935-36.*

Particulars of stores.	Opening balance.		Receipts.		Utilisations, issues, sales, etc.		Depreciation, shortage, loss, etc. written off.		Remits of stock certificate and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Cinchona Bark	1,73,543	86,772	4,57,507	2,28,754	4,49,661	2,24,631	..	..	..	..	1,81,389	90,695
Manures, implements and other stores.	..	683	..	2,700	..	2,924	..	..	..	..	..	459

The stock was verified by the Manager.

MUNGPOO,

P. V. OSBORNE,

The 4th November 1936.

Manager, Government Cinchona Plantation, Mungpoo.

Certificates and Remarks of the Head of the Department.

It is certified that the figures in the Store Accounts 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.

ROYAL BOTANIC GARDEN,
SIBPUR NEAR CALCUTTA,
The 8th December 1936.

C. C. CALDER,

Superintendent, Cinchona Cultivation in Bengal.

REVIEW—contd.

(iii) Stock Account of the Munsong Cinchona Plantation, 1935-36.

Particulars of Stores.	Opening balance.		Receipts.		Utilisations, issues, sales, etc.		Depreciation, obsolescence, loss, etc. writings off.		Results of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.	lb.	Rs.
Cinchona Bark . . .	4,36,043	2,18,022	8,71,795	4,35,898	8,66,493	4,43,247	..	..	..	..	4,21,345	2,10,673
Manures, implements and other stores.	..	4,720	..	4,356	..	5,174	..	..	..	..	..	4,402

The stock was verified by the Manager.

MUNSONG

L. G. RICHARDS,

The 19th November 1936.

Manager, Government Cinchona Plantation, Munsong.

Certificate and remarks of the Head of the Department.

It is certified that the figures in the Store Accounts 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.

ROYAL BOTANIC GARDEN,
SIPHUR NEAR CALCUTTA,
The 8th December 1936.

C. C. CALDER,

Superintendent, Cinchona Cultivation in Bengal.

REVIEW—*concl'd.*

AUDIT CERTIFICATE.

The store account of the Quinine Factory at Mungpoo and the stock account of Cinchona Bark at Mungpoo and Munsong Plantations were test audited under my supervision and I certify that the accounts are generally correct according to the best of my information and consideration of the explanations given to me except that the stock accounts of tablets of "other Cinchona products" have not been included in the Mungpoo Factory Accounts. Some minor discrepancies are under settlement.

CALCUTTA,

The 12th December 1936. }

K. K. SEN,

Examiner, Outside Audit, Bengal.

Grant No. 24—Miscellaneous Departments—Reserved and Transferred. 213

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
	Ra.	Ra.	Ra.
Major Head—“37.—Miscellaneous Departments”.	.	.	.
A.—INSPECTOR OF FACTORIES—			
Reserved—	.	.	.
Non-voted	200	144	-56
	Ra.		
Voted	1,47,050	1,45,770	-1,280
	{ O. 1,49,400 } { R. -2,350 }		
B.—PROVINCIAL STATISTICS—			
B.1.—Reserved—			
	R. 203	203	..
B.2.—Transferred—			
	O. 400 } R. -73 }	327	203 -04
C.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS—			
Reserved	4,900	4,960	..
D.—EXAMINATIONS—			
Reserved—			
Non-voted	{ O. 4,800 } { M. -2,955 }	1,845	1,792 -53
Voted	{ O. 6,500 } { R. -4,762 }	1,738	2,059 +321
Non-voted and Voted—Col. 1.—Provision for the Bengal Civil Service Examination was not required as no examination was held.			
E.—MISCELLANEOUS—			
Reserved—			
	O. 59,100 } R. -400 }	58,700	58,325 -375
F.—ADMINISTRATION OF THE TRADE DISPUTES INVESTIGATION ACT—			
Reserved—			
	O. 2,000 } R. -1,999 }	1	-1

No Court of enquiry or Board of conciliation was appointed during the year.

214 Grant No. 24—Miscellaneous Departments—Reserved and Transferred—*concl.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head — " 37.—Miscellaneous Departments " <i>—concl.</i>			
G.—INSPECTION OF MOTOR VEHICLES—			
Reserved	20	..	—20
For rounding—Reserved	—380	..	+380

Totals—			
Reserved—			
<i>Non-voted</i>	2,045	1,936	—109
<i>Voted</i>	2,12,292	2,11,317	—975
<i>Transferred</i>	327	263	—64

Surrenders or withdrawals within grant—			
	R. 9,381	9,381 ..	—9,381

GRAND TOTAL—			
<i>Non-voted</i>	2,045	1,936	—109
<i>Voted</i>	2,22,000	2,11,580	—10,420

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"41.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—Transferred—			
	Rs.		
O.	91,000	62,502	61,325
R.	—28,498		
	See items 1, 4 and 19 of Annexure A.		
A.-2.—Excise—			
A.-2 (1)—Reserved—			
<i>Non-voted</i>	{ O. 250 M. —51 }	199	93
			—106
A.-2 (2)—Transferred—			
O.	47,750	1,289	1,312
R.	—3,361		
	See item 19 of Annexure A.		
A.-3.—Registration—			
A.-3 (1)—Reserved—			
<i>Non-voted</i>	M 47	47	—47
A.-3 (2)—Transferred—			
O.	25,000	29,037	28,060
R.	4,037		
	See items 4, 5 and 19 of Annexure A.		
A.-4.—General Administration—			
A.-4 (1)—Reserved—			
<i>Non-voted</i>	{ O. 1,500 M. —614 }	886	873
			—13
<i>Voted</i>	{ O. 15,000 R. 774 }	15,774	15,111
			—663
A.-4 (2)—Transferred—			
O.	1,43,783	83,814	81,401
R.	—59,969		
	See items 2, 6 to 9 and 19 of Annexure A.		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —						
1	2	3	4						
Major Head—“41.—Civil Works”—contd.									
A.—ORIGINAL WORKS—BUILDINGS—contd.									
A.-5.—Administration of Justice—									
A.-5 (1)—Reserved—									
<i>Non-voted</i>	<table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">250</td> </tr> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">M.</td> <td style="text-align: right;">-245</td> </tr> </table>	{	O.	250	{	M.	-245	5	—5
{	O.	250							
{	M.	-245							
A.-5 (2)—Transferred—									
O.	26,750	39,114	38,915						
R.	12,364								
See items 10, 11 and 19 of Annexure A.									
A.-6.—Jails and Convict Settlements—									
A.-6 (1)—Reserved—									
<i>Non-voted</i>	<table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">500</td> </tr> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">M.</td> <td style="text-align: right;">76</td> </tr> </table>	{	O.	500	{	M.	76	576	501
{	O.	500							
{	M.	76							
A.-6 (2)—Transferred—									
O.	1,11,510	1,97,586	1,37,615						
S.	1								
R.	76,066								
See items 4, 12 to 14 and 19 of Annexure A.									
A.-7.—Police—									
A.-7 (1)—Reserved—									
<i>Non-voted</i>	<table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">750</td> </tr> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">M.</td> <td style="text-align: right;">4,929</td> </tr> </table>	{	O.	750	{	M.	4,929	5,679	5,305
{	O.	750							
{	M.	4,929							
See items 15 and 19 of Annexure A.									
A.-7 (2)—Transferred—									
O.	2,43,200	1,99,389	1,93,668						
R.	-43,811								
See items 3, 4, 16, 17 and 19 of Annexure A.									
A.-9.—Education—									
A.-9 (1)—Reserved—									
<i>Non-voted</i>	<table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">2,500</td> </tr> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">M.</td> <td style="text-align: right;">-1,748</td> </tr> </table>	{	O.	2,500	{	M.	-1,748	752	762
{	O.	2,500							
{	M.	-1,748							
See item 19 of Annexure A.									
<i>Voted</i>	<table style="display: inline-table; border: none;"> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">O.</td> <td style="text-align: right;">17,500</td> </tr> <tr> <td style="text-align: right;">{</td> <td style="text-align: center;">R.</td> <td style="text-align: right;">-2,000</td> </tr> </table>	{	O.	17,500	{	R.	-2,000	15,500	7,228
{	O.	17,500							
{	R.	-2,000							
See items 4 and 19 of Annexure A.									

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head—"41.—Civil Works"— <i>contd.</i>	Rs.	Rs.	Rs.
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A.-9.—Education—<i>concl'd.</i>			
A.-9 (2)—Transferred—			
Rs.			
O. 34,100	} 27,124	6	26,119
R. —6,976			
See items 4 and 19 of Annexure A.			
A.-10.—Medical—			
A.-10 (1)—Reserved—			
<i>Non-voted</i> M.	739	739	751
See item 19 of Annexure A.			
A.-10 (2)—Transferred—			
O. 40,000	} 38,080	36,873	—1,407
R. —1,920			
See items 4 and 19 of Annexure A.			
A.-11.—Public Health—Transferred—			
R.	875	875	857
See item 19 of Annexure A.			
A.-12.—Agriculture—			
A.-12 (1)—Reserved—			
<i>Non-voted</i>	{ O. 250 } M. 358	618	615
See item 19 of Annexure A.			
A.-12 (2)—Transferred			
	15,498	15,065	—343
See item 19 of Annexure A.			
A.-13.—Industries—Transferred—			
O.	{ 3,000 } R. 1,872	4,872	4,439
See item 19 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—“ 41.—Civil Works”—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i>			
A.-14.—Civil Works—			
A.-14 (1).—Reserved—	Rs.		
<i>Non-voted</i>	$\left. \begin{array}{l} O. \quad 2,509 \\ M. \quad -2,031 \end{array} \right\}$	469	432 —37
	See item 19 of Annexure A.		
A.-14 (2).—Transferred—			
O.	16,500		
R.	-7,306	9,104	8,726 —378
	See item 19 of Annexure A.		
A.-15.—Stationery and Printing—			
A.-15 (1).—Reserved—			
R.	172	172	156 —16
A.-15 (2).—Transferred—			
O.	500		
R.	-500	..	.. ..
A.-16.—Miscellaneous Departments—			
A.-16 (1).—Reserved—			
<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad 1,000 \\ M. \quad -332 \end{array} \right\}$	668	668 ..
A.-16 (2).—Transferred—			
O.	44,100		
R.	-33,825	10,275	-3,524 —13,799
	See items 18 and 19 of Annexure A.		
For rounding		90	.. —90
B.—ORIGINAL WORKS—COMMUNICATIONS—			
B.-1.—Reserved—			
<i>Non-voted</i>	$\left\{ \begin{array}{l} O. \quad 20,000 \\ M. \quad 26,982 \end{array} \right\}$	46,982	41,950 —5,038
	See items 20, 13 and 29 of Annexure A.		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head.—“ 41.—Civil Works ”—<i>contd.</i>		Rs.	Rs.
B.—ORIGINAL WORKS—COMMUNICATIONS—<i>concl'd.</i>			
B. 2.—Transferred—			
O.	Rs. 6,42,100	} 6,56,700	0,83,147
R.	14,600		
} +26,447			
See items 21, 22 and 25 to 48 of Annexure A.			
C.—REPAIRS—			
C. 1.—Reserved—			
Non-voted	{ O. . 5,96,000 M. . —39,676 }	5,56,324	5,54,889
			—1,435
Voted	{ O. . 2,88,000 R. . —2,100 }	2,85,900	2,84,041
			—1,859
C. 2.—Transferred—			
O.	} 35,42,000	} 35,01,000	} 34,86,771
R.	} —40,901		
			—14,328
D.—ESTABLISHMENT—			
D. 1.—Reserved—			
Non-voted	{ O. . 1,47,000 M. . —17,714 }	1,29,286	1,31,728
			+ 2,442
Col. 1.—Mainly appointment of an officer as Bridge Designer, whose pay was adjusted under “D. 2—Non-voted.”			
Voted	{ O. . 70,000 R. . —1,050 }	68,950	68,645
			—305
D. 2.—Transferred—			
Non-voted—			
Gross	{ O. . 3,41,000 M. . —38,522 }	3,02,478	2,92,073
			—10,405
Col. 1.—Mainly over-estimation of requirements for the staff employed for “Road Development” projects. Col. 4.—Mainly in the provision for leave salary in the High Commissioner’s budget owing to alterations in the leave programme.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head.—“ 41.—Civil Works ”—<i>contd.</i>			
D.—ESTABLISHMENT—<i>concl.</i>			
D.-2.—Transferred—<i>concl.</i>			
<i>Non-voted—</i>			
<i>Deduct—Recoveries</i>	—46,000	—60,118	—14,118
Col. 4.—More work done for other Governments, Departments, etc., during the closing months.			
<i>Voted—</i>			
Gross	Rs. { O. 13,72,300 R. —49,326 }	13,22,974	13,23,761 + 787
Col. 1.—Mainly general shortage of officers in the Department.			
<i>Deduct—Recoveries</i>	{ O. —1,52,000 R. —35,979 }	—2,37,979	—2,41,937 —3,958
Col. 1.—Heavier requisition for works by other Governments, Departments, etc.			
E.—TOOLS AND PLANT—			
E.-1.—Reserved—			
<i>Non-voted—</i>			
Gross	{ O. . 6,000 M. . 1,025 }	7,025	6,268 —757
<i>Deduct—Recoveries</i>		—1,700	—8,667 —6,967
<i>Voted—</i>			
Gross		2,000	1,810 —190
<i>Deduct—Recoveries</i>		—4,500	.. +4,500
<i>Non-voted and voted—Col. 4—Mainly recovery of departmental charges for reconstruction of the Government House at Darjeeling for which provision was made under voted.</i>			
E.-2<i>u</i>—Transferred—			
Gross	{ O. 59,200 R. —6,115 }	53,085	50,551 —2,534
<i>Deduct Recoveries</i>		..	—1,425 —1,425
F.—GRANTS-IN-AID—			
F.-1.—Reserved—			
<i>Non-voted</i>	{ O. . 23,000 M. . 4,594 }	27,594	20,694 —6,900
Col. 1.—Enhanced demand for grants-in-aid payable to local bodies on account of 1½ per cent. on collections from Government Estates. Col. 4—Unutilised provision for certain works, which were executed by Government and did not entail any expenditure under this sub-head.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"41.—Civil Works"—<i>concl.</i>			
F.—GRANTS-IN-AID—<i>concl.</i>			
F.-2.—Transferred—			
	Rs.		
O.	16,96,400	} 14,03,244	14,24,352
R.	-2,93,156			+21,108
Col. 1.—Mainly inability of local bodies to work up to the programme of road construction out of the Road Development Fund grants. Col. 4.—Mainly failure to provide funds for certain works executed by the Public Works Department on behalf of local bodies and higher land acquisition charges.			
G.—SUSPENSE—			
G.-1.—Reserved—			
<i>Non-voted</i>	{ O. 3,200 M -3,200 }	..	1,991 +1,591
Col. 1.—It was explained by the controlling officer that no accurate estimate could be framed. Col. 4.—Mainly purchase of road paints at economical rates for future use. See Annexure B.			
Voted	-	-	-1,074 -1,074
	See Annexure B.		
G.-2.—Transferred—			
O.	3,400	} -644	-27,058
R.	-4,044			-26,414
Col. 1.—Mainly non-utilisation of the provision for increasing stock. Col. 4.—Mainly liabilities carried over. See Annexure B.			
H.—Deduct—ENGLISH COST OF ESTABLISHMENT—			
The expenditure under sub-head D includes cost of establishment paid in England. By the "deduct" entry 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.			
H.-1.—Reserved—			
<i>Non-voted</i>	M. -4,600	-4,600	-4,764 -164
H.-2.—Transferred—			
<i>Non-voted</i>	{ O. -59,900 M. 1,880 }	-58,020	-51,108 +6,912
Voted	{ O. -15,400 R. -2,520 }	-17,920	-17,725 +195

