

GOVERNMENT OF BENGAL

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# APPROPRIATION ACCOUNTS

1938-39

AND

# THE AUDIT REPORT

1939



~~54~~ (272)

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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1938-39 and the Audit Report is prepared in accordance with paragraph 13(1) (i) and (iii) of the Government of India (Audit and Accounts) Order, 1936; and Section 169 of the Government of India Act, 1935. Its object is to present the audited accounts of all the expenditure of the year, whether voted or charged, 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. The volume includes also the comments it is deemed necessary to make upon the results of audit of all trading, manufacturing and profit and loss accounts and balance sheets kept in respect of Government Commercial or *quasi*-commercial concerns, and upon the examination of accounts of receipts and of stores and stock made under paragraph 13(2) of Order in Council already mentioned. It also embodies the report of the Auditor of Indian Home Accounts relating to transactions in the United Kingdom affecting the revenues of the Government of Bengal submitted under sub-section (4) of Section 170 of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor to be laid before the Provincial Legislature.

2. A convention has been established between the Auditor General and the Government of Bengal whereby only completed cases, even though relating to previous years, shall be included in the Appropriation Accounts for any year, subject to the understanding that if the item relates to the pre-autonomy period, comment, if any, shall be confined to the action of the post-autonomy Executive.

3. 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.



# PART I.

## AUDIT REPORT, 1939.

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

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### GENERAL REVIEW OF THE RESULTS OF AUDIT.

#### REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

Thirty-three demands for grants aggregating Rs. 11,66,10,800 were placed before the Provincial Legislature in March 1938 which voted them without any reduction. This amount and another sum of Rs. 1,98,77,100 required to meet expenditure charged on the revenues of the Province were included in the schedule of authorised expenditure which was authenticated by His Excellency the Governor of Bengal, under Section 80 of the Government of India Act, 1935.

Four new demands for grants were added during the year under report for the following reasons :—

- (a) The demand entitled 1—Salt was presented in connection with the expenditure incurred on the development of salt industry in Bengal (See page 15).
- (b) To make the presentation of demands conform more closely with distribution of Ministerial portfolios, expenditure on Debt Conciliation Boards, hitherto included in the Demand entitled “25—General Administration”, and that on Cinchona hitherto included in the Demand “43—Industries” were made the subject of separate demands under the titles “25—General Administration—Debt Conciliation” and “43—Industries—Cinchona” respectively (See Grant Nos. 13 and 27 on pages 74 and 150 respectively).
- (c) The charges debitable to 40 Agriculture and 41 Veterinary which were hitherto included in a single demand were made the subject of two separate demands of the same name, thereby ensuring closer correlation between the demands for grants and the Appropriation Accounts on the one hand and the Finance Accounts on the other (See Grant Nos. 23 and 24 on pages 136 and 141 respectively).

## SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report two supplementary schedules of authorised expenditure for an aggregate amount of Rs. 81,55,000 were authenticated by His Excellency the Governor of Bengal. The above amount consisted of (a) Rs. 68,54,000 on account of twelve supplementary grants voted by the Legislature and (b) Rs. 13,01,000 on account of ten supplementary charged appropriations.

A supplementary grant for Rs. 1,00,000 was obtained under sub-head C-1—Civil Secretariat in grant No. 12—General Administration (*vide* note under sub-head C-1(10) on page 66) for constituting a separate Publicity Department and providing it with funds to function effectively. The grant proved excessive as more than half the amount was not spent on the object for which the grant was taken and was reappropriated for expenditure on other heads.

### GENERAL RESULTS OF APPROPRIATION AUDIT. \*

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

Particulars.	Charged.	Voted.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
<b>1. Original schedule of authorised expenditure—</b>			
(a) Voted by the Legislature . . . . .	..	11,66,10,800	11,66,10,800
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the Province . . . . .	1,98,77,100	..	1,98,77,100
<b>2. Supplementary schedules of authorised expenditure—</b>			
(a) Voted by the Legislature . . . . .	..	68,54,000	68,54,000
(b) Included by His Excellency the Governor . . . . .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the Province . . . . .	13,01,000	..	13,01,000
<b>3. Net aggregate Grant or Appropriation . . . . .</b>	<b>2,11,78,100</b>	<b>12,34,64,800</b>	<b>14,46,42,900</b>
<b>4. Aggregate disbursements . . . . .</b>	<b>2,08,27,711</b>	<b>11,51,54,912</b>	<b>13,59,82,623</b>
<b>5. Loss (—) or more (+) than granted . . . . .</b>	<b>—3,50,389</b>	<b>—83,09,888</b>	<b>—86,60,277</b>
<b>6. Percentage of 5 to 3 . . . . .</b>	<b>1·7</b>	<b>6·7</b>	<b>6</b>

4. *Savings on voted grants.*—Savings occurred in 31 out of 33 voted grants. A list of the more important cases is given below :—

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
1. 4—Stamps . . . . .	4,84	..	4,84	4,33	51	10.6
2. 10—Irrigation . . . . .	34,11	..	34,11	26,41	7,70	22.6
3. 12—General Administration— General Administration.	1,14,08	1,00	1,15,08	1,08,53	6,50	5.6
4. 13—General Administration—Debt Conciliation.	24,45	..	24,45	13,07	11,38	46.5
5. 15—Jails and Convict Settlements.	36,31	..	36,31	32,83	3,48	9.6
6. 17—Ports and Pilotage . . . . .	4,72	..	4,72	3,87	85	18
7. 22—Public Health . . . . .	45,47	..	45,47	39,35	6,12	13.5
8. 23—Charges on account of Agriculture.	15,36	50	15,86	12,97	2,89	18.2
9. 25—Charges on account of Co-operative Credit.	14,63	..	14,63	13,28	1,35	9.3
10. 26—Industries—Industries . . . . .	15,61	..	15,61	13,26	2,35	15.1
11. 29—Civil Works . . . . .	1,34,59	50	1,35,09	1,16,56	18,53	13.7
12. 33—Miscellaneous . . . . .	18,22	..	18,22	16,10	2,12	11.6

The smaller expenditure under Stamps was mainly on account of decreased sales of Non-Judicial and Judicial stamps owing to the unsettled state of world conditions and contraction in money and rent suits following the progressive establishment of Debt Settlement Boards respectively.

The savings under Irrigation were chiefly due to postponement and slow progress of works and delay in the formation of the Waterways Board.

The smaller expenditure under General Administration was mainly on account of the absence of a session of the Legislature in November 1938 and savings under Landlords' Fee establishment owing to the amendment of the Tenancy Act.

Slow progress in establishing the full complement of Debt Conciliation Boards under the Bengal Agricultural Debtors' Act, 1935, mainly accounted for the saving under General Administration—Debt Conciliation.

A fall in the jail population was responsible for the savings under Jails and Convict Settlements.

The savings under Ports and Pilotage were mainly due to non-completion of the land acquisition proceedings in the Government Dockyard, Narayanganj.

Non-utilisation in full of the provision for water supply and sewerage schemes and for combating epidemic diseases mainly accounted for the saving under Public Health.

Under Agriculture and Industries the savings were due to full effect not being given to certain schemes owing to the time required for working out the details thereof.



The excess under item (1) was chiefly due to the failure to obtain a supplementary grant for meeting the extra consumption of entertainment tax stamps consequent on the passage of the Bengal Expiring Laws Act, 1938.

The excess under item (2) was due partly to the actuals overstepping the allowance made for the growth of expenditure and partly to a larger number of cases of obligatory payments of commuted value of pensions.

8. *Excesses over voted grants and charged appropriations as compared with the previous year.*—The table below shows the number of cases in which excesses over voted grants and charged appropriations have occurred in the last two years and the total amount of excess in each year.

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1937-38 . . .	3	4	87,017	14,959
1938-39 . . .	2	Nil	1,36,491	Nil

It will be seen from the above that although there has been an increase in the amount of the excess, there has been an appreciable reduction in the number of cases of excesses over grants or appropriations.

#### GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

9. The budget estimates for 1938-39 provided a total sum of Rs. 11,66.11 lakhs for voted expenditure against which the actual expenditure was Rs. 11,51.55 lakhs showing a saving of Rs. 14.56 lakhs, i.e., 1.2 per cent. of the total grant. Supplementary grants for Rs. 68.54 lakhs increased this saving to Rs. 83.10 lakhs, which was 6.7 per cent. of the final grant. The saving of Rs. 14.56 lakhs in the original grant was composed of a saving of Rs. 69.07 lakhs under some heads and an excess of Rs. 54.51 lakhs under others. The excess was covered in all cases but two by the supplementary grants. The final saving of Rs. 83.10 lakhs consisted of a saving of Rs. 84.46 lakhs under all heads excepting two and an excess of Rs. 1.36 lakhs under these two heads.

More than 60 per cent. of the savings in the final grant was contributed by Grant Nos. 10—Irrigation (Rs. 7.71 lakhs), 12—General Administration (Rs. 6.50 lakhs), 13—General Administration—Debt Conciliation (Rs. 11.38 lakhs), 29—Civil Works (Rs. 18.53 lakhs), and 22—Public Health, 23—Agriculture and 26—Industries (Rs. 11.36 lakhs collectively).

The largest amount of savings appeared under Grant No. 29—Civil Works and was due mainly to slow progress and postponement of original works as well as to the inability of local bodies to work up to the programme of works met from the Central Road Fund subventions. Similar reasons caused big savings in the grant for 1937-38 also. To minimise these the system of a lump cut in the grants for Road Fund works and original works was adopted by Government. The Public Accounts Committee which examined the Appropriation Accounts for 1937-38 and the Audit Report 1938 were,

however, not in favour of this system specially in nation-building departments but stressed the necessity for expeditious execution of Road Fund works so that the amounts voted by the Legislature might be properly utilised. As delays in the execution and postponement of works were due mainly to delay in the preparation of detailed estimates and in the receipt of sanctions, the Public Accounts Committee recommended greater expedition in the preparation of detailed estimates and the grant of sanctions in time. The orders of Government are awaited on this recommendation.

Slow progress of works is a recurring cause of savings in the Irrigation grant also. The remarks of the Public Accounts Committee quoted above apply equally to this case.

The savings under Public Health, Agriculture and Industries were mainly due to delay in giving effect to and postponement of new schemes initiated by Government for which lump provisions were made, owing to the time taken up in working out the details thereof. The Public Accounts Committee have made a recommendation, which Government have accepted, that lump provisions should not, except in rare cases, be included in the budget for schemes, the details of which have not been worked out.

The saving under General Administration—Debt Conciliation was due, as in the previous year, to slower progress in the establishment of Debt Conciliation Boards, which, it was explained, could not be accurately forecasted owing to the operation under the Bengal Agricultural Debtors' Act being novel in nature.

The total original charged appropriation for 1938-39 was Rs. 1,98·77 lakhs. The charged expenditure (Rs. 2,08·28 lakhs) exceeded the original appropriation by Rs. 9·51 lakhs. Supplementary appropriation of Rs. 13·01 lakhs converted this excess into a saving of Rs. 3·50 lakhs which is 1·7 per cent. of the total appropriation. The savings were relatively small and call for no comments.

Out of 35 heads for which Appropriation Accounts have been prepared, four showed variations of less than 1 per cent., thirteen between 1 and 5 per cent. and eight between 5 and 10 per cent. In the remaining cases the variations were above 10 per cent. but in one of these the amount involved is small. The explanations for the variations in the other nine cases have all been given in paragraph 4 *ante*.

### CONTROL OVER EXPENDITURE.

10. Some important instances of defective control over expenditure noticed during the year are mentioned below :—

- (a) Unnecessary supplementary grant—  
Grant No. 12—Sub-head C-1(10), page 66.
- (b) Reappropriation obtained unnecessarily or in excess of requirements—  
Grant No. 14—Sub-head A-1, page 76.
- (c) Injudicious reappropriations and surrenders causing excess over allotments—
  - (i) Grant No. 2—Sub-head A-1, page 16.
  - (ii) Grant No. 12—Sub-head E-1(1), page 67.
  - (iii) Grant No. 19—Sub-head O-8, page 111.



## (d) Cases of non-surrender of savings—

- (i) Grant No. 13—Sub-head D, page 74.
- (ii) Grant No. 19—Sub-head O-6, page 110.
- (iii) Grant No. 22—Sub-head B-1 and B-5(c), pages 130 and 131 respectively.
- (iv) Grant No. 23—Sub-head E, page 137.

## (e) Defective budgeting—

## (1) Instances of omission to provide funds in the budget—

- (i) Grant No. 2—Sub-head D-6, page 19.
- (ii) Grant No. 11—Sub-head D-1(a), page 61.

## (2) Instances of wrong provision—

- (i) Appropriation No. 9—Sub-head B, page 35.  
See also paragraph 2 of the review.
- (ii) Grant No. 25—Sub-heads A-2 and A-3, page 143.  
See paragraph 2 of the review on page 145.
- (iii) Grant No. 29—Sub-heads B and F.  
See paragraphs 2 and 3 of the review on page 166.

## (f) Cases of unremedied or uncovered excesses—

Grant No. 8—Sub-head A-1, page 34.

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

1. There was a saving of Rs. 83·10 lakhs in the total voted grant for 1938-39 (*vide* paragraph 9 *ante*). Savings to the extent of Rs. 68·26 lakhs were surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 14·84 lakhs. This is only 1·2 per cent. of the total grant.

Savings in the charged appropriations for 1938-39 amounted to Rs. 3·50 lakhs (*vide* paragraph 9 *ante*), out of which an aggregate sum of Rs. 2·74 lakhs was surrendered to the Finance Department by the controlling officers. The unadjusted saving of Rs. 76 lakh is 3 per cent. of the total appropriation.

Cases of defective control over expenditure have been noticed in the notes and the reviews on the appropriation accounts concerned and in the Audit Report. They show that there is room for improvement in control under some grants and sub-heads. But these cases represent a small percentage of the total financial transactions of the year under report. The results of the year, as a whole, do not indicate any deterioration in the general standard of control.

## FINANCIAL IRREGULARITIES.

12. Eleven cases of loss of Government money and of remission or write-off of revenue appear in the reviews of Grant Nos. 2, 3, 5, 6, 12, 14, 15, 22, 29 and 33 in Part II of this volume.

## OTHER TOPICS OF INTEREST.

*Local Audit and Inspection.*

13. During the year under review the Outside Audit Department of the office of the Accountant General, Bengal, conducted the local test audit of the accounts of five treasuries, seven Public Works and six Irrigation Divisions as well as those of fifty-four other offices. The local inspection of some offices and institutions which were proposed to be inspected during the year was abandoned owing to the suspension of local audit as a measure of economy under the orders of the Government of India. The accounts of five offices of the Civil Department were also subjected to a special audit at the instance of the local Government.

The local test-audit comprised also the audit of the accounts of receipts of all the Public Works and Irrigation Divisions which were taken up for inspection and of fifty offices of the Civil Department, the store accounts of six Public Works and two Irrigation Divisions and nine other offices and the stock accounts of forty offices.

## POINTS OUTSTANDING FROM PREVIOUS REPORTS.

14. The excesses over the voted grants and charged appropriations mentioned in paragraphs 6 and 7 of the Appropriation Accounts 1937-38 and the Audit Report 1938 have been recommended by the Public Accounts Committee for regularisation by the Provincial Legislature and H. E. the Governor of Bengal respectively. Orders on this recommendation are awaited.

CALCUTTA, }  
The 15th December 1939. }

E. R. SESHU AYYAR,  
Accountant General,  
Bengal.

Countersigned.

NEW DELHI, }  
The 23rd December 1939. }

E. BURDON,  
Auditor General of India.

## PART II.

### Appropriation Accounts of sums expended in the year ended 31st March 1939, compared with the several sums specified in the schedules of authorised expenditure authenticated under Section 80 of the Government of India Act, 1935.

NOTE 1.—(a) Charged items in the Accounts are shown in italics.

(b) In the Accounts—

'O' stands for the original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

'R' stands for such residual modifications in the grant or appropriation as may be sanctioned by a competent authority (i.e., reappropriations, withdrawal or surrender).

(c) The figures shown in the second column of the accounts against all sub-heads are the figures as they stand after all modifications including withdrawals or surrenders. But the figures shown in the same column against "Totals" represent merely the totals of the original and supplementary grants or appropriations, unaffected by withdrawals or surrenders. In order to neutralise the effect of reductions made in the charged or voted provision under different sub-heads on account of withdrawals or surrenders a sub-head "Surrenders or withdrawals within grant or appropriation" is opened where necessary as the last sub-head in the accounts. To distinguish this sub-head from ordinary sub-heads, no letter is prefixed to it.

NOTE 2.—(a) Expenditure in England is provided for 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. They have been included in the individual Appropriation Accounts of the Grants concerned.

(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 figures shown against "Loss or gain by exchange" represent the difference between the average market rate of exchange and the flat rate.

(d) The original grants for "Leave and Deputation Salaries, etc.", 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. 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 these cases details of the expenditure covered by the forecasts were not known in England. Variations between expenditure and grant are, therefore, 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 divergences:—

(1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and re-appropriations, i.e., to explain additions or modifications shown in column 1.

(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 or excess 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 marked failures to adjust excesses or 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.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
15	1. Salt . . . . .	2,000	224	1,776	..
16	2. Land Revenue—				
	Voted . . . . .	30,85,000	29,05,697	1,79,303	..
	Charged . . . . .	1,55,000	1,39,282	15,718	..
22	3. Provincial Excise—				
	Voted . . . . .	19,40,000	19,19,014	20,986	..
	Charged . . . . .	1,33,000	1,23,130	9,870	..
26	4. Stamps . . . . .	4,84,000	4,32,610	51,390	..
27	5 Forest—				
	Voted . . . . .	12,45,000	12,20,442	15,558	..
	Charged . . . . .	4,71,000	4,63,274	7,726	..
31	6. Registration—				
	Voted . . . . .	20,72,000	20,68,559	3,441	..
	Charged . . . . .	300	195	105	..
34	7. Charges on account of Motor Vehicles Taxation Acts—				
	Charged . . . . .	4,50,000	4,50,000	—	—
34	8. Other Taxes and Duties . . . . .	30,000	32,293	..	2,203
35	9. Interest on works for which capital accounts are kept—				
	Charged . . . . .	22,70,000	21,92,404	77,596	..
36	10. Irrigation—				
	Voted—Gross . . . . .	34,11,500	26,40,981	7,70,519	..
	Deduct—Recoveries . . . . .	—99,500	—96,252	—	3,248
	Charged . . . . .	3,86,000	3,74,372	11,628	..
60	11. Interest on Ordinary Debt—				
	Voted . . . . .	7,000	6,208	792	..
	Charged . . . . .	15,81,000	15,66,335	14,665	..

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.
62	12. General Administration— General Administration—				
	Voted . . .	1,15,08,000	1,08,58,333	6,49,667	..
	Charged . . .	38,00,000	37,38,732	61,268	..
74	13. General Administration— Debt Conciliation—				
	Voted . . .	24,45,000	13,06,547	11,38,453	..
	Charged . . .	18,000	8,343	9,657	..
76	14. Administration of Justice—				
	Voted . . .	77,14,000	72,86,508	4,27,492	..
	Charged . . .	20,64,000	26,90,709	3,291	..
82	15. Jails and Convict Settlements—				
	Voted . . .	36,31,000	32,83,120	3,47,880	..
	Charged . . .	1,48,000	1,42,999	5,001	..
90	16. Police—				
	Voted . . .	2,07,89,000	2,03,04,990	4,24,010	..
	Charged . . .	17,66,000	17,62,274	3,726	..
99	17. Ports and Pilotage—				
	Voted . . .	4,72,000	3,87,124	84,876	..
	Charged . . .	1,44,000	1,41,775	2,225	..
102	18. Scientific Departments . . .	30,000	29,200	800	..
103	19. Charges on account of Education—				
	Voted . . .	1,38,80,000	1,35,26,886	3,53,114	..
	Charged . . .	9,21,000	9,01,120	19,880	..

**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.
116	20. Charges on account of Anglo-Indian and European Education—				
	Voted . . .	11,24,800	10,90,250	34,550	..
	Charged . . .	200	25	175	..
118	21. Medical—				
	Voted . . .	50,92,500	48,47,675	2,44,825	..
	Charged . . .	7,99,500	7,48,439	51,061	..
127	22. Public Health—				
	Voted . . .	45,47,000	39,34,788	6,12,212	..
	Charged . . .	1,27,000	1,25,394	1,606	..
136	23. Charges on account of Agriculture—				
	Voted . . .	15,86,000	12,97,352	2,88,648	..
	Charged . . .	1,06,000	1,05,263	737	..
141	24. Charges on account of Veterinary—				
	Voted . . .	5,05,000	4,85,432	19,568	..
	Charged . . .	54,000	44,325	9,675	..
143	25. Charges on account of Co-operative Credit—				
	Voted . . .	14,63,000	13,27,536	1,35,464	..
	Charged . . .	11,000	10,818	182	..
147	26. Industries—Industries—				
	Voted . . .	15,01,000	13,25,511	2,35,489	..
	Charged . . .	1,000	433	567	..
150	27. Industries—Cinchona—				
	Voted . . .	4,60,000	4,58,827	1,173	..
	Charged . . .	57,000	47,003	9,997	..

**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.
156	28. Miscellaneous Departments—				
	Voted . . .	5,16,000	4,66,693	49,307	..
	Charged . . .	38,000	35,974	2,026	..
159	20. Civil Works—				
	Voted . . .	1,35,09,000	1,16,56,287	18,52,713	..
	Charged . . .	12,16,000	12,12,581	3,419	..
186	30. Famine Relief—				
	Voted . . .	8,50,000	8,13,196	36,804	..
	Charged . . .	10,02,000	10,00,000	2,000	..
187	31. Superannuation Allowances and Pensions, etc.—				
	Voted . . .	80,14,000	81,48,198	..	1,34,108
	Charged . . .	27,86,000	27,67,833	18,167	..
193	32. Charges on account of Stationery and Printing—				
	Voted . . .	22,13,000	22,11,418	1,582	..
	Charged . . .	18,000	14,657	3,343	..
200	33. Miscellaneous—				
	Voted . . .	18,22,000	16,10,452	2,11,548	..
	Charged . . .	15,100	14,030	1,070	..
202	34. Deposits and Advances— Interest Free Advances.	4,40,000	4,07,486	32,514	..
203	35. Loans and Advances bearing interest—				
	Voted . . .	70,16,000	67,96,075	2,19,925	..
	Charged . . .	10,000	5,992	4,008	

**GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS  
AND APPROPRIATIONS—concl'd.**

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.
<b>Totals—</b>				<b>Net saving (voted.)</b>	
	Voted—Gross . . . . .	12,34,84,800	11,51,54,912	83,09,888	..
	Deduct—Recoveries . . . . .	—99,500	—96,252	..	..
	<b>Charged . . . . .</b>	<b>2,11,78,100</b>	<b>2,08,27,711</b>	<b>3,50,389</b>	<b>..</b>
	<b>GRAND TOTAL</b>	<b>14,45,43,400</b>	<b>13,58,86,371</b>	<b>..</b>	<b>..</b>

Amounts of excesses to be covered by excess grants—

Voted (see paragraph 7 of the Audit Report) . . . . . Rs. 1,36,491

The account above has been examined under my direction in accordance with the provisions of the Government of India (Audit and Accounts) Order, 1936. Likewise, as prescribed by section 170 of the Government of India Act, 1935, the accounts of transactions of the Government in the United Kingdom have been audited by the Auditor of Indian Home Accounts under my general superintendence. I am assured that my officers have obtained all the information and explanations that they have required and according to the best of my information and on the basis of the certificate I have obtained from the Auditor of Indian Home Accounts I certify that the account above is correct subject to the observations in the report.

NEW DELHI ;  
The 23rd December 1939. }

E. BURDON,  
Auditor General of India.



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.
<b>Major Head "5.—Salt".</b>			
<b>II.—CHARGES IN PROVINCES.</b>			
<b>A.—DIRECTION . . . . .</b>	2,000	224	—1,776
<p>Col. 4.—Provision was made under this head for the grant of a subsidy by the Central Government to a salt manufacturing concern and for the cost of connected supervising staff, an equal amount being also provided for on the receipt side. The saving was mainly due to the inability of the firm to produce salt on a commercial scale and become eligible for the subsidy.</p>			
Total .	2,000	224	—1,776

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.
<b>Major Head "7.—Land Revenue".</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A.-1—Pay of Officers—</b>			
<i>Charged</i> . . . . .	33,800	33,827	+27
Rs.			
<b>Voted—</b>			
<i>O.</i> . . . . .	48,700		
<i>R.</i> . . . . .	-18,146	33,287	+2,733
	30,554		
Col. 1.—Mainly due to a vacancy left unfilled (Rs. 9,300), changes in personnel (Rs. 6,300) and unnecessary reappropriation (Rs. 1,600). Col. 4.—Due partly to belated issue of Government orders to adjust a part of the pay of certain Sub-Deputy Collectors employed on partition work to this sub-head (Rs. 1,100) and partly to the unnecessary reappropriation referred to in Col. 1. (Rs. 1,600).			
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	15,680		
<i>R.</i> . . . . .	-700	14,980	13,557
			-1,423
<b>Voted—</b>			
<i>O.</i> . . . . .	3,83,978		
<i>R.</i> . . . . .	-5,253	3,78,725	3,76,115
			-3,610
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	7,800		
<i>R.</i> . . . . .	-1,431	6,369	6,382
			+18
Col. 1.—Due to (i) less touring by kanungoes and amins (Rs. 1,100) and (ii) non-payment of compensatory allowance to new local recruits in the Chittagong Hill Tracts (Rs. 331).			
<b>Voted—</b>			
<i>O.</i> . . . . .	38,179		
<i>R.</i> . . . . .	5,815	43,994	41,886
			-2,108
Col. 1.—Mainly more extensive tours for loan collection and imposition of education cess.			
<b>A.-4.—Contingencies—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	500		
<i>R.</i> . . . . .	-10	490	469
			-21
<b>Voted—</b>			
<i>O.</i> . . . . .	83,411		
<i>R.</i> . . . . .	-958	82,453	85,554
			+3,101

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

Major Head "7.—Land Revenue"—*contd.*A.—CHARGES OF ADMINISTRATION—*concl'd.*

A.-5.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc.—

O.	Rs. 50,465	}	-63,089	-07,155	-34,006
R.	12,624				

Col. 1.—More recoveries from estates attached under section 90 of the Cess Act corresponding to more expenditure on additional establishment and contingencies incurred by District Officers for their management and adjusted under sub-heads "A.-2" to "A.-4." Col. 4.—Owing to flood and other calamities the imposition of education cess was held in abeyance in some districts and it was decided in March 1939 that the cost incurred in this connection and adjusted under sub-heads A.-2 to A.-4 should not be recovered until the cess is reimposed. But recoveries in certain cases had already been made and adjusted under this head.

For rounding—

Charged	220	..	-220
Voted	197	..	-197

## B.—MANAGEMENT OF GOVERNMENT ESTATES—

## B.-1.—Pay of Officers—

Charged—					
O.	8,000	}	..	..	..
R.	8,000				

Col. 1.—No officer of the Indian Civil Service was appointed in the Khasmahal Department.

Voted—					
O.	49,800	}	50,525	54,361	+3,856
R.	725				

## B.-2.—Pay of Establishment—

O.	4,18,800	}	4,43,598	4,53,181	+9,583
R.	24,798				

Col. 1.—Additional staff was entertained in the Khasmahal Department for alluvion and alluvion enquiries and to push on Khasmahal collections to obviate recourse to rent-suits.

## B.-3.—Allowances, honoraria, etc.—

O.	30,700	}	96,960	97,498	+538
R.	16,280				

Col. 1.—As in B-2.—Col. 1.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>				
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—<i>concl'd.</i></b>				
<b>B.4.—Contingencies—</b>				
O. . . . .	Rs. 4,40,700	} 4,69,793	4,47,614	—22,179
R. . . . .	29,093			
Col. 1.—Mainly for filing of rent-suits due to the suspension of certificate procedure.				
Col. 4.—Mainly due to inability to forecast the actual cost of the rent-suits.				
<b>C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—</b>				
<i>Charged—</i>				
O. . . . .	34,000	} 28,193	28,040	—153
R. . . . .	—5,807			
Col. 1.—No remuneration had to be paid to Headman in the Chittagong Hill Tracts for resumption of their service lands.				
<b>D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—</b>				
<b>D.1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	33,150	} 32,170	33,629	+1,459
R. . . . .	—980			
<i>Voted—</i>				
O. . . . .	1,54,340	} 1,20,933	1,14,007	—6,926
R. . . . .	—33,407			
Col. 1.—Mainly due to (1) curtailment of programme in jamabandi and case work in consequence of the amendment to the Bengal Tenancy Act (Rs. 30,668) and (2) postponement of minor settlement operations in certain districts (Rs. 2,649).				
<b>D.2.—Pay of Establishment—</b>				
O. . . . .	4,40,735	} 4,29,478	4,25,567	—3,911
R. . . . .	—11,257			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>F.—ASSIGNMENTS AND COMPENSATION—</b>			
O. . . . .	Rs. 1,21,000	1,25,500	1,20,557
R. . . . .	4,500		
Col. 1.—Due to an unforeseen payment of the commuted value of Sayer Compensation pension. Col. 4.—Funds kept as reserve for meeting unforeseen charges on account of pensions, malikana, etc.			
<b>G.—CHARGES IN ENGLAND—</b>			
G.-1.—Secretary of State . . . . .	10,680	6,564	—4,116
Col. 4.—The cost of appeals cannot be accurately forecast.			
G.-2.—High Commissioner—			
<i>Charged—</i>			
O. . . . .	12,800	9,000	8,962
R. . . . .	—3,800		
Col. 1.—Mainly transfer of an officer on return from leave and leave of another officer.			
<i>Voted—</i>			
O. . . . .	440	8,089	8,081
R. . . . .	7,649		
Col. 1.—Mainly due to arrear payment of Sayer Compensation not foreseen when the Budget was framed.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	48	48	51
<i>Voted—</i>			
R. . . . .	59	59	76
For rounding—			
<i>Charged</i> . . . . .		200	..
<i>Voted</i> . . . . .		120	..
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	18,458	18,458	..
<i>Voted—</i>			
R. Gross . . . . .	86,071	86,071	..
R. Deductions . . . . .	12,624	12,624	..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>concl.</i></b>			
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,55,000	1,39,282	—15,718
<b>Voted—</b>			
<b>Gross</b> . . . . .	31,35,465	30,08,047	—1,23,518
<b>Deductions</b> . . . . .	—50,465	—1,03,250	—52,785
<b>Net</b> . . . . .	30,85,000	29,05,607	—1,79,303

#### REVIEW.

1. Charged savings were 10·1 per cent. of the original appropriation as compared with 20·6 per cent. in 1937-38. There was an excess of 2 per cent. in the final appropriation against the savings of 9·4 per cent. in the previous year. In the voted section there were savings of 5·8 and 2·7 per cent. in the original grant and the final appropriation as against 11·6 and ·3 per cent. respectively in the preceding year.

2. The unadjusted saving under sub-head D-6 indicates that proper control was not exercised by the controlling officer.

3. A sum of Rs. 1,737, representing occupiers' share of municipal taxes in respect of certain Khasmahal holdings in a district, was paid by Government pending recovery from the tenants concerned. The amount, however, proved to be irrecoverable in spite of recourse to certificate procedure and was written off under the orders of the competent authority.