222 Grant No. 25—Civil Works—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Laving —.										
1	2	3	4										
		Rs.	Rs.										
Major Head.—“ 41.—Civil Works ”—<i>concl.</i>													
For rounding—													
Transferred—													
<i>Non-voted</i>	—100	..	+100										
Voted	—760	..	+700										
<hr/>													
Totals—													
Rs.													
Reserved—													
<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;">8,03,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">—31,451</td> </tr> </table>	{	O.	8,03,000	}	M.	—31,451	7,71,549	7,54,079	—17,470			
{	O.	8,03,000											
}	M.	—31,451											
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;">3,88,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">—4,204</td> </tr> </table>	{	O.	3,88,000	}	R.	—4,204	3,83,796	3,75,917	—7,879			
{	O.	3,88,000											
}	R.	—4,204											
Transferred—													
<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;">2,35,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">—36,642</td> </tr> </table>	{	O.	2,35,000	}	M.	—36,642	1,98,358	1,80,847	—17,511			
{	O.	2,35,000											
}	M.	—36,642											
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;">79,47,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">S.</td> <td style="text-align: right;">1</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">—5,58,483</td> </tr> </table>	{	O.	79,47,000	}	S.	1	}	R.	—5,58,483	73,88,518	73,61,808	—26,710
{	O.	79,47,000											
}	S.	1											
}	R.	—5,58,483											
<hr/>													
Total—41.—Civil Works—													
<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;">10,38,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">M.</td> <td style="text-align: right;">—68,093</td> </tr> </table>	{	O.	10,38,000	}	M.	—68,093	9,69,907	9,34,926	—34,981			
{	O.	10,38,000											
}	M.	—68,093											
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;">83,35,000</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">S.</td> <td style="text-align: right;">1</td> </tr> <tr> <td style="font-size: 2em;">}</td> <td style="padding: 0 5px;">R.</td> <td style="text-align: right;">—5,62,687</td> </tr> </table>	{	O.	83,35,000	}	S.	1	}	R.	—5,62,687	77,72,314	77,37,725	—34,589
{	O.	83,35,000											
}	S.	1											
}	R.	—5,62,687											
<hr/>													
Major Head.—“ 60—Civil Works not charged to Revenue ”.													
K.—ORIGINAL WORKS—BUILDINGS—RESERVED—													
K.-1.—Jails and Convict Settlements—													
<i>Non-voted</i>	M. 6,235	6,235	6,183	—52									
Col. 1.—Need for additional accommodation in the Darjeeling Jail. See item 49 of Annexure A													

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	° Excess + Saving —.
1	2	3	4
Major Head "60.—Civil Works not charged to Revenue"— <i>contd.</i>	Rs.	Rs.	Rs.
L.—ORIGINAL WORKS—COMMUNICATIONS—			
Transferred—	Rs.		
R.	1,475	1,475	—547 —2,022
See items 50 and 51 of Annexure A.			
M.—RECONSTRUCTION AND REPAIRS TO DAMAGED GOVERNMENT PROPERTY—			
Reserved—			
<i>Non-voted—</i>			
Gross	$\left. \begin{array}{l} \text{O.} \quad 1,14,000 \\ \text{M.} \quad 4,328 \end{array} \right\}$	1,18,328	1,29,468 +11,130
Col. 4.—See paragraph 2 of the review.			
<i>Deduct—</i> 50 per cent. recoveries from the Central Government.	—54,000	—64,729	—10,729
See paragraph 2 of the review.			
Voted—			
Gross	$\left. \begin{array}{l} \text{O.} \quad 3,00,000 \\ \text{R.} \quad 79,554 \end{array} \right\}$	3,79,554	4,57,413 +77,859
Col. 1.—Acceleration of work. Col. 4.—See paragraph 2 of the review.			
<i>Deduct—</i> 50 per cent. recoveries from the Central Government.	—1,50,000	—2,28,706	—78,706
See paragraph 2 of the review.			
N. ESTABLISHMENT—			
N.-1.—Reserved—			
<i>Non-voted</i>	$\left. \begin{array}{l} \text{O.} \quad 27,000 \\ \text{M.} \quad 4,700 \end{array} \right\}$	31,700	31,876 +176
Voted	$\left. \begin{array}{l} \text{O.} \quad 70,500 \\ \text{R.} \quad 37,500 \end{array} \right\}$	1,08,000	1,07,492 —508
<i>Non-voted and Voted—</i> Col. 1.—Larger outlay on works.			
N.-2.—Transferred—			
R.	200	200	37 —163

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"80.—Civil Works not charged to Revenue"—<i>concl'd.</i>			
O. TOOLS AND PLANT—			
O. 1.—Reserved—			
<i>Non-voted</i>	1,700	2,034	+234
Voted	4,500	6,861	+2,361
<i>Non-voted</i> and Voted—Col. 4.—Consequent on increased works expenditure under sub-head M. See paragraph 1 of the review.			
O. 2.—Transferred . . . . .	..	—8	—8
For founding			
<i>Non-voted</i>	300	..	—300
Total—			
Reserved—	Rs.		
<i>Non-voted</i>	{ O. 7,00,000 M. 15,263 }	1,04,263	1,04,822 +559
Voted	{ O. 2,25,000 R. 1,17,054 }	3,42,054	3,43,080 +1,006
Transferred—			
R.	1,675	1,675	—518 —2,193
TOTAL—80—CIVIL WORKS, ETC.			
<i>Non-voted</i>	{ O. 7,00,000 M. 15,263 }	1,04,263	1,04,822 +559
Voted	{ O. 2,25,000 R. 1,18,729 }	3,43,729	3,42,542 —1,187
Surrenders or withdrawals within grant—			
R. Gross	3,55,459	3,55,459	— —3,55,459
R. Deductions	88,499	88,499	.. —88,499

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Total Grant No. 25 Civil Works—			
<i>Non-voted</i> . . .	Gross . . .	12,38,190	12,29,134 —9,356
	Deductions . . .	—1,64,320	—1,89,356 —25,066
	Net . . .	10,74,170	10,39,748 —34,422
<i>Voted</i> . . .	Gross . . .	88,81,901	85,70,060 —3,11,841
	Deductions . . .	—3,21,900	—4,89,793 —1,67,893
	Net . . .	85,60,001	80,80,267 —4,79,734

REVIEW.

Non-voted savings were 3 per cent. of the final appropriation compared with 2.9 per cent. in 1934-35 and were mainly due to larger recoveries of establishment charges for work done for other Governments, Departments, etc. (*Vide* sub-head “D.-2.—*Non-voted—Deduct—recoveries*”).

Voted savings were 5.6 per cent. of the grant against 14.5 per cent. in 1934-35. The percentage of saving in the final modified appropriation was 4 per cent. against 2 per cent. in the previous year. Both budgeting and control were closer than in the previous year. Savings in the original grant are conspicuous under sub-head “F.-2”—(*Vide* note under that head).

The unadjusted excesses under sub-heads B.-2. and G.-1.—*Non-voted* and the final savings under F.-1.—*Non-voted* and G.-2. indicate scope for improvement in control. Failure to reappropriate additional funds under sub-head “O.-1.—*Voted*” shows defective control.

2. Provision was made in the budget for the gross expenditure as well as for the fifty per cent. recoveries from the Central Government, shown under sub-head “M.—*Non-voted* and *Voted*”. In regard to expenditure which was not forecasted in the budget, reappropriations were made only for the net expenditure finally chargeable to the Local Government's accounts. The omission to show the amounts reappropriated in detail as gross less recoveries accounts for the unadjusted savings and excesses under the above sub-head.

REVIEW—*contd.*

3. The percentages of establishment charges to works outlay during the last three years were as follows :—

	Outlay on works and repairs under the major head 41.—Civil Works.	Net Establishment Charges.	Percentage.
(1)	(2)	(3)	(4)
1933-34 . . .	47.19	15.97	33.8
1934-35 . . .	54.13	15.73	28.9
1935-36 . . .	57.65	15.14	26.2

Works outlay has risen by Rs. 3.52 lakhs, *i.e.*, 6.5 per cent. from the level of 1934-35. The rise was both under original works and repairs. The establishment charges have gone down by 4 per cent. mainly on account of more recoveries from other Governments, Departments, etc., for works done on their behalf.

4. Improvements to a road between the 6th and the 12th mile posts were completed during 1930-31 at an average expenditure of about Rs. 25,000 per mile. The road surfaces had, however, to be repainted in 1931-32 and in 1932-33 at a cost of Rs. 10,000 and Rs. 21,000 respectively. The road was inspected in 1933 by the Chief Engineer who remarked in his Inspection note "This does not reflect any credit on the officers who were in charge at the time." The failure of the paints surface led to additional expenditure which at a subsequent local audit of the accounts in September 1935 was calculated to be Rs. 1,37,932 including Rs. 31,000 spent in 1931-32 and 1932-33 as stated above for repainting the surface. The additional expenditure was brought to the notice of Government in October 1935. Government were of the opinion that some lack of care on the part of the then Executive Engineer and Sub-Divisional Officer in charge probably contributed to the rapid failure of the paint surface, but as both the Executive Engineer and the Sub-Divisional Officer had long since retired no further action was now possible.

Government attribute the failure mainly to the experiments made with the preparations of various firms for water-proofing and otherwise making durable the surface of a road. The failure in the case yielded the valuable information that road surface treated merely with surface paint will not stand up to a large amount of bullock cart traffic.

5. The Executive Engineer of a Division accepted in preference to lower offers the tenders of a certain contractor for two road works, the total estimated cost of which was Rs. 21,612. The tenders rejected included that of a contractor whose quotations were about 17 per cent. cheaper. The reason assigned by the Executive Engineer for rejecting this contractor's tender was that he was not a road contractor. The contractor's ledger of the

REVIEW—contd.

division showed, however, that the same contractor had previously carried out road works to the value of Rs. 12,700 on the same road. There was nothing on record to show that his work on the road had been unsatisfactory. The Executive Engineer who had actually accepted the higher tender was not in charge when the inspection took place. His successor's view was that the contractor who tendered the lower figures was not a tested road contractor and that his activities were mostly restricted to building works.

The case was brought to the notice of Government who thought that the action of the Executive Engineer (who has since died) in rejecting the lower tenders was reasonable on the ground that the work was of special importance and included special grouting work which the lower tenderers, not being regular and tested road contractors were hardly capable of doing.

6. In the course of the audit inspection of a certain Public Works Division it was observed that the Executive Engineer had not invited open tenders for repair works as each group was within the limit of Rs. 10,000 but issued a notice requiring contractors to quote percentages above or below scheduled rates for repair works which were not specified. The quotations varied from 2 per cent. to 27 per cent. below the schedule, the majority being between 5 to 10 per cent. below the schedule. In the case of original works in the same Division where open tenders had been invited the quotations received were up to 29 per cent. below the schedule of rates. In the case of repair works the Executive Engineer struck an average rate and the works were distributed on this basis irrespective of what the contractors had actually quoted. In 1935-36 the same Executive Engineer revised the schedule of rates for repair works reducing them by 7 per cent. and in addition to this levied a cut of 8 per cent. on bills. Had a similar cut been imposed on repair bills in 1934-35, there would have been a substantial saving to Government, in view of the fact that repair works to the extent of about Rs. 3 lakhs were carried out by contractors during that year.

In another Division in the same circle, it was observed that for certain ordinary and quadrennial repair works costing below Rs. 10,000 in each case, the quotations received were from 6 to 25 per cent. below the schedule of rates, but the Executive Engineer accepted tenders on the basis of an average reduction of 8 per cent. As the total amount of works was about Rs. 1,21,000 a substantial saving could have been effected if the rates quoted by the lowest tenderers had been accepted instead of adopting an average reduction of 8 per cent. below the schedule of rates. These facts emphasize the necessity of the schedule of rates being kept abreast of current local market rates as far as practicable. Government have issued orders in May 1936 for the annual review and correction of the schedule of rates to bring them as near as practicable to the current market rates.

Delay in revising the schedules of rates is not conducive to proper financial control

REVIEW—contd.

7. An agreement was entered into in March 1932 with an Electric Supply Company for supplying electricity to the Military Police lines in a certain town and it contained the following concessions :—

- (1) If there be a fall in the cost of generation of electricity, the rates for energy consumed will be suitably reduced.
- (2) If the posts, insulators, overhead wires, and line accessories were provided by the Company they would be reimbursed interest and depreciation charges at 12½ per cent. on the capital cost thereof, the calculations being made only on the depreciated value from year to year.

These concessions were not, however, secured what Government in September 1933 renewed for 5 years an existing agreement with the same Company for the street lighting of a portion of the same town. The renewed agreement contained no provision either for a reduction in rates in case of a fall in the cost of generation of electricity or for the depreciation charges being calculated only on the depreciated value of the assets named above.

On being questioned by Audit as to why these important concessions were not secured, it was stated that the Company declined to accept any modification of the terms of the existing agreement as no notice of modification had been given in time, viz., by August 1932. Failure to give timely notice of the termination of the existing agreement resulted in an automatic extension of the original agreement so that the concessions could not be secured. The matter was brought to the notice of Government who promised to issue instructions to the Superintending Engineer concerned to serve in time the requisite notice for the termination of the present agreement and to negotiate with the company for suitable modification of the terms in respect of both the points mentioned above when the next agreement is drawn up.

8. In the course of a local inspection of a Public Works Division, it was noticed that a private company was allowed to carry out two experiments on some Government roads at specified rates. The contracts did not provide any penalty in case the experiments were unsuccessful. In one case the result of the experiment was not satisfactory while in the other case it turned out a total failure. In the second case no measurements were actually taken but payment was made after making entries in a measurement book two years later on the basis of the company's bill. In issuing orders on this point Government have directed that in future when such experiments are to be carried out by the Public Works Department at the instance of private firms, the conditions under which payment, if any, should be made if the work proves a failure, should definitely be settled beforehand and that, the firms should be induced, if possible, to agree to pay wholly for the experimental work, should it prove unsuccessful, but in cases where the Public Works Department are likely to benefit by the experience to be gained the matter should be left to the

REVIEW—contd.

Superintending Engineer's judgment. As regards the irregularity of not taking and recording actual measurements in time orders have been issued with a view to prevent a recurrence of such irregularities in future. The cost of these experiments was nearly Rs. 1,000, which was a loss to Government from the audit point-of view.

9. In 1933 Government entered into an agreement with an Electric Supply Company for 5 years with effect from 1st July 1932 for the supply of electric energy for all Government buildings in a station. For low tension power, lights and fans (other than street lights) the agreement provided a flat rate of 1·8 annas per unit subject to a minimum annual payment of Rs. 3,37,500. There was a provision for imposition of such surcharge as might be imposed on the general public for light, fan and D. C. power. From January 1935, the Electric Company reduced their rate for the general public from 2 annas 9 pies per unit to 2 annas 6 pies per unit. The Company has also revised the tariff rates of supply for power purposes with advantage to the general public. The Government rate was not correspondingly reduced.

The absence of any clause in the agreement of Government with the Company to the effect that the Government flat rate would be liable to reduction when there was any reduction in the general tariff in contrast to the existence of such a provision in the agreement made in 1930 with the same Company by a public body in the same place, was brought to the notice of Government who have stated that the question of inclusion of a clause about the proportionate reduction of Government rates in consequence of any reduction in the general tariff will be taken into consideration in negotiating the next agreement with the Company.

10. In the course of local inspection of a Public Works Division it was noticed that certain specifications of work were changed after the original tender for the work estimated at Rs. 1,02,000 had been accepted. In the original tender, which was accepted by Superintending Engineer, the contractor quoted a rate which was 25 per cent. less than the estimated rate. Subsequently when the specifications were changed no tender was called for and the contractor was allowed a rate estimated by the Public Works Department without any percentage deduction. If a deduction of 25 per cent. had been applied to the estimated rate on the subsequent occasion in view of the rates quoted in the original tenders an extra payment of Rs. 4,000 would have been avoided. The financial advantage which might have accrued from competitive tenders was apparently lost sight of in this case. Government accepted the explanation of the local departmental officers in the particular case but directed that in future the question of specification should be considered and finally settled before tenders are called for or in cases where this is impossible, tenders for alternative specifications should be called for.

REVIEW—*concl'd.*

11. Sums aggregating Rs. 2,791 were written off under the orders of the competent authorities. Two items each exceeding Rs. 1,000 represent half the cost of restoration of a Public Works Department road opened by a Municipality and an excess payment of wages of work-charged establishment due to a misinterpretation of rules.

Review of expenditure on Residential Buildings for Government servants.

12. Government buildings intended for occupation as residences by 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 the rentals of which an adequate return on the capital cost 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 1935-36.

Class of buildings.	Capital outlay to end of 1935-36 including cost of site and installations and departmental charges.		Repairs and taxes.			Interest on gross Capital outlay.	Total cost to taxpayer.	Standard rent per annua.	Rent actually recovered.	Net loss on gross Capital outlay.	Percentage of loss on gross Capital outlay.
	1	2	3	4	5							6	7	8	9	10	11
Class I—											
Buildings and Roads	{ 72.22(a) }	{ 1.63 }	1.43	{ 1.28(a) }	{ 3.79 }	5.38	3.34	2.50	2.88	3.22	
	{ 47.37(b) }			{ .31(b) }							
Irrigation	{ 1.62(a) }	{ .04 }	.02	{ .02(a) }	{ .08 }	.11	.08	.05	.06	2.88	
	{ .33(b) }			{ .01(b) }							
Class II—											
Buildings and Roads	{ 73.61(a) }	{ 1.80 }	2.33	{ .34(a) }	{ 4.09 }	5.09	2.21	1.16	4.93	5.51	
	{ 15.86(b) }			{ .16(b) }							
Irrigation	{ .66(a) }	{ .01 }	.01	{ .01(a) }	{ .04 }	.05	.03	.01	.04	4.99	
	{ .14(b) }			{ .(b) }							
Total Class I and II 1935-36	{ 148.01(a) }	{ 3.48 }	3.79	{ 2.15(a) }	{ 8.00 }	10.63	5.66	2.72	7.91	4.35	
	{ 33.70(b) }			{ .48(b) }							
Figure for 1934-35	163.41	2.74	2.94	2.63	6.73	9.36	5.59	2.67	6.89	4.36	

(a) Actual figure.
(b) Departmental charges.

(3) The net loss to Government during the year under review was Rs. 7,91,000 as against Rs. 6,69,000 during the year 1934-35. Departmental charges as fixed by the local Government have been added to the Capital outlay, including cost of site, of all buildings and the interest charges have been calculated on the gross capital cost. Similar departmental charges have been added to the average maintenance charges. The total cost to the tax-payer thus arrived at has been compared with the rent actually recovered in order to find out the net loss to Government for providing residences for Government servants.

(4) No rules have yet been framed by the local Government for the calculation of the amount permissible for expenditure on repairs. The question of issue of new rules has been under the consideration of Government since the year 1932. Until the new rules are framed it is not possible to make an effective comparison between the actual average maintenance charges and the admissible limit. For the purpose of the Capital and Revenue Accounts, however, 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 amount actually spent on repairs during the year under review exceeded the amount permissible by Rs. 31,000 as calculated on the above basis. It will further be seen that altogether a sum of Rs. 85,000 was spent more in 1935-36 as compared with the actual expenditure under this head in 1934-35. A comparative statement showing the expenditure on repairs during 1934-35 and 1935-36 under each class of residences is given below. It will be noticed that increased expenditure on repairs during 1935-36 was a common feature in respect of class II buildings:—

(In Rs. lakhs.)

Class of buildings.	1934-35.	1935-36.	Net result Increase + Decrease—.
1	2	3	4
Class I—			
Buildings and Roads	1.87	1.43	— .44
Irrigation . . . . .	.03	.02	— .01
Class II—			
Buildings and Roads	1.03	2.33	+1.30
Irrigation . . . . .	.01	.01	..
Total	2.94	3.79	+ .85

(5) The total rent realised fall short of the standard rent by Rs. 2,94,000. The shortage is mainly due to the following reasons :—

- (i) Limitation of rent to 10 per cent. of the emoluments of the occupants.
- (ii) Non-occupation of certain buildings for the whole or a part of the year.
- (iii) Recovery of rent at reduced rates in certain cases and provision of rent free accommodation in others.

ANNEXURE A.

Detailed statement of expenditure on important new works.

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.

a Original Works—Buildings.—

I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—

Transferred—

- 1 Construction of a record room for the Settlement Offices, Pinjapur—

	Rs				
O.	. . . . . 30,000	}	3,500	3,500	— —
R.	. . . . . —26,500				

Col. 2.—Mainly delay in sanctioning the detailed estimate which had to be recasted Estimate Rs. 57,225, expenditure to end of 1935-36 Rs. 3,500; balance Rs. 53,725; in progress. See sub-head A.-1.

- 2 Temporary work in connection with the removal of the headquarters of the Noakhali sub-division to Matjdi in the District of Noakhali—

O. 1,06,000	}	—	—	— —
R. —1,06,000				

Col. 2.—Lump provision distributed to individual works. See sub head A.-4.

- 3 Construction of Behaghata Police Section House in Calcutta—

O. 1,40,000	}	80,000	79,812	188 —
R. —60,000				

Col. 2.—Cheaper rates in the tenders (Rs. 30,000) and delay in the completion of detailed drawings (Rs. 30,000). Estimate Rs. 1,80,389; expenditure to end of 1935-36 Rs. 1,40,627; balance Rs. 39,762; in progress. See sub head 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.

41.—CIVIL WORKS—*contd.*

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

4 Collectively—

Reserved—

		Rs.				
O.	. . . . .	15,000	} 13,000	4,740	8,260	..
R.	. . . . .	—2,000				

Col. 5.—Mainly failure of the Kurseong Electric Supply Co. to execute and complete the work of Electric Installation in the Victoria Boys' and the Dow Hill Girls' Schools. See sub-head A.-9(1).

Transferred—

O.	2,58,319	} 2,24,307	2,22,483	1,824	..
R.	—34,012				

Col. 2.—Mainly cheaper rates tendered. See sub-heads A.-1, A.-3(2), A.-6(2), A.-7(2), A. 9(2) and A. 10(2).

III.—Major Works for which specific provision was not made in the budget.—

Transferred—

5 Construction of semi-permanent record room for the Registration Office at Maijdi.—

R.	7,000	7,000	6,483	517	..
----	-----------	-------	-------	-------	-----	----

Col. 2.—The work was included in the comprehensive scheme of temporary works in connection with the removal of the headquarters of the Noakhali sub-division to Maijdi, shown in item No. 2. Estimate Rs. 18,675; expenditure to end of 1935-36 Rs. 17,525; balance Rs. 1,150; in progress. See sub-head A.-3(2).

ANNEXURE A¹—*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.
—CIVIL WORKS—<i>contd.</i>					
III.—Major works for which specific provision was not made in the budget— <i>contd.</i>					
Transferred— <i>contd.</i>					
6	Constructing a sub-treasury and Guard Room at Bhola in the district of Backerganj—	Rs. 6,247	6,247	6,261	— 14
Col. 2.—Post-budget decision to take up the work. Estimate Rs. 11,747; expenditure to end of 1935-36 Rs. 6,261; balance Rs. 5,486; in progress. See sub-head A-4 (2).					
7	Constructing semi-permanent record room for Collector's Court at Maijdi—	Rs. 750	750	756	.. 6
Estimate Rs. 19,953; expenditure to end of 1935-36 Rs. 11,026; balance Rs. 8,927; in progress. See sub-head A-4 (2).					
8	Constructing Collectorate (Civil Sub-Divisional Officer's Court, Court Sub-Inspector's Office and Deputy Magistrate's Courts, etc.) at Maijdi—	Rs. 4,750	4,750	4,743	7 ..
See the first sentence of the note under item 5. Estimate Rs. 15,535; expenditure to end of 1935-36 Rs. 12,534; balance Rs. 3,031; in progress. See sub-head A-4 (2).					
9	Constructing permanent combined buildings for treasury and treasury guards' rooms at Maijdi—	Rs. 16,500	16,500	16,019	481 ..
Col. 2.—See the first sentence of the note under item 5. Estimate Rs. 17,400; expenditure to end of 1935-36 Rs. 16,019; balance Rs. 1,381; in progress. See sub-head A-4 (2).					
10	Additions and alterations in the Police Court buildings at No. 2 Bankshall Street for the accommodation of all courts of both the Northern and the Southern Divisions—	Rs. 5,678	5,678	5,423	255 ..
Estimate Rs. 54,480; expenditure to end of 1935-36 Rs. 45,436; balance Rs. 8,984; in progress. See sub-head A-5.					

ANNEXURE A—*contd.*

Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expendi- ture.	Balance.	
				Un- expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41—CIVIL WORKS— <i>contd.</i>					
III.—Major works for which specific provision was not made in the budget— <i>contd.</i>					
Transferred— <i>contd.</i>					
11	Constructing temporary Court buildings at Majji—				
		Rs.			
	R. . . .	1,688	1,688	1,688	.. ..
Col. 2.—See the first sentence of the note under item 5. Estimate Rs. 58,899; expenditure to end of 1935-36 Rs. 53,905; balance Rs. 4,994; in progress. See sub-head A-5 (2).					
12	Constructing jail buildings (enclosure walls, entrance gate with offices, godown, etc.) at Majji—				
	R. . . .	6,600	6,600	5,983	617 ..
Col. 2.—See the first sentence of the note under item 5. Estimate Rs. 24,426; expenditure to end of 1935-36 Rs. 22,897; balance Rs. 1,529; in progress. See sub-head A-6.					
13	Constructing jail buildings (inside) at Majji—				
	R. . . .	26,850	26,850	28,653	.. 1,803
Col. 2.—See note under item 5. Estimate Rs. 89,100; expenditure to end of 1935-36 Rs. 35,958; balance Rs. 53,142; in progress. See sub-head A-6.					
14	Dum Dum Special Jail—				
	S. . . .	1	} 30,001	29,991	10 ..
	R. . . .	30,000			
Emergent new work for which a token grant of Rs. 1 was obtained. Estimate not yet sanctioned; expenditure to end of 1935-36 Rs. 29,991; in progress. See sub-head A-6.					

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>					
III.—Major Works for which specific provision was not made in the budget—<i>concl.</i>					
Reserved—					
15	Reconstruction of the Town Constables' barrack below Victoria Hospital, Darjeeling—				
	<i>Non-voted—</i>				
		Rs.			
	M.	4,535	4,535	4,535	..
Col. 1.—Absence of provision in the budget due to delayed supply of information regarding further liabilities. Estimate Rs. 25,100; expenditure to end of 1935-36 Rs. 24,525; balance Rs. 575; in progress. See sub-head A-7 (1).					
Transferred—					
16	Constructing Police Hospital buildings for Police lines at Majjidi—				
	R.	3,750	3,750	3,667	83
Col. 2.—See the first sentence of the note under item 5. Estimate Rs. 12,650; expenditure to end of 1935-36 Rs. 12,123; balance Rs. 527; in progress. See sub-head A-7.					
17	Constructing Reserve Police lines (Quarters for Armed Inspector and Circle Inspector) at Majjidi—				
	R.	16,400	16,400	13,843	2,557
Col. 2.—See the first sentence of note under item 5. Estimate Rs. 31,400; expenditure to end of 1935-36 Rs. 28,593; balance Rs. 2,807; in progress. See sub-head A-7.					
18	Constructing an approach road from the District Board Road to the proposed railway station at Majjidi—				
	R.	3,800	3,800	3,658	142
Col. 2.—See the first sentence of the note under item 5. Estimate Rs. 13,246; expenditure to end of 1935-36 Rs. 3,058; balance Rs. 9,588; in progress. See sub-head A-16.					

ANNEXURE A—*contd.*

Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS—<i>contd.</i>					
IV.—Minor Works—					
19	Collectively—				
	Reserved—				
		Rs.			
	<i>Non-voted</i> { O.	9,500	6,103	5,455	648 ..
	{ M.	-3,397			
	Col. 2.—Mainly postponement of non-urgent works. See sub-heads A. 2 (1), A. 3 (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	18,446	17,755	691 ..
	{ R.	946			
	See sub-heads A. 4 (1), A. 9 (1) and A. 15 (1).				
	Transferred—				
	O.	2,65,291	2,70,748	2,48,408	22,340 ..
	R.	5,457			
	Col. 5.—Credits from the Defence Department on account of expenditure initially incurred by the Local Government in 1933-34 and 1934-35 for the accommodation in outstations of the additional garrison adjusted after the close of the year (Rs. 13,146), and cumulative petty savings (Rs. 9,195). See sub-heads A. 1 to A. 16 (2).				
Total—Original Works—Buildings—					
	Reserved—				
	<i>Non-voted</i>		10,638	9,990	648 ..
	Voted		31,446	22,495	8,951 ..
	Transferred		7,08,609	6,81,371	27,198 ..

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.					
Original Works—Communications—					
Under sub-heads B. 1 and B. 2—					
Works met from Revenue—					
1.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
Reserved—					
20	Construction of a bridge over the Sevoke River—				
		Ra.			
	Non-voted {				
	O.	5,000			
	M.	1,000	6,000	5,512	488 --
	Estimate Rs. 73,377 ; expenditure to end of 1935-36 Rs. 70,680 ; balance Rs. 2,697 ; in progress.				
Transferred—					
21	Arboricultural operations on some of the roads in the Duars in the Jalpaiguri District	5,000	4,965	35	--
	Estimate Rs. 2,21,000 ; expenditure to end of 1935-36 Rs. 1,70,871 ; balance Rs. 50,129 ; in progress.				
22	Construction of roadways and foot- paths on the Chandmari bridge, Howrah—				
	O.	25,000			
	R.	—25,000	--	--	--
	Col. 2.—Non-completion of the work on the approaches by the Railway Department. Estimate Rs. 73,219 ; expenditure to end of 1935-36 Rs. 35,000 ; balance Rs. 38,219 ; in progress.				

ANNEXURE A—*contd.*

Detailed statement of expenditure on important new works—contd.

Serial No.	Service.	Final Grant or Appropriation.	Expendi- ture.	Balance.	
				Un- expended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
41. CIVIL WORKS—<i>contd.</i>					
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—					
Reserved—					
23	Laying 2½ inches shellcrete on 2 miles 350° feet of the Matigara Hill Cart Road in the Darjooling District—				
	<i>Non-voted—</i>	Rs.			
	<i>M.</i>	33,000	33,000	32,972	28 --
	Emergent work. Estimate Rs. 34,200; expenditure to end of 1935-36 Rs. 32,972; balance Rs. 1,228; in progress.				
Transferred—					
24	Laying a premix tar carpet on the Mayo Road from the Mayo Statue to the junction of the Red Road on the Calcutta Maidan.				
	<i>R.</i>	12,772	12,772	12,772	-- --
	Col. 1.—Work was considered to be urgent to keep down recurring repair charges. Estimate Rs. 12,772; expenditure to end of 1935-36 Rs. 12,772; completion report not yet received.				
25	Laying 2 inches thick premix carpet on the 6th, 7th and 8th mile of the Diamond Harbour Road—				
	<i>R.</i>	1,971	1,971	1,830	141
	Estimate Rs. 22,747; expenditure to end of 1935-36 Rs. 23,067; excess Rs. 320; in progress.				
26	Improvement of the Grand Trunk Road 22nd mile to 24th mile within the French Territory at Chandernagore—				
	<i>R.</i>	2,400	2,400	2,400	-- --
	Col. 1.—Departmental charges on the contribution (Rs. 12,000) received from the French Government for the work. See also item 43.				