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.
<b>Major Head " 8.—Provincial Excise ".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	31,600	} 26,390	26,216
R. . . . .	—5,210		
Col. 1.—Change of incumbent.			
<i>Voted—</i>			
O. . . . .	2,38,400	} 2,32,450	2,30,086
R. . . . .	—5,950		
<b>B.—DISTRICT CHARGES—</b>			
<b>B.-1.—Pay of Officers—</b>			
O. . . . .	2,80,000	} 2,86,000	2,83,270
R. . . . .	6,000		
<b>B.-2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		4,320	4,177
<i>Voted—</i>			
O. . . . .	6,23,440	} 6,22,400	6,23,364
R. . . . .	—1,040		
<b>B.-3.—Allowances, honpraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,100	} 1,400	1,400
R. . . . .	300		
<i>Voted—</i>			
O. . . . .	2,17,180	} 2,26,274	2,24,213
R. . . . .	9,094		
<b>B.-4.—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	480	} 505	504
R. . . . .	25		
<i>Voted—</i>			
O. . . . .	48,532	} 46,632	45,956
R. . . . .	—1,900		



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 3.—Provincial Excise "—<i>contd.</i></b>			
<b>B.—DISTRICT CHARGES—<i>concl.</i></b>			
<b>B.5.—Other Contingencies—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,260	115	115
R. . . . .	-1,145		
Col. 1.—Mainly overbudgeting.			
<i>Voted—</i>			
O. . . . .	1,28,500	1,21,036	1,19,653
R. . . . .	-7,464		
<b>B.7.—<i>Deduct—</i>Cost of Excise staff employed for collection of tobacco-tax debitable to " 13.—Other Taxes and Duties "</b>			
		-1,500	-1,500
<b>For rounding—</b>			
<i>Charged</i> . . . . .		40	..
<i>Voted</i> . . . . .		-52	+52
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—</b>			
O. . . . .	5,39,000	5,39,033	5,39,051
R. . . . .	33		
<b>D.—COMPENSATIONS—</b>			
<i>Charged—</i>			
O. . . . .	1,00,400	99,864	99,864
R. . . . .	-536		
<i>Voted—</i>			
O. . . . .	7,600	6,073	6,003
R. . . . .	-1,527		
Col. 1.—Fewer cases than anticipated of breaches of peace requiring payment of compensation.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 8.—Provincial Excise"—<i>contd.</i></b>			
<b>E.—CHARGES IN ENGLAND—</b>			
<b>E.-2.—High Commissioner—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	4,800	2,245	2,246
R. . . . .	-2,555		
Col. 1.—Officer unexpectedly took leave.			
<i>Voted—</i>			
O. . . . .	9,240	880	853
R. . . . .	-8,360		
Col. 1.—Officer did not arrive on leave until after the close of the year.			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	10	10	8
<i>Voted—</i>			
R. . . . .	5	5	3
<b>G.—WORKS</b> . . . . .		2,665	1,424
			-1,241
Col. 4.—Intimation of saving due to slow progress of work received too late for adjust- ment.			
<b>II.—Deduct—ESTABLISHMENT CHARGES RECOVERABLE FROM OTHER GOVERNMENTS, DEPARTMENTS, ETC.— AMOUNT RECOVERED FROM THE CENTRAL GOVERN- MENT FOR COMBINED SALT AND EXCISE ESTAB- LISHMENT—</b>			
<i>Charged</i> . . . . .		-11,400	-11,400
<i>Voted</i> . . . . .		-1,53,300	-1,53,362
<i>For rounding—</i>			
<i>Charged—</i>			
O. . . . .	400	..	..
R. . . . .	-400		
<i>Voted—</i>			
O. . . . .	295	..	..
R. . . . .	-295		
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<i>Charged—</i>			
R. . . . .	9,511	9,511	..
<i>Voted—</i>			
R. . . . .	11,404	11,404	..
			-11,404

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 3.—Provincial Excise "—concl'd.</b>			
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	1,44,400	1,34,530	—9,870
<i>Deductions</i> . . . . .	—11,400	—11,400	..
<i>Net</i> . . . . .	1,33,000	1,23,130	—9,870
<i>Voted—</i>			
<i>Gross</i> . . . . .	20,94,800	20,73,876	—20,924
<i>Deductions</i> . . . . .	—1,54,800	—1,54,862	—62
<i>Net</i> . . . . .	19,40,000	19,19,014	—20,986

#### REVIEW.

In the charged section savings were 7·4 and ·3 per cent. of the original and the final appropriations as against 2·3 and ·6 per cent. respectively in the previous year. Voted savings were 1·1 and ·5 per cent. of the original and the final grants respectively as against 1·3 per cent. of the final grant in the previous year.

2. Remission of Excise revenue amounting to Rs. 5,495 was sanctioned during the year by the competent authority as it was found to be irrecoverable in spite of steps taken for its realisation.

## Grant No. 4.—Stamps.

See also the Audit Report.

Major Head and Sub-head.	Final Grant <sup>d</sup> or Approp- riation.	Actual Expendi- ture	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A.-1.—Superintendence—</b>			
O. . . . .	Rs. 36,400	} 34,281	} 33,721
R. . . . .	-2,119		
<b>A.-2.—Charges for the sale of stamps—</b>			
O. . . . .	1,52,000	} 1,35,000	} 1,51,681
R. . . . .	-17,000		
Cols. 1 and 4.—The anticipated smaller sale of stamps did not materialise owing to abnormal fluctuations during the closing months of the year.			
<b>A.-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	61,000	} 50,000	} 42,576
R. . . . .	-11,000		
Col. 1.—Due to smaller indents in consequence of smaller sale of stamps. Col. 4.—Further fall in indents than anticipated.			
<b>B.—JUDICIAL—</b>			
<b>B.-1.—Superintendence—</b>			
O. . . . .	18,200	} 17,139	} 16,860
R. . . . .	-1,061		
<b>B.-2.—Charges for the sale of stamps—</b>			
O. . . . .	1,36,000	} 1,30,000	} 1,22,895
R. . . . .	-6,000		
<b>B.-3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	80,000	} 67,700	} 64,877
R. . . . .	-12,300		
Col. 1.—Same as under "A.-3".			
For rounding . . . . .		400	..
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	49,480	49,480	..
Total . . . . .		4,84,000	4,32,610
			-51,390

## REVIEW.

Voted savings were 10.6 and .4 per cent. of the grant and the final appropriation as against 13.7 and 13.6 per cent. respectively in the previous year.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest".</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A.-I.—Timber and other produce removed from the forests by Government agency—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 33,900	} 16,272	} 16,272
R. . . . .	—17,628		
Col. 1.—Due to less extraction of timber in an excluded area caused by the repeated breakdown of the tractor.			
<i>Voted—</i>			
O. . . . .	77,500	} 97,272	} 96,561
R. . . . .	19,772		
Col. 1.—Due to some special orders for unforeseen supply of sleepers and timber.			
•			
<b>A.-II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
<i>Charged—</i>			
O. . . . .	5,700	} 6,176	} 6,176
R. . . . .	475		
<i>Voted—</i>			
O. . . . .	1,53,037	} 1,59,733	} 1,59,304
R. . . . .	6,896		
<b>A.-III.—Construction, purchase, maintenance, etc.—</b>			
<i>Charged—</i>			
O. . . . .	20,700	} 22,756	} 20,938
R. . . . .	2,056		
<i>Voted—</i>			
O. . . . .	2,29,800	} 2,42,788	} 2,42,508
R. . . . .	12,988		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>contd.</i></b>			
<b>A.-IV.—Conservancy and Regeneration—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	14,100	13,668	13,607
R. . . . .	-432		
<i>Voted—</i>			
O. . . . .	1,13,200	92,037	91,266
R. . . . .	-21,163		
<p>Col. 1.—Due mainly to (i) curtailment of work for financing the unforeseen demands referred to in the note below A.-1.—Voted (Rs. 9,215), (ii) suspension of boundary demarcation work in an excluded area (Rs. 7,412) and (iii) economy (Rs. 2,666).</p>			
<b>A.-V.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	2,000	1,749	1,749
R. . . . .	-251		
<i>Voted—</i>			
O. . . . .	32,700	34,090	33,835
R. . . . .	1,390		
<b>A.-VI.—Suspense—</b>			
<i>Charged—</i>			
O. . . . .	500	200	-152
R. . . . .	-300		
<b>A.-VII.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
O. . . . .	-500	..	..
R. . . . .	500		
<b>For rounding—</b>			
<i>Charged—</i>			
O. . . . .	600	..	..
R. . . . .	-600		
<i>Voted—</i>			
O. . . . .	-237	..	..
R. . . . .	237		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>B.—ESTABLISHMENT—</b>			
<b>B.1.—Pay of Officers—</b>			
<i>Charged—</i>			
O.	2,35,700	2,37,616	2,34,653
R.	1,916		
<i>Voted—</i>			
O.	59,000	50,921	50,906
R.	-8,079		
Col. 1.—Due mainly to the posting of a voted officer in charge of a division in an excluded area.			
<b>B.2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O.	33,628	30,900	30,665
R.	-2,725		
<i>Voted—</i>			
O.	3,97,112	3,85,421	3,85,088
R.	-11,601		
<b>B.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O.	51,776	55,887	57,981
R.	4,111		
<i>Voted—</i>			
O.	1,38,602	1,28,608	1,26,598
R.	-10,084		
<b>B.4.—Contingencies—</b>			
<i>Charged—</i>			
O.	4,100	4,547	4,547
R.	447		
<i>Voted—</i>			
O.	49,228	48,891	47,969
R.	-537		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>B.—ESTABLISHMENT—<i>concl'd.</i></b>			
<b>B.-5.—Losses—</b>			
R. . . . .	Rs. 57	53	—4
<b>B.-6.—Grants-in-aid, contributions, etc.—</b>			
<i>Charged</i> . . . . .	..	600	+ 600
Col. 4.—No provision was made for the payment of contribution for the passage of a borrowed officer.			
<b>B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
O. . . . .	—1,200		
R. . . . .	1,200	..	..
Col. 1.—Due to post-budget decision that no recovery will be made from Assam on account of the charges in respect of the Barkal Toll Station.			
<b>Voted—</b>			
O. . . . .	—5,200		
R. . . . .	312	—4,888	—4,706 + 182
<b>For rounding—</b>			
<i>Charged—</i>			
O. . . . .	—4		
R. . . . .	4	..	..
<b>Voted—</b>			
O. . . . .	168		
R. . . . .	—168	..	..
<b>D.—CHARGES IN ENGLAND—</b>			
<b>HIGH COMMISSIONER—</b>			
<i>Charged—</i>			
O. . . . .	70,240		
R. . . . .	5,760	76,000	75,801 —199



Major Head and Sub-head.		Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	2	3	4
Major Head "10.—Forest"—concl'd.		Rs.	Rs.	Rs.
E.—LOSS OR GAIN BY EXCHANGE—				
Charged—		Rs.		
R.	. . . . .	450	450	473
For rounding—				
Charged—				
O.	. . . . .	-240		
R.	. . . . .	240		
Surrenders or withdrawals within grant or appropriation—				
Charged—				
R. Gross	. . . . .	6,480	6,480	..
R. Deductions	. . . . .	-1,700	-1,700	..
Voted—				
R. Gross	. . . . .	10,582	10,582	..
R. Deductions	. . . . .	-312	-312	..
Totals—				
Charged—				
Gross	. . . . .	4,72,700	4,63,274	-9,426
Deductions	. . . . .	-1,700	..	+1,700
Net	. . . . .	4,71,000	4,63,274	-7,726
Voted—				
Gross	. . . . .	12,50,200	12,34,148	-16,052
Deductions	. . . . .	-5,200	-4,706	+494
Net	. . . . .	12,45,000	12,29,442	-15,558.

## REVIEW.

Charged savings were 1·6 and ·6 per cent. of the original and the final appropriations as against 5·4 and ·8 per cent. respectively in the previous year. Voted savings were 1·2 per cent. of the grant as against ·3 per cent. in the previous year.

2. A sum of Rs. 40,718 on account of forest revenue was written off under the order of the competent authority as it was found to be irrecoverable for the reasons given below :—

- (i) Rs. 27,768—None of the purchasers of the forest lots could be traced.
- (ii) Rs. 2,375—This amount which was defalcated by an *ex-Tour* Forester could not be recovered from him.
- (iii) Rs. 10,575—The efforts of the Collector of the district to recover this amount proved fruitless.

3. The accounts of the Siliguri Band Saw Mill and the Manager's financial view will be found in the appendix on page 206.

See also the Audit Report.

Major Head and Sub-head.	Final Grant of Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "11.—Registration".</b>				
<b>A.—SUPERINTENDENCE—</b>				
O. . . . .	Rs. 84,000	83,000	82,503	
R. . . . .	—1,000			—437
<b>B.—DISTRICT CHARGES—</b>				
<b>B.-1.—Pay of Officers—</b>				
O. . . . .	8,73,080	8,67,123	8,60,847	
R. . . . .	—5,957			—6,276
<b>B.-2.—Pay of Establishment—</b>				
<i>Charged</i> . . . . .	240	195	—45	
<b>Voted—</b>				
O. . . . .	7,41,860	7,23,860	7,24,197	
R. . . . .	—18,000			+337
<b>B.-3.—Allowances, honoraria, etc.—</b>				
O. . . . .	27,400	30,400	30,266	
R. . . . .	3,000			—134
<b>B.-4.—Contract Contingencies . . . . .</b>				
	71,850	71,417	+67	
<b>B.-5.—Other Contingencies—</b>				
O. . . . .	1,05,450	2,99,950	3,02,642	
S. . . . .	1,73,000			+2,692
R. . . . .	21,500			
<p>Col. 1.—Due to (i) payment of arrear and enhanced rents (Rs. 1,500), (ii) cost of conveyance of registering officers making visits or undertaking commissions previously paid by the parties direct to the officers (Rs. 14,000) and (iii) issue of notices of transfer of holdings to landlords and tenants by registered post—vide amendment to Sec. 26(c) of the Bengal Tenancy Act (Rs. 1,79,000). Corresponding receipts appear on the receipt side of the accounts.</p>				
<b>B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>				
	—3,300	— 3,330	—30	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "11.—Registration"—concl<sup>d</sup>.</b>			
<b>B.—DISTRICT CHARGES—concl<sup>d</sup>.</b>			
B.-8.— <i>Deduct</i> —Cost of Registration staff employed for collection of tobacco tax debitable to "13—Other Taxes and Duties"—			
O. . . . .	Rs. —500	—43	—43
R. . . . .	457		
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	457	457	.. —457
R. Deductions . . . . .	—457	—457	.. +457
For rounding—			
Charged . . . . .		60	.. —60
Voted . . . . .		—340	.. +340
<b>Totals—</b>			
Charged . . . . .		300	195 —105
Voted—			
Gross . . . . .	20,75,800	20,71,932	—3,868
Deductions . . . . .	—3,800	—3,373	+427
Net . . . . .	20,72,000	20,68,559	—3,441

## REVIEW.

Charged and voted savings were 35 and .2 per cent. of the appropriation and the grant as against 20.3 and 1.4 per cent. respectively in the previous year.

2. Remission of revenue amounting to Rs. 531 representing short realisation of searching fees was sanctioned during the year by the competent authority.

34 Appropriation No. 7.—Charges on account of Motor Vehicles Taxation Acts.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "12.—Charges on account of Motor Vehicles Acts".</b>			
<b>C.—COMPENSATION TO LOCAL BODIES, ETC.—</b>			
<i>Charged</i> . . . . .	4,50,000	4,50,000	..
The expenditure represents the compensation paid to the Calcutta Corporation under the Bengal Motor Vehicles Tax Act.			
Total .	4,50,000	4,50,000	..

**Grant No. 8.—Other Taxes and Duties.**

See also the Audit Report.

**Major Head "13.—Other Taxes and Duties".**

**A.—COLLECTION CHARGES—**

**A.-1.—Entertainment Tax—**

O. . . . .	Ra. 3,500	} 4,091	6,842	+2,751
R. . . . .	591			

Col. 4.—Due to more entertainment stamps being used for payment of tax. See also paragraph 2 of the review.

**A.-2.—Betting Tax . . . . .** 5,000 5,000 ..

**B.—CHARGES UNDER THE ELECTRICITY ACTS . . . . .** 7,000 6,809 —101

**C.—CHARGES IN CONNECTION WITH TOBACCO DUTIES—**

O. . . . .	14,600	} 14,009	13,552	—457
R. . . . .	—591			

**For rounding . . . . .** —100 .. +100

Total . 36,000 32,293 +2,293

**REVIEW.**

The excess was 7.6 per cent. of the grant as against a saving of 7.6 per cent. in the previous year.

2. The excess under the sub-head "A.-1" accounts for the total excess over the grant. As the excess was anticipated as early as December, 1938, a supplementary grant should have been taken to cover it. The omission was explained as due to the impression in February 1939 that the full quantity of stamps indented for would not be supplied during the year or the cost thereof adjusted in the accounts of the year.

**Appropriation No. 9.—Interest on Works for which Capital Accounts are kept—Charged. 35**

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.
<b>Major Head "17.—Interest on works for which capital accounts are kept".</b>			
<b>A.—IRRIGATION WORKS—</b>			
O. . . . .	Rs. 9,11,000	9,10,000	9,08,279
R. . . . .	—1,000		
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
O. . . . .	Rs. 13,59,000	12,84,000	12,84,125
R. . . . .	—75,000		
Col. 1.—Provision for interest charges on the capital outlay of the Grand Trunk Canal subsequently surrendered. See paragraph 2 of the review.			
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	76,000	76,000	.. —76,000
<i>Total</i> .	22,70,000	21,92,404	—77,596

**REVIEW.**

Savings were 3·4 per cent. of the appropriation as against 3·7 per cent. in the previous year.

2. The expenditure on the Grand Trunk Canal was written off the capital accounts in June 1937. The provision of Rs. 75,000 in the budget for 1938-39 for interest charges thereon shows defective budgeting.

## Grant No. 10.—Irrigation.

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.
<b>Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept".</b>			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
<b>Productive Works—</b>			
<b>A.-1.—Extensions and Improvements—</b>			
O. . . . .	Rs. 45,918	36,292	34,167
R. . . . .	—9,626		
See items 7 to 10 of annexure A.			
<b>A.-2.—Maintenance and Repairs—</b>			
O. . . . .	1,80,000	95,516	87,032
R. . . . .	—84,484		
Col. 1.—Mainly (1) abandonment of silt clearance of the main canal of the Damodar Canal (Rs. 69,300) and (2) slow progress of work owing to paucity of labour caused by the agitation movement in the Damodar Canal area (Rs. 15,000). Col. 4.—Mainly due to the second cause stated above.			
<b>A.-3.—Establishment—</b>			
<i>Charged</i> . . . . .	67,000	28,433	—38,567
<i>Voted</i> . . . . .	1,98,700	1,61,556	—37,144
See paragraphs 2 and 3 of the review.			
<b>A.-4.—Tools and Plant . . . . .</b>			
	9,000	5,245	—3,755
See paragraphs 2 and 3 of the review.			
<b>A.-5.—Suspense—</b>			
O. . . . .	20,000	..	—41
R. . . . .	—20,000		
Col. 1.—Owing to absence of flood during the year no boulders were issued from stock or purchased.			
<b>A.-6.—Charges in England—</b>			
<i>Charged</i> . . . . .	..	6,346	+6,346
<i>Voted</i> . . . . .	..	234	+234
See paragraphs 2 and 3 of the review.			

Major Head and Sub-head 1	Final Grant or Appro- priation. 2	Actual Expendi- ture. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
<b>Major Head "XVII.—Irrigation, Navigation, Em- bankment and Drainage Works for which Capital Accounts are kept"—<i>contd.</i></b>			
<i>Deduct—Working Expenses—contd.</i>			
<b>A.—IRRIGATION WORKS—<i>concl.</i></b>			
<b>Productive Works—<i>concl.</i></b>			
<b>A.-7.—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	41	+41
<i>Voted</i> . . . . .	..	1	+1
For rounding . . . . .	382	..	-382
<b>Unproductive Works—</b>			
<b>A.-9.—Maintenance and Repairs . . . . .</b>	31,000	30,645	-355
<b>A.-10.—Establishment—</b>			
<i>Charged</i> . . . . .	8,000	8,139	+139
<i>Voted</i> . . . . .	71,000	61,245	-9,755
			See paragraphs 2 and 3 of the review.
<b>A.-11.—Tools and Plant . . . . .</b>	1,000	726	-274
			See paragraphs 2 and 3 of the review.
<b>A.-13.—Charges in England—</b>			
<i>Charged</i> . . . . .	..	1,860	+1,860
<i>Voted</i> . . . . .	..	69	+69
			See paragraphs 2 and 3 of the review.
<b>A.-14.—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	12	+12
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>Unproductive Works—</b>			
<b>B.-1.—Extensions and Improvements—</b>			
O. . . . .	Rs. 1,30,400	21,000	18,399
R. . . . .	-1,18,400		
			See items 1 to 6 and 11 of annexure A.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept"—<i>concl.</i></b>			
<i>Deduct—Working Expenses—concl.</i>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>			
<b>Unproductive Works—<i>concl.</i></b>			
<b>B.-2.—Maintenance and Repairs—</b>			
Rs.			
O. . . . .	4,54,600		
R. . . . .	—8,460	4,46,140	4,41,826 —4,314
<b>B.-3.—Establishment—</b>			
<i>Charged</i> . . . . .	97,000	74,493	—22,507
<i>Voted</i> . . . . .	3,05,500	2,43,467	—62,033
See paragraphs 2 and 3 of the review.			
<b>B.-4.—Tools and Plant</b> . . . . .	37,500	25,409	—12,091
See paragraphs 2 and 3 of the review.			
<b>B.-6.—Charges in England—</b>			
<i>Charged</i> . . . . .	..	21,731	+21,731
<i>Voted</i> . . . . .	..	803	+803
See paragraphs 2 and 3 of the review.			
<b>B.-7.—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	139	+139
<i>Voted</i> . . . . .	..	5	+5
<hr/>			
<b>Total—Major Head—"XVII—Irrigation, etc.—Working Expenses"—</b>			
<i>Charged</i> . . . . .	1,72,000	1,41,194	—30,806
<b>Voted—</b>			
O. . . . .	14,04,000		
R. . . . .	—2,40,970	12,53,030	11,10,788 —1,42,242



Major Head and Sub head.	Final Grant or Appro- priation.	Actual Expendi- ture	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs
<b>Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues".</b>			
<b>C.-A —IRRIGATION WORKS—</b>			
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—</b>			
<b>C-1 —Works—</b>			
O. . . . .	Rs 17,500	} 2,500	2,343
R. . . . .	—15,000		
			—157
			See items 12 and 19 of annexure A.
<b>C-3 —Maintenance and Repairs—</b>			
O. . . . .	1,400	} 1,338	1,334
R. . . . .	—62		
			—4
<b>C 4 —Establishment—</b>			
Charged . . . . .	2,000	739	—1,261
Voted . . . . .	6,400	2,002	—4,398
			See paragraphs 2 and 3 of the review.
<b>C.-5.—Tools and Plant . . . . .</b>	400	87	—313
			See paragraphs 2 and 3 of the review.
<b>C 7 —Charges in England—</b>			
Charged . . . . .	..	169	+169
Voted . . . . .	..	6	+6
			See paragraphs 2 and 3 of the review.
<b>C.-8 —Loss or gain by exchange—</b>			
Charged . . . . .	..	1	+1
<b>For rounding . . . . .</b>	300	..	—300
<b>MISCELLANEOUS EXPENDITURE—</b>			
<b>C -10 —Establishment—</b>			
Charged . . . . .	6,300	60,166	+43,866
			See paragraphs 2 and 3 of the review.
Voted—			
O. . . . .	64,200	} 1,55,390	1,49,143
R. . . . .	91,190		
			—6,247
<p>Col 1 —Mainly due to (1) continuance of the Development Circle for a longer period than anticipated (Rs 36,000), (2) entertainment of special establishments for crop cutting experiments as a part of the revenue survey of an area (Rs 38,000) and (3) treatment of certain work charged establishments as regular establishments (Rs 18,000). Col. 4.—See paragraphs 2 and 3 of the review</p>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—<i>contd.</i></b>			
<b>C.-A.—IRRIGATION WORKS—<i>concl'd.</i></b>			
<b>MISCELLANEOUS EXPENDITURE—<i>concl'd.</i></b>			
<b>C.-11.—Tools and Plant—</b>			
O. . . . .	Rs. 7,100	1,300	1,085
R. . . . .	—5,800		
Col. 1.—Mainly tools and plant required for the Development Circle having been obtained by hire instead of by purchase as originally contemplated.			
<b>C.-12.—Other charges—</b>			
O. . . . .	1,63,300	23,782	20,886
R. . . . .	—1,39,818		
Col. 1.—Includes a lump provision of Rs. 1 lakh for irrigation schemes of which Rs. 90,000 was transferred to D.I. and the balance surrendered. The balance of the saving is mainly due to (1) treatment of certain work-charged establishments as regular establishments (Rs. 18,000), (2) slow progress of certain works due to paucity of technical staff (Rs. 11,000) and (3) credit of Rs. 5,000 on account of transfer of tools and plant to certain survey works.			
Col. 4.—Cumulative petty savings.			
<b>C.-15.—Charges in England—</b>			
Charged . . . . .	..	158	+158
Voted . . . . .	..	6	+6
See paragraph 3 of the review.			
<b>C.-16.—Loss or gain by exchange—</b>			
Charged . . . . .	..	1	+1
<b>For rounding—</b>			
Charged . . . . .	—300	..	+300
Voted . . . . .	400	..	—400
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—</b>			
<b>D.-1.—Works—</b>			
O. . . . .	57,942	1,16,000	1,08,129
R. . . . .	58,058		
See items 13 to 18 and 20 of annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—contd.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>			
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—contd.</b>			
<b>D.-2.—Extensions and Improvements—</b>			
O. . . . .	800		
R. . . . .	1,400	2,200	2,101
			—9
Col. 1.—Provision originally made under sub-head B-1. See item 21 of annexure A.			
<b>D.-3.—Maintenance and Repairs—</b>			
O. . . . .	5,84,554		
R. . . . .	48,979	6,33,533	5,98,984
			—34,549
Col. 1.—Mainly for repairs to certain embankments damaged by floods and cyclone and remodelling of some regulators and a pile bridge (Rs. 1,14,000), partly set off by post-ponement of some silt clearance operations (Rs. 62,000). Col. 4.—Mainly (1) non-payment of contribution to a steamer company for maintenance of some navigable channels owing to delay in the execution of the agreement (Rs. 14,000), (2) slow progress of works (Rs. 7,000), (3) transfer of surplus materials to other works (Rs. 3,000), (4) liabilities carried forward (Rs. 3,000) and (5) paucity of labour (Rs. 2,000).			
<b>D.-4.—Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,18,500		
R. . . . .	—400	1,18,100	1,31,745
			+13,645
<i>Voted—</i>			
O. . . . .	3,45,000		
R. . . . .	—20	3,44,980	3,65,247
			+20,267
See paragraphs 2 and 3 of the review.			
<b>D.-4 (1).—Establishments under Collectors for collection of revenue on account of Zemin- dari embankments under the contract system—</b>			
O. . . . .	20,000		
R. . . . .	—403	19,597	15,594
			—4,003
Col. 4.—Mainly due to (i) curtailment of establishment and leave arrangements (Rs. 1,200) and (ii) wrong classification in the Accounts Office (Rs. 2,500).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—<i>contd.</i></b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
<b>WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT—<i>contd.</i></b>			
<b>D.-5.—Tools and Plant—</b>			
O. . . . .	Rs. 15,000	} 16,672	29,707
R. . . . .	1,672		
See paragraphs 2 and 3 of the review.			
<b>D.-6.—Suspense—</b>			
O. . . . .	4,000	} 5,000	—2,000
R. . . . .	1,000		
Col. 4.—Mainly liabilities carried forward (Rs. 3,781) and non-supply of spare parts of a dredger within the year (Rs. 2,600).			
<b>D.-7.—Charges in England—</b>			
<i>Charged</i> . . . . .	..	32,750	+32,750
Voted . . . . .	..	1,210	+1,210
See paragraphs 2 and 3 of the review.			
<b>D.-8.—Loss or gain by exchange—</b>			
<i>Charged.</i> . . . . .	..	210	+210
Voted . . . . .	..	9	+9
For rounding . . . . .	204	..	—204
<b>MISCELLANEOUS EXPENDITURE—</b>			
<b>D.-10.—Establishment—</b>			
<i>Charged</i> . . . . .	3,700	7,442	+3,742
Voted . . . . .	10,000	19,809	+9,809
See paragraphs 2 and 3 of the review.			
D.-11.—Tools and Plant . . . . .	900	1,219	+319
See paragraphs 2 and 3 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—contd.</b>			
<b>D.-R.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>			
<b>MISCELLANEOUS EXPENDITURE—contd.</b>			
<b>D.-12.—Other charges—</b>			
O. . . . .	Rs. 25,250	41,204	39,860
R. . . . .	15,954		
Col. 1.—Mainly for aerial survey of the river Ganges, which was not foreseen at the budget stage.			
<b>D.-13.—Grants-in-aid—</b>			
O. . . . .	2,61,700	3,317	2,500
R. . . . .	—2,58,383		
Col. 1.—Mainly unutilised provision for contribution (1) to the Waterways Board (Rs. 2,50,000) which was not formed and (2) to the Central Irrigation Hydro-Dynamic Research Station (Rs. 9,500) which, the Government of India decided, would be maintained for the first five years wholly from Central revenues without contribution from the Provinces.			
<b>D.-15.—Grants-in-aid—Expenses out of the grant from the Central Government and of the local contributions received for economic development and improvement of rural areas—</b>			
<b>D.-15 (i).—Minor drainage and flushing schemes . . . . .</b>			
		76,000	30,347
			—45,653
Col. 4.—Partly non-drawal of sanctioned grants by District Officers (Rs. 22,665) and partly non-utilisation of the amount kept in reserve to meet later requirements (Rs. 22,988). See paragraph 5 of the review.			
<b>D.-15 (ii).—Improvement of existing village communications (including existing water- ways)—</b>			
O. . . . .	60,000	1,16,249	82,145
R. . . . .	56,249		
Col. 1.—Mainly re-allotment of unspent balances of the grant allotted in 1937-38.			
Col. 4.—Mainly (1) delay in the execution of works due to non-realisation of local contributions and other causes (Rs. 24,000), (2) late sanction of allotments (Rs. 7,000) and (3) abandonment of certain projects (Rs. 2,000). See paragraph 5 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18. Other Revenue Expenditure financed from ordinary Revenues"—<i>concl.</i></b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>			
<b>MISCELLANEOUS EXPENDITURE—<i>concl.</i></b>			
<b>D.-16.—Charges in England—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 76,360		
R. . . . .	-9,680	66,680	1,793
			-64,887
<b>Col. 1.—Due to changes in the leave programme. See paragraphs 2 and 3 of the review.</b>			
<i>Voted—</i>			
O. . . . .	6,700		
R. . . . .	-4,280	2,480	69
			-2,411
<b>Col. 1.—No indents received. See paragraphs 2 and 3 of the review.</b>			
<b>D.-17.—Loss or gain by exchange—</b>			
<i>Charged—</i>			
R. . . . .	400	400	12
			-388
<i>Voted—</i>			
R. . . . .	20	20	..
			-20
<b>For rounding—</b>			
<i>Charged</i> . . . . .		440	..
			-440
<i>Voted</i> . . . . .		-110	..
			+110
<b>Reserve for Maintenance and Repairs—</b>			
O. . . . .	1,50,000		
R. . . . .	-1,41,581	8,419	..
			-8,419
<b>Col. 4.—Retained to meet unforeseen charges.</b>			
<b>Total—18.—Other Revenue Expenditure, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,07,000		
R. . . . .	-9,680	1,97,320	2,25,186
			+27,866
<i>Voted—</i>			
O. . . . .	18,79,000		
R. . . . .	-2,90,525	15,88,475	14,71,921
			-1,16,554

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works".</b>			
<b>F.—FINANCED FROM ORDINARY REVENUES—</b>			
<b>F.-2.—B.—Navigation, Embankment and Drainage Works—</b>			
F.-2 (1).—Works—	Rs.		
R. . . . .	2,000	2,000	1,839 —161
See item 22 of annexure A.			
<b>F.-2 (2)—Establishment—</b>			
<i>Charged</i> . . . . .	..	276	+276
<i>Voted</i> . . . . .	..	671	+671
See paragraphs 2 and 3 of the review.			
F.-2 (3).—Tools and Plant . . . . .	..	110	+110
See paragraphs 2 and 3 of the review.			
F.-2 (4).— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	—4,000	—437	+3,563
Col. 4.—Mainly due to the dredger "Alexandra" not having been employed on any work on hire.			
<b>F.-2 (6).—Charges in England—</b>			
<i>Charged</i> . . . . .	..	84	+84
<i>Voted</i> . . . . .	..	3	+3
See paragraph 3 of the review.			
<b>F.-2 (7).—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	1	+1
<hr/>			
<b>Total—19.—Construction, etc.—</b>			
<i>Charged</i> . . . . .	..	361	+361
<b>Voted—</b>			
<b>Gross—</b>			
R. . . . .	2,000	2,000	2,623 +623
Recoveries . . . . .	—4,000	—437	+3,563
Net . . . . .	—2,000	2,186	+4,186

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Savings.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".</b>			
<b>G.—A.—IRRIGATION WORKS—Productive—</b>			
G.-1.—Works	Rs.		
O. . . . .	23,000		
R. . . . .	9,800	32,800	32,366
			—436
See item 23 of annexure A.			
<b>G.-1 (a).—Extraordinary Replacements—</b>			
O. . . . .	4,000		
R. . . . .	—4,300	—300	..
			+300
See item 24 of annexure A.			
<b>G.-2.—Establishment—</b>			
Charged . . . . .	6,500	5,866	—634
Voted . . . . .	10,500	21,603	+11,103
See paragraphs 2 and 3 of the review.			
<b>G.-3.—Tools and Plant . . . . .</b>			
	1,000	1,615	+615
See paragraphs 2 and 3 of the review.			
<b>G.-6.—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
	—500	—915	—415
<b>G.-7.—Charges in England—</b>			
Charged . . . . .	..	1,764	+1,764
Voted . . . . .	..	65	+65
See paragraphs 2 and 3 of the review.			
<b>G.-8.—Loss or gain by exchange—</b>			
Charged . . . . .	..	11	+11
Voted . . . . .	..	1	+1
<b>For rounding—</b>			
Charged . . . . .	500	..	—500
<b>H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
<b>Unproductive—</b>			
<b>H.-12.—Deduct—Receipts and Recoveries on Capital Account . . . . .</b>			
	—95,000	—94,000	+100



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 68.—Construction of Irrigation, Naviga- tion, Embankment and Drainage Works"—concl'd.</b>			
<b>Total—68.—Construction, etc.—</b>			
Charged . . . . .	7,000	7,631	+631
Voted—			
Gross—			
O. . . . .	38,500		
R. . . . .	5,500		
Deduct—Recoveries . . . . .	—95,500	—95,815	—315
Net . . . . .	—51,500	—40,166	+11,334
<b>Surrenders or withdrawals within grant or appropria- tion—</b>			
Charged—			
R. . . . .	9,680	9,680	..
Voted—			
R. Gross . . . . .	5,23,995	5,23,995	..
<b>Total—Grant No. 10.—Irrigation—</b>			
Charged . . . . .	3,86,000	3,74,372	—11,628
Voted—			
Gross . . . . .	34,11,500	26,40,981	—7,70,519
Recoveries . . . . .	—99,500	—96,252	+3,248
Net . . . . .	33,12,000	25,44,729	—7,67,271

## REVIEW.

Savings in the original charged appropriation were 3 per cent. against 1.3 per cent. in the preceding year. Final charged savings were trifling. Voted savings were 22.6 per cent. of the gross grant and 8.5 per cent. of the final appropriation as compared with 25 and 4.1 per cent. respectively in the preceding year. Abandonment and slow progress of works and delay in the formation of the Waterways Board contributed to the bulk of the savings in the grant. See sub-heads A-2, A-5, B-1, C-12, D-13 and Reserve for Maintenance and Repairs under D-17.