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.
27.1.—CIVIL WORKS—<i>contd.</i>					
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— <i>contd.</i>					
Transferred— <i>contd.</i>					
27	Laying 2 inches premix on the 9th mile of the Diamond Harbour Road.	Rs. 16,081	16,081	16,159	78
	Col. 4.—Same as under item 24. Estimate Rs. 19,081 ; expenditure to end of 1935-36 Rs. 16,159 ; balance Rs. 2,922 ; in progress.				
28	Preliminary works, survey, etc., for the proposed bridge over the river Damodar in the 2nd mile of the Burdwan Arambagh Road—	750	750	747	3
	Estimate Rs. 19,000 ; expenditure to end of 1935-36 Rs. 15,732 ; balance Rs. 3,268 ; in progress.				
IV.—Minor Works—					
29	Collectively—				
	Reserved—				
	Non-voted—				
	O. 14,989	} 7,971	3,468	4,505	..
	M. -7,018				
	Cols. 2 and 5.—Mainly abandonment of a work.				
	Transferred—				
	O. 10,648	} 10,422	10,387	35	..
	R. -224				

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>					
Original Works—Communications— <i>contd.</i>					
Works met from Revenue— <i>concl'd.</i>					
For rounding—					
Reserved—					
	Non-voted	11	..	11	..
	Transferred	—46	..	..	46
<hr/>					
Total—Works met from Revenue.					
Reserved—					
	Non-voted	46,982	41,950	5,032	..
	Transferred	49,350	49,280	90	..
<hr/>					
Works financed from Road Development Fund—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
30	Reconstruction of the Ghoshpara Road in the District of 24 Parganas—				
	O.	Rs. 33,000	} 17,000	17,194	.. 194
	R.	—16,000			
Col. 2.—Postponement of the reconstruction of a bridge owing to delay in settlement of some points with the Defence Department of the Government of India. Estimate Rs. 4,71,507; expenditure to end of 1935-36 Rs. 3,90,684; balance Rs. 71,823; in progress.					
31	Improvement of the Jessore Road from Calcutta to Baraset.				
	O.	1,500	}		
	R.	—1,500			
Work completed in 1934-35.					

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>					
Original Works—Communications— <i>contd.</i>					
Works financed from Road Development Fund— <i>contd.</i>					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
32	Pabna Ishurdi Road—	Rs.			
	O.	2,00,000	} 2,70,000	2,70,000	.. 80
	R.	70,000			
	Obl. 2.—Unforecasted expenditure found necessary during construction. Estimate Rs. 8,05,570; expenditure to end of 1935-36 Rs. 5,07,395, balance Rs. 2,98,175; in progress.				
33	Constructing Jhikargacha bridge on Jessore Road—				
	O.	50,000	} 1,044	..	1,044 ..
	R.	—48,956			
	Cols. 2 and 5.—Delay in designing.				
34	Improvement of the Grand Trunk Road—Diversion of the Grand Trunk Road in 27th and 28th miles—				
	O.	50,000	} 31	17	14 ..
	R.	—49,969			
	Col. 2.—Delay in acquisition of land. Estimate Rs. 43,400; expenditure to end of 1935-36 Rs. 192; balance Rs. 63,208; in progress.				
35	Widening the Grand Trunk Road from Hastings Jute Mill to Willingdon Jute Mill—				
	O.	73,000	} ..	..	.. ..
	R.	—75,000			
	Col. 5.—Same as under item 34.				

ANNEXURE A.—*contd.*

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

Serial No. 1	Service. 2	Final Grant or Appropriation. 3	Expenditure. 4	Balance.	
				Un-expended. 5	Excess 6
		Rs.	Rs.	Rs.	Rs.
41.—CIVIL WORKS— <i>contd.</i>					
Original works—Communications— <i>contd.</i>					
Works financed from Road Development Fund— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i>					
36	Constructing bridge over the Kunti River—				
		Rs.			
	O.	45,000	1,855	945	910
	R.	—43,145			
	Col. 2.—The project did not mature. Expenditure on preliminary works only.				
37	Constructing bridge over the Saraswati River—				
	O.	45,000	650	396	254
	R.	—44,350			
	Col. 2.—Delay in land acquisition and change of site. Estimate not yet sanctioned.				
38	Improvement of the Goody's Trunk Road in Comilla—				
	O.	50,000	60,000	59,141	850
	R.	10,000			
	Col. 2.—Works started earlier than anticipated. Estimate Rs. 66,428; expenditure to end of 1935-36 Rs. 59,141; balance Rs. 7,287; in progress.				
39	Widening Barrackpore Trunk Road from Dum Dum crossing to Marshalls crossing—				
	O.	52,000	47,500	47,504	4
	R.	—4,500			
	Col. 2.—Lower rates in tenders. Estimate Rs. 52,000; expenditure to end of 1935-36 Rs. 47,504; balance Rs. 4,496; in progress.				

ANNEXURE A—*contd.**Detailed statement of expenditure on important new works—contd.*

Serial No.	Service	Final Grant or Appropriation.	Expenditure.	Balance.	
				Un-expended.	Excess.
2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.
40—CIVIL WORKS—<i>contd.</i>					
Original Works—Communications— <i>contd.</i>					
Works financed from Road Development Fund— <i>contd.</i>					
III.—Major works for which specific provision was not made in the budget—					
40	Improvement to Diamond Harbour Road—				
		Rs.			
	R.	2,453	2,453	2,258	195 ..
Col. 2.—Enhanced land acquisition charges. Estimate Rs. 6,70,000; expenditure to end of 1935-36 Rs. 6,68,715; balance Rs. 1,285; in progress.					
41	Improvement of the Jessore Road from Baraset to the boundary of the 24 Parganas—				
	R.	1,96,000	1,96,000	1,95,452	548 ..
Col. 2.—The sanction of the Government of India was received after the budget was framed. Estimate Rs. 6,53,162; expenditure to end of 1935-36 Rs. 1,95,452; balance Rs. 4,57,710; in progress.					
42	Improving the Grand Trunk Road from 22nd mile to 24th mile within French Chandernagore—				
	R.	400	460	460	.. ..
Estimate Rs. 48,840; expenditure to end of 1935-36 Rs. 30,470; balance Rs. 18,370; in progress.					
43	Improving a portion of the Grand Trunk Road (South) from Talkalghat to the Tramway terminus, Sibpore—				
	R.	5,000	5,000	5,000	.. ..
Estimate Rs. 34,461; expenditure to end of 1935-36 Rs. 5,000; balance Rs. 29,461; in progress.					

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>					
Original Works—Communications— <i>contd.</i>					
Works financed from Road Development Fund— <i>contd.</i>					
III.—Major works for which specific provision was not made in the budget— <i>contd.</i>					
44	Improving a portion of the Grand Trunk Road from the Gotabari Road Junction to the Harganj Road Junction—				
	R.	Rs. 4,643	4,642	1	..
Estimate Rs. 11,172 ; expenditure to end of 1935-36 Rs. 10,814 ; balance Rs. 358 ; in progress.					
45	Diversion of the Grand Trunk Road between 56th mile 3rd quarter and 57th mile 3rd quarter near Memari Bazar—				
	R.	69	69	69	..
Estimate Rs. 71,771 ; expenditure to end of 1935-36 Rs. 60,532 ; balance Rs. 5,239 ; in progress.					
46	Improving the Grand Trunk Road which passes through the French Settlement at Gourhati				
	R.	..	31,420	..	31,420
Col. 6—Excess was explained to be due to failure to obtain funds. Estimate Rs. 37,000 ; expenditure to end of 1935-36 Rs. 31,420 ; balance Rs. 5,580 ; in progress.					
47	Constructing Road Illambazar Suri				
	R.	..	—1,980	1,980	..
Expenditure incurred in previous years was written back to "Grants-in-aid" (sub-head "F-2"), as the execution of the work was entrusted to local bodies.					

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.
41—CIVIL WORKS— <i>concl.</i>					
Original Works—Communications— <i>concl.</i>					
Works financed from Road Development Fund— <i>concl.</i>					
IV.—Minor Works—					
48	Collectively—	Rs.			
	R.	645	645 1,280	..	635
Total—Works financed from Road Development Fund		6,07,350	6,33,987	..	26,637
Total—Original Works—Communications—					
Reserved—					
	<i>Non-voted</i>	46,982	41,950	5,032	..
	Transferred	6,56,700	6,83,147	..	26,447
60.—CIVIL WORKS NOT CHARGED TO REVENUE—					
Original Works—Buildings—					
IV.—Minor works—					
49	Collectively—				
	Reserved—				
	<i>Non-voted—</i>				
	M.	6,235	6,235 6,183	52	..

See sub-head K. 1.

ANNEXURE A—*concl'd.*

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

Serial No.	Service.	Final Grant or Appropriation.	Expenditure.	Balance.	
				Unexpended.	Excess.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
60.—CIVIL WORKS NOT CHARGED TO REVENUE— <i>concl'd.</i>					
	Original Works—Communications—				
	Transferred—				
	III.—Major works for which specific provision was not made in the budget—				
50	Construction of an approach road to the Willingdon Bridge, Bally, from the Barrackpore Trunk Road to the Hastie Road—				
		Rs.			
	R.	1,475	1,475	1,473	2 ..
	Estimate Rs. 3,07,206; expenditure to end of 1935-36 Rs. 2,61,180; balance Rs. 46,017; in progress. See sub-head L.				
51	Constructing roadways and foot-paths on the Railway bridge at Bally . . . . .	..	-2,020	2,020	..
	Col. 5.—Mainly refund by the Railway Department of expenditure incurred in excess of the Local Government's share. Estimate Rs. 34,62,000; expenditure to end of 1935-36 Rs. 34,62,009; excess Rs. 9; completed. See sub-head L.				
Total—Original Works—Communications		1,475	-547	2,022	..

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 110.

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.
41.—Civil Works—					
Reserved—					
<i>Non-voted</i>					
Purchases	—4,120	1,33,436	1,30,748	2,688	—1,432
Stock	11,753	12,288	10,080	2,208	13,961
Miscellaneous P. W. Advances .	4,185	2,298	5,204	—2,906	1,279
Total	11,818	1,48,022	1,46,032	1,990*	13,808
Reserved—					
Voted—					
Purchases	—13	24,938	24,968	—30	—43
Miscellaneous P. W. Advances .	1,048	344	1,388	—1,044	4
Total	1,035	25,282	26,356	—1,074	—39
Transferred—					
Voted—					
Purchases	—14,859	9,36,023	9,48,638	—12,615	—27,474
Stock	86,065	1,23,719	1,37,200	—13,481	72,584
Miscellaneous P. W. Advances	5,404	33,939	34,901	—962	4,442
Total	76,610	10,93,681	11,20,739	—27,058	49,552
Total—41 Civil Works	89,463	12,66,985	12,93,127	—26,142	63,321

* Includes Re. 1 for rounding.

See sub-heads G. 1 and G. 2 and notes thereunder.

ANNEXURE C.

Store Accounts of the Public Works Department for 1935-36.

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 . . .	1,216	2,984	2,640	...	1,500
Eastern Electrical . . .	2,094	5,422	5,271	155	2,000
Workshop Electrical . . .	5,640	65,039	66,500	20	4,159
Western Electrical . . .	Nil	16,052	15,075	..	977
Bakarganj . . .	9,519	...	1,145	...	8,374
Rajshahi . . .	2,317	1,562	1,033	247	2,569
Jalpaiguri . . .	9,956	29,345	28,117	...	11,194
Dacca . . .	2,511	1,174	2,353	...	1,332
Hijli . . .	3,614	...	1,633	...	1,881
Burdwan . . .	656	..	15	...	641
Chittagong . . .	51,549	2,141	13,000	...	40,600
Darjeeling . . .	8,846	12,288	10,076	...	11,058
TOTAL . . .	97,818	1,36,007	1,46,858	422	86,545

The book balance of stock for each Public Works Division is reported to have been verified by the Sub-Divisional Officers concerned and found to be correct. The registers of stock are audited at local inspections and the results are noticed in the Inspection Reports. Re-valuation 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
Major Head "43.—Famine"—	Rs.	Rs.	Rs.	
A.—FAMINE RELIEF—				
Salaries and O.	1,00,000	2,40,000 {	1,572 } —7,054	
Establishment	1,40,000			2,31,374
Miscellaneous (S.)				
Col. 1.—The supplementary grant was obtained to meet larger expenditure on test relief works necessitated by the distress prevailing in some districts on account of the failure of crops due to drought. Col. 4.—The number of persons employed on test relief works decreased towards the end of the year.				
Total	2,40,000	2,32,046	—7,054	

REVIEW.

Under Section 85 of the Famine Code advances are made to District Boards for meeting expenditure on Test Works and at the time of final adjustment of accounts, Government may reimburse the District Board to such extent as may be thought proper upon a consideration of the state of its finances and of the utility to the Board of the works carried out. The following statement shows the amounts of advances in the six years ending 1935-36 and how they have been adjusted :—

Year.	Total amount advanced.	Amounts converted into free grants.	Amount ordered to be recovered.	Amount recovered to end of 1935-36.	Balance to be recovered.	Amounts awaiting orders of Government.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1930-31	33,919	1,60,957	98,650	54,712	43,938	..
1931-32	1,70,365					
1932-33	47,500					
1933-34	7,823					
1934-35	1,55,410	..	10,000	..	..	1,45,419
1935-36	2,45,000	..	..	..	..	2,19,113 (x)

	Rs
(x) Total amount advanced	2,45,000
Loss—	
(a) Amount of advance for distribution of yarn	19,000
(b) Unspent balance returned by Bankura District Board in January 1936	6,887
	<u>2,19,113</u>

The mode of adjustment of advances made in 1934-35 and 1935-36 is still under the consideration of Government.

Grant No. 27.—Superannuation Allowances and Pensions—Reserved. 253

See also the Audit Report.

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

Major Head "45.—Superannuation Allowances and Pensions"—

A.—Superannuation and Retired Allowances—

		Rs.					
<i>Non-voted</i>	O.	3,25,000	}	3,04,700	*	3,10,877	+6,177
	M.	—20,300					

Cols. 1 and 4.—Control based on ten months' actuals for 1935-36.

Voted	O.	56,52,000	}	57,51,000	56,99,582	—51,418
	R.	99,000				

Cols. 1 and 4.—A fluctuating item. The anticipated increase in expenditure did not materialise fully.

B.—Equated payments of commuted value of Pensions charged to Capital—

<i>Non-voted</i>	O.	48,000	}	46,000	45,771	—229
	M.	—2,000				
Voted	O.	43,000	}	30,000	39,073	+73
	R.	—4,000				

Non-voted and Voted.—Col. 1.—Reduction was based on data available after the estimates were framed.

C.—Compassionate Allowances (Ordinary)—

<i>Non-voted</i>	O.	5,400	}	5,800	4,538	—1,262
	M.	400				

Col. 4.—Non-drawal of allowance by an officer.

Voted	O.	39,000	}	41,000	41,526	+526
	R.	2,000				

Col. 1.—A fluctuating item.

D.—Covenanted Civil Service Pensions—

<i>Non-voted</i>	O.	73,000	}	58,000	58,634	+634
	M.	—15,000				

Col. 1.—Mainly transfer of two pensioners and commutation by another.

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
	Rs.	Rs.	Rs.
Major Head "45.—Superannuation Allowances and Pensions"—concl'd.			
E.—Donations to Provident Funds—			
	Rs.		
Non-voted { O. 6,600 } { M. 8,900 }	15,500	15,499	—1
Col. 1.—Mainly death of a subscriber.			
Voted { O. 36,000 } { R. 11,000 }	47,000	46,996	—4
Col. 1.—Increase in the number of subscribers to a provident fund.			
F.—Gratuities—			
Non-voted	5,000	..	—5,000
Provision for unforeseen emergencies remained unutilised.			
Voted { O. 64,000 } { R. —5,000 }	59,000	49,005	—9,995
Cols. 1 and 4.—A fluctuating item.			
G.—Deduct—Pensionary liabilities of Commercial Departments—			
Non-voted { O. —33,000 } { M. 3,000 }	—30,000	—35,500	— 5,500
See note under "voted" below.			
Voted	—50,000	—63,568	—13,568
Non-voted and Voted.—Col. 4.—Mainly post-budget increase in the rate for the calculation of the pensionary charge of the Irrigation Department from 11.236 per cent. to 11.880 per cent. of the total pay and leave salary of the pensionable establishment.			
Total of Major Head—			
Non-voted { O. 4,30,000 } { M. —25,000 }	4,05,000	3,99,819	—5,181
Voted { O. 57,84,000 } { R. 1,03,000 }	58,87,000	58,12,014	—74,986

Grant No. 27—Superannuation Allowances and Pensions—Reserved—*contd.* 255

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 60.—B—Payments of commuted value of Pensions (not charged to Revenue)"—			
H.—Commuted value of pensions—			
H.1.—To Retired Officers—			
	Rs.		
<i>Non-voted</i> . { <i>O.</i> 1,00,000 } ,	85,747	85,018	-729
{ <i>M.</i> -14,253 }			
Col. 1.—Mainly smaller demand for commutation.			
<i>Voted</i> . { <i>O.</i> 5,00,000 } ,	12,32,000	12,15,098	-17,902
{ <i>S.</i> 10,00,000 }			
{ <i>R.</i> -2,67,000 }			
Col. 1.—A supplementary grant of Rs. 10 lakhs obtained to dispose of part of the large accumulation of applications for commutation of pension could not be fully utilized owing to the rejection of some applications on medical grounds and for other causes, Col. 2.—In some cases payments of commuted value of pensions sanctioned were not taken within the financial year.			
I.—Deduct—Commuted value of pensions recovered from other Governments—			
	R. -6,000	-6,000	-5,380
			+ 620
J.—Deduct—Capital portion of equated payments out of revenue—			
<i>Non-voted</i> . { <i>O.</i> -7,000 } ,	-8,000	-7,531	+369
{ <i>M.</i> -1,000 }			
<i>Voted</i> . { <i>O.</i> -43,000 } ,	-39,000	-39,073	-73
{ <i>R.</i> 4,000 }			
See note under 'B' <i>ante.</i>			
Total of Major Head—			
<i>Non-voted</i> . { <i>O.</i> 93,000 } ,	77,747	77,387	-360
{ <i>M.</i> -15,253 }			
<i>Voted</i> . { <i>O.</i> 4,57,000 } ,	11,88,000	11,70,645	-17,355
{ <i>S.</i> 10,00,000 }			
{ <i>R.</i> -2,69,000 }			

256 Grant No. 27—Superaunuation Allowances and Pensions—Reserved—*conold.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant—			
	Rs.		
B. Gross	1,64,000	1,64,000	.. —1,64,000
B. Deductions	2,000	2,000	.. —2,000
<hr/>			
Total—Grant No. 27—			
Non-voted	4,82,747	4,77,206	—5,541
<hr/>			
Voted	73,34,000	70,91,280	—2,42,720
{ Gross			
{ Deductions	—93,000	—1,08,021	—15,021
{ Net	72,41,000	69,83,259	—2,57,741

REVIEW.

Payments on account of commutations of pensions are brought to account in the first instance under the head “60 B.—Payments of commuted value of pensions” (*vide* sub-head H). Owing to the financial difficulties of the province the Local Government meet the commuted payments of pensions by borrowing. The net amount debited to the head “60-B.—Payments of commuted value of pensions” after deducting therefrom the recoveries from other Governments, (*vide* sub-head I) is repaid from revenue by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are charged to sub-head B in this grant by credit to (a) sub-head ‘J’ in this grant for the capital portion of the payments and to (b) sub-head D in “Appropriation No. 9.—Interest on ordinary debt” for the interest portion.

2. Savings on the original voted grant and the final modified appropriation were 3·5 per cent. and 1·3 per cent. compared with ·5 per cent. in the previous year. *Non-voted* savings were 1·1 per cent. of the final appropriation as against 2·4 per cent. in 1934-35. There was scope for closer control under sub-head G (voted and *non-voted*).

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.
Major Head "46.—Stationery and Printing"—			
A.—Stationery supplied from Central Stores—			
A.1.—Reserved—			
	Rs.		
<i>Non-voted</i> .	{ O. 3,200 M. 38 }	3,238	3,060 —178
<i>Voted</i> .	{ O. 6,62,000 R. —27,038 }	6,34,962	6,20,394 —14,568
 Col. 1.—Chiefly less progress in printing electoral rolls than anticipated (Rs. 26,000) and purchase of tapes for manufacture of file boards from the Jail Department instead of from the Stationery Department (Rs. 1,000). Col. 4.—Smaller indents from local officers who did not report the savings for surrender in time.			
A.2.—Transferred—			
	{ O. 46,150 R. 1,000 }	47,150	43,883 —3,267
 Col. 1.—To meet the requirements of some new establishments and offices. Col. 4.—Reduced demands from indenting officers.			
B.—Printing work done at Central Government Press for Provincial Governments—Reserved—			
	{ O. 500 R. —170 }	330	224 —106
C.—Discount on plain paper used with stamps—Reserved—			
	{ O. 14,000 R. 1,000 }	15,000	15,790 +790
 Cols. 1. and 4.—Sale of plain paper exceeded the original and the later anticipations.			
D.—Purchase of plain paper used with stamps—Reserved—			
		96,000	95,386 —614

258 Grant No. 28.—Stationery and Printing—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head "48.—Stationery and Printing"—<i>contd.</i>			
E.—Government Presses—Reserved—			
E.1.—Pay of officers—			
			Rs.
<i>Non-voted</i>			
{ O.	3,786	3,755	—1
{ M.	—29		
<i>Voted</i>	45,512	42,327	—3,185
<p>* Col. 4.—Wrong provision of Rs. 3,000 for the leave salary of an officer who was granted pension from 1st November 1934 was not surrendered through oversight. See also paragraph 2 of the Review.</p>			
E.2.—Pay of Establishment—			
			Rs.
{ O.	7,74,570	7,75,701	—1,260
{ S.	7,520		
{ R.	—5,129		
<p>Col. 1.—To cope with the expected pressure in connection with the printing of new electoral rolls a supplementary grant of Rs. 2 lakhs was obtained to meet the cost of six Bengali linotype machines together with the necessary amount of metal and certain incidental charges. This grant was distributed under this head and sub-heads E.4, E.5, E.9 and E.10. Less progress in printing the electoral rolls, deaths, retirements and fewer officiating arrangements in leave vacancies necessitated the reduction in appropriation.</p>			
E.3.—Allowances, honoraria, etc.—			
<i>Non-voted</i>	M. 2,550	2,550	2,517 —33
Col. 1.—Unforecasted cost of passage of an officer and his family.			
<i>Voted</i>	{ O. 9,250	10,115	10,184 +69
	{ R. 865		
E.4.—Supplies and Services—			
			Rs.
{ O.	53,600	53,820	53,007 —813
{ S.	1,440		
{ R.	—420		
<p>Col. 1.—The increased appropriation to meet the cost of electric current for working the linotype machines referred to in the note under sub-head E.2 was not required owing to the volume of work in connection with printing electoral rolls being less than anticipated. Saving was partly set off by addition to meet the cost of stores purchased from the Jail Department.</p>			

Grant No. 28.—Stationery and Printing—Reserved and Transferred—contd. 259

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

Major Head "46.—Stationery and Printing"—contd.

E.—GOVERNMENT PRESSES—RESERVED—contd.

E.-5.—Contract Contingencies—

Rs.				
O.	49,340	} 42,133	41,865	—278
S.	575			
R.	—7,782			

Col. 1.—The increase in appropriation by supplementary grant is explained in the note under sub-head E.-2. Reduction in appropriation mainly due to (i) postponement of overhauling some machines (Rs. 2,215), (ii) purchase of packing cases and other packing materials at cheaper rates (Rs. 4,320) and (iii) non-utilisation of the provision for postage and telegram charges of the Bengal Government Press which were debited to "Publication Branch—contingencies" under sub-head "E.-6" in consequence of the installation of a franking machine in that branch (Rs. 1,147).

E.-6.—Other Contingencies—

O.	33,435	} 33,631	33,203	—428
R.	196			

E.-7.—Mechanical Section—

O.	21,140	} 21,999	21,917	—82
R.	859			

E.-8.—Type Foundry Section—

O.	4,390	} 4,541	4,541	..
R.	151			

E.-9.—Stores—

O.	26,500	} 97,950	97,870	—280
S.	72,000			
R.	—550			

Col. 1.—The supplementary grant was for the cost of metal referred to in the note under E.-2.

E.-10.—Additions to Plant and Machinery—

O.	600	} 1,06,524	1,06,521	—3
S.	1,18,465			
R.	—12,541			

Col. 1.—The actual price of the linotype machines referred to in the note under E.-2 was less than the estimated cost.

260 Grant No. 28.—Stationery and Printing—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saying —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "46.—Stationery and Printing"—<i>contd.</i>			
E.—GOVERNMENT PRESSES—RESERVED—<i>concl.</i>			
E.-11.—Establishment charges payable to other Governments, Departments, etc.			
	Rs.		
O.	80,000	} 61,000	58,005
R.	—10,000			—2,005
<p>Col 1.—Non-employment of some political convicts in the Press. Col 4.—Decrease in binding work during the last three months of the year.</p>			
E.-12.—Renovals and Replacements from Depreciation Reserve Fund—			
O.	23,600	} 23,214	23,657
R.	—386			+443
E.-13.—Deduct—Amount transferred from Depreciation Reserve Fund—			
O.	—23,600	} —23,214	—23,657
R.	386			—443
E.-14.—Deduct—English cost of Stores—			
O.	—8,760	} —8,374	—8,587
R.	386			—213
For rounding—			
Non-voted	215	..	—215
Voted	23	..	—23
F.—Cost of Stores purchased in England—			
Reserved—			
O.	22,880	} 22,218	22,207
R.	—662			—11
G.—Loss or Gain by Exchange—			
Reserved . . . . .	..	—115	—115
For rounding—			
Reserved—			
Non-voted	—200	..	+200
Voted	—180	..	+180
Transferred	—180	..	+180

Grant No. 28.—Stationery and Printing—Reserved and Transferred—*contd.* 261

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —
1	2	3	4
Major Head "46.—Stationery and Printing"—<i>concl'd.</i>	Rs.	Rs.	Rs.
Totals—			
Reserved—			
<i>Non-voted</i>	Rs. 7,000		
<i>M.</i>	2,559	9,332	—227
<i>Voted</i>	Rs. 18,84,000		
<i>S.</i>	2,00,000	20,14,165	19,90,320
<i>R.</i>	—69,835		—23,845
Transferred—			
<i>O.</i>	46,000		
<i>R.</i>	1,000	47,000	43,883
			—3,117
Total—"46.—Stationery and Printing"—			
<i>Non-voted</i>	9,559	9,332	—227
Voted—			
Gross	20,92,783	20,66,447	—26,336
Deductions	—31,588	—32,524	—656
Net	20,61,165	20,34,203	—26,962
"Deposits and Advances".			
H.—Depreciation Reserve Fund—			
Government Presses.			
<i>O.</i>	24,000		
<i>R.</i>	—386	23,614	23,656
			+42
Surrenders or withdrawals within grant—			
<i>R. Gross</i>	69,993	69,993	..
<i>R. Deductions</i>	—772	—772	..
			—69,993
			—772
Total—"Grant No. 28"—			
<i>Non-voted</i>	9,559	9,332	—227
Voted—			
Gross	21,86,360	20,90,103	—96,257
Deductions	—32,360	—32,244	+116
Net	21,54,000	20,57,859	—96,141

REVIEW.

Non-voted savings on the final appropriation rose to 2·4 per cent. in 1935-36 from 7 per cent. in the preceding year. Voted savings were 4·5 per cent. of the grant compared with 6 per cent. in the preceding year. Final voted savings were 2 per cent. during the year under report against 6 per cent. in the previous year. The improvement in budgeting noticed in paragraph 1 of the review on the appropriation accounts of this grant for 1934-35 (*vide* page 260 of the Appropriation Accounts for 1934-35 and the Audit Report, 1936) was not maintained during the year under review.

2. The provision in the budget under sub-head "E-1(voted)" for the leave salary of an officer whose retirement with effect from November 1934 had been ordered by Government in October 1934 and its subsequent non-surrender show defective budgeting and control.

3. The transactions relating to the "Depreciation Reserve Fund—Government Presses" appear 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 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 and 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 1935-36 is shown below :—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . .	2,58,901	604	13,782	2,45,743
Press and Forms Department . . .	1,35,614	..	9,894	1,25,720
Total	4,94,515	604	23,656	3,71,463

Payment into the Depreciation Reserve Fund in 1935-36 was suspended pending final decision of Government regarding the revision of the rates of depreciation of articles in the Bengal Government Presses. The credit of Rs. 604 represents the book value of certain machinery transferred from the Press and Forms Department to the Bengal Government Press.

REVIEW—contd.

4. A sum of Rs. 1,015 representing shortages in respect of articles in the stock books of a Government Press in consequence of the verification of stores was written off under the orders of Government.

5. The store accounts of the Alipore Central Jail Press and the Bengal Government Press with its branches, for the year 1935-36 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.

Store Account of the Central Jail Press, Alipore, for the year 1935-36.

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	43,204	3,50,033	3,71,226	22,011	..	..
Spare Parts and Petty Plant	15,697	1,651	1,698	15,660	..	..
Dead Stock	4,900	8,528	8,580	4,938	..	..
Other Stores	10,400	9,968	10,372*	9,996	..	..

*Includes Rs. 122 being the value of stores written off.

The stock was verified by a travelling auditor of the office of the Inspector-General of Prisons, Bengal.

Certified that the figures represent a substantially true statement of facts and that the stock at the close of the year, with the exception of ten items, was not in excess of requirements.

CALCUTTA, }
The 15th October 1936.

GEO. W. DAVIES,
Press and Forms Manager, Bengal.

I have examined the above and according to the best of my information and as a result of audit of the books and consideration of the explanations given to me the account is correct. The value of the ten items referred to above, which are in excess of requirements amounts to Rs. 6,095.

CALCUTTA, }
The 28th November 1936.

K. M. SUBRAMANIAM,
Assistant Accounts Officer, Bengal.

REVIEW—*concl'd.*

Store Account of the Bengal Government Press and its branches for the year 1935-36.

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 .	31,397	1,04,514	1,08,134	27,777	89	105
Spare parts and Petty Plant	1,452	14,010	15,409	10,053	199	102
Dead Stock	nil	1,25,079	1,25,055	24	nil	nil
Other Stores	7,432	98,363	35,784	68,011	82	268

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 12th September 1936. } Superintendent, Government Printing, Bengal.

The store accounts of the Bengal Government Press and its branches for the year 1935-36 were 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.