2. Cost of establishment including that incurred in England as well as charges for tools and plant are distributed *pro rata* after the close of the year in the manner explained in paragraph 3 *infra*. The variations between appropriation and expenditure under sub-heads A-3, A-4, A-6, A-10, A-11, A-13, B-3, B-4, B-6, C-4, C-5, C-7, C-10, D-4, D-5, D-7, D-10, D-11, D-16, F-2(2), F-2(3), G-2, G-3, and G-7 were chiefly due to the above method of allocation. To secure closer approximation between appropriation and actuals

REVIEW—*contd.*

under "Establishment" (including English charges) and "Tools and Plant" the Public Accounts Committee, which considered the Appropriation Accounts of the Government of Bengal for 1937-38 and the Audit Report, 1938, have recommended that the suggestion of the Accountant General that the grants for "Establishment" and "Tools and Plant" should not be distributed throughout the budget as at present, but exhibited separately as sub-heads should be adopted. Government have since accepted the suggestion and directed that effect should be given to the change in procedure from the accounts for 1940-41. Paragraph 3(d) of the review shows the position in regard to the total charges in respect of "Establishment", "Tools and Plant" and "Charges in England". The variations between the total appropriation and the total expenditure under the heads are not so wide as those between the appropriation and expenditure under the individual sub-heads concerned in the Appropriation Accounts.

3. The procedure followed in the accounting of establishment and tools and plant charges of the Irrigation Department is described below :—

(a) Charges for "Establishment" and "Tools and Plant" (except purely revenue establishment and special establishments entertained or plant purchased for certain large projects) as also "Charges in England" and the incidental loss or gain by exchange, are in the first instance charged under the head "18—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.*, "XVII—Irrigation, etc.—Deduct—Working Expenses" and "18—Other Revenue Expenditure, etc.", while the cost of other special establishments entertained, *e.g.*, for the Damodar Canal is debited direct to the major head "XVII—Irrigation, etc.—Deduct—Working Expenses". The percentage recoveries from other departments on account of establishment charges are adjusted in reduction of expenditure under the head "18—Other Revenue Expenditure, etc.", while the recoveries on account of tools and plant charges for works of other departments of the local Government are adjusted in reduction of expenditure and those on account of other works credited to revenue.

(b) (i) One-tenth of the cost of the Chief Engineer's establishment is charged to each of the Damodar Canal Project and the Damodar Canal Revenue Division and the balance distributed equally between the two circles, *viz.*, the Southern and the South-Western.

(ii) One-tenth of the leave salaries, etc., paid in England, as also one-tenth of the incidental loss or gain by exchange, are also charged to the Damodar Canal Project and distributed between the major heads "XVII" and "68" in proportion to works expenditure, and the balance divided equally between the two circles for distribution among the different projects under each circle in proportion to the works outlay.

(c) The net establishment charges booked under the major head "18—Other Revenue Expenditure, etc.", for each circle of superintendence after the addition of the item mentioned at (b) (i) above and 11.89 per cent. of the salaries and leave allowances of the pensionable establishment to cover pensionary liabilities, are distributed among the three heads "XVII—Irrigation, etc.—Deduct—Working expenses", "18—Other Revenue Expenditure, etc." and "19—Construction of Irrigation, etc.—Works" in proportion to the expenditure on works under each of those heads. The total establishment

## REVIEW—contd.

charges of the Damodar Canal plus one-tenth of the cost of the Chief Engineer's establishment and 11.89 per cent. of the salaries and leave allowances of the pensionable establishment are distributed among the heads "XVII—Irrigation, etc.,—Deduct—Working Expenses" and "68—Construction of Irrigation, etc." in proportion to works outlay. The net tools and plant charges under major head "18" are also distributed among the different major heads—"XVII", "18" and "19" and those under "XVII" between "XVII" and "68" 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", "Tools and Plant", "Charges in England" and "Loss or gain by exchange" for 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.

## (I) Establishment charges excluding charges in England (in units of rupees).

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 10—Irrigation.						
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion, etc.— Works.	Total.	Total for both voted and charged.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant or Appropria- tion—						
Charged . . . . .	1,72,000	1,30,100	..	6,500	3,08,600	} 14,30,667
Voted . . . . .	5,75,200	5,36,367	..	10,500	11,22,067	
Expenditure—						
Direct charges—						
Charged . . . . .	28,018	2,79,281	..	..	3,07,299	} 13,47,630
Voted . . . . .	2,64,400	7,75,037	..	..	10,40,337	
Charges by <i>pro rata</i> distri- bution—						
Charged . . . . .	+83,047	-89,189	+276	+5,866	..	} ..
Voted . . . . .	+2,01,868	-2,24,142	+671	+21,603	..	
Total Expenditure—						
Charged . . . . .	1,11,065	1,90,092	276	5,866	3,07,299	} 13,47,630
Voted . . . . .	4,86,268	5,51,705	671	21,603	10,40,337	

The saving of Rs. 81,730 in the voted provision was mainly due to larger recoveries on account of dredging works on behalf of the Calcutta Corporation (Rs. 52,000) and reduction of percentage rate of pensionary charges from 12.5 per cent. to 11.89 per cent. (Rs. 10,000).

REVIEW—*contd.*(II) *Tools and Plant charges.*

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 10—Irrigation.					
1	2	3	4	5	6
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion, etc.— Works.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant or Appropriation . . .	47,500	19,272	..	1,000	67,772
Expenditure—					
Direct charges . . . . .	6,134	59,069	..	..	65,203
Charges by <i>pro rata</i> distribution . . .	+25,246	-26,971	+110	+1,615	..
Total expenditure . . . . .	31,380	32,098	110	1,615	65,203

(III) *Charges in England.*

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 10—Irrigation.						
1	2	3	4	5	6	7
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion, etc.— Works.	Total.	Total for both voted and charged.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Final Grant or Appropria- tion—						
Charged . . . . .	..	66,680	..	..	66,680	69,160
Voted . . . . .	..	2,480	..	..	2,480	
Expenditure—						
Direct charges—						
Charged . . . . .	..	66,645	..	..	66,645	69,110
Voted . . . . .	..	2,465	..	..	2,465	
Charges by <i>pro rata</i> distri- bution—						
Charged . . . . .	+29,937	-31,775	+84	+1,754	..	..
Voted . . . . .	+1,106	-1,174	+3	+65	..	
Total Expenditure—						
Charged . . . . .	29,937	34,370	84	1,754	66,645	69,110
Voted . . . . .	1,106	1,291	3	65	2,465	

## REVIEW—contd.

## (IV) Loss or gain by exchange.

Number and Name of Grant and Major Heads of the General Accounts Classification. Grant No. 10—Irrigation.							Total for both voted and charged.
	XVII— Irrigation, etc.— Working Expenses.	18— Other Revenue Expendi- ture, etc.	19— Construc- tion of Irrigation, etc.— Works.	68— Construc- tion, etc.— Works.	Total.		
1	2	3	4	5	6	7	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Final Grant or Appropriation—							
Charged . . . . .	..	400	..	..	400	} 420	
Voted . . . . .	..	20	..	..	20		
Expenditure—							
Direct charges—							
Charged . . . . .	..	428	..	..	428	} 444	
Voted . . . . .	..	16	..	..	16		
Charges by <i>pro rata</i> distri- bution—							
Charged . . . . .	+192	-204	+1	+11	..	} ..	
Voted . . . . .	+6	-7	..	+1	..		
Total Expenditure—							
Charged . . . . .	192	224	1	11	428	} 444	
Voted . . . . .	6	9	..	1	16		

4. The gross establishment charges of the Irrigation Department during 1938-39 excluding those incurred on the special establishments entertained for the Damodar Canal and Damodar Hooghly flush irrigation schemes, collection of revenue, etc., amounted to Rs. 8.85 lakhs, i.e., 69.2 per cent. of the total works outlay of Rs. 12.79 lakhs against 93.9 per cent. of the previous year. An aggregate amount of Rs. .60 lakhs was recovered on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 8.25 lakhs and were 64.5 per cent. of the total works outlay against 90.25 per cent. of the previous year. The decrease was due to the reduction of establishment charges and increase in works outlay.

5. *Grants from the Central Government for economic development and improvement of rural areas.*—As stated in paragraph 15 of the Audit Report, 1938, grants received from the Government of India for the economic development and improvement of rural areas as well as the amounts contributed for the same purpose by the public during 1937-38 and in previous years were credited to a deposit head and the expenditure therefrom was also debited to the same deposit head. With effect from the accounts for 1938-39 the

REVIEW—*concl'd.*

procedure was changed and that followed in the case of expenditure from Road Development Fund grants adopted in this case also. Moneys received whether as grants from the Central Government or as contributions from the public are credited to the deposit head, the expenditure to be incurred therefrom is included in the demand for grant under the relevant service head of account and an amount equivalent to the expenditure incurred debited at the end of the year to the deposit head by corresponding credit to the appropriate revenue head. Under this procedure the expenditure incurred on the schemes appears in the appropriation accounts.

An account showing the unexpended balance to the end of the previous year, receipts and expenditure during the year and the unexpended balance at the end of the year in respect of two schemes included in Grant No. 10 is given below. The accounts in respect of the other schemes will be found in the reviews under the appropriation accounts of the grants concerned.

Name of the scheme.	Unexpended balance to the end of the previous year (1937-38).	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance at the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1 Minor drainage and flushing schemes (Sub-head D.-15(1)).	58,408	8,201	30,347	36,352
2. Improvement of existing village communications including, where desirable, existing waterways. (Sub-heads D.-15(2) of this Grant and F.-1 of Grant No. 20).	23,803	(a) 61,449	(b) 1,96,001	(c) —1,10,749

(a) An additional grant of Rs. 1,28,000 sanctioned by the Government of India was adjusted in the accounts for May 1939.

(b) Arrived at as follows—

	Rs.
Grant No. 10—Sub-head D. 15(2) . . . . .	82,145
Grant No. 20—Sub-head F. 1 . . . . .	1,14,656
Deduct—Refund of unexpended grant of the previous year . . . . .	—800
<b>TOTAL</b> . . . . .	<b>1,96,001</b>

The expenditure for the year was regular and conformed to the conditions attached to the grants, with the exception of that amounting to Rs. 27,421 on scheme No. (1) and Rs. 11,820 on scheme No. (2) for which certificates of utilisation have not yet been received from the district officers.

In respect of expenditure incurred in the previous years, certificates of utilisation are also awaited for the aggregate sums of Rs. 2,05,325 and Rs. 130 respectively for the two schemes.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—</b>					
<b>I.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
<b>B.—Navigation, Embankment and Drainage Works—</b>					
<b>Extensions and Improvements—</b>					
1. Reconstruction of the Barrackpore Bridge.	1,20,000	15,000	14,147	—1,05,853	—553
The reconstruction work of certain bridges in the vicinity of Calcutta (items 1 to 6, is being done 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. Estimate Rs. 2,31,000; expenditure to end of 1938-39 Rs. 15,919; balance Rs. 2,15,081; in progress. See sub-head B.-1.					
2. Reconstruction of the Tollygunge Bridge.	10,000	6,000	4,252	—5,748	—1,748
Same as under item 1. Estimate Rs. 1,56,500; expenditure to end of 1938-39 Rs. 1,24,017; balance Rs. 31,583; in progress. See sub-head B.-1.					
3. Reconstruction of the Alipore Bridge.	2,000	..	..	—2,000	..
Same as under item 1. Estimate Rs. 1,94,000; expenditure to end of 1938-39 Rs. 1,83,861; balance Rs. 10,139; in progress. See sub-head B.-1.					
4. Reconstruction of the Narkeldanga Bridge.	4,000	..	..	—4,000	..
Same as under item 1. Estimate Rs. 3,48,200; expenditure to end of 1938-39 Rs. 2,64,243; balance Rs. 83,957; in progress. See sub-head B.-1.					
5. Reconstruction of the Beliaghata Bridge.	1,500	..	..	—1,500	..
Same as under item 1. Estimate Rs. 2,94,680; expenditure to end of 1938-39 Rs. 2,69,289; balance Rs. 25,391; in progress. See sub-head B.-1.					
6. Reconstruction of the Chitpur Bridge	500	..	..	—500	..
Same as under item 1. Estimate Rs. 1,32,000; expenditure to end of 1938-39 Rs. 1,01,132; balance Rs. 30,868; in progress. See sub-head B.-1.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—contd.</b>					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
<b>A.—Irrigation Works—</b>					
7. Constructing a regulator at chainage 50,300' in reach No. 1 of the main canal to feed distributory Nos. 1, 2, and 2-A of the main canal (Damodar Canal)	..	144	135	+135	—0
Estimate Rs. 14,592; expenditure to end of 1938-39 Rs. 13,963; balance Rs. 629; completed. See sub-head A.-1.					
8. Constructing regulators in the distributory No. 8 system of main canal (Damodar Canal).	..	90	28	+28	—62
Estimate Rs. 25,098; expenditure to end of 1938-39 Rs. 24,106; balance Rs. 1,892; in progress. See sub-head A.-1.					
9. Constructing regulators in distributories. (Damodar Canal).	..	200	180	+180	—20
Estimate Rs. 20,755; expenditure to end of 1938-39 Rs. 20,038; balance Rs. 717; work completed. See sub-head A.-1.					
<b>IV.—MINOR WORKS—</b>					
<b>Collectively—</b>					
10. A.—Irrigation Works . . .	45,918	35,858	33,824	—12,004	—2,034
Col. 5.—Mainly postponement of a work. Col. 6.—Mainly due to difficulties in obtaining labour. See sub-head A.-1.					
11. B.—Navigation, Embankment and Drainage Works.	1,400	..	..	—1,400	..
Col. 5.—Work chargeable to sub-head D.-2. See sub-head B.-1.					
<b>Total—XVII.—Working Expenses</b>	<b>1,85,318</b>	<b>57,292</b>	<b>52,566</b>	<b>—1,32,752</b>	<b>—4,726</b>



## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More+ Less—.	Modified appropriation, More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—</b>					
<b>II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
Collectively—					
12. A.—Irrigation Works . . . . .	8,000	1,000	845	—7,155	—155
Col. 5.—Certain works of the Salbandh Weir could not be taken up for want of possession of land. See sub-head C.-1.					
13. B.—Navigation, Embankment and Drainage Works.	54,420	33,000	33,022	—21,398	+22
Col. 5.—Due to certain works having been held in abeyance (Rs. 14,420) and difficulty in the carriage of bricks for dearth of railway wagons (Rs. 7,000). See sub-head D.-1.					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
B.—Navigation, etc., Works—					
14. Flushing Bhatui river in the Nadia District.	..	3,000	2,855	+2,855	—145
Col. 5.—Unforeseen work. Estimate Rs. 21,376; expenditure to end of 1938-39 Rs. 2,855; balance Rs. 18,521; in progress. See sub-head D.-1.					
15. Improvement of the river Bhairab in the district of Jessore.	..	25,000	18,661	+18,661	—6,339
Col. 5.—Work not included in the budget as it was not administratively approved at the time of the preparation of the budget. Col. 6.—Due to difficulties in getting labour on account of low rates. Estimate Rs. 1,77,174 (Government's share); expenditure to end of 1938-39 Rs. 18,661; balance Rs. 1,58,513; in progress. See sub-head D.-1.					
16. Relieving flooding in the right bank of the Damodar River.	..	40,000	39,999	+39,999	—1
Col. 5.—Same as under item 15. Estimate Rs. 1,16,703; expenditure to end of 1938-39 Rs. 39,999; balance Rs. 76,704; in progress. See sub-head D.-1.					
17. Silt clearance of the Satkhira Khal including regrading of a portion of Nowkhali khal in Khulna District.	..	11,000	11,050	+11,050	+50
Col. 5.—Same as under item 15. Estimate Rs. 38,032; expenditure to end of 1938-39 Rs. 11,050; balance Rs. 26,982; in progress. See sub-head D.-1.					
18. Re-excavation of the Jaliabari Khal in Faridpur.	..	2,000	505	+505	—1,495
Col. 5.—Same as under item 15. Col. 6.—Due to delay in getting possession of land. Estimate Rs. 30,536; expenditure to end of 1938-39 Rs. 505; balance Rs. 30,031; in progress. See sub-head D.-1.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation, More + Less—.	Modified appropriation, More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.</b>					
<b>IV.—MINOR WORKS—</b>					
Collectively—					
<b>19. A.—Irrigation Works—</b>					
Works . . . . .	9,500	1,500	1,498	—8,002	—2
Col. 5.—Work held in abeyance (Rs. 7,000) and difficulties in obtaining labour (Rs. 1,000). See sub-head C.-1.					
<b>20. B.—Navigation, Embankment and Drainage Works—</b>					
Works . . . . .	3,522	2,000	2,037	—1,485	+37
Col. 5.—Due to delay in according administrative approval for a work. See sub-head D.-1.					
<b>21. Extensions and Improvements .</b>	800	2,200	2,191	+1,391	—9
Col. 5.—See remarks below item 11, and also sub-head D.-2.					
<b>Total—18.—Other Revenue Expenditure, etc.</b>	<b>76,242</b>	<b>1,20,790</b>	<b>1,12,663</b>	<b>+36,421</b>	<b>—8,037</b>
<b>19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
B.—Navigation, etc., Works—					
<b>III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET—</b>					
<b>22. Demarcation of Government lands along Tolly's Nala.</b>	..	2,000	1,839	+1,839	—161
Col. 5.—Portion of the work which could not be completed in the previous year, was completed in 1938-39. This could not be anticipated at the budget stage. Estimate Rs. 28,993; expenditure to end of 1938-39 Rs. 28,822; balance Rs. 171; see sub-head F.-2(1).					
<b>Total—19.—Construction, etc. . . . .</b>		<b>2,000</b>	<b>1,839</b>	<b>+1,839</b>	<b>—161</b>

## ANNEXURE A—contd.

## Detailed statement of expenditure on important new works—concl'd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with	
				Original appropriation, More + Less—.	Modified appropriation, More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>I —MAJOR WORKS ABOVE RS 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—</b>					
23. Damodar Canal—Works . . . . .	23,000	32,800	32,365	+9,365	—435
Col 5 —Mainly for construction of a new office building and cost of land therefor which was expected to be incurred in 1937-38 but was actually paid in 1938-39 owing to delay in getting possession Revised estimate Rs. 74,87,079, expenditure to end of 1938-39 Rs. 85,24,461; excess Rs. 10,37,382, project estimate closed in 1935-36 but work against detailed technical estimates still in progress. See sub head G-1.					
24.— Damodar Canal—Extraordinary Replacements.	4,000	—300	..	—4,000	+300
Work completed in 1937-38. See sub-head G.-1(a).					
<b>Total—68.—Construction, etc. . . . .</b>	<b>27,000</b>	<b>32,500</b>	<b>32,365</b>	<b>+5,365</b>	<b>—135</b>

## IMPORTANT COMMENTS.

Expenditure on works, maintenance and repairs appears under the following sub-heads in the Grant, viz., A-1, A-2, A-9, B-1, B-2, C-1, C-3, C-12, D-1, D-2, D-3, D-12, F-2(1), G-1, and G-1(a). The figures of appropriation and expenditure for the year under these heads were as follows :—

	In thousands of rupees.
Original appropriation . . . . .	17,30
Modified appropriation . . . . .	14,85
Expenditure . . . . .	14,20

Expenditure was less than the original and the final appropriations by 3,10 and 65 respectively. The savings in the original appropriation were about 18 per cent. and chiefly due to the following factors :—

- (i) Inability of the Calcutta Improvement Trust to work up to the programme in connection with the reconstruction of certain bridges in and near Calcutta (*vide* items 1 to 6 in the Annexure) . . . . . 1,19
- (ii) Abandonment and postponement of works (*vide* sub-head A-2 of the Appropriation Accounts and items 10, 12, 13, and 19 of the Annexure) . . . . . 1,07
- (iii) Slow progress of works due to delay in getting possession of land, difficulties in obtaining labour and other causes (*vide* sub-heads A-2, and C-12 of the Appropriation Accounts and items 10, 12, 18, and 19 of the Annexure) . . . . . 43
- (iv) Treatment of certain work charged establishments as regular establishments (*vide* sub-head C 12 of the Appropriation Accounts) . . . . . 18

ANNEXURE A—*concl'd.*

2. Of the works under construction, the Damodar Canal Project is the most important. The Project was started in 1926-27 with an original estimate of Rs. 70.22 lakhs sanctioned by the Secretary of State, which was subsequently revised to Rs. 78.15 lakhs by the local Government. The expenditure incurred to end of 1938-39 was Rs. 1,22.45 lakhs, showing an excess of Rs. 52.23 lakhs, i.e., 74.37 per cent. over the original estimate and of Rs. 44.3 lakhs, i.e., 56.69 per cent. over the revised estimate.

The construction estimate of the Project was formally closed on the 30th September 1935. The completion report has since been submitted to Government by the departmental authorities and is awaiting sanction.

No important major work costing more than Rs. 1 lakh was reported to have been completed during the year.

## 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. The operations in 1938-39 under this minor head were made under three detailed heads, viz., (i) Purchases, (ii) Stock, and (iii) Miscellaneous P. W. Advances. 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 debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.

## ANNEXURE B—concl'd.

2. The transactions under each unit of suspense during 1938-39 are exhibited below :—

Detailed units.	Opening balance.	Transactions in 1938-39.			Closing balance.
		Debits.	Credits.	Net actuals.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE, ETC.—</b>					
Purchases . . . . .	—5,797	3,60,526	3,61,798	—1,272	—7,069
Stock . . . . .	98,808	14,878	16,643	—1,765	97,043
Miscellaneous P. W. Advances . . . . .	1,952	4,412	3,375	1,037	2,989
<b>Total " 18 "</b>	<b>94,963</b>	<b>3,79,816</b>	<b>3,81,816</b>	<b>—2,000</b>	<b>92,963</b>
<b>XVII.—IRRIGATION, ETC.—WORKING EXPENSES—</b>					
Purchases . . . . .	—409	17,100	17,000	100	—309
Stock . . . . .	97,856	..	..	..	97,856
Miscellaneous P. W. Advances . . . . .	141	..	141	—141	..
<b>Total " XVII "</b>	<b>97,588</b>	<b>17,100</b>	<b>17,141</b>	<b>—41</b>	<b>97,547</b>
<b>Total . . . . .</b>	<b>1,92,551</b>	<b>3,96,916</b>	<b>3,98,957</b>	<b>—2,041</b>	<b>1,90,510</b>

See sub-heads " A-5 " and " D-6 ".

## ANNEXURE C.

## Store Accounts of the Irrigation Department for 1938-39.

Particulars of stores.	Opening balance.	Receipts during the year.	Utilisation, sales or other disposal during the year.	Depreciation, short-ages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Building materials . . . . .	70	..	..	..	70
Miscellaneous stores . . . . .	1,04,090	8,516	10,145	579	1,01,882
Metals . . . . .	65	..	..	..	65
Fuel . . . . .	274	2,850	2,818	..	306
Small stores . . . . .	2,165	3,512	3,101	..	2,576
<b>Total . . . . .</b>	<b>1,06,664</b>	<b>14,878</b>	<b>16,064</b>	<b>579</b>	<b>1,04,809</b>

The stock transactions were normal during the year. The stock has been reported to have been verified by the Divisional Officers. The registers of stock of only two divisions were audited at local inspection, while those of the remaining ones were not audited owing to local inspections having been held in abeyance as a measure of economy. The revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional Officers concerned. Steps were reported to have been taken for the adjustment of the resultant profits and losses according to the Public Works Accounts Rules.

## Grant No. 11.—Interest on Ordinary Debt.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations".</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>3. Floating Loans—</b>			
Interest on other Floating Loans—			
Interest on temporary loan from Bank—			
	Rs.		
<i>Charged—</i>			
<i>R.</i> . . . . .	3,000	3,605	+605
Col. 1.—To meet interest charges on ways and means advances taken from the Reserve Bank of India and which could not be anticipated at the budget stage.			
<b>B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—</b>			
<i>Charged—</i>			
<b>B.-1.—Interest on General Provident Fund—</b>			
<i>O.</i> . . . . . 15,03,000	14,95,000	14,88,977	—6,023
<i>R.</i> . . . . . —8,000			
<b>B.-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>O.</i> . . . . . 93,000	83,000	82,524	—476
<i>R.</i> . . . . . —10,000			
<b>B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—</b>			
<i>O.</i> . . . . . 8,000	7,000	6,989	—11
<i>R.</i> . . . . . —1,000			
<b>B.-4.—Interest on Contributory Provident Funds.</b>			
	63,000	62,989	—11
<b>B.-5.—Interest on Other Miscellaneous Provident Funds—</b>			
<i>O.</i> . . . . . 7,000	2,800	1,760	—240
<i>R.</i> . . . . . —5,000			
Col. 1.—Unforecasted transfer of some subscribers from the Non-Pensionable officers' Provident Funds to Contributory Provident Funds.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—concl'd.</b>			
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
<i>Other Items—</i>			
C.1.—Miscellaneous—			
	Rs.		
<i>Charged—</i>			
O. . . . .	3,000	64,000	61,240
S. . . . .	40,000		
R. . . . .	21,000		
Col. 1.—An unexpected increase in the amount of revenue-refunds made under decrees of courts necessitated a corresponding increase in the interest charges thereon.			-2,760
<i>Voted—</i>			
O. . . . .	1,000	7,000	6,208
S. . . . .	6,000		
Col. 1.—Payment of interest on more revenue refunds than anticipated.			-792
<b>D.—TRANSFERS—</b>			
D.1.—Deduct—Interest transferred to Commercial Departments—			
D.1 (a)—Irrigation Department—			
<i>Charged</i> . . . . .		-5,837	-5,837
See paragraph 3 of the review.			
D.2.—Deduct—Interest portion of equated payments on account of commuted value of pensions—			
<i>Charged</i> . . . . .	-1,36,000	-1,35,912	+88
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	17,17,000	17,08,084	-8,916
<i>Deductions</i> . . . . .	-1,36,000	-1,41,749	-5,749
<i>Net</i> . . . . .	15,81,000	15,66,335	-14,665
<i>Voted</i> . . . . .	7,000	6,208	-792

## REVIEW.

Charged and voted savings were .9 and 11.3 per cent. of the final appropriation and grant respectively.

2. As a result of the Niemeyer settlement all debt contracted with the Centre prior to 1st April, 1936 was cancelled. It was therefore decided that with effect from the year under report, credit on account of interest payable on Irrigation capital outlay incurred up to the 31st March, 1937 should be taken as direct revenue receipt under the revenue major head 'XX.—Interest' instead of as reduction of expenditure under sub-head D.1 (a) of this Grant, as was done up to the accounts of the previous year.

3. No provision was made under D-1 (a) on account of interest on Irrigation capital outlay incurred after 31st March, 1937 on the assumption that such adjustment is to be made only in respect of expenditure incurred out of borrowed funds, but this assumption was not in order.

62 Grant No. 12.—General Administration—General Administration.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appre- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head "25.—General Administration".</b>		Rs.	Rs.
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNORS AND MINISTERS)—</b>			
<b>A.-1.—Salary of the Governor—</b>			
<i>Charged</i> . . . . .	1,20,000	1,19,643	—357
<b>A.-2.—Sumptuary allowance of the Governor—</b>			
<i>Charged</i> . . . . .	25,000	24,925	—75
<b>A.-3.—Staff and household of the Governor—</b>			
<i>Charged—</i>			
<b>A.-3 (1).—Pay of Officers—</b>			
O. . . . .	94,400	82,326	86,000
R. . . . .	—12,074		
Col. 1.—Due to changes in personnel and vacancy of an officer.		Col. 4.—Mainly leave salary of an officer.	
<b>A.-3 (2).—Pay of Establishment—</b>			
O. . . . .	1,11,400	1,10,166	1,12,423
R. . . . .	—1,234		
<b>A.-3 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	30,700	28,963	28,438
R. . . . .	—1,737		
<b>A.-3 (4).—Contingencies—</b>			
O. . . . .	1,35,237	1,43,944	1,43,000
R. . . . .	8,707		
<b>A.-3 (5).—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	1,800	1,700	1,404
R. . . . .	—100		
For rounding . . . . .	—37	..	+37
<b>A.-4.—Secretariat Staff of Governor—</b>			
<i>Charged—</i>			
O. . . . .	95,000	1,02,445	1,02,648
R. . . . .	7,445		



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "— <i>contd.</i></b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl'd.</i></b>			
<b>A.-5.—Expenditure from Contract allowance—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 1,00,000	} 1,00,013	1,00,000
R. . . . .	13		
<b>A.-6.—Tour Expenses—</b>			
<i>Charged—</i>			
O. . . . .	90,000	} 80,000	73,716
R. . . . .	-10,000		
Col. 1.—Due to cancellation of tours. Col. 4.—Contemplated tour was abandoned.			
<b>A.-8.—Ministers—</b>			
<i>Charged—</i>			
O. . . . .	3,96,000	} 3,97,500	3,90,368
R. . . . .	1,500		
<i>Voted—</i>			
O. . . . .	57,000	} 60,456	60,833
R. . . . .	3,456		
<b>B.—LEGISLATIVE BODIES—</b>			
<b>B.-1.—Provincial Legislative Assembly—</b>			
<b>B.-1 (1).—Pay of Officers—</b>			
O. . . . .	4,84,000	} 4,80,000	4,82,456
R. . . . .	-24,000		
<b>B.-1 (2).—Pay of Establishment—</b>			
O. . . . .	62,000	} 56,500	54,942
R. . . . .	-5,500		
Col. 1.—Due to some posts left unfilled.			