CALCUTTA, } K. M. SUBRAMANIAM,
The 30th September 1936. } Assistant Accounts Officer, Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
Major Head—"47.—Miscellaneous"—			
A.—Cost of books and periodicals—			
Reserved . . . . .	..	2	+2
B.—Donations for charitable purposes—			
Reserved—			
	Rs.	Rs.	Rs.
<i>Non-voted</i>	{ O. 1,000 M. —550 }	450	405 —45
Voted	{ O. 74,500 R. 1,795 }	76,295	76,136 —159
Col. 1.—Mainly larger expenditure for (1) the maintenance of famine orphans owing to the prevalence of scarcity in parts of the province and for (2) capitation grants for girls lodged in rescue homes.			
C.—Charges on account of European vagrants, etc.—			
Reserved—			
<i>Non-voted</i> M.	18	18	17 —1
Voted	{ O. 6,600 R. —425 }	6,175	6,073 —102
D.—Rewards for destruction of wild animals—			
Reserved—			
<i>Non-voted</i>	{ O. 100 M. —7 }	93	38 —55
Voted	{ O. 3,000 R. 1,235 }	4,235	4,033 —202
Col. 1.—Employment of professional <i>shikaris</i> on a larger scale than anticipated for killing man-eaters in the Sunderbans.			
E.—PETTY ESTABLISHMENTS—			
E.-1.—Reserved—			
O.	80,100	93,115	92,352 —763
R.	13,015		
Col. 1.—Mainly for the staff appointed for the collection of tobacco tax under the Bengal Tobacco (Sales Licensing) Act which came into force from the 1st September 1935.			

266 Grant No. 29.—Miscellaneous—Reserved and Transferred—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
Major Head "47.—Miscellaneous"—<i>contd.</i>			
	Rs.	Rs.	Rs.
E.—PETTY ESTABLISHMENTS—<i>contd.</i>			
E.—2.—Transferred—			
	Rs.		
O.	24,400	} 21,150	} 21,085
R.	-3,250		
			-65
The share (2/7ths) of the cost of the Central Despatch Office borne by the Transferred Departments is debited to this head. Col. 1.—Smaller expenditure on cost of stamps due to the despatch of heavy parcels by railways instead of by post and to other causes.			
F.—Special Commission of Enquiry—			
Reserved—			
O.	1,900	} 900	} 848
R.	-100		
			-52
G.—Irrecoverable temporary loans written off—			
Reserved—			
O.	4,000	} 1,250	} 1,270
R.	-2,750		
			+20
Col. 1.—A fluctuating item.			
H.—Rents, Rates and taxes—			
Reserved	41,000	40,889	-111
I.—Contributions—			
Reserved—			
Non-voted	2,000	} 2,278	} 2,278
M.	278		
Voted	45,000	46,367	+1,367
Col. 4.—Debit for the local Government's share of the cost of maintenance of a Post and Telegraph office was adjusted after the close of the year.			
J.—Miscellaneous Compensations—			
Reserved—			
Non-voted	4,50,000	4,50,000	..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"47.—Miscellaneous"—contd.			
K.—Miscellaneous and unforeseen charges—			
Reserved—	Rs.		
O.	16,85,200	15,09,700	14,79,942
R.	-1,75,500			-29,758
<p>Col. 1.—Mainly (1) fall in the number of detenus in internment under the Bengal Criminal Law Amendment Act, 1930 (Rs. 1,20,000) and (2) smaller expenditure for augmented garrisons in the districts as well as non-utilisation in full of the reserve provision for unforeseen charges (Rs. 50,000). Col. 4.—Mainly delay in starting the scheme for the training of detenus.</p>			
L.—Miscellaneous Durbar charges—			
Reserved—			
O.	4,000	3,305	3,302
R.	-675			-1
M.—Miscellaneous charges for the treatment of patients at the Pasteur Institute—			
Transferred—			
O.	1,000	..	..
R.	-1,000	..	..
N.—Charges in connection with the celebration of His (late) Majesty's Silver Jubilee—			
Reserved—			
Non-voted M.	42	42	-42
Voted R.	37,212	37,212	-591
<p>Col. 1.—It was decided during the year to debit the charges in connection with the Silver Jubilee Celebrations under this grant instead of under "Grant No. 25.—Civil Works."</p>			
For rounding—			
Reserved—			
Non-voted		-100	+100
Voted		200	-200

268 Grant No. 29.—Miscellaneous—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.
Major Head—“ 47.—Miscellaneous ”—<i>concl.</i>			
Totals—			
Reserved—			
Rs.			
Non-voted	{ O. 4,53,000 } M. —219 }	4,52,781	4,52,738 —43
Voted	{ O. 19,44,600 } R. —1,26,213 }	18,18,387	17,87,837 —30,550
Transferred—			
O.	{ 25,400 } R. —4,250 }	21,150	21,085 —65
Currents or withdrawals within grant—			
R.	1,30,463	1,30,463	.. —1,30,463
Total—Grant No. 29—			
Non-voted	4,52,781	4,52,738	—43
Voted	19,70,000	18,08,922	—1,61,078

REVIEW.

1. Savings on the original voted grant and the final modified appropriation were 8·2 per cent. and 1·7 per cent. in the year under review as compared with 11·2 per cent. and ·8 per cent. in the preceding year. The bulk of the savings is found under sub-head K.

2. (i) Expenditure aggregating Rs. 50,441 was incurred by the Irrigation Department during 1917 to 1927 for repairs to 26 sluices which had been initially constructed as Takavi works, i.e., at the cost of the parties interested in the works. Before, however, the cost of repairs was apportioned for recovery among the parties concerned, the Board of Revenue decided, in an appeal case, that under the law, the cost of repairs to sluices constructed in Government embankments was payable by Government and not by the parties. The Commissioner of the Division accordingly ordered the stay of all proceedings under the Bengal Embankment Act II of 1882 for the recovery of the cost of repairs to the above sluices, which came within the

REVIEW—*contd.*

purview of the Board's decision. In 1928 Government, however, issued a circular directing that the cost of maintenance of sluices constructed in a Takavi embankment forming a continuous line with a Government embankment would continue to be recovered from the benefited parties. A reclassification of the sluices in the light of the Government order was completed by the Collector after protracted investigation. As a result, it was decided that 7 of the 26 sluices were Takavi works to be maintained at the cost of the interested parties and that Rs. 33, 179 out of the total repair charges, viz., Rs 50,441, was recoverable from them.* It is reported that more than half of the recoverable amount is in course of recovery and apportionment of the remainder is in progress.

It is stated by Government that the apportionment of the cost among the parties could not be made for want of proper classification of the works. As, however, the works had been completed and the expenditure thereon accepted by the Collector as recoverable from parties prior to the issue of the Government circular of 1928, the delay in effecting recoveries does not appear justifiable.

(ii) A further sum of Rs. 19,632 spent during 1926-27 to 1931-32 for repairs to the seven Takavi sluices referred to above, pending their classification, had to be written off by Government as legal proceedings had not been taken by the Collector in time, for the recovery of the amount from the parties concerned. It was however found subsequently* that the above amount included a sum of Rs. 2,443, the recovery of which was not time-barred. When this was pointed out to Government they stated that the Collector was being instructed to take steps for the recovery of the amount.

(iii) The classification of the works took a long time as each case entailed elaborate enquiry. Meanwhile the Irrigation Department could not postpone the repairs as otherwise the sluices would most probably have collapsed. Government stated that in the above circumstances no one could be held responsible for the loss.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head —“ 52—Extraordinary charges”—			
A.—EXPENDITURE FROM CENTRAL REVENUES IN CONNECTION WITH THE EARTHQUAKE OF 1934—			
A.1.—Free grants to non-Government Schools—			
	Rs.		
O	26,000	} 10,445	10,445
R	—15,555		
Col.1.—Grants forecasted in 1935-36 were partly drawn in 1934-35.			
A.—2—Deduct—Amount transferred from the Central Fund—			
O	—26,000	} —10,445	—10,445
R	15,555		
Surrenders or withdrawals within grant—			
R	Gross 15,555	15,555	.. —15,555
R	Deductions —15,555	—15,555	.. +15,555
Totals—			
Gross	26,000	10,445	—15,555
Deductions	—26,000	—10,445	+15,555
Net . . . . .	..	..	..

Grant No. 31—Expenditure in England—Reserved and Transferred. 271

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
A.5.—Land Revenue—Reserved—			
A.1.—High Commissioner—			
<i>Non-voted</i>	14,400	13,551	—849
A.2.—Secretary of State—			
	Rs.		
O.	6,000	1,080	422
R.	—4,920		
			—658
Col. 1.—Smaller expenditure in Privy Council appeals than was anticipated. Col. 4.— The expenditure provided for in the budget is expected to fall into 1936-37.			
A.3.—Loss or Gain by Exchange—			
<i>Non-voted</i>		—71	—71
B.6.—Excise—Transferred—			
B.1.—High Commissioner—			
<i>Non-voted</i>	3,400	3,400	..
An officer's pay was charged to this head from 18th June 1935.			
Voted	{ O. 5,680 R. 80 }	5,760	5,731
			—29
B.2.—Loss or Gain by Exchange—			
<i>Non-voted</i>		—17	—17
Voted		—31	—31
C.2.—Forest—Reserved—			
C.1.—High Commissioner—			
<i>Non-voted</i>	{ O. 94,200 M. —10,600 }	83,600	82,770
			—830
Col. 1.—Under (1) Leave and Deputation salaries (Rs. 5,080) as an officer did not take the full period of leave forecasted and (2) Sterling Overseas pay (Rs. 5,520) due to leave cases being more than in 1934-35.			
Voted		920	675
			—245

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.
Q-3.—Forest—Reserved—<i>concl'd.</i>			
C-2.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—430	—430
Voted . . . . .	..	—3	—3
D-15.—Other Revenue Expenditure financed from Ordinary Revenue—Reserved—			
D-1.—High Commissioner—			
	Rs.		
<i>Non-voted</i> { <i>O.</i> 54,360 } { <i>M.</i> —5,920 }	48,440	48,383	—57
Col. 1.—Mainly due to retirements.			
D-2.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—251	—251
E-22.—General Administration—			
E-1.—High Commissioner—			
E-1(1).—Reserved—			
<i>Non-voted</i> { <i>O.</i> 4,62,650 } { <i>M.</i> —48,680 }	4,14,000	4,08,124	—5,876
Col. 1.—Modification in the leave programme.			
Voted { <i>O.</i> 1,65,280 } { <i>R.</i> —24,000 }	1,41,280	1,38,177	—3,103
Col. 1.—Mainly modifications in leave programmes (Rs. 20,380) and appointment of fewer probationers in 1935 than provided for (Rs. 5,640).			
E-1 (2).—Transferred—			
<i>Non-voted</i> { <i>O.</i> 6,000 } { <i>M.</i> 42,120 }	48,120	47,966	—154
Col. 1.—Mainly two officers on leave which was not forecasted and one officer's leave forecasted under the reserved portion of the head.			
E-2.—Secretary of State—			
Reserved—			
<i>Non-voted</i> { <i>O.</i> 7,960 } { <i>M.</i> —4,000 }	3,960	3,943	—17
Col. 1.—Smaller number of officers on leave than was originally forecasted.			

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.
E.-22.—General Administration—concl'd.			
E.-2.—Secretary of State—Reserved—concl'd.			
Voted	{ O . . . 9,600 R . . . 80 }	9,680	9,581 —09
E.-3.—Loss or Gain by Exchange—			
E.-3 (1).—Reserved—			
Non-voted	..	—2,432	—2,132
Voted	..	—766	—766
E.-3 (2).—Transferred—			
Non-voted	..	—252	—252
F.-24.—Administration of Justice—Reserved—			
F.-1. —High Commissioner—			
Non-voted	{ O . . . 2,97,040 M . . . —42,640 }	2,54,400	2,47,570 —6,830
Col. 1.—Alteration in leave programme (Rs. 29,280) and loss expenditure on Sterling Overseas pay due to more leave cases (Rs. 13,360).			
Voted	{ O . . . 30,120 R . . . —16,520 }	13,600	13,588 —12
Col. 1.—Two officers did not proceed on leave.			
F.-2.—Secretary of State	..	16,000	14,785 —1,215
F.-3.—Loss or Gain by Exchange—			
Non-voted	..	—1,282	—1,282
Voted	..	—148	—148
G.-25.—Jails and Convict Settlements—			
Reserved—			
G.-1.—High Commissioner—			
Non-voted	{ O . . . 25,600 M . . . 5,480 }	31,080	30,738 —342
Col. 1.—An officer on unforocasted leave.			

274 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.
G.-25.—Jails and Convict Settlements—Reserved—<i>concl'd.</i>			
G.-1.—High Commissioner— <i>concl'd.</i>			
	Rs.		
Voted	{ O. 11,000 R. 40 }	11,040	10,831 —209
G.-2.—Secretary of State		1,058	+1,058
Col. 4.—Unexpected arrival of an officer on leave late in the financial year.			
G.-3.—Loss or Gain by Exchange—			
Non-voted		—162	—162
Voted		—62	—62
H.-26.—Police—Reserved—			
H.-1.—High Commissioner—			
Non-voted	{ O. 3,73,920 M. 17,480 }	3,91,400	3,79,065 —12,335
Col. 1.—Mainly alteration of leave programme. Col. 4.—Revised forecast did not fully materialise, some of the officers having returned to India earlier than provided for.			
Voted	{ O. 19,760 R. 10,000 }	20,760	28,840 —920
Col. 1.—An officer on unforecasted leave.			
H.-2.—Secretary of State—			
Non-voted	{ O. 6,680 M. 2,120 }	4,560	800 —3,760
Cols. 1 and 4.—Alteration of leave programme.			
H.-3.—Loss or Gain by Exchange—			
Non-voted		—1,964	—1,964
Voted		—151	—151

Grant No. 31—Expenditure in England—Reserved and Transferred—contd. 275

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
I.-27.—Ports and Pilotage—Reserved—			
I.-1.—High Commissioner—			
	Rs.		
O.	4,800	5,000	4,800
R.	200			—200
I.-2.—Secretary of State—			
<i>Non-voted</i> { O.	3,240	1,240	1,216
{ M.	—2,000			—24
Col. 1.—A portion of the leave salary of an officer debitable to the Central Government.			
I.-3.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—6	—6
Voted . . . . .	..	—24	—24
J.-31.—Education—			
J.-1.—High Commissioner—			
J.-1. (1)—Reserved—			
<i>Non-voted—</i>			
M.	4,800	4,800	..
Col. 1.—Sterling Overseas pay of an officer was charged to this head from December 1934.			
Voted { O.	37,640	37,760	37,945
{ R.	120			+185
J.-1. (2)—Transferred—			
<i>Non-voted</i> { O.	49,760	64,760	61,079
{ M.	15,000			—3,681
Col. 1.—Under (1) Leave and Deputation salaries (Rs. 7,560) owing to deviations from the leave programme and (2) Sterling Overseas pay (Rs. 7,440), the grant for which was fixed by Government. Col. 4.—An officer's leave was extended and provision for final pay was not utilised.			
Voted { O.	25,500	31,680	31,584
{ R.	6,120			—96
Col. 1.—Mainly unforecasted payments to Government scholars.			

276 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
J.-31.—Education—conold.	Rs.	Rs. ^c	Rs.
J.-2.—Loss or Gain by Exchange—			
J.-2. (1).—Reserved—			
<i>Non-voted</i> . . . . .	..	—24	—24
Voted . . . . .	..	—199	—199
J.-2. (2).—Transferred—			
<i>Non-voted</i> . . . . .	..	—313	—316
Voted ^a . . . . .	..	—166	—166
K.-32.—Medical—			
K.-1.—High Commissioner—			
K.-1.—(1) Reserved—			
<i>Non-voted</i> { O. 4,300 } { M. 80 }	4,380	4,353	—27
K.-1.—(2) Transferred—			
<i>Non-voted</i> { O. 1,68,640 } { M. 19,040 }	1,87,680	1,78,366	—9,314
Col. 1.—Variations in leave programme. Col. 4.—One officer in the revised programme did not proceed on leave and payments to another officer less than forecasted.			
Voted { O. 20,440 } { R. —6,680 }	13,760	13,768	+8
Col. 1.—Mainly provision under Sterling Overseas pay (Rs. 4,800) intended for an officer whose contract terminated towards the end of 1934-35.			
K.-2.—Secretary of State—			
Transferred—			
O. 10,360 } R. —10,360 }	..	..	..
" Col. 1.—Change in leave programme.			
K.-3.—Loss or Gain by Exchange—			
K.-3.—(1) Reserved—			
<i>Non-voted</i> . . . . .	..	—24	—24
K.-3.—(2) Transferred—			
<i>Non-voted</i> . . . . .	..	—922	—922
Voted . . . . .	..	—72	—72

Grant No. 31—Expenditure in England—Reserved and Transferred—contd 277

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
L.33.—Public Health—Transferred—			
L.1.—High Commissioner—			
	Rs.		
<i>Non-voted</i> { O 15,760 } { M —80 }	15,680	15,674	—6
<i>Voted</i> { O 3,720 } { R 160 }	3,880	3,876	—4
L.2.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—32	—32
<i>Voted</i> . . . . .	..	—21	—21
M.34.—Agriculture—Transferred—			
M.1.—High Commissioner—			
<i>Non-voted</i> { O 47,920 } { M —5,360 }	42,560	42,555	—5
Col. 1.—Mainly under “Sterling Overseas pay”. Forecast cabled by Government.			
<i>Voted</i>	120	93	—27
M.2.—Loss or Gain by Exchange—			
<i>Non-voted</i> . . . . .	..	—221	—221
N.35.—Industries—			
N.1.—High Commissioner—			
N.1.—(1) Reserved—			
<i>Non-voted</i> { O 23,400 } { M —6,480 }	16,920	15,166	—1,754
Col. 1.—Two officers did not proceed on leave. Col. 4.—Provision for an officer included in the revised programme.			
<i>Voted</i> { O 7,440 } { R —2,640 }	4,800	4,800	..
Col. 1.—An officer did not proceed on leave.			

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.
N.-35.—Industries—<i>concl'd.</i>			
N.-1.—(2) Transferred—			
Non-voted	2,160	2,133	—27
N.-2.—Loss or Gain by Exchange—			
N.-2.—(1) Reserved—			
Non-voted	—	—77	—77
Voted	—	—24	—24
N.-2.—(2) Transferred—			
Non-voted	—	—12	—12
O.-37.—Miscellaneous Departments—Reserved—			
O.-1.—High Commissioner—			
	<i>Rs.</i>		
Non-voted { O. 23,480 } { M. —3,000 }	25,480	25,448	—32
Col. 1.—An officer returned to duty earlier than expected.			
Voted { O. 41,520 } { R. —6,160 }	35,360	34,789	—571
Col. 1.—One officer did not take the full period of leave on average pay (Rs. 1,280) and another was retrenched towards the end of 1934-35 (Rs. 4,920).			
O.-2.—Loss or Gain by Exchange—			
Non-voted	—	—136	—136
Voted	—	—181	—181

Grant No. 31—Expenditure in England—Reserved and Transferred—contd. 279

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
P.-41.—Civil Works—			
P.-1.—High Commissioner—			
P.-1 (1).—Reserved—			
<i>Non-voted—</i>	<i>Rs.</i>		
<i>M.</i>	4,840	4,840	4,789 —51
Col. 1.—Provision of Sterling Overseas pay for an officer proposed by the High Commissioner.			
P.-1 (2).—Transferred—			
<i>Non-voted</i>	{ <i>O.</i> 59,920 <i>M.</i> —1,880 }	58,040	51,374 —6,666
Col. 4.—An officer included in the revised programme did not proceed on leave.			
Voted	{ <i>O.</i> 15,360 <i>R.</i> 2,760 }	18,120	17,817 —303
Col. 1.—Mainly an officer proceeding on leave not forecasted.			
P.-2.—Loss or Gain by Exchange—			
P.-2 (1).—Reserved—			
<i>Non-voted</i>			—25 —25
P.-2 (2).—Transferred—			
<i>Non-voted</i>			—266 —266
Voted			—92 —92
Q.-45.—Superannuation Allowances and Pensions— Reserved—			
Q.-1.—High Commissioner—			
<i>Non-voted</i>	{ <i>O.</i> 16,36,680 <i>M.</i> —21,560 }	16,05,120	16,06,433 +1,013
Col. 1.—Rate of annual increase has not been fully maintained.			
Voted	{ <i>O.</i> 2,13,360 <i>R.</i> 2,840 }	2,16,200	2,14,804 —1,396

280 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.
Q.-45.—Superannuation Allowances and Pensions— Reserved—<i>concltd.</i>			
Q.-2.—Secretary of State—			
	Rs.		
Non-voted	{ O. 2,39,400 M. 13,980 }	2,53,360	2,53,942 +582
Col. 1.—New cases came into payment.			
Voted	{ O. 18,000 R. 3,640 }	21,640	21,623 —17
Col. 1.—Same as under Q.-2.— <i>Non-voted.</i>			
Q.-3.—Loss or Gain by Exchange—			
Non-voted . . . . .	..	—9,640	—9,640
Voted . . . . .	..	—1,218	—1,218
-46.—Stationery and Printing—Reserved—			
R.-1.—High Commissioner—			
Non-voted	{ O. 7,580 M. 280 }	7,840	7,832 —8
Voted . . . . .	..	4,720	4,717 —3
R.-2.—Loss or Gain by Exchange—			
Non-voted . . . . .	..	—40	—40
Voted . . . . .	..	—24	—24
8.-47.—Miscellaneous—Reserved—			
S.-1.—High Commissioner—			
O.	400		
R.	4,320	4,720	4,638 —82
Col. 1.—Mainly payments to an officer on leave not forecasted.			
S.-2.—Loss or Gain by Exchange . . . . .	..	—24	—24

Grant No. 31—Expenditure in England—Reserved and Transferred—concl'd. 281

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.		
1	2	3	4		
	Rs.	Rs.	Rs.		
T.-55.—Construction of Irrigation, Navigation, Embankment and Drainage Works—Not charged to Revenue Reserved—					
T.-1.—High Commissioner—					
<i>Non-voted—</i>					
	Rs.				
M.	1,680	1,680	—1,680		
Expenditure amounting to Rs. 1,667 was adjusted under sub-head D. f. (15.—Other Revenue Expenditure, etc.) by the process of <i>pro-rata</i> distribution.					
For rounding—					
<i>Non-voted</i>	—560	..	+560		
Voted	200	..	—200		
Totals—					
Reserved	Non-voted	O. 32,69,840	31,71,440	31,22,860	—48,580
		M. —98,400			
	Voted	O. 5,86,760	5,53,760	5,43,249	—10,511
		R. —33,000			
Transferred	Non-voted	O. 3,50,160	4,22,400	4,00,457	—21,943
		M. 72,240			
	Voted	O. 81,240	73,320	72,487	—833
		R. —7,920			
*Surrenders or withdrawals within grant					
	R.	40,920	40,920	..	—40,920
Grand Total	Non-voted	35,93,840	35,23,317	—70,523	
	Voted	6,68,000	6,15,736	—52,264	

REVIEW.

Non-voted savings were 2 per cent. of the final appropriation against 5 per cent. in the preceding year. Savings in the voted section were 7·8 per cent. of the grant and 2·3 per cent. of the final modified appropriation against an excess of 1 per cent. in 1934-35.

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.

Major Head—"R.—Loans and Advances by Provincial Government."

A. Loans to Mofussil Municipalities—

Non-voted		1,95,000	1,95,000	--
Voted	Rs.			
	{ O. 2,81,287 }	1,60,767	1,60,767	--
	{ R. -1,00,500 }			

Col. 1.—Loan requirements of a municipality for the extension of its water-supply scheme were below the forecast (Rs. 55,500) and loans were not given to one municipality for non-fulfilment of certain conditions (Rs. 15,000) and to another on account of the unsatisfactory condition of its finances (Rs. 30,000).

B.—Loans to District and other Local Fund Committees—

O.	80,000	} 1,31,200	1,31,200	..
R.	51,200			

Col. 1.—Mainly unforecasted loan to a District Board for the improvement of a hospital (Rs. 75,000), partly set off by savings in the provision for loans to local bodies for rural water-supply due to less demands (Rs. 15,000) and refusal of loan to a local body for its unsatisfactory financial position (Rs. 10,000).

D.—Advances to cultivators—

Non-voted—

M.	2,335	2,335	2,105	-230
------------	-------	-------	-------	------

Voted	{ O. 5,00,000 }	} 9,16,646	9,03,483	-12,163
	{ S. 3,10,000 }			
	{ R. 1,05,646 }			

Col. 1.—Larger demands due to acute distress prevailing in some districts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head—"R.—Loans and Advances by Provincial Government"—<i>concd.</i>			
E.—Advances under Special Laws—			
	Rs.		
O.	31,000	} 36,470	35,461
R.	5,479		
Col. 1.—Mainly unforeseen items.			
F.—Miscellaneous Loans and Advances—			
O.	79,000	} 14,840	14,820
R.	-64,160		
Col. 1.—Mainly non-utilisation of the provision (Rs. 60,000) for advances under the State Aid to Industries Act, 1931, as the Board of Industries had sufficient funds at their disposal, and postponement of the date of the full working of the Bengal Wakf Act (Rs. 3,860).			
For rounding	-267	..	+267
Surrenders or withdrawals within grant—			
R.	2,335	..	-2,335
<hr/>			
Total			
<i>Non-voted</i>	1,97,335	1,97,105	-230
<i>Voted</i>	12,61,000	12,45,731	-15,269

Grant No. 32—Loans and Advances—Reserved—concl'd.

Pro formâ Capital and Revenue Accounts of the Provincial Loan Account for 1935-36.

CAPITAL ACCOUNT.

		(In Rs. lakhs.)	
Liabilities.	To end of 1934-35.	During 1935-36.	Total.
	2	3	4
1. Loans from the Provincial Loans Fund	11-66	1-86	13-52
Less—Repayments	1-13	-85	1-98
Net	10-53	1-01	11-54
2. Amount financed from the Provincial balance	72-59	-07	72-52
Less—Repayments . . . . .	..	..	..
Net	72-59	-07	72-52
3. Loans from the Famine Relief Fund . . . . .	..	..	..
Less—Repayments . . . . .	..	..	..
Net . . . . .	..	..	..
4. Loans from the Famine Insurance Fund . . . . .	..	..	..
Less—Repayments . . . . .	..	..	..
Net . . . . .	..	..	..
5. Profit brought over from the Revenue Account . . . . .	..	..	..
6. TOTAL	83-12	-94	84-06

		(In Rs. lakhs.)	
Assets.	To end of 1934-35.	During 1935-36.	Total.
	6	7	8
1. Advances	237-02	14-43	251-45
Less—Recoveries	171-91	10-19	182-10
Net	65-11	4-24	69-35
2. Loss due to writes-off and remissions of advances	2-66	-01	2-67
3. Loss brought over from the revenue Account	11-54	-1-31	10-23
4. Unutilised balance with Government	3-81	-2-00	1-81
5. TOTAL	83-12	-94	84-06

REVENUE ACCOUNT.

		(In Rs. lakhs.)					
Payments.	To end of 1934-35.	During 1935-36.	Total.	Receipts.	To end of 1934-35.	During 1935-36.	Total.
	2	3	4	5	6	7	8
1. Interest paid to the Provincial Loans Fund . . . . .	..	..	..	..	..	..	..
2. Interest on loans from the Provincial balance	60'	.43	1.03	1. Interest receipts on advances	47.98	3.84	51.22
3. Interest paid to the Famine Relief Fund	58.32	2.10	60.42	2. Loss carried over to the Capital Account	11.54	-1.31	10.23
4. Interest paid to the Famine Insurance Fund . . . . .	..	..	..	
5. Profit carried over to Capital Account . . . . .	..	..	..	
6. TOTAL	58.92	2.53	61.45	3. TOTAL	58.92	2.53	61.45

1. Interest accrued but not realised has not been taken into account.

286 Appropriation No. 33—Famine Relief Fund—Reserved—Non-voted.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
" Famine Relief Fund."			
Transfers to the Revenue Account—			
	Rs.		
O.	51,000	} 61,000	61,000 ..
M.	10,000		
Coh 1.—Due to distress prevailing in certain districts of the province.			
Total	61,000	61,000	..

Appropriation No. 34.—Subvention from Central Road Development Account—Reserved—Non-voted. 287

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Subvention from Central Road Development Account.			
Rs.			
O. 13,33,000	10,28,910	10,29,755	+ 845
M. —3,04,090			
Total	10,28,910	10,29,755	+ 845

Col. 1.—Mainly due to some schemes to be carried out by local bodies not being ready for execution. See sub-heads B.-2 and F.-2 of Grant No. 25 (pages 220 and 221).

REVIEW.

1. As a result of the recommendations of the Indian Road Development Committee both the import and the excise duties on motor spirit were raised from four to six annas per gallon under the Indian Finance Act of 1929. 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. The amount credited to the Fund is distributed as follows :—

(a) A portion equal to fifteen per cent. is retained by the Governor General in Council as a Central reserve which is applied firstly to defraying the cost of administering the Road Development Fund and thereafter upon such schemes for research and intelligence and upon such special grants-in-aid as the Governor General in Council may approve.

(b) Out of the remainder—

(i) a portion is allotted to each Governor's province for expenditure in the province ;

(ii) a portion is allotted to the Governor General in Council for expenditure elsewhere in British India ;

(iii) a portion is allotted to the Governor General in Council for expenditure in Indian States and Administered Areas.

The subventions given 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

288 **Appropriation No. 34.—Subvention from Central Road Development Account—Reserved—Non-voted—conclld.**

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 "Subvention from Central Road Development Account" to the end of the year 1935-36 is given below :—

—	To end of 1934-35.]	During 1935-36.	Total.
1	2	3	4
	Rs.	Ps.	Rs.
<i>Receipts.</i>			
Allotment from the Central Road Development Account	73,55,814	14,12,765	87,68,579
<i>Payments.</i>			
Expenditure on Road Development works	38,77,923	10,29,755	49,07,678
Balance	34,77,891	3,83,010	38,60,901

The balance of Rs. 38.61 lakhs formed part of the balance of the local Government whose total commitments with respect to uncompleted works to be financed from the subventions was Rs. 28.01 lakhs at the end of 1935-36.

4. A list of works the expenditure on which was to be met from the subvention in 1935-36 is given in Annexure A to Grant No. 25 (*vide* items 30 to 48 of that annexure).

290 Deposit Account—Development of Sericulture Industry—Reserved—
Non-voted.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
DEPOSIT ACCOUNT—			
Development of Sericulture Industry—			
	Rs.	Rs.	Rs.
<i>M.</i>	35,000	34,062	—938
See paragraph 3 on page 1, Chapter I, Audit Report.			
Total	35,000	34,062	—938

REVIEW.

In pursuance of their decision to assist the development of sericultural industry the Government of India sanction grants to the provincial Governments for expenditure on schemes approved by the Central Government. These grants merge in the provincial balance, the amounts being credited to a deposit account. The expenditure incurred on the schemes is debited to the sub-head "Expenditure in connection with development of sericulture industry" opened under "35-A.—Industries". At the end of the year an amount equivalent to that of the expenditure incurred is credited to "XXV.—Industries" by debit to the deposit head. The transactions under the deposit head for the year under review are shown below :—

	Rs.
Opening balance on 1st April 1935	Nil
Amount of grants received during 1935-36	41,347
	—————
Total	41,347
Expenditure during 1935-36	34,062
	—————
Closing balance on 31st March 1936	7,285
	—————

Deposit Account—Development of Handloom Industry—Reserved— 291
Non-voted.