64 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head "25.—General Administration"— <i>contd.</i></b>	Rs.	Rs.	Rs.
<b>B.—LEGISLATIVE BODIES—<i>concl.</i></b>			
<b>B.-1. Provincial Legislative Assembly—<i>concl.</i></b>			
<b>B.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	Rs. 5,01,800	2,71,002	2,65,284
R. . . . .	-2,30,798		
Col. 1.—Due to shortening of the session in July, 1938 and absence of a session in November, 1938. See paragraph 1 of the review.			
<b>B.-1 (4).—Contingencies—</b>			
O. . . . .	39,402	45,902	42,715
R. . . . .	6,500		
Col. 1.—Additional telephones and charges on account of furniture for two new Ministers appointed during the year and hire of building for holding Select Committee meetings at Darjeeling. Col. 4.—Liabilities carried forward (Rs. 1,600) and postponement of certain purchases (Rs. 1,600).			
<b>For rounding</b>		-202	+202
<b>B.-2.—Provincial Legislative Council—</b>			
O. . . . .	2,45,000	2,36,040	2,26,951
R. . . . .	-8,960		
<b>B.-3.—Legislative Council Department—</b>			
R. . . . .	208	208	208
<b>B.-4.—Elections for Legislatures—</b>			
O. . . . .	20,000	9,272	9,096
R. . . . .	-10,728		
Col. 1.—Due partly to (i) a large number of uncontested bye-elections (Rs. 7,100) and (ii) partly to less payment to a local body for election work than anticipated (Rs. 3,500).			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—</b>			
<b>C.-1.—Civil Secretariats—</b>			
<b>C.-1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	5,59,000	5,40,714	5,38,021
R. . . . .	-18,286		
<i>Voted—</i>			
O. . . . .	2,22,190	2,46,676	2,46,664
R. . . . .	24,486		
Col. 1.—Mainly due to (i) entertainment of additional staff not originally forecasted (Rs. 14,500) and (ii) reappropriation from sub-head C-1 (10) for publicity work (Rs. 7,300).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i></b>			
<b>C.-1.—Civil Secretariats—<i>contd.</i></b>			
<b>C.-1 (2).—Pay of Establishment—</b>			
Rs.			
O. . . . .	10,96,672	11,06,775	10,90,667
R. . . . .	10,103		
<b>C.-1 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
Rs.			
O. . . . .	40,800	41,086	35,585
R. . . . .	286		
<b>Col. 4.—Smaller expenditure on passages than anticipated.</b>			
<i>Voted—</i>			
Rs.			
O. . . . .	57,570	68,065	66,936
R. . . . .	10,495		
<b>Col. 1.—Mainly due to (i) more tours by the Chowkidari Enquiry Committee (Rs. 8,300) and (ii) reappropriation from sub-head C-1 (10) for publicity (Rs. 1,700).</b>			
<b>C.-1 (4).—Contract Contingencies—</b>			
Rs.			
O. . . . .	785	775	656
R. . . . .	-10		
<b>C.-1 (5).—Other Contingencies—</b>			
Rs.			
O. . . . .	1,02,530	1,34,647	1,35,866
R. . . . .	32,117		
<b>Col. 1.—Mainly due to (1) reappropriation from sub-head C-1 (10) for publicity (Rs. 20,900), (2) accommodation of an office in a hired building (Rs. 2,500) and (3) law charges and telephone and furniture charges for additional officers appointed (Rs. 6,700).</b>			
<b>C.-1 (7).—Rural Development Commissioner .</b>			
	2,500	2,674	+174
<b>C.-1 (8).—Establishment charges payable to other Governments, Departments, etc.—</b>			
Rs.			
O. . . . .	2,200	4,000	4,200
R. . . . .	1,800		
<b>Col. 1.—Larger payment for maintenance of the accounts of Charitable Endowments.</b>			

66 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head "25.—General Administration"— <i>contd.</i></b>		Rs.	Rs.
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i></b>			
<b>C.-1.—Civil Secretariats—<i>concl.</i></b>			
<b>C.-1 (9) —<i>Deduct.</i>—Recoveries from Central Government on account of the share cost of the Bengal Secretariat—</b>			
<i>Charged</i> . . . . .	—3,000	—2,900	+ 100
<i>Voted—</i>			
O. . . . .	Rs. —11,000	—8,000	—8,022
R. . . . .	3,000		
Col. 1.—Post-budget settlement of the amount to be recovered for the separation of records of the Crown Department.			
<b>C.-1 (10).—Lump provision for publicity—</b>			
B. . . . .	1,00,000	..	..
R. . . . .	—1,00,000		
Col. 1.—Distribution of about Rs. 45,000 to group head C.-1 for publicity work in the Secretariat, Rs. 30,000 to G.-1—Voted and about Rs. 22,000 to other sub-heads for various purposes, owing to smaller expenditure on publicity.			
<b>For rounding—</b>			
O. . . . .	353	233	..
R. . . . .	—120		
<b>C.-2.—Public Service Commission—</b>			
<b><i>Charged—</i></b>			
O. . . . .	1,29,000	1,20,155	1,18,437
R. . . . .	—8,845		
<b>C.-3.—Board of Revenue—</b>			
<b><i>Charged—</i></b>			
O. . . . .	75,000	74,042	72,142
R. . . . .	—958		
<b><i>Voted—</i></b>			
O. . . . .	79,000	81,142	80,730
R. . . . .	2,142		
<b>C.-4.—Local Fund Audit Establishment—</b>			
O. . . . .	2,86,000	2,78,382	2,78,052
R. . . . .	—7,618		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.*	Rs.
<b>Major Head "25.—General Administration"—</b>			
<i>contd.</i>			
<b>D.—COMMISSIONERS—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 1,95,300	1,95,813	1,92,870
R. . . . .	513		
<i>Voted—</i>			
O. . . . .	2,30,800	2,30,230	2,30,597
R. . . . .	-570		
<b>E.—DISTRICT ADMINISTRATION—</b>			
<b>E.-1.—General Establishments—</b>			
<b>E.-1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	8,50,000	8,23,166	8,42,975
R. . . . .	-26,834		
See paragraph <del>1</del> 2 of the review.			
<i>Voted—</i>			
O. . . . .	30,30,000	28,79,961	27,91,573
R. . . . .	-1,50,039		
<p>Col. 1.—Mainly due to non-utilisation in full of the provision for emergency recruitments to the Bengal Civil (Executive) Service and the Bengal Junior Civil Service (Rs. 79,000) and slower progress of expenditure (Rs. 70,000). Col. 4.—Mainly due to pay of holders of listed posts having been classified as Charged instead of Voted owing to the promulgation of the Reserved Posts (I. C. S.) Rules by the Secretary of State in December, 1938.</p>			
<b>E.-1 (2).—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	24,000	23,958	-42
<i>Voted—</i>			
O. . . . .	19,32,804	19,51,670	19,80,072
R. . . . .	18,866		

68 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration"—</b>			
<i>contd.</i>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E.-1.—General Establishments—<i>contd.</i></b>			
<b>E.-1 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,25,600	1,13,363	1,14,892
R. . . . .	-12,237		
Col. 1.—Mainly due to smaller expenditure under 'cost of passages' than originally forecasted.			
<i>Voted—</i>			
O. . . . .	6,22,250	6,41,740	6,33,352
R. . . . .	19,490		
<b>E.-1 (4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,000	4,061	4,041
R. . . . .	61		
<i>Voted—</i>			
O. . . . .	3,83,000	3,97,068	4,03,819
R. . . . .	14,822		
<b>E.-1 (5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	6,796	1,02,910	1,04,992
S. . . . .	73,000		
R. . . . .	23,114		
Col. 1.—Mainly due to unanticipated payments to the Midnapur Zamindary Co. Ltd., in satisfaction of a Privy Council decree (Rs. 82,000) and to others under Court decrees (Rs. 8,500).			
<i>Voted—</i>			
O. . . . .	8,92,776	7,60,491	7,17,992
R. . . . .	-1,32,285		
Col. 1.—Mainly savings under Landlords' fee establishment due to the amendment of the Bengal Tenancy Act, abolishing landlords' transfer fees. Col. 4.—Mainly surrenders made too late for acceptance.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "— <i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E.-1.—General Establishments—<i>concl'd.</i></b>			
<b>E.-1 (6).—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>	<b>Rs.</b>		
O. . . . .	1,200	5,000	5,141
R. . . . .	3,800		
			+141
Col. 1.—Passage contribution of a military officer in permanent civil employ permanently reverted to military duty.			
<i>Voted—</i>			
R. . . . .	3,469	3,469	3,469
Col. 1.—Unanticipated grants of contributions to the District Chowkidari Reward Funds.			
<b>E.-1 (7).—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
R. . . . .	-3,612	-3,612	-4,851
			-1,239
Col. 1.—Unforecasted recoveries from District Boards under Section 99 of the Cess Act.			
<b>E.-1 (8).—Losses—</b>			
R. . . . .	6,130	6,130	6,132
			+2
See paragraphs 3 and 4 of the review.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		-96	..
			+96
<i>Voted</i> . . . . .		170	..
			-170
<b>E.-2.—Sub-divisional Establishments—</b>			
<b>E.-2 (1).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	3,800	4,080	4,101
R. . . . .	280		
			+21
<i>Voted—</i>			
O. . . . .	6,00,000	6,12,948	6,12,784
R. . . . .	12,948		
			-164

70 Grant No. 12.—General Administration—General Administration—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—<sup>*</sup>General Administration"— <i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>concl.</i></b>			
<b>E.-2—Sub-divisional Establishments—<i>concl.</i></b>			
<b>E.-2 (2).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 500	}	637	632
<i>R.</i> . . . . . 37			
}			+95
<i>Voted—</i>			
<i>O.</i> . . . . . 34,000	}	36,224	36,303
<i>R.</i> . . . . . 2,224			
}			+79
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—300	..	+300
<b>E.-3.—Other Establishments—</b>			
<i>Charged</i> . . . . .	400	399	—1
<i>Voted—</i>			
<i>O.</i> . . . . . 65,300	}	63,108	62,013
<i>R.</i> . . . . . —2,192			
}			—1,095
<b>G.—MISCELLANEOUS—<sup>*</sup></b>			
<b>G.-1 (i)—Discretionary Grants by Heads of Pro- vinces, etc.—</b>			
<i>Charged</i> . . . . .	500	945	+445
<i>Voted—</i>			
<i>O.</i> . . . . . 1,05,500	}	2,05,500	2,04,385
<i>R.</i> . . . . . 1,00,000			
}			—1,115
Col. 1.—Due to enlarged discretionary grants for rural reconstruction work by District Officers.			
<b>G.-1 (ii)—Discretionary Grants, etc.— Expenditure from Rural Reconstruction Grants—</b>			
<i>R</i> . . . . . 3,281	3,281	3,281	..
See paragraph 5 of the review.			
<b>G.-2.—Miscellaneous—</b>			
<i>Charged</i> . . . . .	1,200	320	—880
<i>Voted</i> . . . . .	18,000	18,000	..



Grant No. 12.—General Administration—General Administration—*contd.* 71

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "— <i>contd.</i></b>			
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H.-1.—Secretary of State for India—</b>			
<b>H.-1 (2).—Other Items—</b>			
<i>Charged</i> . . . . .	20,000	15,122	—4,878
Col. 4.—Leave charges anticipated in leave programme were not fully realised.			
<i>Voted</i> . . . . .	11,280	13,235	+1,955
Col. 4.—Excess due to additional subventions and to acceleration of payment in certain cases.			
<b>H.-1 (3).—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	103	+103
<i>Voted</i> . . . . .	..	47	+47
<b>H.-2.—High Commissioner for India—</b>			
<b>H.-2 (1).—Salaries and Expenses of the High Commissioner's Department . . . . .</b>			
	88,720	86,680	—2,040
<b>H.-2 (2).—Other Items—</b>			
<i>Charged</i> . . . . .	4,93,920	4,81,225	—12,695
<i>Voted</i> . . . . .	33,560	18,031	—15,529
Col. 4.—Leave programme did not materialise. Rs. 15,520 was offered for surrender.			
<b>H.-2 (3).—Loss or gain by exchange—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	Rs. 3,250	3,146	—104
<i>Voted—</i>			
<i>R.</i> . . . . .	150	421	+271
<b>I.—LUMP PROVISION FOR REORGANISATION OF ES- TABLISHMENTS OF COMMISSIONERS, DISTRICT AND SUB-DIVISIONAL OFFICES—</b>			
<i>O.</i> . . . . .	1,12,000	884	..
<i>R.</i> . . . . .	—1,11,116		
Col. 1.—Comprises Rs. 17,116 transferred to the several sub-heads under group head E and Rs. 94,000 surrendered as equivalent savings were anticipated under that group head.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—120	..	+120
<i>Voted</i> . . . . .	40	..	—40

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head " 25.—General Administration "— concl'd.</b>		Rs.	Rs.
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i> . . . . .	43,299	43,299	.. —43,299
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	5,11,313	5,11,313	.. —5,11,313
<i>R. Deductions</i> . . . . .	612	612	.. —612
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	38,03,000	37,41,632	—61,368
<i>Deductions</i> . . . . .	—3,000	—2,900	+100
<i>Net</i> . . . . .	38,00,000	37,38,732	—61,268
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,15,19,000	1,08,71,206	—6,47,794
<i>Deductions</i> . . . . .	—11,000	—12,873	—1,873
<i>Net</i> . . . . .	1,15,08,000	1,08,58,333	—6,49,667

REVIEW.

Charged savings were 1.6 and .5 per cent. of the original and the final appropriations as against 1.7 and 1 per cent. respectively in 1937-38. Voted savings were 5.6 per cent. of the original grant as against 10.4 per cent. in the previous year and occurred mainly under the sub-heads " B-1(3) ", " E-1 (1) ", " E-1 (5) " and " I ". Voted savings in the final grant were 1.2 per cent. against .9 per cent. in the preceding year.

2. A surrender of Rs. 20,000 was made under the sub-head " E-1 (1)-Charged ". In view of the final excess of Rs. 19,809, the surrender was unnecessary.

3. In the course of the monthly verification of the currency balance of a Sub-treasury a shortage of Rs. 10,000 in the currency chest was detected by the Sub-divisional Officer. A sum of Rs. 1,000 was subsequently found in one of the iron safes of the Sub-treasury. Another amount of Rs. 747 was realised by forfeiture of the security deposits of the Sub-Treasurer and a Poddar who were removed from service. An amount of Rs. 3,900 was also ordered to be recovered from the gazetted officers concerned whose negligence in the matter of observance of rules facilitated the loss. The balance of the loss amounting to Rs. 4,353 was written off by Government.

## REVIEW—concl'd.

4. As a result of certain enquiries instituted in May 1933 it transpired that sums of money aggregating Rs. 2,570 realised from time to time by the Nazir and two peons of a certain Collectorate in the course of execution of distress warrants in cess certificate cases had not been credited towards the demands of the certificate cases, but had been misappropriated by them. A sum of Rs. 500 was ordered to be recovered from the Certificate Officer concerned whose carelessness and negligence rendered the defalcation possible and another sum of Rs. 368 recovered from the Nazir and his sureties. The net loss of Rs. 1,702 was written off by Government.

The Nazir was dismissed from service, convicted and sentenced by the High Court to rigorous imprisonment for one year. Suitable punishments were also meted out to the two peons involved in the defalcation.

5. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of expenditure from the above grants has been explained in paragraph 5 of the review under Grant No. 10—Irrigation.

An account showing the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes included in Grant No. 12 is given below :—

Name of the Scheme.	Unexpended balance to the end of the previous year (1937-38).	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance to the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
(1) Propaganda in the districts —Loud speakers and gramophones [Included under sub-head C-1 (5)].	352	..	27	325
(2) Wireless transmission in Midnapur district [Included under sub-head C-1 (5)].	3,070	—1,000(a)	2,078	1
(3) Discretionary grants by Commissioners and District Officers [Sub-head G-1(ii)].	3,320	..	3,031 (b)	289

(a) Transferred by the Provincial Government to the scheme "Attachment of agricultural farms, etc., to secondary schools and provision of play-grounds and village halls." See paragraph 4 of the review under Grant No. 10—Charges on account of Education.

(b) Includes credit of Rs. 250 on account of refund of unexpended grant of the previous year.

The expenditure incurred on all the schemes was regular and conformed to the conditions attached to the grants with the exception of an aggregate sum of Rs. 1,000 incurred on the third scheme in respect of which certificates of utilisation are awaited from the District Officers.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration ".</b>			
<b>E.—DISTRICT ADMINISTRATION.</b>			
<b>OTHER ESTABLISHMENTS—</b>			
<b>Debt Conciliation—</b>			
<b>A.—Pay of Officers—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	14,000	6,900	6,900
R. . . . .	-7,100		
Col. 1.—Due to the posting of a voted officer for part of the year.			
<i>Voted—</i>			
O. . . . .	2,52,750	1,97,580	1,96,120
R. . . . .	-55,170		
Col. 1.—Due to slow progress in establishing Debt Conciliation Boards under the Bongal Agricultural Debtors' Act, 1935.			
<b>B.—Pay of Establishment—</b>			
O. . . . .	11,43,176	7,12,476	6,04,391
R. . . . .	-4,30,700		
Col. 1.—Same as under " A.—Voted ".			
<b>C.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,600	1,450	1,443
R. . . . .	-2,150		
Col. 1.—Same as under " A.—Charged ".			
<i>Voted—</i>			
O. . . . .	2,70,988	1,73,988	1,68,023
R. . . . .	-97,000		
Col. 1.—Same as under " A.—Voted ".			
<b>D.—Contingencies—</b>			
O. . . . .	7,78,510	2,72,640	2,48,013
R. . . . .	-5,05,870		
Col. 1.—Same as under " A.—Voted ". Col. 4.—Mainly failure of local officers to surrender unwanted funds.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "— concl'd.</b>			
<b>OTHER ESTABLISHMENTS—Debt Conciliation—concl'd.</b>			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	400	..	- 400
<i>Voted</i> . . . . .	-424	..	+424
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<i>Charged—</i>			
<i>R.</i> . . . . .	9,250	9,250	..
<i>Voted—</i>			
<i>R.</i> . . . . .	10,88,740	10,88,740	..
<b>Total Grant No. 13—</b>			
<i>Charged</i> . . . . .	18,000	8,343	-9,657
<i>Voted</i> . . . . .	24,45,000	13,06,547	-11,38,453

## REVIEW.

The charges in connection with the Debt Conciliation Boards were, in 1937-38, provided for under Grant No. 11.—General Administration. With effect from the year under review such charges are being exhibited separately and made the subject of a separate demand.

2. Charged savings were 53·6 and 4·6 per cent. of the authenticated and the final appropriations respectively. Voted savings were 46·5 per cent. of the original grant and were chiefly due to slow progress in establishing Debt Conciliation Boards. Voted savings in the final grant were 3·6 per cent.

3. It was explained by the controlling authority that past actuals being unreliable and the operations under the Bengal Agricultural Debtors' Act being novel in nature, accurate estimating was not possible,

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.
<b>Major Head "27.—Administration of Justice".</b>			
<b>A.—HIGH COURT—Charged—</b>			
Rs.			
<b>A.-1. Pay of Officers—</b>			
O. . . . .	9,70,300	10,11,920	9,98,662
S. . . . .	31,000		
R. . . . .	10,620		
<p>Col. 1.—Mainly due to (1) unforecasted retention of two Additional Judges for the whole year 1938-1939 instead of up to August 1938 (Rs. 31,000), (2) payment of arrear increment to an officer (Rs. 4,728), (3) drawal in India of a part of the leave salary by an officer on leave <i>ex-India</i> (Rs. 2,100) and (4) unforecasted leave of another (Rs. 3,600).</p> <p>Col. 4.—Mainly non-payment of leave salary to the Official Receiver and over-estimation of the requirement under "Judges".</p>			
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	6,27,170	6,17,836	6,17,458
R. . . . .	-9,334		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	21,300	21,670	21,289
R. . . . .	370		
<b>A.-4.—Contingencies—</b>			
O. . . . .	1,50,501	1,47,561	1,47,387
R. . . . .	-2,940		
<b>A.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	-1,08,000	-1,12,000	-1,12,000
R. . . . .	-4,600		
<b>For rounding—</b>			
O. . . . .	-271	-387	..
R. . . . .	-116		
<b>A.-A.—OFFICIAL ASSIGNEE—</b>			
O. . . . .	88,000	78,475	78,319
R. . . . .	-9,525		

Col 1.—Due to economy and non-utilisation of the provision of Rs. 8,000 for law charges.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head " 27.—Administration of Justice"—</b>			
<i>contd.</i>			
	Rs.	Rs.	Rs.
<b>B.—LAW OFFICERS—</b>			
<b>B.-1.—Pay of Officers—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	60,000	} 57,409	} 57,374
R. . . . .	-2,600		
<i>Voted—</i>			
O. . . . .	1,42,200	} 1,31,775	} 1,29,770
R. . . . .	-10,425		
<b>B.-2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		5,200	6,166
			-34
<i>Voted—</i>			
O. . . . .	31,900	} 32,050	} 28,915
R. . . . .	150		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	10,400	} 10,164	} 9,890
R. . . . .	-236		
<i>Voted—</i>			
O. . . . .	1,68,300	} 1,68,878	} 1,62,526
R. . . . .	378		
<b>B.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	200	} 100	} ..
R. . . . .	-100		
<i>Voted—</i>			
O. . . . .	1,76,470	} 1,58,777	} 1,52,582
R. . . . .	-17,693		

Cols. 1 and 4.—Institution of a smaller number of cases and belated surrenders by some local officers.

Major Head and Sub-head	Final Grant " or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head "27.—Administration of Justice"—</b> <i>contd</i>	Rs.	Rs.	Rs.
<b>B.—LAW OFFICERS—<i>contd.</i></b>			
<b>B.-5 —Deduct—</b> Establishment charges recoverable from other Governments, Departments, etc.—			
Rs.			
<i>Charged—</i>			
O. . . . . -2,300	}	-700	-700
R. . . . . 1,600			
Col. 1.—Smaller recovery from the Government of Assam for services rendered by the Law Officers of Bengal			
<i>Voted—</i>			
O . . . . . -17,000	}	-6,900	-6,900
R. . . . . 11,000			
Col 1 —See note under " B.-5.— <i>Charged</i> ".			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	100	..	-100
<i>Voted—</i>			
O. . . . . -70	}	..	..
R. . . . . 70			
<b>C—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—</b>			
O. . . . . 1,47,000	}	1,46,900	1,46,042
R. . . . . -100			
<b>D—CORONER'S COURT—</b>			
O. . . . . 6,000	}	6,230	6,354
R. . . . . 230			
<b>E.—PRESIDENCY MAGISTRATES' COURTS—</b>			
<i>Charged—</i>			
O. . . . . 20,000	}	20,100	20,100
R. . . . . 100			
<i>Voted—</i>			
O. . . . . 2,05,000	}	2,08,622	2,08,231
R. . . . . 3,622			



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—<i>contd.</i></b>			
<b>F.—CIVIL AND SESSIONS COURTS—</b>			
<b>F.-1.—Pay of Officers—</b>			
	Rs.		
<i>Charged—</i>			
<i>O.</i> . . . . .	5,17,600	6,11,572	6,31,196
<i>S.</i> . . . . .	99,000		
<i>R.</i> . . . . .	—5,028		
			+22,624
<p>Cols. 1 and 4.—Mainly (1) appointment of a larger number of charged officers as District and Additional District and Sessions Judges and (2) promulgation of the Reserved Posts Rules as a result of which the salary of the Provincial Service officers holding listed posts became charged expenditure.</p>			
<i>Voted—</i>			
<i>O.</i> . . . . .	21,77,000	20,59,000	19,42,708
<i>R.</i> . . . . .	—1,18,000		
			—1,16,292
<p>Col. 1.—Smaller expenditure under Munsiffs and District and Sessions Judges. Col. 4.—Mainly for the reason stated in item (2) under F.-1.—<i>Charged</i>. The saving could not be surrendered as the change in classification referred to therein was not known to the Controlling Officer till very late in the year.</p>			
<b>F.-2.—Pay of Establishment—</b>			
<i>O.</i> . . . . .	32,93,020	32,37,285	32,21,659
<i>R.</i> . . . . .	—55,735		
			—15,626
<p>Col. 1.—Mainly due to the employment of a smaller number of process-servers in some districts.</p>			
<b>F.-3. Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	34,600	25,824	22,311
<i>R.</i> . . . . .	—8,776		
			—3,483
<p>Col. 1.—Mainly due to less expenditure on cost of passages and house-rent and other allowances.</p>			
<i>Voted—</i>			
<i>O.</i> . . . . .	3,84,200	3,80,460	3,47,455
<i>R.</i> . . . . .	—23,740		
			—13,005
<p>Col. 1.—Mainly saving on account of remuneration to copyists.</p>			
<b>F.-4.—Contract Contingencies—</b>			
<i>O.</i> . . . . .	2,30,000	2,21,000	2,20,508
<i>R.</i> . . . . .	—9,000		
			—492

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—</b>			
<i>contd.</i>			
<b>F.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i></b>			
Rs.			
<b>F.-5.—Other Contingencies—</b>			
O. . . . .	3,77,000	} 3,62,250	3,53,428
R. . . . .	-15,650		
For rounding—			
Charged . . . . .	-200	..	+200
Voted . . . . .	-120	..	+120
<b>G.—COURTS OF SMALL CAUSES—</b>			
O. . . . .	2,57,000	} 2,60,875	2,63,050
R. . . . .	3,675		
<b>H.—CRIMINAL COURTS—</b>			
O. . . . .	12,000	} 10,915	10,827
R. . . . .	-1,085		
<b>I.—PLEADERSHIP AND MUKTEARSHIP EXAMINA- TION CHARGES—</b>			
O. . . . .	8,000	} 7,780	6,876
R. . . . .	-220		
<b>J.—CHARGES IN ENGLAND—</b>			
<b>J.-1.—Secretary of State—</b>			
O. . . . .	6,000	} 2,400	1,687
R. . . . .	-3,000		
Cols. 1 and 4.—The cost of appeals cannot be accurately forecast.			
<b>J.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	2,57,360	} 2,77,040	2,68,611
R. . . . .	19,680		
Cols. 1 and 4.—Provision for additional funds for Sterling Overseas Pay (Rs. 10,240) applied for in error.			
<i>Voted—</i>			
O. . . . .	22,440	} 12,600	12,576
R. . . . .	-9,840		
Col. 1.—Due to changes in the leave programme.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "27.—Administration of Justice"—</b> <i>concl'd.</i>			
<b>J.—CHARGES IN ENGLAND—concl'd.</b>			
For rounding—	Rs.		
Charged—			
O. . . . .	40		
B. . . . .	—40		
Voted—			
O. . . . .	—340		
R. . . . .	340		
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged—			
R. . . . .	1,400	1,400	1,538
+138			
Voted—			
R. . . . .	100	100	95
—5			
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R. Gross . . . . .	—3,000	—3,000	..
+3,000			
R. Deductions . . . . .	3,000	3,000	..
—3,000			
Voted—			
R. Gross . . . . .	2,66,039	2,66,039	..
—2,66,039			
R. Deductions . . . . .	—11,000	— 11,000	..
+11,000			
<b>Totals—</b>			
Charged—			
Gross . . . . .	28,04,300	28,04,009	—291
Deductions . . . . .	—1,10,300	—1,13,300	—3,000
Net . . . . .	26,94,000	26,90,709	—3,291
Voted—			
Gross . . . . .	77,31,900	72,93,408	—4,38,492
Deductions . . . . .	—17,900	—6,900	+11,000
Net . . . . .	77,14,000	72,86,508	—4,27,492

## REVIEW.

Charged savings were inappreciable. Voted savings rose to 5.5 per cent. of the grant from 2.4 per cent. in the preceding year. More than 50 per cent. of the savings occurred under sub-head "F.1—Voted" and was mainly due to the change in classification entailed by the promulgation of the Reserved Posts Rules. The other notable savings occurred under sub-heads B.-4, F.-2, and F.-3.

2. A sum of Rs. 2,334 representing leave salary overdrawn by some processers and office peons of the Civil Courts in a certain district, owing to misinterpretation of the leave rules, was written off under the orders of the competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expensi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements".</b>			
<b>A.—JAILS—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 1,28,900	1,14,034	1,14,776
<i>R.</i> . . . . .	—14,866		
Col. 1.—Mainly due to non-utilisation in full of the provision for an I. M. S. officer in a central jail and posting of a smaller number of I. M. S. officers in district jails.			
<i>Voted—</i>			
<i>O.</i> . . . . .	72,800	65,923	67,008
<i>R.</i> . . . . .	—6,877		
Col. 1.—Mainly delay in filling up a vacancy and reduction in the rate of jail allowance.			
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		2,350	2,352
			+2
<i>Voted—</i>			
<i>O.</i> . . . . .	12,33,288	11,71,307	11,71,422
<i>R.</i> . . . . .	—61,981		
Col. 1.—Mainly abolition of temporary posts consequent on the release of detenus and closing down of a special jail at an earlier date than forecasted.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	4,600	5,327	5,285
<i>R.</i> . . . . .	727		
<i>Voted—</i>			
<i>O.</i> . . . . .	85,620	78,346	79,391
<i>R.</i> . . . . .	—7,274		
Col. 1.—Mainly abolition of temporary posts and closing down of a jail earlier than anticipated. Col. 4.—Due to inadvertent exclusion of some commitments while fixing the net grant.			
<b>A.-4.—Contingencies—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	1,490	1,326	1,343
<i>R.</i> . . . . .	—164		
<i>Voted—</i>			
<i>O.</i> . . . . .	17,40,396	15,20,476	15,15,269
<i>R.</i> . . . . .	—2,19,920		
Col. 1.—Mainly fall in prison population, failure of contractors to complete supplies and less movement of prisoners.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "28.—Jails and Convict Settlements"</b>				
<i>—contd.</i>				
<b>A.—JAILS—<i>concl'd.</i></b>				
A.-5.—Charges for the distribution of quinine by the Presidency Jail—				
O. . . . .	Rs. 25,000	} 31,600	} 31,573	} -27
R. . . . .	6,600			
Col. 1.—Larger demands for quinine and cinchona products mainly on account of floods and free supply of the drugs for relief operations.				
A.-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—				"
O. . . . .	-2,500	} -2,400	} -3,215	} -815
R. . . . .	100			
A.-7.—Charges for Police custody and Calcutta Police lock-up—				
<i>Charged—</i>				
O. . . . .	800	} 500	} 486	} -14
R. . . . .	-300			
<i>Voted—</i>				
O. . . . .	78,800	} 69,851	} 68,062	} -1,789
R. . . . .	-8,049			
Col. 1.—Mainly fall in the number of under-trial prisoners and of railway warrants issued to released convicts from Port Blair.				
For rounding—				
<i>Charged—</i>				
O. . . . .	860	} ..	} ..	} ..
R. . . . .	-860			
<i>Voted—</i>				
O. . . . .	596	} ..	} ..	} ..
R. . . . .	-596			
<b>B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE—</b>				
<i>Charged—</i>				
R. . . . .	7,045	7,045	1,010	-6,035
Col. 1.—Mainly arrear pay and leave salary of officers of the Deoli Jail which was closed down in 1937-38. Col. 4.—Mainly due to some charges reclassified under "Voted" after the close of the year.				
<i>Voted—</i>				
O. . . . .	300	} 7,128	} 22,136	} +15,008
R. . . . .	6,828			
Cols. 1 and 4.—Same as under "Charged".				

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements "</b>			
<i>—contd.</i>			
<b>C.—JAIL MANUFACTURES—</b>			
C.-1.—Pay of Officers—			
O. . . . .	Rs. 4,800	5,280	5,280
R. . . . .	480		
C.-2.—Pay of Establishment—			
O. . . . .	36,500	36,320	36,148
R. . . . .	—180		
C.-3.—Allowances, honoraria, etc.—			
O. . . . .	2,000	1,979	1,979
R. . . . .	—21		
C.-4.—Contingencies—			
<i>Charged—</i>			
O. . . . .	500	558	558
R. . . . .	58		
<i>Voted—</i>			
O. . . . .	6,97,800	6,48,750	6,43,618
R. . . . .	—49,041		
Col. 1.—Mainly due to abolition of a special jail and fall in prison population resulting in shrinkage of industries (Rs. 25,140) and less purchase of materials in a jail consequent on over-stocking in the previous year (Rs. 20,592).			
C.-5.— <i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged</i> . . . . .		—100	—66
<i>Voted—</i>			
O. . . . .	—3,50,000	—3,54,500	—3,58,881
R. . . . .	—4,500		
<b>D.—CHARGES IN ENGLAND—</b>			
D.-1.—Secretary of State—			
<i>Charged—</i>			
R. . . . .	10,200	10,200	10,233
Col. 1.—Unanticipated payment of leave salary of a former Inspector-General of Prisons in respect of leave earned under the Government of Bengal.			
D.-2.—High Commissioner—			
<i>Charged—</i>			
O. . . . .	3,800	6,960	6,920
R. . . . .	—1,840		
Col. 1.—Mainly under " Sterling Overseas Pay (Rs. 3,880) set off by an increase in leave salary (Rs. 2,040) due to an officer having proceeded on leave preparatory to retirement.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements "</b>			
<i>—concl.</i>			
<b>D.—CHARGES IN ENGLAND—concl.</b>			
<b>D-2.—High Commissioner—concl.</b>			
Voted—	Rs.		
O. . . . .	5,360	3,320	3,304
R. . . . .	—2,040		
Col. 1.—See Note 2 (d) on page 9. Original grant based on Government forecast.			
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .		102	+102
Voted—			
R. . . . .	100	26	—74
For rounding—			
Charged . . . . .		—200	+200
Voted . . . . .		240	—240
Surrenders or withdrawals within grant or approp- riation—			
R. Gross . . . . .	3,42,871	3,42,871	—3,42,871
R. Deductions . . . . .	4,400	4,400	—4,400
<b>Totals—</b>			
Charged—			
Gross . . . . .	1,48,100	1,43,065	—5,035
Deductions . . . . .	—100	—66	+34
Net . . . . .	1,48,000	1,42,999	—5,001
Voted—			
Gross . . . . .	39,83,500	36,45,216	—3,38,284
Deductions . . . . .	—3,52,500	—3,62,096	—9,596
Net . . . . .	36,31,000	32,83,120	—3,47,880

## REVIEW.

Charged savings, original and final, were 3.3 per cent. of the sanctioned appropriation, as compared with 1 per cent. in the previous year. The savings were mainly due to the reason stated in the note under "A-1—Charged".

Voted savings were 9.6 per cent. of the original grant as against 8.6 per cent. in the previous year. The bulk of the savings occurred under sub-heads "A-2", "A-4" and "C-4" and was due to a fall in prison population and consequent reduction in staff and shrinkage of jail industry. Final voted savings were trifling.

2. In 1934 a loss of Rs. 680 occurred to Government as a result of a fraudulent use of 33 Railway Warrant Forms out of 53 stolen from a district jail. The fate of the remaining 20 missing warrants is not known; but apparently they were not misused as otherwise the total loss would have been much greater. The loss was mainly due to the non-observance by some jail officers of the rules regarding the receipt, custody and issue of these forms. Government accordingly passed orders directing the recovery of half the amount of loss from the officers responsible for the safe custody of the warrants, the balance being written off.

*Store Accounts of the Manufactory Department of the Presidency and the Central Jails for 1938.*

1	Tools and plant. 2	Raw materials. 3	Finished articles. 4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	1,23,697	1,51,980	56,759
2. Receipts—			
(a) By purchase from the market . . . . .	5,443	3,82,289	5,443
(b) From the same jail . . . . .	158	11,492	8,64,905
(c) From the jails within the Province . . . . .	2,093	23,042	9,683
(d) From other departments of the Local Government.	..	4,525	..
(e) From different departments of Government in Provinces other than Bengal (excluding Indian Stores Department).	..	..	..
(f) From the Indian Stores Department . . . . .	..	49,826	..
(g) From Overseas (on indent through the Director General of Stores, London).	..	..	..
Total . . . . .	1,31,391	6,23,154	9,36,790
3. Issues—			
(a) To the same jail . . . . .	5,352	4,85,855	2,49,798
(b) To other jails within the Province . . . . .	180	3,620	2,63,402
(c) To other departments of the Local Government.	..	7	1,71,194
(d) To different departments of Government in Provinces other than Bengal (excluding Indian Stores Department).	..	..	..
(e) To the Indian Stores Department . . . . .	..	..	..
(f) Sales to the Public . . . . .	..	37	1,75,366
(g) Written off—			
(1) On account of loss . . . . .	658	192	1,395
(2) Depreciation . . . . .	7,454	..	516
4. Closing Balance . . . . .	1,17,747	1,33,443	75,119
Total . . . . .	1,31,391	6,23,154	9,36,790



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, flat iron, and round iron in the Presidency Jail valued at Rs. 2,815, Rs. 1,329 and Rs. 844 respectively.

Out of the stock of spring mattresses in the Presidency Jail some were disposed of during the year under report and the others are ready for sale. Flat iron and round iron were purchased for the manufacture of iron-grated doors and windows for supply to other departments. As, however, the expected orders were not received, the raw materials were left in stock. Attempts are being made to dispose of the excess stock as early 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.

M. A. SINGH, Lt.-Col., I.M.S.,

*Inspector-General of Prisons,  
Bengal.*

CALCUTTA, }

*The 23rd June, 1939.* }

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#### AUDIT CERTIFICATE.

The Store Accounts of the Presidency Jail for 1937 and 1938 were test-audited with reference to the local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

V. B. ARTE,

*Examiner,  
Outside Audit, Bengal.*

CALCUTTA, }

*The 12th August, 1939.* }

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#### AUDIT COMMENTS.

The sum of Rs. 516 shown as depreciation of finished articles written-off represents partly the loss due to revaluation and partly the difference in price of mustard oil sold to the jail staff at the staff concession rate.

The question of exhibition of a profit and loss account of the Manufactory Department of the Jails, as desired by the Public Accounts Committee is under the consideration of Government.

## Store Accounts of the Jail Depot, Calcutta, for 1938.

Description of stores-	Opening balance.		Receipt during the year.		Sales during the year.		Written off on account of loss, shortage, etc.		Profit on sales.		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	
1. Dusters, Towels, Swabs and Gamchae.	15,183	1,843	31,953	6,536	29,318	7,191	..	..	1,676	17,818	2,863	
2. Cotton and Woollen Cloth	18,107 Yds.	3,360	21,168 Yds.	5,709	22,217 Yds.	6,546	1 Yd.	..	1,172	47,057 Yds.	3,695	
3. Durries, Furdahs, Counter-panes, Sheets, Ashdies and Bathmats.	1,985	1,994	6,633	9,695	5,697	13,505	..	..	3,832	2,921	2,216	
4. Blankets, Rugs and Wraps.	3,571	5,778	9,129	15,878	9,821	19,619	2	3	2,656	2,877	4,690	
5. Teakwood Furniture	78	144	299	617	288	899	..	..	342	89	204	
6. Cane Articles	1,308	795	13,970	7,149	13,376	11,196	2	..	4,313	1,900	1,061	
7. Coir Mats (Brush, Sinner, Billiard and Matings).	233	422	1,116	1,882	905	3,303	8	17	1,604	436	589	
8. Coir and Jute String, Newar and Soap.	2 Mds.	32	286 Mds.	1,651	283 Mds.	3,022	1/2 Mds.	2	1,416	4 1/2 Mds.	75	
9. Mustard oil	15 Mds.	289	453 Mds.	8,351	454 Mds.	9,728	4 Mds.	83	1,299	10 Mds.	128	
10. Other Manufacture	2,551	267	4,785	1,065	4,314	1,647	..	..	703	3,022	388	
Total	..	14,924	..	58,793	..	76,656	..	105	19,013	..	15,909	

\* Valued at market price or cost whichever is lower.

## Certificate and remarks of the Head of the Office.

Certified that the figures represent a substantially true account of affairs and that they agree with the figures recorded in the Departmental Register. The closing balance of stock was not in excess of requirements. The stock of stores was verified by the Manager, Jail Depot.

CALCUTTA,

K. SEN GUPTA,

Manager,  
Jail Depot.

The 7th August, 1939.

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AUDIT CERTIFICATE.

The store accounts of the Jail Depôt, Calcutta, for the year 1938, were test-audited with reference to the local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
*The 14th August, 1939.* }

V. B. ARTE,  
*Examiner,*  
*Outside Audit, Bengal.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,16,200	1,20,480	1,20,870
R. . . . .	4,280		
<i>Voted—</i>			
O. . . . .	90,700	87,250	86,681
R. . . . .	-3,450		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	32,88,868	32,64,258	32,67,910
R. . . . .	-24,610		
<b>Col. 4.—Mainly due to the surrender, through misapprehension, of the provision for the medical officer attached to the Police Dead House.</b>			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	18,000	18,360	18,608
R. . . . .	360		
<i>Voted—</i>			
O. . . . .	1,51,980	1,30,550	1,33,206
R. . . . .	-12,430		
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	1,18,000	1,35,459	1,35,166
R. . . . .	17,450		
<b>Col. 1.—Mainly increased expenditure on conveyance and hire of furniture for meetings (Rs. 1,000), advertisement charges (Rs. 3,000) and payment of electricity duty (Rs. 5,000), repairs to a steam launch (Rs. 2,450) and cumulative petty items (Rs. 6,000).</b>			
<b>A.-5.—Other Contingencies—</b>			
O. . . . .	7,17,955	6,80,983	6,88,509
R. . . . .	-27,972		
<b>A.-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	300	300	387
			-3

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>A.—PRESIDENCY POLICE—<i>concl.</i></b>			
A.7.— <i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>	—99,000	—97,722	+1,278
For rounding—			
<i>Charged</i> . . . . .	800	..	—800
<i>Voted</i> . . . . .	—1,503	.	(+1,503)
<b>B.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	2,02,000	} 2,05,285	} 2,03,903
<i>R.</i> . . . . .	3,285		
<i>Voted—</i>			
<i>O.</i> . . . . .	1,83,000	} 1,81,160	} 1,76,852
<i>R.</i> . . . . .	—1,840		
<b>C.—DISTRICT EXECUTIVE FORCE—</b>			
<b>C.1.—Pay of Officers—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	5,30,000	} 5,23,302	} 5,41,718
<i>R.</i> . . . . .	—1,108		
Col. 4.—Mainly retrospective promotion of a Provincial Police Service officer to the Indian Police. The final savings under "C-1—Voted" were also due to the above cause.			
<i>Voted—</i>			
<i>O.</i> . . . . .	1,69,000	} 1,67,000	} 1,54,809
<i>R.</i> . . . . .	—2,000		
Col. 4.—See note under "C-1— <i>Charged</i> ".			
<b>C.2.—Pay of Establishment—</b>			
<i>O.</i> . . . . .	99,66,646	} 99,11,846	} 98,97,375
<i>R.</i> . . . . .	—54,800		
Col. 1.—Mainly due to the reduction of temporary forces in districts.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>C.—DISTRICT EXECUTIVE FORCE—<i>contd.</i></b>			
<b>C.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,21,000	1,19,000	1,17,019
R. . . . .	—2,000		
<i>Voted—</i>			
O. . . . .	16,18,799	15,46,806	15,25,814
R. . . . .	—71,993		
Col. 1.—Mainly due to less touring by officers on account of the improvement in the political situation and postponement of musketry practice and mobilisation training as a measure of economy.			
<b>C.4.—Contract Contingencies—</b>			
O. . . . .	6,27,334	6,24,760	6,23,875
R. . . . .	—2,574		
<b>C.5.—Other Contingencies—</b>			
<b>C.5(1)—Petty constructions—</b>			
O. . . . .	1,67,000	1,42,559	1,42,564
R. . . . .	—24,441		
Col. 1.—Mainly due to the redistribution of grants between this head and "Works" in accordance with the actual requirements of local officers. The addition under "J—Works" is also due to this cause.			
<b>C.5(2)—Other Contingencies—</b>			
O. . . . .	12,31,038	11,39,838	11,38,359
R. . . . .	—91,200		
Col. 1.—Mainly economy.			
<b>C.6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
O. . . . .	40,000	45,000	45,005
R. . . . .	5,000		
Col. 1.—Due to the posting of officers on higher pay as Military Intelligence Officers.			
<i>Voted—</i>			
O. . . . .	500	1,200	1,076
R. . . . .	700		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>C.—DISTRICT EXECUTIVE FORCE—concl'd.</b>			
<b>C.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	-8,600	-707	-707
R. . . . .	7,893		
<b>Col. 1.—Due to the abolition of the East Indian Railway cash guard,</b>			
For rounding . . . . .	283	..	-283
<b>D.—POLICE TRAINING SCHOOLS—</b>			
Charged . . . . .	17,000	17,359	+359
<b>Voted—</b>			
O. . . . .	1,78,000	1,71,825	-4,825
R. . . . .	-1,350		
<b>E.—SPECIAL POLICE—</b>			
<b>E.1.—Pay of Officers—</b>			
<b>Charged—</b>			
O. . . . .	51,000	50,398	49,887
R. . . . .	-602		
<b>E.2.—Pay of Establishment—</b>			
<b>Charged—</b>			
O. . . . .	98,600	95,450	95,301
R. . . . .	-3,150		
<b>Voted—</b>			
O. . . . .	2,18,900	2,23,600	2,23,529
R. . . . .	4,700		
<b>E.3.—Allowances, honoraria, etc.—</b>			
<b>Charged—</b>			
O. . . . .	25,100	21,605	21,270
R. . . . .	-3,495		
<b>Col. 1.—Mainly due to no men and officers being detailed for patrol duty and reduction in cases requiring guard and escort duties.</b>			
<b>Voted—</b>			
O. . . . .	40,100	41,090	40,804
R. . . . .	900		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>E.—SPECIAL POLICE—<i>conold.</i></b>			
<b>E.-4.—Contract Contingencies—</b>			
<i>Charged</i> . . . . .	8,200	8,200	..
<i>Voted—</i>			
O. . . . .	Rs. 18,500	18,000	17,866
R. . . . .	-500		
<b>E.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	5,800	8,292	8,339
R. . . . .	2,492		
Col. 1.—Mainly due to post-budget decision to replace the old pattern bayonets of the Hill Tracts Force by ordinary short pattern ones.			
<i>Voted—</i>			
O. . . . .	67,840	81,455	81,410
R. . . . .	13,615		
Col. 1.—Same as under charged.			
<b>E.-6.—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,000	1,200	1,200
R. . . . .	-800		
<b>E.-7.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	1,195	1,195	828
<b>For rounding—</b>			
<i>Charged—</i>			
O. . . . .	-700	-400	..
R. . . . .	300		
Voted . . . . .		-340	+340



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>F.—RAILWAY POLICE—</b>			
<b>F.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	50,000	47,200	47,253
R. . . . .	-2,800		
<i>Voted—</i>			
R. . . . .	58	58	58
<b>F.-2.—Pay of Establishment—</b>			
O. . . . .	4,70,800	4,50,742	4,44,313
R. . . . .	-20,058		
<b>F.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,100	5,100	5,082
R. . . . .	1,000		
Voted . . . . .		38,700	38,128
<b>F.-4.—Contract Contingencies—</b>			
O. . . . .	10,500	11,714	11,653
R. . . . .	1,214		
<b>F.-5.—Other Contingencies—</b>			
O. . . . .	1,24,700	1,23,400	1,22,217
R. . . . .	-1,300		
<b>F.-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	33,000	25,709	25,075
R. . . . .	-7,300		

Col. 1.—Mainly due to the failure of the Government of Orissa to put in their claim for arrear charges.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>F.—RAILWAY POLICE—<i>concl.</i></b>			
<b>F.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	Rs. —4,87,200	—3,68,900	—3,60,193
R. . . . .	68,300		
Col. 1.—Mainly due to the readjustment of excess recovery made during 1937-38.			
For rounding—			
Charged . . . . .	—100	..	+100
Voted . . . . .	500	..	—500
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—</b>			
<b>G.1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,08,500	1,01,215	1,00,331
R. . . . .	—7,285		
<i>Voted—</i>			
O. . . . .	71,300	74,800	74,554
R. . . . .	3,500		
<b>G.2.—Pay of Establishment—</b>			
O. . . . .	8,63,000	8,12,000	8,07,893
R. . . . .	—51,000		
Col. 1.—Mainly reduction of temporary force.			
<b>G.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	19,500	22,300	21,988
R. . . . .	2,800		
<i>Voted—</i>			
O. . . . .	2,44,000	1,66,146	1,65,844
R. . . . .	—77,854		
Col. 1.—Mainly less touring owing to improvement of political situation.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>G.—CRIMINAL INVESTIGATION DEPARTMENT—<i>concl'd.</i></b>			
G.-4.—Contract Contingencies . . . . .	2,500	2,500	..
G.-5.—Other Contingencies—			
O. . . . .	Rs. 4,54,300	4,37,754	4,30,706
R. . . . .	—16,548		
Col. 1.—Mainly non-utilisation of the "secret service" money for certain special purposes.			
For rounding . . . . .	—100	..	+100
H.—TRANSFERS TO THE GENERAL POLICE FUND .	..	89	+89
<b>J.—WORKS—</b>			
O. . . . .	1,48,000	1,77,243	1,76,931
R. . . . .	29,243		
Col. 1.— <i>Vide</i> explanation under "C-5(1)" <i>ante</i> .			
<b>K.—CHARGES IN ENGLAND—</b>			
<b>K.-1.—Secretary of State—</b>			
<i>Charged</i> . . . . .	8,160	300	—7,360
Col. 4.—Provision was not required for the leave salary representing the special un-employed pay of certain Army Officers in the Police Department.			
<b>K.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	3,41,200	3,35,960	3,35,549
R. . . . .	—5,240		
<i>Voted—</i>			
O. . . . .	20,000	22,600	23,662
R. . . . .	2,600		
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—380	..	+389

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—concl'd.</b>			
<b>L.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	Ra. 1,800	1,800	2,089 +289
<i>Voted—</i>			
R. . . . .	200	200	144 —56
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. Gross . . . . .	5,163	5,163	.. —5,163
<i>Voted—</i>			
R. Gross . . . . .	4,17,303	4,17,363	.. —4,17,363
R. Deductions . . . . .	—76,193	—76,193	.. +76,193
<b>Totals—</b>			
<i>Charged</i> . . . . .	17,66,000	17,62,274	—3,726
<i>Voted—</i>			
Gross . . . . .	2,13,33,800	2,08,32,612	—5,01,188
Deductions . . . . .	—5,44,800	—4,67,622	+77,178
Net . . . . .	2,07,89,000	2,03,64,990	—4,24,010

#### REVIEW.

Savings in the charged appropriation were .2 per cent. only.

Voted savings were 2 per cent. of the original grant and were mainly due to improvement in the political situation and to measures of economy (*vide* sub-heads C-2, C-3, C-5 and G-2).

2. For the sake of administrative convenience the Inspector-General of Police was authorised as a special case to sanction without previous reference to the Finance Department, reappropriations between the heads 'Petty constructions' and 'Works' subordinate to two different minor heads subject to the condition that no reappropriation from 'Petty constructions' to any other head under the minor head "District Executive Force" should be sanctioned without previous reference to that Department. In order to enable audit to watch compliance with the above condition the sub-head "C-5—Other Contingencies" was split up during the year with the sanction of the Auditor-General of India into the sub-heads C-5 (1) Petty constructions and C-5 (2) Other Contingencies.



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "30.—Ports and Pilotage"—<i>concl.</i></b>			
<b>E.—STATE-YACHT ESTABLISHMENT—</b>			
<i>Charged—</i>			
	Rs.		
<i>O.</i> . . . . .	17,800	[ 24,110	[ 23,522
<i>S.</i> . . . . .	3,000		
<i>R.</i> . . . . .	3,310		
Col. 1.—More expenditure on haulage of the State-yacht in connection with His Excel- lency the Governor's river tours.			
<b>F.—MISCELLANEOUS—</b>			
<i>Charged</i> . . . . .	2,200	1,866	—334
<i>Voted</i> . . . . .	900	900	..
<b>G.—CHARGES IN ENGLAND—</b>			
G.-2.—High Commissioner . . . . .	4,800	4,800	..
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>R.</i> . . . . .	30	30	28
For rounding—			
<i>Charged</i> . . . . .	300	..	—300
<i>Voted</i> . . . . .	—400	..	+400
Surrenders or withdrawals within grant or appropria- tion—			
<i>R. Gross</i> . . . . .	85,000	65,000	..
<i>R. Deductions</i> . . . . .	3,500	3,500	..
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,44,000	1,41,775	—2,225
<i>Voted—</i>			
<i>Gross</i> . . . . .	5,52,000	4,71,838	—80,164
<i>Deductions</i> . . . . .	—80,000	—84,712	—4,712
<i>Net</i> . . . . .	4,72,000	3,87,124	—84,876

## REVIEW.

Charged savings were 1.5 per cent. as in the preceding year. Voted savings were 18 per cent. against an excess of 1.9 per cent. in 1937-38. The savings were mainly due to the causes indicated in the notes under "A.-1.—Voted" and "A.-2.—Voted".

*Store Accounts of the Government Dockyard, Narayanganj, for the year ending  
31st March, 1939.*

	Rs.	Rs.
Opening Balance on 1st April, 1938 . . . . .		48,779
<i>Receipts during the year—</i>		
(a) Local purchase . . . . .	1,02,062	
(b) From overseas . . . . .		
(c) From other sources . . . . .	911	
(d) On account of elimination of pies, etc., in the calculation of Issue Rates, amounts, etc. . . . .	85	1,03,008
<i>Deduct—</i>		
1. Stores utilised on production, etc. . . . .	99,759	
2. Stores sold . . . . .	659	
3. Stores otherwise disposed of . . . . .	72	99,470
Closing Balance on 31st March, 1939, as analysed below, to exhibit the main categories ( <i>i.e.</i> , kinds) of Stores . . . . .		52,317*
*1. Engines and spare parts . . . . .	6,431	
2. Tools . . . . .	4,463	
3. Hardware . . . . .	11,789	
4. Metal . . . . .	853	
5. M. S. angles, plates, rods, etc. . . . .	5,366	
6. Bolts and nuts, rivets, etc. . . . .	2,885	
7. Timber . . . . .	2,507	
8. Coal . . . . .	994	
9. Asbestos goods . . . . .	1,660	
10. Belting . . . . .	2,084	
11. Paints and oils, etc. . . . .	2,029	
12. Electrical goods . . . . .	1,910	
13. Crockery and cutlery, etc. . . . .	355	
14. Miscellaneous . . . . .	8,991	
		52,317

The figures show the value of 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 Review on Stores by the Head of the Office.*

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

All the stores of the Government Dockyard, Narayanganj, were verified by me. As in the last year, the closing balance of the stores appeared to be far below the level of my normal requirements. It must be owned however that the lost ground has been recovered, though in a very small measure, inasmuch as, the closing balance of stores has increased by about Rs. 3,500, as compared with the last year. The necessity of having a sufficient quantity of important stores on hand to execute repair works, etc., has been explained in the previous review. Government have been approached on the matter and requested to allow a lump sum of money this year whereby important stores may be purchased, thus relieving the Dockyard of constant worries arising out of poor stock and thereby making way for speedy, smooth and effective repair works.

R. W. GARREAU,

*Engineer Superintendent,  
Government Dockyard, Narayanganj.*

NARAYANGANJ,  
The 23rd June, 1939.

*Audit Comment.*

As the accounts of the Dockyard were not test-audited this year, the accuracy of the above accounts cannot be certified to by Audit.

## Grant No. 18.—Scientific Departments.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36.—Scientific Departments".</b>			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES . . . . .	29,200	29,200	..
For rounding—			
O. . . . . 800	..	..	..
R. . . . . —800			
Surrenders or withdrawals within grant or appropriation—			
B. . . . . 800	800	..	—800
Total .	30,000	29,200	—800



Grant No. 19.—Charges on account of Education.

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 37.—Education "</b>		Rs.	Rs.
<i>University.</i>			Rs.
<b>A.—GRANTS TO UNIVERSITIES—</b>			
<i>Charged</i> . . . . .	5,50,000	5,50,000	—
<i>Voted—</i>			
O. . . . .	Rs. 5,89,500	{ 5,89,602	+2
R. . . . .	100		
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	1,06,000	} 1,23,800	1,23,792
R. . . . .	17,800		
<i>Col. 1.—Change in the leave programme.</i>			
<i>Voted—</i>			
O. . . . .	12,14,350	} 12,18,099	12,08,727
R. . . . .	3,749		
<b>B.-2.—Pay of Establishment . . . . .</b>			
	1,01,404	1,00,675	—729
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,400	} 2,694	2,725
R. . . . .	—1,706		
<i>Col. 1.—Mainly revision in the rate of house allowance of an officer.</i>			
<i>Voted—</i>			
O. . . . .	9,100	} 7,559	{ 7,846
R. . . . .	—1,541		
<i>Col. 1.—Mainly premature provision for the house allowance of an officer (Rs. 1,020) which was sanctioned only in June, 1939.</i>			
<b>B.-4.—Contract Contingencies . . . . .</b>			
	22,838	22,748	—90
<b>B.-5.—Other contingencies—</b>			
O. . . . .	1,61,170	} 1,66,005	1,66,049
R. . . . .	4,835		
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—100	..	+100
<i>Voted</i> . . . . .	138	—	—138

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 37.—Education "—<i>contd.</i></b>			
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
Rs.			
O. . . . . 3,99,100	3,88,100	3,88,440	+340
R. . . . . —11,000			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<i>Charged—</i>			
O. . . . . 37,700	28,647	28,437	—110
R. . . . . —9,153			
Col. 1.—Mainly due to the deputation of an officer to the Central Legislative Assembly.			
<i>Voted—</i>			
O. . . . . 3,39,500	3,35,979	3,31,786	—4,193
R. . . . . —3,521			
<i>Secondary.</i>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>E.-1.—Pay of Officers—</b>			
<i>Charged</i> . . . . . 30,000			
29,318			
—682			
<i>Voted—</i>			
O. . . . . 12,08,000	11,90,278	11,95,127	+4,849
R. . . . . —17,722			
<b>E.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . . 1,900	1,850	1,767	—83
R. . . . . —50			
<i>Voted</i> . . . . . 71,000			
70,720			
—280			
<b>E.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 2,900	2,399	2,389	—1
R. . . . . —510			
<i>Voted—</i>			
O. . . . . 13,380	16,150	15,616	—534
R. . . . . 2,770			
Col. 1.—Mainly due to more transfers.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "37.—Education"—<i>contd.</i></b>				
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i></b>				
<b>E.-4.—Contract Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	Rs. 700	840	840	
R. . . . .	140			..
<i>Voted—</i>				
O. . . . .	57,788	57,448	57,818	
R. . . . .	-340			+370
<b>E.-5.—Other Contingencies—</b>				
<i>Charged . . . . .</i>				
		3,470	3,349	
			-121	
<i>Voted—</i>				
O. . . . .	1,32,809	1,45,686	1,46,325	
R. . . . .	12,877			-639
<b>For rounding—</b>				
<i>Charged . . . . .</i>				
		30	..	
			-30	
<i>Voted . . . . .</i>				
		23	..	
			-23	
<b>F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>				
<i>Charged—</i>				
O. . . . .	6,000	5,201	5,192	
R. . . . .	-799			-9
<i>Voted—</i>				
O. . . . .	15,51,000	15,80,517	15,81,394	
S. . . . .	35,000			-6,123
R. . . . .	3,517			
<i>Primary.</i>				
<b>G.—GOVERNMENT PRIMARY SCHOOLS—</b>				
O. . . . .	4,700	4,720	4,631	
R. . . . .	20			+211

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head " 37.—Education "—<i>contd.</i></b>		Rs.	Rs.
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<i>Charged</i> . . . . .	23,600	23,600	..
Voted—			
O. . . . .	Rs. 3,16,000	} 3,13,750	} 3,17,354
R. } . . . . .	-2,250		
<b>J.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>			
O. . . . .	28,97,700	} 28,99,950	} 29,02,087
R. . . . .	2,250		
<i>Special.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. * . . . .	1,800	} 7,549	} 7,548
R. . . . .	5,749		
Col. 1.—Due to extension of service granted to an officer:			
Voted—			
O. . . . .	3,59,720	} 3,47,590	} 3,45,034
R. . . . .	-12,130		
<b>J.-2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	420	510	+90
Voted—			
O. . . . .	2,89,236	} 2,58,916	} 2,58,018
R. . . . .	-30,320		
Col. 1.—Mainly due to the scheme for training of teachers of Primary Schools in certain districts not having been given effect to owing to delay in the introduction of free primary education.			
<b>J.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
R. . . . .	113	113	..
Voted—			
O. . . . .	10,780	} 10,946	} 9,428
R. . . . .	166		

Major Head and Sub-head.	Final Grant of Approp- riation	Actual Expendi- ture	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—contd.</b>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—concl'd.</b>			
<b>J.4.—Contract Contingencies—</b>			
O. . . . .	Rs. 18,185	18,259	18,230
R. . . . .	74		
<b>J.5.—Other Contingencies—</b>			
<b>Charged—</b>			
Q. . . . .	1,500	1,559	1,505
R. . . . .	59		
<b>Voted—</b>			
O. . . . .	5,06,936	4,59,056	4,57,185
R. . . . .	—47,880		
Col. 1.—See J (2) voted.			
<b>J.6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	29,000	28,605	28,005
R. . . . .	—395		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		—20	+20
<i>Voted</i> . . . . .		43	—43
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS</b>			
	4,73,300	4,62,219	—11,081
<i>General.</i>			
<b>L.—DIRECTION—</b>			
<b>Charged—</b>			
O. . . . .	55,200	55,002	55,098
R. . . . .	—198		
<b>Voted—</b>			
O. . . . .	1,68,800	1,64,750	1,63,900
R. . . . .	—4,050		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>M.—INSPECTION—</b>			
<b>M<sup>1</sup>.1—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs 4,800		
R . . . . .	—200	4,000	4,578
<i>Voted—</i>			
O. . . . .	7,90,000		
R. . . . .	—6,463	7,83,537	7,81,535
<b>M<sup>2</sup>.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,300		
R. . . . .	200	1,500	1,486
<i>Voted—</i>			
O. . . . .	1,47,356		
R. . . . .	4,010	1,51,366	1,50,971
<b>M.3.—Allowances, honoraria, etc.—</b>			
<i>Charged . . . . .</i>			
		1,900	1,896
<i>Voted—</i>			
O. . . . .	1,82,524		
R. . . . .	1,070	1,83,594	1,82,334
<b>M.4—Contract Contingencies—</b>			
<i>Charged . . . . .</i>			
		170	170
<i>Voted—</i>			
Q. . . . .	37,784		
R. . . . .	700	38,484	38,535
<b>M.5.—Other Contingencies—</b>			
<i>Charged . . . . .</i>			
		20	20
<i>Voted—</i>			
O. . . . .	24,800		
R. . . . .	683	25,483	25,276

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>M.—INSPECTION—<i>concl'd.</i></b>			
<b>For rounding—</b>			
Charged .. . . . . .	10	..	—10
Voted . . . . .	36	..	—36
<b>N.—SCHOLARSHIPS—</b>			
<b>Charged—</b>			
O. . . . .	Rs. 2,300	} 1,400	} 1,209
R. . . . .	—900		
<b>Voted—</b>			
O. . . . .	3,63,000	} 3,53,000	} 3,55,067
R. . . . .	—10,000		
Col. 4.—A fluctuating item.			
<b>O.—MISCELLANEOUS—</b>			
O.1.—Grant for the encouragement of literature	41,000	40,686	—314
<b>O.2.—Examination charges—</b>			
<b>Charged—</b>			
O. . . . .	400	} 450	} 450
R. . . . .	50		
<b>Voted—</b>			
O. . . . .	80,000	} 95,374	} 93,102
R. . . . .	15,374		
Col. 1.—Mainly increase in the number of candidates for the various examinations.			
<b>O.3.—Board of Intermediate and Secondary Educa- tion, Dacca—</b>			
O. . . . .	48,000	} 43,411	} 43,270
R. . . . .	—4,589		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "37.—Education"— <i>contd.</i>	R $\text{₹}$	Rs.	Rs.
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
O.-4.—Grants-in-aid, contributions, etc.—			
O.-4.—(1) Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—			
O.-4.—(1) (a) Grants, etc., in connection with play fields and recreation grounds for villages and village schools—			
<i>Charged—</i>			
R. . . . .	Rs. 778	778	705 <sup>+</sup> —75
<i>Voted—</i>			
O. . . . .	1,25,000	1,23,600	99,999 —23,601
R. . . . .	—1,400		
Col. 4.—Due partly to non-realisation of the required amount of local contributions and partly to local contributions having been made in kind, i.e., labour and supplies.			
O.-4.—(1) (b) Attachment of agricultural farms, etc., to secondary schools, etc.—			
R. . . . .	1,400	1,400	1,200 —200 <sup>+</sup>
O.-4.—(2) Other grants-in-aid, contributions, etc.—			
O. . . . .	75,200	74,618	72,687 —1,731
R. . . . .	—582		
O.-5.—Miscellaneous—Other charges—			
<i>Charged—</i>			
O. . . . .	1,600	1,555	802 —753
R. . . . .	—45		
<i>Voted—</i>			
O. . . . .	62,700	60,700	61,722 +1,022
R. . . . .	—2,000		
O.-6.—Charges of the Youth Welfare Works under the Physical Director—			
O. . . . .	2,50,000	1,39,752	1,12,972 —26,780
R. . . . .	—1,10,248		

Col. 1.—Due to delay in introducing the Youth Welfare Scheme. Col. 4.—Due partly to the same reason as in Col. 1 and partly to certain charges of the Physical Training Centre, which were novel in nature, having been classified by the disbursing officers under sub-head "O-8.—Other Items." The savings were not surrendered in time by the local officers. See paragraph 3 of the review.



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
<b>O.-7.—Advancement of education of members of the Scheduled Castes—</b>			
<b>O.-7.—(1) Amount transferred to the Scheduled Castes Education Fund—</b>			
Rs.			
B. . . . .	5,00,000	5,00,000	5,00,000
<b>O.-7.—(2) Expenditure from the Scheduled Castes Education Fund . . . . .</b>			
	..	21,663	+21,663
Col. 4.—No provision could be made due to the expenditure from the Fund having been sanctioned very late in the year.			
<b>O.-7.—(3) <i>Deduct</i>—Amount transferred from the Scheduled Castes Education Fund . . . . .</b>			
	..	-21,663	-21,663
Col. 4.—See sub-head O.-7 (2).			
<b>O.-8.—Other items—</b>			
<i>Charged—</i>			
R. . . . .	288	288	288
<i>Voted—</i>			
O. . . . .	62,500	54,708	64,251
R. . . . .	-7,792		
Col. 4.—See note under sub-head O.-6.			
<b>Charges in England.—</b>			
<b>H.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	83,160	50,855	63,027
R. . . . .	-32,302		
Col. 1.—Mainly changes in the leave programme.			
<i>Voted—</i>			
O. . . . .	1,09,480	52,620	62,025
R. . . . .	-56,860		
Col. 1.—Same as under <i>charged</i> .			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—<i>concl.</i></b>			
<b>S.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	Rs. 290	290	308 +18
<i>Voted—</i>			
R. . . . .	230	230	290 +60
<b>For rounding—</b>			
<i>Charged</i> . . . . .		—160	.. +160
<i>Voted</i> . . . . .		120	.. —120
<b>Surrenders or withdrawals with grant or appropria- tion—</b>			
<i>Charged—</i>			
R. . . . .	20,396	20,396	.. —20,396
<i>Voted—</i>			
R. . . . .	2,77,258	2,77,258	.. —2,77,258
<b>Total—Grant No. 19—</b>			
<i>Charged</i> . . . . .		9,21,000	9,01,120 —19,880
<i>Voted—</i>			
Gross . . . . .	1,38,80,000	1,35,48,549	—3,31,451
Deductions . . . . .		.. —21,663	—21,663
Net . . . . .	1,38,80,000	1,35,26,886	—3,53,114

### REVIEW.

Voted and charged savings as compared with the grant or appropriation were 2·5 and 2·1 per cent. respectively. Corresponding savings in 1937-38 were trifling. Final savings were however trifling in the preceding year.