See also the Audit Report.

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

DEPOSIT ACCOUNT—

Development of Handloom Industry—

	Rs.			
M.	36,000	34,000	23,205	—12,795

Col. 4—Chiefly delay in supply of machinery ordered in connection with a scheme for improvement of handloom industry. See also paragraph 3, page 1 of Chapter I, Audit Report.

Total .	36,000	23,205	—12,795
---------	--------	--------	---------

REVIEW.

Grants made by the Government of India to the provincial Government for expenditure on schemes for development of handloom industry approved by the Central Government are credited to a deposit head opened for the purpose. Expenditure incurred on the schemes is debited to the sub-head "Expenditure in connection with schemes for development of handloom industry" opened under the minor heads "Co-operative Credit" and "Industries" subordinate to the major heads "34.—Agriculture" and "35.—Industries" respectively. At the end of the year an amount equivalent to that of the expenditure incurred is credited to "XXIV.—Agriculture" and "XXV.—Industries" respectively by debit to the deposit head.

The transactions under the deposit head for the year under review are shown below :—

	Rs.
Opening balance on 1st April 1935	35,500
Amount of grants received during 1935-36	80,000
Expenditure during 1935-36	23,205
	92,295
Closing balance on 31st March 1936	92,295

292 Repayment to the Government of India of Advances from the Provincial Loans Fund—*Non-voted*.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
"ADVANCES FROM THE PROVINCIAL LOANS FUND"—			
A. Provincial—			
Other Advances—			
	Rs.		
O.	10,56,000	10,63,000	10,85,695
M.	8,000		
Total	10,63,000	10,85,695	+22,695

Col. 4.—See note under the sub-head "other appropriation" in Appropriation No. "11.—Reduction or avoidance of debt" (vide page 118).

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + 'Saving—.
1	2	3	4
A.-V.—Land Revenue—Reserved—			
	Rs.	Rs.	Rs.
<i>Deduct—Refunds</i>	1,02,000	94,473	-7,527
Col. 4.—The expenditure during the last two months of the year was much below the forecast. A fluctuating item.			
B.-VI.—Excise—			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
	Rs.		
O.	75,000	1,56,000	1,57,099
M.	81,000		
Col. 1.—Control was based on past actuals. A fluctuating item.			
C.-VII.—Stamps—Reserved—			
<i>Deduct—Refunds—</i>			
C.-1.—Non-Judicial—			
O.	5,18,000	7,35,000	6,93,553
M.	2,17,000		
Col. 1.—Same as under B.		Col. 4.—Same as under A.	
C.-2.—Judicial—			
O.	1,36,000	1,22,000	1,18,315
M.	-14,000		
D.-VIII.—Forest—Reserved—			
<i>Deduct—Refunds—</i>			
O.	11,000	18,000	17,004
M.	4,000		
Col. 1.—Same as under B.		Col. 4.—The expenditure during the last two months of the year exceeded anticipations.	
E.-IX.—Registration—			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
O.	4,000	3,400	3,350
M.	-600		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
F.-IX A.—Scheduled Taxes—Reserved—			
<i>Deduct—Refunds—</i>			
<i>M.</i>	153	153	..
G.-XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Reserved—			
<i>Deduct—Refunds—</i>			
<i>O.</i>	1,200	543	416
<i>M.</i>	-657			-127
H.-XIV.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept—Reserved—			
<i>Deduct—Refunds—</i>			
<i>O.</i>	400	1,309	717
<i>M.</i>	909			-592
I.-XVI.—Interest—Reserved—			
<i>Deduct—Refunds—</i>			
<i>M.</i>	25,000	25,000	229
			-24,771
Col. 1.—Mainly provision for refund of interest on arrear land revenue realised from a wards estate in 1934-35. Col. 4.—The refund was not however actually made, the amount due to the estate was taken in reduction of the arrear revenue due from it.			
J.-XVII.—Administration of Justice—Reserved—			
<i>Deduct—Refunds—</i>			
<i>O.</i>	55,000	44,000	36,633
<i>M.</i>	-11,000			-7,367
Col. 1.—Control was based on past actuals. Col. 4.—The expenditure during the last two months proved unaccountably low.			
K.-XVIII.—Jails and Convict Settlements— Reserved—			
<i>Deduct—Refunds—</i>			
<i>O.</i>	1,000	300	235
<i>M.</i>	-700			-65

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
L.-XIX.—Police—Reserved—			
<i>Deduct—Refunds—</i>			
	<i>Rs.</i>		
O. 10,000	} 4,000	7,705	+3,705
M. -6,000			
<p>Col. 1.—Control was based on the trend of expenditure during nine months of the year. Col. 4.—The expenditure during the closing months was abnormally high.</p>			
M.-XX.—Ports and Pilotage—Reserved—			
<i>Deduct—Refunds—</i>			
O. 500	} 300	240	-60
M. -200			
N.-XXI.—Education—			
<i>Deduct—Refunds—</i>			
N.-1.—Reserved—			
O. 300	} 50	44	-6
M. -250			
N.-2.—Transferred—			
O. 2,700	} 2,500	4,102	+1,602
M. -200			
<p>Col. 4.—The expenditure during the last two months of the year exceeded the forecast.</p>			
O.—XXII.—Medical—			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
O. 80,000	} 82,000	79,335	-2,665
M. -3,000			
P.—XXIII.—Public Health—			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
M. 100	100	20	-80

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Q.—XXIV.—Agriculture—			
<i>Deduct—Refunds—</i>			
<i>Transferred—</i>			
	Rs.		
O.	2,000		
M.	1,600	3,660	4,035
			+435
R.—XXV.—Industries—			
<i>Deduct—Refunds—</i>			
<i>R.-1.—Reserved—</i>			
	Rs.		
O.	1,000		
M.	6,500	7,500	2,102
			—5,398
<p>Cols. 1 and 4.—Owing to insufficiency of stock, the demands of private parties for cinchona febrifuge could not be met and appropriation was increased to refund the money deposited by these parties in advance. The bulk of the increased provision was not utilised and the failure of an officer to surrender the unwanted funds in time accounts for the final savings.</p>			
<i>R.-2.—Transferred—</i>			
O.	500		
M.	—500		
S.—XXVI.—Miscellaneous Departments—			
<i>Deduct—Refunds—</i>			
<i>S.-1.—Reserved—</i>			
O.	21,600		
M.	2,400	24,000	27,190
			+3,190
<p>Cols. 1 and 4.—The increase in appropriation based on past actuals proved insufficient for the rise in expenditure during the last two months.</p>			
S.-2.—Transferred	1,000	1,105	+105
T.—XXX.—Civil Works—			
<i>Deduct—Refunds—</i>			
<i>T.-1.—Reserved—</i>			
O.	100		
M.	900	1,000	884
			—116

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
T.—XXX.—Civil Works—concl'd.			
<i>Deduct—Refunds—concl'd.</i>	Rs.	Rs.	Rs.
T.—2.—Transferred—	<i>Rs.</i>		
O. 4,200	6,500	5,691	—809
M. 1,600			
U.—XXXIII.—Receipts in aid of Superannuation—Reserved—			
<i>Deduct—Refunds—</i>			
O. 500	300	227	—73
M. —200			
V.—XXXIV.—Stationery and Printing—Reserved—			
<i>Deduct—Refunds—</i>			
O. 1,000	300	211	—89
M. —700			
W.—XXXV.—Miscellaneous—Reserved—			
<i>Deduct—Refunds—</i>			
O. 6,30,000	5,00,000	4,70,587	—39,413
M. —1,30,000			
Totals—			
Reserved	15,82,755	14,70,923	—1,11,832
Transferred	2,55,100	2,55,037	—63
Grand Total	18,37,855	17,25,960	—1,11,895

Cols. 1 and 4.—Expenditure during the last quarter of the year was much below the anticipation of lower expenditure which the reduction in appropriation was based.

APPENDIX.

(See paragraph 4 of the review under Grant No. 4—Forest—page 79.)

APPENDIX TO THE APPROPRIATION ACCOUNTS OF THE GOVERNMENT OF BENGAL FOR 1935-36.

ACCOUNTS OF THE SILIGURI BAND SAW MILL AND AUDIT COMMENTS THEREON.

Trading and Profit and Loss Account of the Siliguri Band Saw Mill for 1935-36.

Cr.

Particulars.	1935-36.			1934-35.			Particulars.	1935-36.			
	1	2	3	1	2	3		4	5	6	
To Opening stock on 1st April		1,04,386	54,163						(a)	(b)	
" Purchases during the year		7,121	6,639						1,20,371	96,416	
" Cost of production transferred from Production Account		84,459	87,103						3,360	2,519	
" Selling expenses		1,477	1,702						7,239	5,199	
" Surplus found at stock-taking	2,975						556	519	
Total		1,97,443	1,52,472						54,153	43,058	
									11,764	4,771	
									Total	1,97,443	1,52,472

(c) Average sale rate during 1934-35 Re. 1-3-8 per c.ft.

(b) Do. do. 1935-36 " 1-5-11 " "

Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI,

B. M. ROY,

Dated the 15th June 1936.

Manager.

Dated the 15th June 1936.

Manager.

Production Account of the Siliguri Band Saw Mill for the year 1935-36.

Particulars.	1934-35.		1935-36.			Particulars.	1934-35.	1935-36.
	2	3	4	5	6				7	8
	Rate per C. ft. of outturn.		Rate per C. ft. of outturn.					
I. Logs and sawn timber issued for conversion	C. ft. 1,43,046	...	C. ft. 1,18,092	...	...	...	...	...
II. Outturn obtained	72,172	...	57,049	...	...	...	...	...
III. Wastage	70,874	...	61,043	...	...	...	...	...
IV. Percentage of Wastage	49.54	...	51.69	...	...	...	...	...
V. Percentage of outturn	50.46	...	48.31	...	...	...	...	...
	Rs.	As.	Rs.	As.		Rs.	As.	Rs.
Cost of timber (as at (I) above)	52,718	11-68	58,819	16-49	By transfer to trading account.	84,459		87,103
Direct charges	13,605	3-01	13,882	3-89	...	...	...	...
Depreciation charges	7,517	1-66	4,935	1-38	...	...	...	...
Overhead charges	5,737	1-27	5,850	1-64	...	...	...	...
Interest on capital	4,882	1-08	3,617	1-01	...	...	...	...
Total cost of production	84,459	..	87,103	..	...	84,459	..	87,103
Total cost of sawing per c. ft . . . . .	..	Rs. 1-27	..	Rs. 1-84	..	..	..	..

Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI,

B. M. ROY,
Manager.

Dated the 15th June 1936.

Balance Sheet of the Siliguri Band Saw Mill as on the 31st March 1936.

Capital and Liabilities.	On 31st	On 31st	Property and Assets.		On 31st	On 31st
	March 1935.	March 1936.	2	3	March 1935.	March 1936.
1	Rs.	Rs.	4	5	6	6
Government Capital Account	72,348	43,511	<i>Fixed Assets :-</i>			
Reserves for expenses due to Government on account of audit fee, interest on Capital, leave and pensionary charges, etc.	53,989	56,790	Buildings, Machinery, etc.		1,27,095	1,27,095
Depreciation Reserve Account	88,504	93,438	<i>Floating Assets :-</i>			
Sundry creditors	587	1,000	Loose tools, materials, oil, etc.		5,684	5,684
			<i>Stock in trade :-</i>			
			Sawn timber		54,153	43,058
			Sundry debtors		34,814	22,592
			<i>Loss for the year</i>		11,764	4,771
Balance of profit to the end of the previous year	18,082	6,318				
Total	2,33,510	2,03,157			Total	2,33,510
						2,03,157

Certified correct according to the books of the Siliguri Band Saw Mill.

Subject to the remarks in the audit inspection note I certify that the balance sheets for the year ending March 1936 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.

SILIGURI, }
 The 16th June 1936. }
 B. M. ROY, }
 Manager. }

CALCUTTA; }
 The 28th November 1936. }
 K. K. SEN, }
 Examiner, Outside Audit, Bengal.

Financial Review of the work done by the Band Saw Mill, Siliguri, during 1935-36.

1. The cost of production of sawn timber has been greatly reduced since January 1936 by exercising strict economy in expenditure on mill labour as the following comparative statement will show :—

	Cost of production per c.ft. on labour.	
	As.	
April to December 1935	2.43	or 6.57 c.ft. per Rs.
January to March 1936	1.77	or 9.06 " " "

The expenditure on Mill accounts has since been further reduced.

2. The wastage in the process of sawing has been considerably reduced from January 1936 and so royalty on sawn timber will be comparatively low and consequently cost of production will be less.

3. The overhead charges will be low as the pay of the present Manager is much less than that of the former Manager.

4. The depreciation charges on plant and machinery have come down to Rs. 4,934-7-4 from Rs. 7,517-1-6 in 1934-35 and will nearly reach their full book value within a couple of years.

5. The Capital Account stands at a fairly low figure, viz., Rs. 43,611-3-0 against Rs. 72,347-13-7 in the previous year.

6. The net loss in 1935-36 is Rs. 4,770-15-2 against Rs. 11,764-3-2 in 1934-35 though royalty on logs has been paid on enhanced rates in the year under review.

7. Comparatively better prices are now being obtained for sawn timber, as all timber is being sold as they come out of the Mill, instead of being kept in stock, because mostly all buyers offer higher prices for freshly sawn timber.

8. In view of all the facts stated above and now that the deteriorated old stock, which was a source of great loss to the Mill, has been disposed of and the closing stock has been considerably reduced, the financial position of the Mill may be said to be very strong and it may be expected that the Mill will work on a profit in the near future. But it will be better to sell standing trees in the forest to purchasers as this will save trouble and risk.

SILIGURI ;
The 6th October 1936. }

B. M. ROY,
Manager
Siliguri Band Saw Mill.

Audit Comments.

The rates of royalty charged on different classes of timber and of depreciation charged on different kinds of assets have not been fixed in accordance with any orders of Government. The question of the adequacy of these rates was referred to Government in February 1936; Their orders are still awaited.

A sum of Rs. 534 only have been included in the item "overhead charges" on account of contributions for leave salary and pension of the permanent establishment. The correct figure should be Rs. 851.

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	3, 45, 47	7, 72, 74
2. Excise	43, 45	67, 72
3. Stamps	40, 43	63, 67
6. Scheduled Taxes	38	61
8. Irrigation	18, 38, 38, 46	33, 56, 60, 61, 74
10. Interest on other obligations	43	67
11. Reduction or Avoidance of Debt	43, 44	67, 68
12. General Administration	3, 45, 46	7, 72
13. Administration of Justice	45	72
15 ^c . Police	3	7
16. Ports and Pilotage	38, 42, 44, 46	61, 66, 68, 69, 72
19. Education—Transferred	1, 2	2, 4 (a)
20. Medical	43, 45, 46, 47	67, 72, 74
21. Public Health	43	67
22. Agriculture	2, 3, 38	4 (c), 7, 61
23. Industries	1, 2, 3, 39	2, 4 (b), 4 (c), 7, 61
25. Civil Works	36, 39, 40, 42, 45, 46, 47	57, 61, 63, 65, 72, 74
26. Famine Relief	30	61
27. Superannuation Allowances and Pensions	30	61
28. Stationery and Printing	33	61
29. Miscellaneous	2, 40	4 (a), 63
31. Expenditure in England	40	63
32. Loans and Advances	26—28, 39	41, 42, 61
33. Famine Relief Fund	20, 30	47
34. Subvention from Central Road Development Account	43	67
Repayment to the Government of India of advances from the Provincial Loans Fund	43, 44	67, 68
Deposit Account—Sericulture Industry	1	3
Deposit Account—Handloom Industry	1	3
Refunds	41	64