2. Up to 1937-38, the expenditure under the minor head 'Miscellaneous' was exhibited under the single sub-head 'O' in the Appropriation Accounts,

REVIEW—*contd.*

as the amount of expenditure under that head was less than Rs. 5 lakhs. The expenditure for 1938-39 having exceeded this limit, the sub-head was subdivided with the approval of Government into several sub-heads as shown in the Appropriation Accounts.

3. The variations under the sub-heads O.-6 and O.-8 indicated defective control.

4. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10-Irrigation.

The statement below shows the unexpended balance to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the two schemes the charges for which were debited to this grant.

Name of the Scheme.	Unexpended balance at the end of the previous year (1937-38).	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance at the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Attachment of agricultural farms, etc., to secondary schools and provision of play grounds and village halls [Sub-head O.-4 (1) (b)] . . . . .	403	(a) 1,000	(c) 600	803
2. Provision of playing fields and recreation grounds for villages and village schools [Sub-head O.-4 (1) (a)] . . . . .	20,658	(b) 25,285	(d) 98,260	(b) —52,317

(a) Transferred by the Provincial Government from the scheme "Wireless transmission in Midnapur District." See paragraph 5 of the review under Grant No. 12-General Administration.

(b) The additional grant of Rs. 60,000 sanctioned by the Government of India was adjusted in the accounts for May 1939.

(c) Includes Rs. 600 on account of refund of unexpended grant of the previous year.

(d) Includes Rs. 2,442 on account of refund of unexpended grant of the previous year.

The expenditure as shown above was regular and conformed to the conditions attached to the grants, except in the case of an aggregate sum of Rs. 57,902 spent for the second scheme for which certificates of utilisation are awaited from the District Officers.

In respect of expenditure on scheme No. 1 incurred in the previous years certificates of utilisation for an aggregate sum of Rs. 2,975 are also awaited.

## STORE ACCOUNTS.

(i) Store Accounts of the Bengal Engineering College for 1938-39.

—	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Electrical Stores.	Miscellaneous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	295	1,498	690	53	959	5,635
<i>Receipts.</i>						
(a) By local purchase . . . . .	5,668	748	570	402	1,781	4,655
(b) From other Government Departments . . . . .	..	..	..	..	..	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	35	17	36	..	..	20
<i>Issues.</i>						
Issues for different works, etc. . . . .	5,814	997	587	364	1,308	5,127
Depreciation, loss, shortage, etc., written off. . . . .	2	5	..	..	4	13
Closing balance . . . . .	182	1,261	709	91	1,428	5,170

*Agency employed for verification.*—Mr. C. V. Newman and Mr. A. K. Das (both Gazetted Officers) took the annual stocktaking of the Mechanical Engineering Department and Mr. A. M. Ahmed, (Gazetted Officer) took the annual stocktaking of the Electrical Engineering Department for the year 1938-39.

*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 the stock was not in excess of requirements.

SIBPORE, }  
The 25th July, 1939. }

C. V. MILLER,  
Principal,  
Bengal Engineering College.

## AUDIT COMMENTS.

As the accounts of the College were not test-audited this year, the accuracy of the above accounts cannot be certified to by audit.

(ii) Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1938-39.

—	Timber.	Iron.	Paint.	Fuel.	Miscel- laneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	4,792	6,154	922	90	7,450	22,941
<i>Receipts.</i>						
(a) By local purchase . . .	1,553	1,746	368	966	4,740	2,687
(b) From other Govern- ment Departments . . .	..	..	..	..	..	..
(c) From oversea . . .	..	..	..	..	..	..
(d) From other sources . . .	..	..	..	..	..	..
<i>Issues.</i>						
(a) Issue for different works, etc. . . . .	2,849	2,674	365	887	4,736	—
(b) Depreciation, loss, shortage, etc., written off. . . . .	..	..	..	..	..	404
Closing balance . . .	3,496	5,826	925	160	7,454	25,224

*Agency employed for verification.*—Foreman Instructor of the Institution.

*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 this department registers and that the closing balance of stock was not in excess of requirements.

DACCA, }  
The 30th June, 1939. }

KAMALA PRASANNA ROY,  
*Lecturer-in-charge,*  
*Ahsanulla School of Engineering, Dacca.*

AUDIT COMMENTS.

As the accounts of the School were not test-audited this year, the accuracy of the above accounts cannot be certified to by Audit.

116 Grant No. 20.—Charges on account of Anglo-Indian and European Education.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	- 2 -	3	4
<b>Major Head " 37.—Education "</b>			
<i>Secondary.</i>			
<b>A.—GOVERNMENT SECONDARY SCHOOLS—</b>			
Rs.			
O. . . . . 2,82,900	} 2,77,485	2,74,073	—3,412
R. . . . . —5,415			
<b>B.—DIRECT GRANTS TO NON-GOVERNMENT SECOND- ARY SCHOOLS—</b>			
O. . . . . 2,85,800	} 2,81,016	2,80,855	—161
R. . . . . —4,784			
<i>Primary.</i>			
<b>C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
O. . . . . 4,37,700	} 4,19,047	4,17,907	—1,080
R. . . . . —18,653			
<i>Special.</i>			
<b>D.—GOVERNMENT SPECIAL SCHOOLS—</b>			
O. . . . . 28,000	} 22,895	21,721	—1,174
R. . . . . —5,105			
Col. 1.—Mainly a vacant post.			
<b>E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS . . . . .</b>			
	1,900	1,879	—21
<i>General.</i>			
<b>F.—INSPECTION—</b>			
O. . . . . 32,800	} 33,460	33,325	—135
R. . . . . 660			
<b>G.—SCHOLARSHIPS—</b>			
O. . . . . 27,500	} 33,116	32,995	—121
R. . . . . 5,616			
Col. 1.—Due to additional stipends allowed by Government.			

**Grant No. 20.—Charges on account of Anglo-Indian and European Education—concl'd.** 117

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education "—concl'd.</b>			
<b>H.—MISCELLANEOUS—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 200		
R. . . . .	—200	..	..
<i>Voted—</i>			
O. . . . .	9,500		
R. . . . .	55	9,555	9,480
			—75
<i>Charges in England.—</i>			
<b>K.—High Commissioner—</b>			
<i>Charged</i> . . . . .		..	25
<i>Voted—</i>			
O. . . . .	18,680		
R. . . . .	—1,560	17,120	17,837
			+717
<b>L.—LOSS OR GAIN BY EXCHANGE—</b>			
R. . . . .	115	115	118
			+3
For rounding . . . . .		20	..
			—20
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R. . . . .	200	200	..
			—200
<i>Voted—</i>			
R. . . . .	20,071	20,071	..
			—20,071
<b>Total—Grant No. 20—</b>			
<i>Charged</i> . . . . .		200	25
<i>Voted</i> . . . . .		11,24,800	10,90,250
			—34,550

**REVIEW.**

Voted savings were 3 per cent. of the original grant and .5 per cent. of the final appropriation. The savings in the previous year were trifling.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving— .
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical".</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 2,42,800	1,98,815	1,95,553
R. . . . .	—43,985		
Col. 1.—Mainly due to the posting of voted officers in districts reserved for I. M. S. officers.			
<i>Voted—</i>			
O. . . . .	2,61,144	2,65,075	2,67,996
R. . . . .	6,931		
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,800	1,913	1,913
R. . . . .	113		
<i>Voted—</i>			
O. . . . .	1,84,000	1,83,900	1,86,593
R. . . . .	—1,000		
<b>A.-3.—Allowances, honoraria, etc.</b>			
<i>Charged—</i>			
O. . . . .	11,810	13,746	13,336
R. . . . .	1,936		
Col. 1.—Mainly due to unforeseen payment of travelling allowance for court attendance.			
<i>Voted—</i>			
O. . . . .	53,350	49,820	49,380
R. . . . .	—3,530		
<b>A.-4.—Contract Contingencies—</b>			
<i>Charged</i> . . . . .			
		200	200
<i>Voted—</i>			
O. . . . .	8,844	9,300	9,354
R. . . . .	456		



Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "38.—Medical"— <i>contd.</i>	Rs.	Rs.	Rs.
<b>A.—MEDICAL ESTABLISHMENT—<i>concl.</i></b>			
<b>A.-5.—Other Contingencies—</b>			
A.-5 (i).—Grants to dispensaries for the supply of medicines to Government officers . . . . .	12,030	12,105	+75
<b>A.-5 (ii) Other charges—</b>			
<i>Charged—</i>			
O. . . . .	112	60	76
R. . . . .	-52		
<i>Voted—</i>			
O. . . . .	6,850	6,655	6,525
R. . . . .	-195		
<b>A.-6.—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>			
O. . . . .	5,400	5,453	6,053
R. . . . .	53		
<b>A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	-2,856	-2,856	..
<b>For rounding—</b>			
<i>Charged</i> . . . . .	378	..	-378
<i>Voted</i> . . . . .	-262	..	+262
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	44,400	54,077	54,510
R. . . . .	9,677		
<b>Col. 1.—Due to the posting of I. M. S. officers in place of voted officers originally budgeted for.</b>			
<i>Voted—</i>			
O. . . . .	2,26,320	2,13,000	2,18,532
R. . . . .	-13,320		
<b>Col. 4.—Mainly due to unforeseen posting of senior in place of junior officers towards the close of the year.</b>			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
<b>Major Head "38.—Medical"—<i>contd.</i></b>		Rs.	Rs.	Rs.
<b>B.—HOSPITALS AND DISPENSARIES—<i>contd.</i></b>				
<b>B.-2.—Pay of Establishment—</b>				
<i>Charged—</i>				
O. . . . .	Rs. 17,062	} 19,051	19,533	+482
R. . . . .	1,989			
<i>Voted—</i>				
O. . . . .	3,22,688	} 3,25,108	3,21,064	—3,144
R. . . . .	2,420			
<b>B.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	4,400	} 4,506	3,519	—987
R. . . . .	106			
Col. 4.—Owing to late allotment of funds some travelling allowance bills could not be drawn during the year.				
<i>Voted—</i>				
O. . . . .	62,000	} 59,953	59,785	—168
R. . . . .	—2,047			
<b>B.-4.—Contract Contingencies—</b>				
<i>Charged</i> . . . . .		4,400	4,399	—1
<i>Voted—</i>				
O. . . . .	3,88,740	} 3,90,244	3,93,574	+3,330
R. . . . .	1,504			
<b>B.-5.—Other Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	2,900	} 6,885	5,798	—1,087
R. . . . .	3,985			
Col. 1.—Mainly due to increased medical grant for the dispensaries in the Chittagong Hill Tracts. Col. 4.—Partly due to reappropriation in excess of requirements and partly to the supply of some indents in the following year.				
<i>Voted—</i>				
O. . . . .	8,29,540	} 8,53,077	8,67,550	+14,473
R. . . . .	23,537			

Major Head and Sub-head. *	*Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 33.—Medical"—contd.</b>			
<b>B.—HOSPITALS AND DISPENSARIES—concl'd.</b>			
<b>B.-6.—Grants-in-aid, contributions, etc.—</b>			
<b>B.-6 (i).—Grants to hospitals and dispensaries—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 60,000	62,400	62,500
R. . . . .	2,400		
<i>Voted—</i>			
O. . . . .	9,78,792	6,95,732	6,96,045
R. . . . .	—2,83,060		
Col. 1.—Mainly due to non-utilisation in full of the provision for improvement of sadar hospitals as it was not possible to examine systematically the claims of all the hospitals in respect of which proposals for grants had been received (Rs. 2,01,000) and non-payment of a grant of Rs. 80,000 for the Eden Sanitarium building owing to the scheme not having been approved.			
<b>B.-6 (ii).—Other charges—</b>			
<i>Charged—</i>			
O. . . . .	600	1,107	1,108
R. . . . .	507		
<b>B.-7.—Deduct—Establishment charges recover- able from other Governments, Departments, etc. . . . .</b>			
	—10,000	—7,584	+2,416
Col. 4.—Mainly due to non-payment of contribution by two local fund dispensaries.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	238	..	—238
<i>Voted</i> . . . . .	—580	..	+580
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
O. . . . .	2,34,000	2,51,420	2,45,045
R. . . . .	17,426		

Major Head and Sub-head.	Final Grant or Appro- priation. "	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head "38.—Medical"—<i>contd.</i></b>		Rs.	Rs.
<b>D.—MEDICAL COLLEGES AND SCHOOLS—</b>			
<b>D.-1.—Pay of Officers—</b>			
Rs.			
<i>Charged—</i>			
O. . . . .	2,05,000	1,88,256	1,94,892
R. . . . .	—16,744		
<p>Col. 4.—Mainly due to larger expenditure during the last two months of the year on account of retrospective promotion of two officers and drawal of pay for part of March 1939 in that month by another.</p>			
<i>Voted—</i>			
O. . . . .	5,36,000	4,05,706	4,87,865
R. . . . .	—40,294		
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,23,620	1,21,109	1,20,611
R. . . . .	—2,511		
<b>D.-3.—Allowances, honoraria, etc. —</b>			
<i>Charged—</i>			
O. . . . .	19,950	20,700	20,031
R. . . . .	750		
<i>Voted—</i>			
O. . . . .	36,050	45,619	44,577
R. . . . .	9,569		
<p>Col. 1.—Mainly due to unforeseen payments of travelling, compensatory and non-practising allowances to some officers.</p>			
<b>D.-4.—Contract Contingencies—</b>			
O. . . . .	66,736	63,592	63,760
R. . . . .	—3,144		
<b>D.-5.—Other Contingencies—</b>			
O. . . . .	2,10,360	2,15,384	2,12,329
R. . . . .	—3,976		
<b>D.-6.—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,400	2,920	2,316
R. . . . .	520		
Voted . . . . .		2,850	2,850

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "33.—Medical"—contd.</b>			
<b>D.—MEDICAL COLLEGES AND SCHOOLS—concl'd.</b>			
D.7.— <i>Deduct</i> —Establishment charges recover- able from other Governments, Departments, etc.	-1,31,000	-88,323	+42,677
Col. 4.—Due to smaller number of students deputed for training by other Governments, decrease in the <i>per capita</i> cost of training and recoveries during the year having been partly set off by the amount of excess recoveries in the previous year (Rs. 9,508).			
For rounding—			
<i>Charged</i> . . . . .	-350	..	+350
<i>Voted</i> . . . . .	384	..	-384
<b>E.—MENTAL HOSPITAL—</b>			
<b>E.1.—Pay of Officers—</b>			
O. . . . .	2,600	} 3,086	3,131
R. . . . .	486		
<b>E.2.—Pay of Establishment—</b>			
O. . . . .	3,800	} 3,908	3,886
R. . . . .	108		
<b>E.3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,450	} 1,990	2,278
R. . . . .	-460		
<b>E.4.—Contract Contingencies . . . . .</b>			
	5,000	5,000	..
<b>E.5.—Other Contingencies—</b>			
O. . . . .	5,700	} 5,800	5,621
R. . . . .	100		
<b>E.6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	5,54,000	} 5,40,700	5,37,262
R. . . . .	-13,300		
For rounding . . . . .	450	..	-450
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	76,000	} 77,455	78,149
R. . . . .	1,455		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head "38.—Medical"—<i>concl.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G.-1.—Secretary of State—</b>			
O. . . . .	Ra. 4,000	4,787	4,787
R. . . . .	787		
Col. 1.—Unexpected leave case.			
<b>G.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	1,78,040	1,63,040	1,61,405
R. . . . .	—13,000		
<i>Voted—</i>			
O. . . . .	29,040	40,740	38,715
R. . . . .	11,700		
Col. 1.—Mainly due to allowances of officers on study leave not being fully provided for in the budget.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	850	850	997
<i>Voted—</i>			
R. . . . .	250	250	269
<b>For rounding—</b>			
<i>Charged</i> . . . . .			
		—40	..
<i>Voted</i> . . . . .			
		—40	..
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
<i>Charged—</i>			
R. . . . .	50,895	50,895	..
<i>Voted—</i>			
R. Gross . . . . .	2,00,108	2,00,108	..
<b>Total Grant No. 21—</b>			
<i>Charged</i> . . . . .			
		7,99,500	7,48,439
<i>Voted—</i>			
Gross . . . . .			
		52,36,356	49,46,438
Deductions . . . . .			
		—1,43,856	—98,763
Net . . . . .			
		50,92,500	48,47,675

## REVIEW.

Saving in the original charged appropriation was 6·4 per cent. against an excess of ·3 per cent. in the previous year. Saving in the final appropriation was trifling.

In the voted section, there was a saving of 4·8 per cent. in the original grant and an excess of ·9 per cent. over the final appropriation against savings of 4 and ·6 per cent. respectively in the preceding year. The excess over the final appropriation was mainly contributed by sub-head D-7.

## STORE ACCOUNTS.

*Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1938-39.*

	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellane- ous.
f	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance . . .	1,73,430	42,692	27,053	1,022	5,015.
Receipts—					
(a) By local purchase . . .	1,59,212	1,86,486	25,827	1,994	40,271
(b) From other Govern- ment Departments . . .	5,438	48,315	9,410	..	1,134
(c) From overseas . . .	5,096	197	..	..	..
(d) From other sources . . .	2,183	2,183	566	..	108
Issues during the year . . .	1,51,597	2,35,887	34,663	1,313	41,789
Depreciation, loss, short- age, etc., written off . . .	5,634	40	1,004	104	654
Closing Balance . . .	1,88,128	43,946	27,189	1,599	4,085

The figures in this account are inclusive of the stores purchased from (1) School grants, (2) Endowment Fund and (3) Indian Research Fund Association grants besides those purchased from the Hospital Fund.

Certified that the figures represent on the whole a true account of affairs and they agree wherever possible with the figures recorded in the departmental registers. The closing balances of stock were not in excess of requirements and the stock was verified by departmental officers.

CALCUTTA,  
The 26th July, 1939.

K. S. THAKUR, Lt.-Col., I.M.S.,  
Surgeon-General with the Government of Bengal.

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 AUDIT CERTIFICATE.

The Store Accounts of the Campbell Hospital for 1937-38 and 1938-39 were test-audited with reference to local records under my supervision and subject to audit comments I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA, }  
 The 31st August, 1939. }

V. B. ARTE,  
 Examiner, Outside Audit, Bengal.

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 AUDIT COMMENTS.

Value accounts of stores were not maintained by the hospitals during this year also. The officers-in-charge of the State Hospitals have been requested by the Surgeon-General with the Government of Bengal to maintain the Store Accounts of the hospitals in the form prescribed in the model rules governing maintenance, etc., of inventories of Government stores which provide for keeping account of values as well as quantities.

2. The increase in the closing balance of 'Instruments and Appliances' from Rs. 1,73,430 to Rs. 1,88,128 is stated to be due to the purchase of X-Ray apparatus in the Presidency General Hospital, Calcutta.



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.
<b>Major Head " 39.—Public Health "</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A. (a).—Director of Public Health—</b>			
<b>A. (a) (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 25,920	} 26,618	} 26,618
R. . . . .	698		
<i>Voted—</i>			
O. . . . .	1,07,605	} 92,175	} 91,561
R. . . . .	-15,520		
Col. 1.—Mainly postponement of (i) Tuberculosis survey on account of the time taken to work out details of the scheme (Rs. 12,000) and (ii) the appointments of a Maternity Superintendent and a Vaccination Superintendent for want of suitable candidates (Rs. 3,100).			
<b>A. (a) (2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	3,270	} 3,550	} 3,661
R. . . . .	280		
<i>Voted—</i>			
O. . . . .	2,70,700	} 1,87,440	} 1,86,758
R. . . . .	-83,260		
Col. 1.—Due to (1) non-utilisation of the provision for Tuberculosis survey (Rs. 7,300) and control of leprosy (Rs. 50,000) for the reasons stated under item (1) of A. (a) (1)—voted above, (2) partial utilisation of the provision for a model health unit established late in the year (Rs. 21,510) and (3) leave, retirement, etc. (Rs. 4,450).			
<b>A. (a) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	6,580	} 5,404	} 5,317
R. . . . .	-1,176		
Col. 1.—Mainly less tours.			
<i>Voted—</i>			
O. . . . .	46,260	} 40,330	} 40,266
R. . . . .	-5,930		
Col. 1.—No Tuberculosis Training Class was opened on account of paucity of candidates (Rs. 3,000). The reasons given in the note under A. (a) (1)—Voted, mainly accounted for the rest of the savings.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 39.—Public Health"—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i></b>			
<b>A. (a).—Director of Public Health—<i>concl.</i></b>			
<b>A. (a) (4).—Contract Contingencies—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	Rs. 100	200	200
<i>R.</i> . . . . .	100		
<i>Voted—</i>			
<i>O.</i> . . . . .	14,820	10,231	10,263
<i>R.</i> . . . . .	—4,589		
Col. 1.—Due to the reason stated in item (i) of the note under A. (a) (1) (Rs. 2,500) and economy (Rs. 2,089).			
<b>A. (a) (5).—Other Contingencies—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	305	283	283
<i>R.</i> . . . . .	—22		
<i>Voted—</i>			
<i>O.</i> . . . . .	1,06,960	77,673	74,805
<i>R.</i> . . . . .	—29,287		
Col. 1.—Mainly due to (1) economy (Rs. 13,580), (2) the reason stated in item (i) of the note under "A. (a) (1).—Voted" (Rs. 10,000) and (3) non-utilisation of the provision of Rs. 2,000 for the Tuberculosis Training Class for the reason mentioned under "A. (a) (3).—Voted".			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—175	..	+175
<i>Voted</i> . . . . .	—435	..	+435
<b>A. (b).—Chief Engineer, Public Health Department—</b>			
<b>A. (b) (1).—Pay of Officers—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	58,800	59,000	60,317
<i>R.</i> . . . . .	200		
<i>Voted—</i>			
<i>O.</i> . . . . .	32,150	29,530	29,369
<i>R.</i> . . . . .	—2,620		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl.</i></b>			
<b>A. (b).—Chief Engineer, Public Health Depart- ment—<i>concl.</i></b>			
<b>A. (b) (2).—Pay of Establishment—</b>			
<i>Charged—</i>			
R. . . . .	Rs. 2,438	2,438	2,438 ..
Col. 1.—Due to the entertainment of temporary supervising staff for a water-supply scheme in an excluded area.			
<i>Voted—</i>			
O. . . . .	98,778	87,804	87,640
R. . . . .	-10,974		
Col. 1.—Mainly due to the full provision for temporary establishment not being required owing to postponement of some schemes and delayed commencement of others.			
<b>A. (b) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	11,400	9,087	8,798
R. . . . .	-2,313		
Col. 1.—Due to non-drawal of the Calcutta house allowance by an officer for the major portion of the year and to restricted tours.			
<i>Voted—</i>			
O. . . . .	10,100	9,028	8,998
R. . . . .	-1,072		
<b>A. (b) (4).—Other Contingencies—</b>			
O. . . . .	11,408	12,229	11,895
R. . . . .	821		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		-200	..
<i>Voted</i> . . . . .		-436	+436

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

**Major Head "39.—Public Health"—*contd.***

**B.—GRANTS FOR PUBLIC HEALTH PURPOSES—**

**B.-1.—Grants-in-aid towards water-works schemes—**

	Rs.				
O. . . . .	8,84,145	}	7,81,145	7,32,783	—48,362
R. . . . .	—1,03,000				

Col. 1.—(1) Abandonment of a scheme by a local body (Rs. 3,900), (2) late submission of the detailed scheme by another (Rs. 65,763) and (3) partial utilisation of the allotments placed at the disposal of some district officers for other schemes (Rs. 33,337). Col. 4.—Rs. 20,816 for a water supply scheme not surrendered through oversight and the balance mainly due to failure on the part of certain local officers to report, as instructed, anticipated savings in the allotments placed at their disposal.

**B.-2.—Grants-in-aid towards sewerage schemes—**

O. . . . .	1,47,000	}	88,557	88,557	..
R. . . . .	—58,443				

Col. 1.—A scheme did not mature during the year owing to unforeseen difficulties.

**B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors—**

O. . . . .	1,05,000	}	1,06,585	1,08,173	+1,588
R. . . . .	1,585				

**B.-4.—Other schemes—**

*Charged* . . . . . 420 420 ..

**Voted—**

O. . . . .	14,28,781	}	13,57,495	13,49,846	—7,649
R. . . . .	—71,286				

Col. 1.—Mainly due to the scheme of re-organisation of Rural Public Health Units not being ready for introduction during the year (1,50,000), partly set off by grants made to more Rural Public Health Units (Rs. 79,483).

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 39.—Public Health "—<i>contd.</i></b>				
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—<i>concl.</i></b>				
<b>B.-5.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—</b>				
<b>B.-5 (a).—Grants-in-aid towards establishment of union board dispensaries and improvement of water-supply and grant to Sriniketan—</b>				
	Rs.			
O. . . . .	10,000	14,413	11,787	
R. . . . .	4,413			-2,626
<p>Cols. 1 and 4.—The budget provision was insufficient to meet the cost of schemes which were ready for execution during the year. To meet the insistent demand of local officers, additional allotments were placed at their disposal towards the end of March, 1939, after obtaining an assurance from them that they would be able to spend the allotments fully within the year; but some of them failed to do so.</p>				
<b>B.-5 (b).—Grants-in-aid towards improvement of rural sanitation—</b>				
<i>Charged—</i>				
S. . . . .	1,000	908	600	
R. . . . .	-92			-308
<p>Col. 1.—Post-budget decision allotting funds for expenditure in an excluded area.</p>				
Voted . . . . .	38,000	32,587	-5,413	
<p>Col. 4.—Unspent balances with local officers who did not surrender them in time.</p>				
<b>B.-5 (c).—Grants-in-aid towards improvement of rural water-supply—</b>				
<i>Charged—</i>				
O. . . . .	3,000	5,092	5,212	
S. . . . .	2,000			+120
R. . . . .	92			
<p>Col. 1.—Post-budget decision allotting funds for expenditure in an excluded area.</p>				
<i>Voted—</i>				
O. . . . .	2,27,000	3,41,109	3,07,490	
R. . . . .	1,14,109			-33,619
<p>Cols. 1 and 4.—Same as under B.-5 (a).</p>				
<b>For rounding—</b>				
<i>Charged</i> . . . . .		80	..	
Voted . . . . .		74	..	
			-80	
			-74	

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 4,000	3,000	2,948
R. . . . .	—1,000		
Col. 1.—Due to absence of epidemics in an excluded area.			
<i>Voted—</i>			
O. . . . .	8,48,000	6,18,384	6,01,004
R. . . . .	—2,29,616		
Col. 1.—Mainly under "malaria charges" owing to the absence of fully matured comprehensive anti-malarial schemes of local bodies.			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . .	77,000	79,255	79,140
R. . . . .	2,255		
<b>E.—PASTEUR INSTITUTES . . . . .</b>			
	42,000	42,164	+164
<b>F.—WORKS—</b>			
O. . . . .	27,000	28,720	24,424
R. . . . .	1,720		
Col. 4.—Mainly due to the inability of a local officer to spend an amount kept at his disposal in connection with the execution of a work owing to delay in the supply of materials. See also the annexure.			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	10,480	10,226	8,533
R. . . . .	—254		
<i>Voted—</i>			
O. . . . .	15,000	19,964	15,199
R. . . . .	4,964		
Col. 1.—Liabilities brought forward from 1937-38. Col. 4.—Mainly due to the officer forecasted not going on leave (Rs. 2,680) and liabilities for stores carried forward to 1939-40 (Rs. 2,067).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—concl'd.</b>			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	37	37	49 +12
<i>Voted—</i>			
R. . . . .	58	58	80 +22
<b>For rounding—</b>			
<i>Charged</i> . . . . .		20	.. --20
<b>Surrenders or withdrawals within grant or appro- riation—</b>			
<i>Charged—</i>			
R. . . . .	1,012	1,012	.. --1,012
<i>Voted—</i>			
R. . . . .	4,85,672	4,85,672	.. --4,85,672
<hr/>			
<b>Total Grant No. 22—</b>			
<i>Charged</i> . . . . .	1,27,000	1,25,394	--1,606
<i>Voted</i> . . . . .	45,47,000	39,34,788	--6,12,212

### REVIEW.

Savings in the authenticated and the final charged appropriations were 1.3 and 0.5 per cent. respectively against an excess of 0.9 per cent. in the preceding year.

Voted savings were 13.5 per cent. of the original grant and 3.1 per cent. of the final appropriation against 11.3 and 7.6 per cent. respectively in the previous year. The high percentage of saving in the original grant was mainly due to some new schemes costing nearly Rs. 7 lakhs either not having been put into operation or only partially so during the year (*vide* sub-heads A. (a) (1) to A. (a) (5), B-1, B-2, B-4 and C).

Savings in the final voted grant were due mainly to non-surrender of unwanted funds on the part of the local officers. This indicates the need for better control.

REVIEW—*contd.*

2. During the local inspection of the accounts of an office in 1937 it was noticed that tenders were not invited for the local purchase of medicines, chemicals, etc. Though Government had directed in May 1929 that competitive tenders for such purchases should be called for, tenders were invited only in 1936-37. Judging from the reduction of prices which followed the introduction of the tender system, it was estimated that there would have been a saving of about Rs. 12,500 in 1935-36 alone had competitive tenders been called for.

Other irregularities in the accounts and general administration of the office, such as non-maintenance of proper inventories for dead stock articles, irregularities in the maintenance of cash accounts and destruction of important records without selection were also disclosed during the local inspection of the accounts for the years 1935-36 and 1936-37. These irregularities have since been enquired into by Government and the officers responsible for them have been adequately dealt with.

3. The scheme of shifting the headquarters from Noakhali to Maijdi was abandoned as the result of Government's decision that Maijdi is not suitable for permanent headquarters owing to the danger of erosion from the *khal*. A sum of Rs. 8,615 was, however, expended in 1938-39 on account of a water-supply and a drainage scheme at Maijdi and adjusted under sub-head F-Works. Also a part of the expenditure (Rs. 1,753) relating to the latter scheme was incurred without formal allotment of funds.

4. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes, the expenditure for which was debited to this Grant.

Name of the scheme.	Unexpended balance to the end of the previous year (1937-38).	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance at the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Union Board dispensaries and rural water supply (Sub-head B.-5 (a)).	17,538	326	11,787	6,077
		(a)		(a)
2. Improvement of rural water supply (Sub-head B.-5 (c)).	1,01,625	1,19,879	3,12,702	—91,198
		(b)		(b)
3. Improvement of rural sanitation (Sub-head B.-5 (b)).	7,984	6,503	33,187	—18,640

(a) The additional grant of Rs. 1,41,000 sanctioned by the Government of India has been adjusted in the accounts for May, 1939.

(b) The additional grant of Rs. 24,000 sanctioned by the Government of India has been adjusted in the accounts for May, 1939.



## REVIEW—concl'd.

The expenditure incurred during the year on all the schemes was regular and conformed to the conditions of the grants with the exception of the aggregate sums of Rs. 1,140, Rs. 44,547 and Rs. 7,360 incurred respectively on the three schemes in respect of which certificates of utilisation are awaited from the District Officers.

## ANNEXURE.\*

Details of the transactions for the year 1938-39 under the head "39—Public Health—Works—Suspense" are given below :—

—	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	—3,282	2,00,839	2,03,066	—2,227	—5,509
Miscellaneous Advances . . . . .	215	2,495	322	2,173	2,388
Total . . . . .	—3,067	2,03,334	2,03,388	—54	—3,121

The credit balance of Rs. 5,509 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year. The debit balance against "Miscellaneous Advances" represents (1) the value of certain materials at site to be transferred to the site account of the maintenance estimate for the following year (Rs. 179) and (2) the expenditure on a rural water-supply scheme incurred in excess of the contribution made by a local fund (Rs. 2,209) and awaiting adjustment in 1939-40.

\* See sub-head F.

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.
<b>Major Head "40.—Agriculture".</b>			
<b>A.—DIRECTION—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 28,000		
S. . . . .	9,500	37,953	38,696
R. . . . .	453		+743
<i>Voted—</i>			
O. . . . .	65,000		
R. . . . .	11,962	76,962	73,931
Col. 1.— <i>Charged</i> and voted—Mainly post-budget appointment of Jute Problem and Paddy Enquiry Committees.			
<b>B.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
O. . . . .	37,000		
S. . . . .	5,500	42,724	42,069
R. . . . .	224		--658
Col. 1.—Supplementary grant for (i) arrear pay not drawn before the close of the previous year (Rs. 2,000) and (ii) contribution for the passage of an officer transferred from another Government (Rs. 3,500).			
<i>Voted—</i>			
O. . . . .	2,34,000		
R. . . . .	-13,600	2,20,400	2,18,771
<b>C.—SUBORDINATE AND EXPERT STAFF—</b>			
<i>Gross—</i>			
O. . . . .	1,86,000		
R. . . . .	-1,300	1,84,700	1,85,861
Sub-heads C, D and F include charges for a research scheme, the cost of which is shared equally between the Provincial Government and the Imperial Council of Agricultural Research. By the <i>deduct</i> entries under these sub-heads, the debits on account of the expenditure met from the grants by the Imperial Council are taken on to the head "Expenses out of the grant from the Imperial Council of Agricultural Research" within sub-head F.			
<i>Deduct—Recoveries—</i>			
R. . . . .	-625	-625	-648
			-23

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

Major Head "40.—Agriculture"—*contd.*

## D.—EXPERIMENTAL FARMS—

## Charged—

O. . . . .	8,000	}	6,524	6,417	-107
B. . . . .	-1,476				

Col. 1.—Mainly reappropriation to appropriate heads of the lump provision for agricultural improvements.

## Voted—

## Gross—

O. . . . .	2,02,000	}	2,03,370	2,01,842	-1,528
R. . . . .	1,370				

## Deduct—Recoveries—

R. . . . .	-1,475	-1,475	-1,391	+84
------------	--------	--------	--------	-----

Col. 1.—<sup>v</sup>The above *deduct* head, as also that under C were opened after the budget stage for the purpose of the adjustments specified in the note under C—Gross and the necessary provision was transferred from F.—*Deduct—Recoveries*.

## E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—

## Charged—

O. . . . .	100	}	419	419	..
R. . . . .	319				

## Voted—

O. . . . .	2,68,000	}	1,98,525	1,46,275	-52,250
S. . . . .	50,000				
R. . . . .	-1,19,475				

Col. 1.—Supplementary grant for the organisation of the Bengal Water Hyacinth Week. Reduction mainly due to over-estimation (Rs. 85,000) and post-budget decision to carry on jute restriction propaganda without any special staff (Rs. 26,000). Col. 4.—Mainly non-utilisation of the bulk of the supplementary grant as the Bengal Water Hyacinth Week was actually observed after the close of the year. The saving was not surrendered through oversight.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
Gross—	Rs.		
O. . . . .	3,03,058	1,72,826	1,67,748
R. . . . .	-1,30,232		
Col. 1.—Mainly non-utilisation of the provision for the schemes for (i) regulated markets (Rs. 25,000) and (ii) departmental Jute Census work (Rs. 1,00,000). See also sub-head K.—Col. 1.			
<i>Deduct—Recoveries—</i>			
O. . . . .	-14,058	-11,958	-11,842
R. . . . .	2,100		
Col. 1.—Transfer to the <i>deduct</i> heads opened under sub-heads C and D. <i>Vide</i> also note in respect of Col. 1 under D.— <i>Deduct—Recoveries.</i>			
<b>G.—AGRICULTURAL EDUCATION—</b>			
O. . . . .	38,500	39,120	39,246
R. . . . .	620		
<b>H.—AGRICULTURAL ENGINEERING . . . . .</b>			
		24,000	24,000
<b>I.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	1,57,000	1,49,536	1,49,622
R. . . . .	-7,464		
<b>J.—SPECIAL RURAL UPLIFT SCHEMES—</b>			
O. . . . .	15,000	12,601	12,104
R. . . . .	-2,399		
Col. 1.—Curtilment of travelling allowance.			
<b>K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
<i>Charged—</i>			
O. . . . .	200	600	300
R. . . . .	400		
<i>Voted—</i>			
O. . . . .	51,000	83,500	86,145
R. . . . .	32,500		
Col. 1.—Post-budget decision to make a grant to the Indian Central Jute Committee for Jute Census work, originally intended to be done departmentally. See also sub-head F.—Gross, Col. 1.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs. ₹.
<b>Major Head "40.—Agriculture"—<i>concl.</i></b>			
L.—OTHER CHARGES . . . . .	5,000	4,315	—684
M.—WORKS—			
O. . . . .	500		
R. . . . .	—240	260	229
			—31
N.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	17,200		
R. . . . .	80	17,280	17,262
Voted . . . . .		1,160	1,138
			—22
O.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .		..	100
Voted . . . . .		..	5
			+100
Voted . . . . .			+5
For rounding—			
<i>Charged</i> . . . . .	500		
Voted . . . . .	—160		
			—500
			+160
Surrenders or withdrawals within grant or appro- priation—			
R. Gross . . . . .	2,28,258	2,28,258	..
			—2,28,258
<b>Total—Grant No. 23—</b>			
<i>Charged</i> . . . . .	1,06,000	1,05,263	—737
Voted—			
Gross . . . . .	16,00,058	13,11,233	—2,88,825
Deductions . . . . .	—14,058	—13,881	+177
Net . . . . .	15,86,000	12,97,352	—2,88,648

## REVIEW.

Charged savings were trifling. The savings in the voted section were 18.2 and 4.4 per cent. of the grant and the final appropriation respectively. The bulk of the voted savings occurred under sub-heads E and F.

2. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—*Irrigation.*

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the schemes included in this Grant.

Name of the Scheme.	Unexpended balance to the end of the previous year (1937-38)	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance at the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Establishment of seed, paddy and crop demonstration centres (sub-head E).	102	..	100	2
2. Improvement of cattle and fodder crops (sub-head E).	3,652	..	3,645	7
3. Chittagong Hill Tracts improvement (sub-heads E of this Grant and A-5 of Grant No. 26).	900	..	(a) 421	488
4. Extension of cattle improvement schemes to more districts (sub-head E).	—44,060	63,701(b)	52,011	—33,270(b)

(a) Arrived at as follows :—

	Rs.
Grant No. 23—Sub-head E . . . . .	319
„ „ 26—Sub-head A. 5 . . . . .	102
Total . . . . .	421

(b) An additional grant of Rs. 47,000 sanctioned by the Government of India has been adjusted in the accounts for May 1939.

The expenditure incurred during the year was regular and conformed to the conditions of the grants with the exception of a sum of Rs. 319 on the third scheme in respect of which certificates of utilisation are awaited from the district officers.

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.
<b>Major Head "41.—Veterinary".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 8,000	2,318	1,943
R. . . . .	—5,682		
Col. 1.—Mainly change of personnel.			
<i>Voted—</i>			
O. . . . .	1,22,000	1,25,900	1,24,399
R. . . . .	3,000		
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>			
<i>Charged—</i>			
O. . . . .	21,500	21,315	21,235
R. . . . .	—185		
<i>Voted—</i>			
O. . . . .	1,26,000	1,22,040	1,21,515
R. . . . .	—3,060		
<b>C.—SUBORDINATE ESTABLISHMENT—</b>			
O. . . . .	82,000	73,961	72,189
R. . . . .	—8,039		
<b>D.—HOSPITALS AND DISPENSARIES—</b>			
<i>Charged—</i>			
O. . . . .	6,000	5,433	5,185
R. . . . .	—517		
<i>Voted—</i>			
O. . . . .	1,73,000	1,69,734	1,65,595
R. . . . .	—3,266		
<b>F.—PRIZES</b>		1,000	1,000

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—<i>concl'd.</i></b>			
<b>I.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	Rs. 18,500	17,834	16,851
R. . . . .	—666		
Voted . . . . .	1,000	730	—270
<b>J.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	106	106	+5
Voted . . . . .	..	4	+4
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. . . . .	6,944	6,944	.. —6,944
Voted—			
R. . . . .	11,365	11,365	.. —11,365
<b>Totals —</b>			
<i>Charged</i> . . . . .	54,000	44,325	—9,676
Voted . . . . .	5,05,000	4,85,432	—19,568

#### REVIEW.

Charged savings were 17·9 and 5·8 per cent. of the original and the final appropriations respectively. Savings in the voted section were 3·9 and 1·7 per cent. of the original and the final grants respectively. In 1937-38 the charges under the grant were included in the "Agriculture" grant.



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.
<b>Major Head "42.—Co-operation".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 8,980	7,100	7,889
R. . . . .	-1,880		
Col. 1.—The pay of an officer holding the posts of the Director of Debt Conciliation and of Deputy Registrar, Co-operative Societies, for part of the year, was adjusted under Grant No. 13.—General Administration—Debt Conciliation, sub-head A.— <i>charged</i> .			
<i>Voted—</i>			
O. . . . .	1,23,000	95,000	93,504
R. . . . .	-28,000		
Col. 1.—Mainly due to delay in giving full effect to the re-organisation scheme of the Co-operative Department.			
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	7,51,956	6,42,714	6,36,809
R. . . . .	-1,09,242		
Col. 1.—Mainly due to (1) the reason stated under A.-1.—voted (Rs. 88,440) and (2) provision in the budget under this sub-head for charges adjustable under A.-4 (Rs. 20,802). See also paragraph 2 of the review.			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,000	3,457	2,528
R. . . . .	1,457		
Col. 1.—To meet the anticipated excess on account of the travelling allowance of a Special Officer deputed to other provinces for training in co-operative practice and principles.			
<i>Voted—</i>			
O. . . . .	2,01,332	1,73,595	1,71,721
R. . . . .	-27,737		
Col. 1.—Mainly due to the reason stated under A.-1.—voted (Rs. 25,000) and provision in the budget under this sub-head for charges adjustable under A.-4 (Rs. 2,737). See also paragraph 2 of the review.			

144 Grant No. 25.—Charges on account of Co-operative Credit—*contd.*

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation"—<i>concl.</i></b>			
<b>A.—SUPERINTENDENCE—<i>concl.</i></b>			
<b>A.-4.—Other Contingencies—</b>			
O. . . . .	Rs. 44,560		
R. . . . .	19,874	64,434	63,431
			—1,003
Col. 1.—Addition due to the reason stated in the notes under A.-2 and A.-3—voted (Rs. 23,560) set off by savings of Rs. 2,228 and Rs. 1,360 due to economy and accommod- ating certain Co-operative offices in Government buildings respectively.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	20	..	—20
<i>Voted</i> . . . . .	152	..	—152
<b>B.—GRANTS-IN-AID—</b>			
O. . . . .	2,11,100		
R. . . . .	43,860	2,54,960	2,54,473
			—487
Col. 1.—Mainly for the increased grant to a Co-operative organisation society for the publication of a journal of the society on an improved scale for propaganda and publicity work of the Co-operative Department and also for meeting the society's outstanding lia- bilities.			
<b>C.—OTHER CHARGES—</b>			
<i>Charged—</i>			
R. . . . .	423	423	401
			—22
<i>Voted—</i>			
O. . . . .	1,30,400		
R. . . . .	—19,000	1,11,400	1,07,598
			—3,802
<b>For rounding</b>			
	500	..	—500
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. . . . .	1,20,245	1,20,245	..
			—1,20,245
<b>Totals—</b>			
<i>Charged</i> . . . . .	11,000	10,818	—182
<i>Voted</i> . . . . .	14,63,000	13,27,536	—1,35,464

## REVIEW.

In the charged section, saving in the original and final appropriation was 1·7 per cent. Voted savings were 9·3 and 1·1 per cent. of the original and the final grants, as compared with 15·9 and 1·2 per cent. respectively in the preceding year.

2. Provision was wrongly made for the subsistence and travelling allowance of candidate Inspectors and Auditors under training under A.-2—Pay of Establishment and A.-3—Allowances, honoraria, etc., respectively instead of under A.-4—Other Contingencies. This shows defective budgeting.

3. *Grants from the Central Government for the economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation.

The statement below shows the unexpended balance to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the scheme, the charges in respect of which were debited to this grant.

## Name of the scheme—Co-operative Training and Education—

	Rs.
Unexpended balance to the end of the previous year (1937-38) . . . . .	26,197
Receipts during the year (1938-39) . . . . .	(a)
Expenditure during the year (1938-39) . . . . .	41,701
Unexpended balance at the end of the year (1938-39) . . . . .	—15,594 (a)

(a) An additional grant of Rs. 31,005 sanctioned by the Government of India has been adjusted in the accounts for May 1939.

The expenditure incurred during the year was regular and conformed to the conditions of the grant.

4. *Land Mortgage Banks.*—Five land mortgage banks were established as an experimental measure, one at Mymensingh in 1933-34 and four at Pabna, Comilla, Jessore and Birbhum in 1934-35. Government undertook the following financial liability on their account :—

- (i) Interest was guaranteed, at rates to be approved by Government, on debentures of a total value of Rs. 12½ lakhs to be raised by the 'financing bank', *i.e.*, the Bengal Provincial Co-operative Bank, for the period for which the debentures are made current. (The guarantee is being legalised by necessary provision in the new Co-operative Societies Bill shortly to be presented to the Legislature).
- (ii) In the first year of the Banks' existence the entire cost of management would be met by Government.
- (iii) In the second and third years a grant would be made to each bank equal to the difference between the gross profits and the management charges, when the latter exceeded the former. Rs. 200 per month would also be paid to Government by the bank on account of the services of a Sub-Deputy Collector acting as Manager of the bank.

## REVIEW—concl'd.

The debentures have not yet been floated. The matter is pending revision of the Trust deed which is under the consideration of the Registrar of Co-operative Societies, Bengal. The progress of the banks has rather been slow owing to the continuance of the economic depression, the high lending rate of interest and the passing of the Bengal Agricultural Debtors' Act. Government have since decided to continue giving the following financial assistance to the banks beyond the three years of their existence.

- (i) An annual subsidy will be made to each bank equal in amount to the difference between the gross profits and the management charges in the event of the latter being greater than the former till the banks become self-supporting.
- (ii) An annual expenditure, not exceeding Rs. 4,868 on account of management charges of each bank will continue to be met from this Grant pending apportionment of the charges between Government and the Banks.

The certified *pro formâ* accounts of the banks for the period ending 30th June 1939 disclosed that the gross profits exceeded the management expenses in the case of the Comilla and Mymensingh banks while in the case of the remaining banks they fell short of the latter. The following statement gives a *pro formâ* apportionment, as certified by the auditors of the Co-operative Department, of the cost initially borne by Government between Government and the banks. The orders of Government regarding the recovery of the amounts due from the Banks are awaited.

## NAME OF BANKS AND PERIOD OF WORKING.

Particulars.	Pabna (from 19th May 1938 to 30th June 1939).	Jessore (from 22nd January 1938 to 30th June 1939).	Birbhum (from 1st February 1938 to 30th June 1939).	Mymensingh (from 22nd March 1938 to 30th June 1939).	Comilla (from 20th June 1938 to 30th June 1939).
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Interest earned and other receipts . . .	6,027	7,570	11,696	14,040	11,759
<i>Deduct</i> —Interest paid and other charges . . .	3,448	4,090	6,223	6,671	6,131
Gross profit . . .	2,579	3,480	5,473	7,369	5,628
Management charges . . .	4,526	5,717	5,840	4,211	3,233
Difference: more (+) and Less (—) . . .	—1,947	—2,237	—367	+3,158	+2,395
Amount recoverable from the banks . . .	2,579	3,480	5,473	4,211	3,233

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>A.—INDUSTRIES—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	4,52,574	} 2,22,799	2,23,707
R. . . . .	—2,29,775		
Col. 1.—Mainly due to two industrial schemes not having been given effect to (Rs. 1,06,200), distribution of the lump provision made under this sub-head for certain schemes to sub-heads A.-2 to A.-6 (Rs. 89,478) and the cost of the building project included in a scheme having been met from the Civil Works budget (Rs. 24,614).			
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	4,95,017	} 3,54,733	3,52,561
R. . . . .	—1,40,284		
Col. 1.—Mainly due to one scheme not being taken up (Rs. 18,000), delay in giving effect to some others (Rs. 53,188) and distribution of the lump provision for certain schemes made under this sub-head to the different sub-heads to which the charges are debitabk (Rs. 58,384).			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	44,958	} 50,921	50,619
R. . . . .	5,963		
Col. 1.—More tours than anticipated mainly for collection of data connected with the new schemes and attendance at conferences outside the Province.			
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	10,492	} 10,588	10,587
R. . . . .	96		
<b>A.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
R. . . . .	102	102	102
<i>Voted—</i>			
O. . . . .	2,28,792	} 3,42,495	3,42,296
R. . . . .	1,13,703		
Col. 1.—Mainly purchase of appliances and other contingent charges in connection with certain new schemes for which provision was made in lump under A.-1 (Rs. 78,134) and A.-2 (Rs. 34,030).			
<b>A.-6.—Scholarships—</b>			
O. . . . .	45,100	} 44,800	44,326
R. . . . .	—500		
<b>A.-7.—Grants-in-aid—</b>			
O. . . . .	2,58,350	} 2,68,630	2,71,987
R. . . . .	10,280		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
<b>Major Head "43.—Industries"—<i>contd.</i></b>		Rs.	Rs.
		Rs.	Rs.
<b>A.—INDUSTRIES—<i>concl'd.</i></b>			
<b>A.-8.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 1,000	310	313
R. . . . .	—690		
<i>Voted—</i>			
O. . . . .	13,000	15,406	15,388
R. . . . .	1,806		
<i>For rounding—</i>			
O. . . . .	—883	..	..
R. . . . .	883	..	..
<b>C.—FISHERIES—</b>			
O. . . . .	10,000	13,600	11,866
R. . . . .	3,600		
Col. 1.—Mainly proportionate leave salary and cost of return journey of an officer borrowed from the Government of Madras. Col. 4.—Liability for the return journey of the officer carried forward.			
<b>D.—WORKS—</b>			
O. . . . .	[2,950]	..	..
R. . . . .	—2,950	..	..
Col. 1.—Effect was not given to the land acquisition proposal owing to some technical difficulties in giving administrative approval to the scheme as a whole.			
<b>E.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
O. . . . .	200	2,240	2,165
R. . . . .	2,040		
Col. 1.—Leave of an officer not allowed for in programme.			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	20	20	18
Voted . . . . .	..	9	+9
For rounding . . . . .	..	—150	+150

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries"—concl'd.</b>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
<i>R.</i> . . . . .	568	568	.. —568
<i>Voted—</i>			
<i>R.</i> . . . . .	2,35,138	2,35,138	.. —2,35,138
<b>Totals—</b>			
<i>Charged</i> . . . . .		1,000	433 —567
<i>Voted</i> . . . . .	15,61,000	13,25,511	—2,35,489

## REVIEW.

Voted savings were 15.1 and .02 per cent. of the original and the final grants respectively. The high percentage of saving in the original voted grant was due mainly to the partial utilisation of the total lump provision of Rs. 3,78,874 for 15 schemes as the result of some of them not coming into operation and delay in giving effect to others. See also notes below "A.-1" and "A.-2".

2. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of the transactions under this head has been explained in paragraph 5 of the review under Grant No. 10.—Irrigation.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure during the year and the unexpended balance at the end of the year in respect of the two schemes included in this grant.

Name of the scheme.	Unexpended balance to the end of the previous year (1937-38).	Receipts during the year (1938-39).	Expenditure during the year (1938-39).	Unexpended balance at the end of the year (1938-39).
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
1. Coir spinning and weaving (included in sub-heads A.-2, A.-3 and A.-4) .	8,302	..	8,302	..
2. Scheme for alternative em- ployment for women workers excluded from underground work in coal mines in Bengal .	..	4,750	..	4,750

The expenditure incurred during the year was regular and conformed to the conditions of the grant.

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.	
<b>Major Head "43.—Industries".</b>				
<b>B.—CINCHONA PLANTATIONS—</b>				
<i>Charged—</i>				
	Rs.			
O. . . . .	35,000	} 29,060	28,525	
R. . . . .	-5,940			-535
Col. 1.—Mainly change of personnel.				
<i>Voted—</i>				
O. . . . .	4,22,000	} 4,39,948	4,39,442	
S. . . . .	15,000			-506
R. . . . .	2,948			
Col. 1.—Mainly increased production and speeding up of operations in a cinchona plantation owing to increased demand for quinine.				
D.—WORKS . . . . .	11,330	11,220	-110	
<b>E.—CHARGES IN ENGLAND—</b>				
<b>High Commissioner—</b>				
<i>Charged—</i>				
O. . . . .	21,640	} 18,400	18,379	
R. . . . .	-3,240			-21
Col. 1.—Original appropriation based on Government forecast.				
<i>Voted—</i>				
O. . . . .	11,520	} 8,552	8,122	
R. . . . .	-2,968			-430
Col. 1.—Mainly under 'Leave Salaries and Deputation Pay' (Rs. 7,720) as the officer forecasted did not proceed on leave, partly set off by expenditure on new plant for quinine factory at Mungpoo and liabilities brought forward from 1937-38 (Rs. 4,752).				
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>				
<i>Charged—</i>				
R. . . . .	100	100	99	
			-1	
<i>Voted—</i>				
R. . . . .	20	20	43	
			+23	
<b>For rounding—</b>				
<i>Charged</i> . . . . .		360	-360	
<i>Voted</i> . . . . .		150	-150	



Major Head and Sub-head.	- Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 43.—Industries "—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
<i>R.</i> . . . . .	9,080	9,080	.. —9,080
<b>Totals—</b>			
<i>Charged</i> . . . . .	57,000	47,003	—9,997
<i>Voted</i> . . . . .	4,60,000	4,58,827	—1,173

## REVIEW.

Charged savings were 17·5 and 1·9 per cent. of the original and the final modified appropriations respectively. Voted savings were insignificant. In 1937-38, the charges under this grant were included in the "Industries" grant.

## Store Accounts of Mangpoo Quinine Factory for 1938-39.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc., written off.		Results of stock verification and re-valuation, 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
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . . . .	503,730 (a)	2,51,865	1,097,351	5,48,078	11,71,802	5,85,901	..	..	..	..	429,279	2,14,640
Quinine sulphate—Purified . . . . .	11,377 (b)	1,02,393	51,631	4,64,079	61,226	5,53,034	2	18*	+2 ozs.	..	1,780	16,020
Quinine sulphate—Crude . (1)	1,00,190 (b)	9,01,710	29,818	2,69,362	66,867	6,01,803	..	..	..	..	63,141	5,98,269
Quinine Sulphate tablets . . . . .	(2) 3,641 (c)	38,107	17,056	1,67,623	18,758	1,84,728	..	..	..	..	1,939	(f) 21,002
Other Quinine salts . . . . .	499 (d)	5,256	1,965	20,250	1,745	17,840	* 5 ozs.	..	..	..	719	(g) 7,666
Cinchona Fehrfuge and other mixed alkaloids . (3)	17,243 (e)	1,03,785	41,398	2,49,038	45,545	2,73,841	..	..	..	..	13,096	(h) 78,962
Other Cinchona products . . . . .	70	700	11	110	4	40	..	..	..	..	77	770
Other stores, oils, chemicals, etc.	..	39,286	..	86,841	..	90,652	..	65	..	72	..	35,412
TOTAL . . . . .	..	14,43,102	..	18,05,579	..	23,05,839	..	83	..	2	..	9,42,761

*Store Accounts of Mungpoo Quinine Factory for 1938-39—contd.*

(a) At Rs. 8 per lb.	
(b) At Rs. 9 per lb.	
(c) At Rs. 9 per lb. of gross weight of-tablets and at Re. 1 per box of treatments.	
(d) Q. Alk. at Rs. 12 per lb. Other Quinine Salts, including net Q. content of tablets at Rs. 10 per lb.	
(e) Totasquina at Re. 7 per lb. Mixed Alks. at Rs. 6 per lb. Reinforced tablets gross weight at Rs. 6 per lb.	
(f) Treatment—2,786 boxes (gross weight) at Re. 1 per box	Rs. 2,786
In tins—	
2,024 lbs. (gross weight) at Rs. 9 per lb.	18,216
1,939 lbs. (net weight)	21,002
(g) Other Quinine Salts 481 lbs. at Rs. 10 per lb.	4,810
Quinine Alkaloid 238 lbs. at Rs. 12 per lb.	2,856
	7,666
(h) Cinchona febrifuge 12,654 lbs. at Rs. 6 per lb.	75,924
Totasquina 406 lbs. at Rs. 7 per lb.	2,842
Reinforced Cinchona febrifuge tablets 36 lbs. at Rs. 6 per lb.	216
	78,982

All stocks, except those of Quinine sulphate crude and miscellaneous items of stores were verified by the Quinologist.

MUNGPOO,

The 25th July, 1939.

S. C. SEN,  
Quinologist,  
to the Government of Bengal.

*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 the affairs and they agree with figures recorded in the departmental register. The closing balance was not in excess of requirements.

ROYAL BOTANIC GARDEN, CALCUTTA, }  
Dated the 29th July, 1939.

S. C. SEN,  
Superintendent,  
Cinchona Cultivation in Bengal.

(1) Crude quinine sulphate in Bins expressed in terms of net Q. sulphate B. P. content.

Crude for Public Health expressed in terms of gross weight same as last year.

(2) The figures represent net quinine sulphate content.

(3) Last year the value for Reinforced tablets was calculated—

(i) in store account at Rs. 6 per lb. of gross weight,

(ii) in the Annual Report at Rs. 7 per lb. of net weight for packing by weight and at Re. 1 per box (Rs. 7 per lb. gross weight) for treatment boxes.

As the opening balances were audited and cannot be altered, the value this year had to be calculated at Rs. 6 per lb. of gross weight. Last year for Reinforced tablets, unlike all other tablets, the gross weight was taken. This had to be done this year too.

\* Being fractional quantities not shown separately but included in column "Issues, etc."

† Value of excess stock found during store verification.

*Stock Accounts of Mungpoo Cinchona Plantation for 1938-39.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, is <sup>su</sup> e, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . .	171,261	85,630	500,000	2,50,000	384,945	1,92,472	..	..	..	..	286,316	1,43,168
Manure, implements and other stores.	..	2,672	..	2,660	..	2,191	..	..	..	..	..	3,141

The stock was verified by the Manager.

MUNGPOO, }  
The 15th June, 1939.

P. V. OSBORNE,  
Manager,  
Government Cinchona Plantation,  
Mungpoo.

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

ROYAL BOTANIC GARDEN, CALCUTTA, }  
Dated the 29th July, 1939.

S. C. SEN,  
Superintendent,  
Cinchona Cultivation in Bengal.

*Store and Stock Accounts of the Munsong Cinchona Plantation for 1938-39.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and re-valuation, 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
Cinchona bark	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
	455,121	2,27,560	791,524	3,95,762	837,406	4,18,703	Nil.	Nil.	Nil.	Nil.	409,239	2,04,610
Manures, implements and other stores.	..	2,123	..	10,672	..	8,306	Nil.	Nil.	Nil.	Nil.	..	4,489

The stock was verified by the Manager.

MUNSONG,

*The 31st May/20th June, 1939.*

H. THOMAS,  
*Manager,*  
*Government Cinchona Plantation,*  
*Munsong, Kalimpong P. O.*

*Certificate and reports of the Head of the Department.*

It is certified that the figures in the store account represent a substantially true account of affairs and, they agree with the figures recorded in the departmental register. The closing balance was not in excess of requirements.

ROYAL BOTANIC GARDEN,  
SIBPUR, NEAR CALCUTTA,  
*The 29th July, 1939.*

S. C. SEN,  
*Superintendent,*  
*Cinchona Cultivation in Bengal.*

✓  
AUDIT COMMENTS.

The store accounts of the Government Quinine Factory at Mungpoo and the stock accounts of Mungpoo and Munsong Plantations were not test-audited this year.

The closing stocks of quinine products and other stores in the Quinine Factory at Mungpoo decreased from Rs. 14,43,102 on 31st March, 1928 to Rs. 9,42,761 on 31st March, 1939.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments".</b>			
<i>Labour and Emigration.</i>			
<b>A.—INSPECTOR OF FACTORIES—</b>			
<i>Charged—</i>			
O. . . . .	300		
R. . . . .	—180	120	80
<i>Voted—</i>			
O. . . . .	1,56,400		
R. . . . .	—9,270	1,47,130	1,46,175
—955			
<i>Inspection and Tests.</i>			
<b>B.—INSPECTOR OF STEAM BOILERS—</b>			
<i>Charged—</i>			
O. . . . .	300		
R. . . . .	—50	250	200
<i>Voted—</i>			
O. . . . .	1,25,000		
R. . . . .	—2,265	1,22,735	1,20,310
—2,425			
<b>C.—ELECTRIC INSPECTOR—</b>			
<i>Charged—</i>			
O. . . . .	21,800		
R. . . . .	2,800	24,600	23,431
<i>Voted—</i>			
O. . . . .	77,400		
R. . . . .	—16,960	60,440	59,557
—983			
<p>Col. 1.—Mainly due to (a) the Special Officer for making the electrical survey of the Province being appointed late in the year and his pay and allowances being charged instead of voted (Rs. 12,900) and (b) vacancies remaining unfilled for a portion of the year (Rs. 3,600).</p>			
<i>Statistics.</i>			
<b>E.—PROVINCIAL STATISTICS—</b>			
O. . . . .	9,700		
R. . . . .	195	9,895	9,935
+40			
<i>Miscellaneous.</i>			
<b>F.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS . . . . .</b>			
	4,900	4,960	..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
<b>Major Head "47.—Miscellaneous Departments"— <i>contd.</i></b>	Rs.	Rs.	Rs.	
<b>G.—EXAMINATIONS—</b>	Rs.			
R. . . . .	68	68	..	
<b>H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>				
O. . . . .	5,000	5,057	5,003	
R. . . . .	57			—54
<b>I.—MISCELLANEOUS—</b>				
<i>Charged—</i>				
O. . . . .	900	8,020	7,762	
S. . . . .	7,200			—258
R. . . . .	—80			
Col. 1.—Supplementary appropriation for a charged officer appointed as Chairman of the Board of Conciliation for the settlement of trade disputes instead of a voted officer as provided for in lump under I—Voted.				
<i>Voted—</i>				
O. . . . .	64,000	56,945	54,879	
R. . . . .	—7,055			—2,066
<b>J.—CHARGES IN ENGLAND—</b>				
<b>High Commissioner—</b>				
<i>Charged</i> . . . . .		4,800	4,474	
<i>Voted—</i>				
O. . . . .	73,500	69,205	65,403	
R. . . . .	—4,300			—3,797
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>				
<i>Charged—</i>				
R. . . . .	40	40	27	
<i>Voted—</i>				
R. . . . .	400	400	403	
<b>For rounding—</b>				
<i>Charged</i> . . . . .		—100	..	
<i>Voted</i> . . . . .		40	..	
			+100	
			—40	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	* Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "47.—Miscellaneous Departments"— <i>concl'd.</i></b>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
<i>R.</i> . . . . .	Rs. 270	270	.. —270
<i>Voted—</i>			
<i>R.</i> . . . . .	39,130	39,130	.. —39,130
<hr/>			
<b>Totals—</b>			
<i>Charged</i> . . . . .	38,000	35,974	—2,026
<i>Voted</i> . . . . .	5,16,000	4,66,693	—49,307

## REVIEW.

Savings in the authenticated and the final charged appropriations were 5·3 and 4·7 per cent. against 19·6 and 3 per cent. respectively in the preceding year. Voted savings were 9·6 and 2·1 per cent. of the original and the final grants as compared with 4·3 and ·9 per cent. respectively in 1937-38.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works".</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A.-1.—Land Revenue—</b>			
	Rs.		
R. . . . .	11,797	11,797	12,003 +296
Col. 1.—Reappropriation mainly for the construction of a residence for a Settlement Officer ( <i>vide</i> item 20 of annexure A) from the lump provision of Rs 1 lakh under sub-head A-14. See also items 21 and 34 of annexure A.			
<b>A.-2.—Provincial Excise—</b>			
O. . . . .	31,005	14,375	13,479 —896
R. . . . .	—16,720		
Col. 1.—Mainly delayed commencement of a work and postponement of another. See items 19 and 34 of annexure A.			
<b>A.-3.—Registration—</b>			
O. . . . .	1,29,420	68,529	64,221 —4,308
R. . . . .	—60,891		
Col. 1.—Mainly due to abandonment of two projects and delayed commencement and slow progress of some others. See items 19 and 34 of annexure A.			
<b>A.-4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	54,331	52,339	51,615 —724
R. . . . .	—1,992		
See items 22 and 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	12,06,955	7,75,880	7,57,420 —18,460
R. . . . .	—4,31,075		
Col. 1.—See items 1 to 6, 19, 23, 24 and 34 of annexure A.			
<b>A.-5.—Administration of Justice—</b>			
O. . . . .	2,56,400	1,55,452	1,42,799 —12,653
R. . . . .	—1,00,948		
See items 7, 8, 9, 19, 25, 26 and 34 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.
<b>Major Head "50.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A.-6.—Jails and Convict Settlements—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 360	857	258
R. . . . .	497		
See item 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	3,13,484	1,60,199	1,53,990
R. . . . .	-1,53,285		
Col. 1.—See items 10, 19, 27, 28, 29 and 34 of annexure A. The saving also includes a sum of Rs. 12,000 reappropriated to sub-head A.-9(b) for a work classifiable under that head.			
<b>A.-7.—Police—</b>			
<i>Charged—</i>			
O. . . . .	910	55	55
R. . . . .	-855		
See item 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	2,21,538	1,46,848	1,44,557
R. . . . .	-74,690		
See items 11, 12, 19, 30 and 34 of annexure A.			
<b>A.-8.—Ports and Pilotage—</b>			
R. . . . .	319	319	298
See item 34 of annexure A.			
<b>A.-9(a).—Education—European and Anglo- Indian—</b>			
O. . . . .	5,000	5,889	5,889
R. . . . .	889		
See item 34 of annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 50.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A.-9(b).—Education—Other than European and Anglo-Indian—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	14,210	17,854	17,971
R. . . . .	3,684		
			+77
Col. 1.—Mainly due to larger outlay than forecasted on two works in an excluded area. See items 19 and 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	3,50,511	6,39,567	6,36,467
S. . . . .	50,000		
R. . . . .	2,30,056		
			—3,100
See items 13, 14, 19 and 34 of annexure A.			
<b>A.-10.—Medical—</b>			
<i>Charged—</i>			
O. . . . .	2,280	4,277	4,209
R. . . . .	1,997		
			—68
See item 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	4,95,914	71,088	68,598
R. . . . .	—4,23,926		
			—3,390
Col. 1.—Mainly due to some projects not maturing during the year. See items 15, 16, 19, 31 and 34 of annexure A.			
<b>A.-12.—Agriculture—</b>			
<i>Charged—</i>			
R. . . . .	935	935	926
			—9
See item 34 of annexure A.			
<i>Voted—</i>			
O. . . . .	3,14,000	2,67,699	1,88,584
R. . . . .	—46,301		
			—79,115
See items 17, 18, 19 and 34 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.
<b>Major Head "50.—Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i></b>			
A.-12(1).—Veterinary . . . . .	..	2,943	+2,943
Col. 4.—Omission to provide funds by reappropriation from sub-head A-12 voted-under which the expenditure was provided for. See item 34 of annexure A.			
<b>A.-12(2).—Co-operation—</b>			
R. . . . .	Rs. 159	159	159 ..
See item 34 of annexure A.			
<b>A.-13.—Industries—</b>			
O. . . . .	15,500	31,735	30,772
R. . . . .	16,235		
Col. 1.—See items 32 and 34 of annexure A.			
<b>A.-14.—Civil Works—</b>			
O. . . . .	2,32,000	22,551	22,273
R. . . . .	—2,09,449		
Col. 1.—Mainly transfers out of the lump provisions for electric fittings in certain buildings and for remunerative residential projects to appropriate heads (Rs. 1,17,163) and surrender of savings in the provision for residential projects owing to fewer schemes maturing than forecasted in the budget (Rs. 84,100). See items 33 to 36 of annexure A.			
<b>A.-15.—Stationery and Printing—</b>			
O. . . . .	1,000	..	..
R. . . . .	—1,000		
<b>A.-16.—Miscellaneous Departments—</b>			
O. . . . .	11,500	15,755	14,496
R. . . . .	4,255		
Col. 1.—Due to additions (Rs. 12,564) mainly for supplying and fixing electric lights and fans in certain buildings set off by transfers from the general reserve provision to appropriate heads (Rs. 8,309). See item 34 of annexure A.			
<b>For rounding—</b>			
Charged . . . . .		—91	..
Voted . . . . .		683	..
			—683

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>B.—ORIGINAL WORKS—COMMUNICATIONS—</b>			
Rs.			
O. . . . . 12,81,000	11,94,551	11,87,174	-7,377
Ra . . . . . -86,449			
<p>Col. 1.—The reduction was the net effect of a saving of Rs. 2,06,152 on account of slow progress of works financed from the subventions from the Central Road Fund and an increase of Rs. 1,19,703 on account of works met from revenue. See items 37 to 66 of annexure A.</p>			
<b>C.—REPAIRS—</b>			
<i>Charged—</i>			
Rs.			
O. . . . . 4,31,000	4,28,601	4,28,638	+37
R. . . . . -2,399			
<i>Voted—</i>			
Rs.			
O. . . . . 42,01,000	42,15,797	41,86,180	-29,617
R. . . . . 14,797			
Col. 4.—Cumulative petty savings.			
<b>D.—ESTABLISHMENT—</b>			
<i>Gross—</i>			
<i>Charged—</i>			
Rs.			
O. . . . . 3,26,333	3,31,033	3,29,861	-1,172
R. . . . . 4,700			
<i>Voted—</i>			
Rs.			
O. . . . . 13,59,440	13,76,864	13,91,543	+14,679
R. . . . . 17,424			
<i>Deduct—Recoveries—</i>			
<i>Charged—</i>			
Rs.			
O. . . . . -88,000	-76,000	-73,697	+2,303
R. . . . . 12,000			
<p>Col. 1.—Mainly due to reduced expenditure on Central Civil Works.</p>			
<i>Voted—</i>			
Rs.			
O. . . . . -3,55,000	-2,42,000	-3,07,008	-65,008
R. . . . . 1,13,000			
<p>Col. 1.—Same as under "D—Deduct—Recoveries—Charged". Col. 4.—Chiefly due to larger recoveries in the last quarter and particularly in the last month of the year.</p>			

Major Head and Sub-head.	Final Grant of Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Ra.	Ra.	Ra.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>E.—TOOLS AND PLANT—</b>			
	Rs.		
<i>Charged—</i>			
O. : : : : : 5,000 }	4,664	4,246	—418
R. : : : : : —336 }			
<i>Voted—</i>			
<i>Gross—</i>			
O. : : : : : 88,000 }	90,492	84,332	—6,160
R. : : : : : 2,492 }			
<i>Deduct—Recoveries</i> . . . . .	..	—519	—519
<b>F.—GRANTS-IN-AID—</b>			
<i>Charged</i> . . . . .	4,00,000	4,00,000	..
<i>Voted—</i>			
O. : : : : : 31,01,700 }	28,15,534	27,70,749	—35,785
R. : : : : : —2,86,166 }			
Cols. 1 and 4.—Mainly due to the inability of local bodies to work up to the programme of works financed from the subventions from the Central Road Fund.			
<b>F.-1.—Grants in aid—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—</b>			
<b>Grants-in-aid towards improvement of existing village communications (excluding waterways) and Agricultural Institute at Daulatpur—</b>			
<i>Charged</i> . . . . .	3,200	..	—3,200
Col. 4.—Failure of a local officer to report the saving in time for surrender.			
<i>Voted—</i>			
O. : : : : : 1,76,800 }	1,46,800	1,14,656	—32,144
R. : : : : : —30,000 }			
Col. 1.—Erroneous budgeting. See paragraph 2 of the review. Col. 4.—Mainly unspent balances of grants with local officers who did not surrender them in time.			
<b>G.—SUSPENSE—</b>			
<i>Charged—</i>	Rs.		
R. . . . .	—777	—771	—126
See annexure B.			
<i>Voted—</i>			
O. : : : : : 2,500 }	4,243	—63,021	—67,264
R. : : : : : 1,743 }			
Col. 4.—Mainly materials purchased in March 1930 for some original works but not paid for during the year as bills were not presented in time. See annexure B.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—<i>contd.</i></b>			
<b>H.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	66,560	48,320	48,493
R. . . . .	-18,240		
Col. 1.—Leave programme did not fully materialise.			
<i>Voted—</i>			
O. . . . .	18,400	22,840	24,054
R. . . . .	4,440		
Col. 1.—Due to underestimation in the budget on account of Sterling Overseas Pay (Rs. 9,440) and unforeseen expenditure on account of recruitment and passages of recruits (Rs. 1,400) partly set off by savings under Leave Salaries and Deputation Pay (Rs. 8,400).			
<b>I.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	303	+303
<i>Voted—</i>			
R. . . . .	100	100	+29
<b>For rounding—</b>			
<i>Charged</i> . . . . .	-93	..	+93
<i>Voted</i> . . . . .	160	..	-160
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	12,180	12,180	-12,180
R. Deductions . . . . .	-12,000	-12,000	+12,000
<i>Voted—</i>			
R. Gross . . . . .	16,07,194	16,07,194	-16,07,194
R. Deductions . . . . .	-1,13,000	-1,13,000	+1,13,000
<b>Total Grant No. 29.—Civil Works—</b>			
<i>Charged—</i>			
Gross . . . . .	13,04,000	12,86,278	-17,722
Deductions . . . . .	-83,000	-73,697	+14,303
Net . . . . .	12,16,000	12,12,581	-3,419
<i>Voted—</i>			
Gross . . . . .	1,38,64,000	1,19,93,814	-19,00,186
Deductions . . . . .	-3,55,000	-3,07,527	+47,473
Net . . . . .	1,35,09,000	1,16,56,287	-18,52,713

## REVIEW.

Charged savings were inappreciable.

Voted savings were 13·7 per cent. of the grant against 9·2 per cent. in the preceding year and were mainly contributed by sub-heads A.-3 to A.-7, A.-10, A.-14, B and F partly set off by sub-heads A.-9(b) and D—*Deduct*—Recoveries of establishment. Final voted savings were 3 per cent. against 2·4 per cent. in 1937-38.

2. A sum of Rs. 30,000 was erroneously provided ~~for~~ under F.-1—Voted for expenditure on the construction of an agricultural institute at Daulatpur which is correctly classifiable as Original Works—Buildings (works financed from the Government of India grant for economic development and improvement of rural areas). During the course of the year the mistake was discovered and the amount surrendered. See item 17 of annexure A.

3. Another sum of Rs. 33,000 was provided ~~for~~ as if chargeable to the subventions from the Central Road Fund for expenditure on a road work properly classifiable under sub-head 'B—Original Works—Communications—Voted' (works met from revenue). This was explained as due to a misapprehension—see item 48 of annexure A. The mistake was discovered during the course of the year and the amount reappropriated for expenditure on other works.

4. The gross establishment charges of the Public Works Department during 1938-39 amounted to Rs. 17·21 lakhs against the total works outlay of Rs. 81·36 lakhs, *i.e.*, 21·15 per cent. against 23·5 per cent. of the previous year. A sum of Rs. 3·81 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and of other Departments and Governments. The net establishment charges (Rs. 13·40 lakhs) were 16·47 per cent. of the total works outlay against 20·4 per cent. of the previous year.

5. The bulk of the expenditure from the proceeds of the tax imposed by the Bengal Motor Vehicles Tax Act, 1932, appears under sub-head "F".

An abstract of the verified *pro formâ* accounts of the proceeds of the tax for the year 1938-39 is given below :—

	Rs.	Rs.
1. Opening balance . . . . .		16,74,633
2. Net receipts excluding refunds . . . . .		16,98,535
3. Expenditure—		
(i) Cost of collection . . . . .	64,687	
(ii) Statutory payment to the Calcutta Corporation . . . . .	4,50,000	
(iii) Contribution to local bodies for the maintenance and construction of roads . . . . .	9,54,907	
(iv) Expenditure other than under (iii) on the construction and maintenance of roads . . . . .	3,21,455	
	—————	17,91,109
4. Closing balance . . . . .		15,82,059



## REVIEW—contd.

6. *Subventions from the Central Road Fund.*—An account of the subventions to the end of the year 1938-39 is given below :—

	Rs.	Rs.
1. Opening balance . . . . .		32,38,212
2. Receipts during 1938-39 . . . . .		*3,27,098
3. Payments during 1938-39—		
(a) Expenditure on Road Fund Works classified as Communications . . . . .	10,28,084	
(b) Grants-in-aid . . . . .	10,29,492	
(c) Expenditure on special establishments for Road Fund Works . . . . .	36,804	
	20,94,440	
4. Closing balance . . . . .		14,71,470

\* Made up of Rs. 2,93,421 on account of allotments from the Central Road Fund and Rs. 34,277 on account of the write-back of establishment charges debited in excess to the special grant from the reserve in previous years.

The allotments during the year were all made from the reserve portion of the Central Road Fund, the payment of the ordinary share due to the Province for the year having been suspended, pending full utilisation of the balance already with the Provincial Government.

The total commitments after the close of the year in respect of uncompleted original works financed from the Central Road Fund amounted to about Rs. 36 lakhs.

7. *Grants from the Central Government for economic development and improvement of rural areas.*—The procedure for the accounting of transactions under this head has been explained in paragraph 5 of the review under Grant No. 10—Irrigation.

The statement below shows the unexpended balance of the grant to the end of the previous year, the receipts and expenditure of the year and the unexpended balance at the end of the year in respect of the scheme "Establishment of an Agricultural Institute at Daulatpur". For transactions in respect of the scheme for "Improvement of existing village communications including existing waterways" shown under sub-head F-1, see the account of scheme No. 2 in paragraph 5 of the review under Grant No. 10—Irrigation.

Name of the scheme—Establishment of an Agricultural Institute at Daulatpur.	
	Rs.
Unexpended balance to the end of the previous year (1937-38)	20,000
Receipts during the year (1938-39)	..
Expenditure during the year (1938-39)	20,000
Unexpended balance at the end of the year (1938-39)	..

The expenditure shown above was regular and conformed to the conditions of the grant.

8. Due to the acceptance by an Executive Engineer of group tenders for repair works of a Division at rates higher than those quoted by the contractors, Government sustained a loss of Rs. 4,758 during the year 1935-36. Government issued orders condoning the irregularity of the Executive Engineer, who has been advised to take action to prevent the recurrence of similar irregularities in future.

## ANNEXURE A,

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—</b>					
<b>Original Works—Buildings—</b>					
<b>I. Major works above Rs. 50,000 for which specific provision was made in the budget—</b>					
<b>1. Construction of a building for the Legislative Council (Upper Chamber)</b>					
	1,00,000	..	..	—1,00,000	..
Col. 5.—Work postponed pending the decision of the Building Committee. See sub-head A-4—voted.					
<b>2. Works in connection with the removal of the headquarters of the Noakhali Sub-Division to Majidi</b>					
	1,50,000	331	422	—1,49,578	+91
Col. 5.—Work suspended as the result of Government's decision that Majidi is not suitable as permanent headquarters owing to the danger of erosion from the khal. See sub-head A-4—voted and also items 24 and 33.					
<b>3. Construction of a building in the Army Clothing site at Alipore for accommodation of several permanent offices</b>					
	1,50,000	2,40,130	2,53,143	+1,03,143	+4,013
Col. 5.—Due to acceleration of work. See sub-head A-4—voted. Estimate Rs. 5,84,038; expenditure to end of 1938-39 Rs. 4,19,003; balance Rs. 1,65,035; in progress.					
<b>4. Construction of a residence for the Collector of Rangpur</b>					
	32,600	33,400	32,853	+253	—547
Estimate Rs. 58,740; expenditure to end of 1938-39 Rs. 54,315; balance Rs. 4,425; in progress. See sub-head A-4—voted.					
<b>5. Construction of New Sub-Divisional Headquarters at Madanpur</b>					
	1,60,000	67,000	66,937	—93,063	—63
Col. 5.—Due to slow progress of work and delay in land acquisition proceedings. Estimate Rs. 1,76,273; expenditure to end of 1938-39 Rs. 96,662; balance Rs. 79,611; in progress. See sub-head A-4—Voted.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—contd.					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
6. Construction of a Sub-Divisional Court building with out-houses at Kalimpong . . . . .	62,400	35,000	34,900	—27,500	—100
Col. 5.—Slow progress of work owing to delay in the delivery of steel materials. Estimate Rs. 55,810; expenditure to end of 1938-39 Rs. 36,203; balance Rs. 19,607; in progress. See sub-head A.4—Voted.					
7. Additions to and alterations in Police Court buildings No. 2, Bankshall Street, Calcutta . . . . .	2,000	..	..	—2,000	..
Col. 5.—Work postponed in preference to more urgent works. Estimate Rs. 54,420; expenditure to end of 1938-39 Rs. 45,384; balance Rs. 9,036; in progress. See sub-head A.5.					
8. Construction of Courts for three Munsifs at Netrokona . . . . .	44,600	8,214	8,288	—36,312	+74
Col. 5.—Revision of estimate and late acceptance of tender. Estimate Rs. 68,638; expenditure to end of 1938-39 Rs. 8,288; balance Rs. 60,350; in progress. See sub-head A.5.					
9. Double-storied Court building for four Sessions Judges, Barisal . . . . .	15,000	8,000	8,000	—7,000	..
Col. 5.—Due to late sanction to the estimate. Estimate Rs. 57,540; expenditure to end of 1938-39 Rs. 8,000; balance Rs. 49,540; in progress. See sub-head A.5.					
10. Construction of a new Central Jail at Dum Dum and conversion of the Ammunition Factory at Dum Dum to accommodate the Eastern Frontier Rifles . . . . .	2,00,000	65,033	61,563	—1,38,437	—3,470
Col. 5.—Due to delay in selecting site and Government's decision for providing permanent accommodation to the Eastern Frontier Rifles, the plans and estimates could not be prepared earlier. Estimate Rs. 7,87,091; expenditure to end of 1938-39 Rs. 6,72,638; balance Rs. 1,14,453; in progress. See sub-head A.6—voted.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Buildings—contd.					
I. Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
11. Construction of quarters for officers of Special Branch and Detective Department at Porabazar . . . .	50,000	504	488	—49,512	—16
Col. 5.—Delayed commencement of work owing to late sanction to the detailed estimate. Estimate Rs. 2,20,695; expenditure to end of 1938-39 Rs. 488; balance Rs. 2,20,207; in progress. See sub-head A.-7—voted.					
12. Construction of buildings for the New Reserve Police Lines at Comilla . . . .	36,000	12,300	12,938	—23,162	+538
Col. 5.—Slow progress of work. Estimate Rs. 1,18,465; expenditure to end of 1938-39 Rs. 58,590; balance Rs. 59,875; in progress. See sub-head A.-7—voted.					
13. Establishment of a Purdah College for Girls . . . .	*2,50,000	5,40,803	5,40,839	+2,90,839	+36
Col. 5.—For acquisition of land which was not provided for in the original estimate. Estimate for acquisition of land Rs. 5,40,803; expenditure to end of 1938-39 Rs. 5,40,839; excess Rs. 36; in progress. See sub-head A.-9(b)—voted.					
14. Adaptation of the Christ Church buildings for the accommodation of the Bethune College, Calcutta . . . .	60,000	12,120	12,116	—47,884	—4
Col. 5.—Slow progress of work. Estimate Rs. 60,004; expenditure to end of 1938-39 Rs. 12,116; balance Rs. 47,888; in progress. See sub-head A.-9(b)—voted.					
15. Scheme for provision of adequate nursing in the Campbell Hospital (Building portion) . . . .	2,86,075	..	..	—2,86,075	..
Col. 5.—The scheme did not mature. See sub-head A.-10—voted.					

\* Includes a supplementary grant of Rs. 50,000.

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—contd.</b>					
<b>I. Major works above Rs. 50,000 for which specific provision was made in the budget—concl'd.</b>					
16. Climatic Sanitarium for Tuberculosis (Buildings)	1,00,000	..	..	-1,00,000	..
Col. 5.—The location of the Sanitarium was not decided upon during the year. See sub-head A.-10—voted.					
17. Construction of an Agricultural Institute at Daulatpur	25,000	22,800	23,189	-1,811	+389
Estimate Rs. 2,33,739; expenditure to end of 1938-39 Rs. 2,01,990; balance Rs. 31,749; in progress. See sub-head A.-12—voted.					
18. Establishment of an Agricultural Institute at Dacca	1,50,000	1,40,400	68,738	-81,262	-71,662
Col. 5.—Slow progress on account of spongy land and adequate quantity of bricks not being available. Col. 6.—Amount kept as reserve but, due to delay in issuing orders about its utilisation, not surrendered in time. Estimate Rs. 3,02,016; expenditure to end of 1938-39 Rs. 68,738; balance Rs. 2,33,278; in progress. See sub-head A.-12—voted.					
<b>II. Other major works for which specific provision was made in the budget—</b>					
<b>19. Collectively—</b>					
Charged	10,000	10,000	10,031	+31*	+31
See sub-head A.-9(b)—charged.					
Voted	9,27,317	4,37,436	4,18,984	-5,08,333	-18,452
Col. 5.—Mainly due to postponement, delayed commencement and slow progress of works consequent on late sanction to estimates, late allotment of funds, late acceptance of tenders, difficulty in collecting materials, delay in getting possession of land and other causes. See sub-heads A.-2 to A.-7, A.-9(b), A.-10 and A.-12.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Buildings—contd.					
III. Major works for which specific provision was not made in the budget—					
20 Construction of a residence for the Settlement Officer, Mymensingh . . . . .					
	..	11,000	9,991	+9,991	—1,009
Col. 4.—One of the remunerative projects for which a lump provision of Rs. 1 lakh was made under sub head A -14. See item 36 of this annexure and sub-head A -1 Estimate Rs 32,408; expenditure to end of 1938-39 Rs. 9,991; balance Rs. 22,417; in progress.					
21. Construction of Settlement record room at Dinajpur . . . . .					
	..	—345	—345	—345	..
Estimate Rs. 57,964; expenditure to end of 1938-39 Rs. 49,847; balance Rs. 8,117; completed. See sub-head A.-1.					
22. Construction of a new Government House at Darjeeling (Structural portion)—					
Charged . . . . .					
	..	1,003	1,500	+1,500	+497
Estimate Rs 5,88,930; expenditure to end of 1938-39 Rs. 5,76,946; balance Rs. 11,984; in progress. See sub-head A -4—charged.					
23. Making certain additions and alterations in the sitting arrangements in the Bengal Legislative Assembly Chamber . . . . .					
	..	200	200	+200	..
Estimate Rs 27,049; expenditure to end of 1938-39 Rs 25,655, balance Rs. 1,394; completed. See sub-head A.-4—voted.					
24. Constructing a semi-permanent record room for the Collector's Court at Majdi . . . . .					
	..	200	123	+123	—77
Estimate Rs 19,953, expenditure to end of 1938-39 Rs. 18,397; balance Rs. 1,556; completed. See sub-head A.-4—voted.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd</b>					
<b>Original Works—Buildings—contd</b>					
III Major works for which specific provision was not made in the budget— <i>Contd.</i>					
25 Construction and installation of a passenger lift for the Hon'ble Judges in the High Court, Calcutta . . . .	..	3,403	3,320	+3,320	-83
Col 5—Payment of arrear bills Estimate Rs 16,946, expenditure to end of 1938-39 Rs. 10,378, balance Rs 6,068, in progress. See sub-head A-5.					
26 Construction and installation of electric passenger lift in the High Court for the legal practitioners and the litigant public . . . .	..	2,060	1,982	+1,982	-78
Col 5—Payment of arrear bills Estimate Rs 13,605, expenditure to end of 1938-39 Rs 10,306, balance Rs 3,359, in progress See sub-head A-5.					
27 Construction of 41 cells for the dangerous class of Division No II prisoners in the Dacca Central Jail . . . .	..	..	-20	-20	-20
Estimate Rs 39,978, expenditure to end of 1938 39 Rs. 36,145, balance Rs. 3,833, in progress. See sub head A 6—voted.					
28 Replacing the wooden palisading in the Midnapur Central Jail by iron palisading . . . .	..	1,621	1,620	+1,620	-1
Col 5.—Anticipation that the work would be completed in 1937-38 did not materialise. Estimate Rs 13,278; expenditure to end of 1938 39 Rs. 9,999, balance Rs. 3,279; in progress See sub-head A-6—voted.					
29. Construction of a temporary Sub-Jail at Madaripur . . . .	..	11,208	11,283	+11,283	-15
Col 5—Emergent work Owing to the danger of erosion from the river Aral Khan the sub jail had to be removed to the new site. Estimate Rs. 13,989, expenditure to end of 1938-39 Rs 11,283, balance Rs. 2,706, in progress. See sub-head A 6—voted.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.*
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Buildings—<i>contd.</i></b>					
III. Major works for which specific provision was not made in the budget— <i>concl'd.</i>					
30. Additions to and alterations in the old Jorabagan Court building for accommodation of certain staff of the Calcutta Police . . . . .					
	..	2,000	1,999	+1,999	—1
Col. 5.—Anticipation that the work would be completed in 1937-38 did not materialise. Estimate Rs. 47,335; expenditure to end of 1938-39 Rs. 40,963; balance Rs. 6,372; in progress. See sub-head A.-7—voted.					
31. Making certain improvements to the Tuberculosis and Diphtheria Wards, Medical College Hospitals . . . . .					
	..	..	—43	—43	—43
Estimate Rs. 11,525; expenditure to end of 1938-39 Rs. 10,936; balance Rs. 589; completed. See sub-head A.-10—voted.					
32. Construction of lecture hall, etc., in the compound of the Bengal Tanning Institute at Tangra . . . . .					
	..	19,735	19,650	+19,650	—85
Col. 5.—Unforeseen work. Estimate Rs. 20,480; expenditure to end of 1938-39 Rs. 19,650; balance Rs. 830; in progress. See sub-head A.-13.					
33. Providing fire protecting appliances for the temporary buildings erected at Maijdi . . . . .					
	..	100	75	+75	—25
Estimate Rs. 12,312; expenditure to end of 1938-39 Rs. 10,984; balance Rs. 1,328; completed. See sub-head A.-14.					
<b>IV. Minor Works—</b>					
34. Collectively—					
<i>Charged</i> . . . . .	62,091	65,354	63,503	+1,412	—1,851
See sub-heads A.-4, A.-6, A.-7, A.-9(b), A. 10 and A.-12.					
Voted . . . . .	6,28,325	7,01,262	6,65,885	+37,560	—35,377
Col. 5.—Mainly for the reason stated under item 35. Col. 6.—Cumulative petty savings. See sub-heads A.-1 to A.-16.					



## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—concl'd.</b>					
35. Electrification of Government buildings in some districts . . . . .	1,05,000	3,737	..	—1,05,000	—3,737
Col. 5—Lump provision under sub-head A.-14 transferred to appropriate heads for carrying out works in connection with the simultaneous electrification scheme.					
36. Lump provision for remunerative residential projects . . . . .	1,00,000	..	..	—1,00,000	..
Col. 5.—See sub-head A.-14.					
<b>For rounding—</b>					
Charged . . . . .	—91	—91	..	+91	+91
Voted . . . . .	683	683	..	—683	—683
<b>Total Original Works—Buildings—</b>					
Charged . . . . .	72,000	76,266	75,034	+3,034	—1,232
Voted . . . . .	36,35,000	23,89,425	22,59,018	—13,75,982	—1,30,407
<b>Original Works—Communications—</b>					
<b>Works met from revenue—</b>					
<b>I. Major works above Rs. 50,000 for which specific provision was made in the budget—</b>					
37. Arboricultural operations on some of the roads in the Duars in the Jalpaiguri District . . . . .	5,000	5,000	4,998	—2	—2
Estimate Rs. 2,21,000 ; expenditure to end of 1938-39 Rs. 1,85,846 ; balance Rs. 35,154 ; in progress. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works met from revenue—contd.					
II. Other Major Works for which specific provision was made in the budget—					
38. Collectively . . . . .	6,700	8,572	8,572	+1,872	..
See sub-head B.					
III. Major Works for which specific provision was not made in the budget—					
39. Laying 2" carpet on the 13th, 14th and 15th miles of the Diamond Harbour Road . . . . .	..	4,500	4,450	+4,450	—50
Col. 5.—Reappropriated from the repair grant with a view to reducing the future cost of maintenance of this portion of the road. Estimate Rs. 40,460; expenditure to end of 1938-39 Rs. 50,349; excess Rs. 889; in progress. See sub-head B.					
40. Laying 2" carpet (pitch and grout) over the painted surface of the 9th to 16th miles (excepting 13th mile) of the Calcutta-Jessore Road . . . . .	..	33,000	33,031	+33,031	+31
Col. 5.—Same as for item 39 above. Estimate Rs. 84,603; expenditure to end of 1938-39 Rs. 63,237; balance Rs. 21,366; in progress. See sub-head B.					
41. Construction of road-ways and foot-paths over the approaches to the Chandmari bridge, Howrah . . . . .	..	5,653	5,653	+5,653	..
Col. 5.—No provision was made as it was expected at the budget stage that the Railway Department would raise debit in 1937-38. Estimate Rs. 68,331; expenditure to end of 1938-39 Rs. 68,162; balance Rs. 169; in progress. See sub-head B.					
42. Providing a 2" thick grouted surface finished with a seal coat on a portion of the Darjeeling Himalayan Cart Road between Sonada and Ghum . . . . .	..	16,000	16,000	+16,000	..
Col. 5.—Same as for Col. 5 under item 39 <i>ante</i> . Estimate Rs. 26,059; expenditure to end of 1938-39 Rs. 16,000; balance Rs. 10,059; in progress. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs. .	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works met from revenue—concl'd.					
IV. Minor Works—					
43. Collectively . . . . .	33,000	34,569	28,100	—4,900	—6,400
Cols. 5 and 6.—Mainly cumulative petty savings. See sub-head B.					
(Motor Vehicles Tax Fund Works)—					
III. Major Works for which specific provision was not made in the budget—					
44. Construction of a new bridge over the Sevoke river in the 12th mile of the Siliguri Sevoke Road in the Darjeeling District . . . . .	..	46,000	47,160	+47,160	+1,160
Col. 5.—Post-budget decision to finance the work from the Motor Vehicles Tax Fund and classify it under "Original Works—Communications." Estimate Rs. 1,52,430; expenditure to end of 1938-39 Rs. 47,169; balance Rs. 1,05,270; in progress. See sub-head B.					
45. Opening of the Rishi Road between Kalimpong and Algorah to Baby Motor traffic . . . . .	..	6,000	6,008	+6,008	+8
Col. 5.—Same as for Col. 5 under item 44 ante. Estimate Rs. 56,325; expenditure to end of 1938-39 Rs. 6,008; balance Rs. 50,317; in progress. See sub-head B.					
46. Improvement to the portion of the Rangneet Valley road from Peshoke Khola to Chapa bridge to make it suitable for cart and light motor traffic . . . . .	..	3,000	2,999	+2,999	—1
Col. 5.—Same as for Col. 5 under item 44 ante. Estimate Rs. 20,033; expenditure to end of 1938-39 Rs. 2,999; balance Rs. 17,034; in progress. See sub-head B.					
IV. Minor Works—					
47. Collectively . . . . .	..	2,109	2,110	+2,110	+1
Col. 5.—Same as for Col. 5 under item 44 ante. See sub-head B.					
Total—Original Work—Communications—					
Works met from revenue * . . . .	44,700	1,64,403	1,59,090	+1,14,390	—5,313

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—					
48. Laying 2" carpet (pitch and grout) over the painted surface of the 9th to 16th miles (excepting the 13th mile) of the Calcutta-Jessore Road .					
	33,000	..	..	-33,000	..
Col. 5.—Wrong provision due to a misapprehension in the controlling office. See sub-head B and item 40 of this annexure.					
49. Improvement to the Calcutta-Jessore Road from Barasat to the boundary of the 24-Parganas district .					
	20,000	28,000	29,266	+9,266	+1,266
Improvement to the Calcutta-Jessore Road from miles 32 furlong 3 and 6.2 ft., i.e., from the boundary of the 24-Parganas district to Gaighata .					
Col. 5.—The grouting work on the 28th and 35th miles of the road which was held back in 1937-38 was carried out in 1938-39. Estimate Rs. 6,53,162; expenditure to end of 1938-39 Rs. 6,40,549; balance Rs. 12,613; in progress. See sub-head B.					
50. Pabna—Ishurdi Road (including construction of a bridge over the Ichhamati river on the Pabna—Ishurdi Road) .					
	59,000	53,500	52,524	-6,476	- 676
Col. 5.—Late delivery of steel materials by the supplying firm. Estimate Rs. 9,17,417; expenditure to end of 1938-39 Rs. 9,02,592; balance Rs. 14,825; in progress. See sub-head B.					
51. Constructing Jhikargacha bridge on the Jessore Road .					
	50,000	28,000	28,039	-21,961	+39
Col. 5.—Delayed commencement and slow progress of work owing to time taken in testing the piers and abutments of the old bridge and late supply of materials by the parties with whom orders were placed. Estimate Rs. 1,13,210; expenditure to end of 1938-39 Rs. 29,536; balance Rs. 83,674; in progress. See sub-head B.					

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—contd.					
52. Improvement to the Grand Trunk Road—Constructing bridge over the Kunti river .	28,000	52,500	52,649	+24,649	+149
Col. 5.—Acceleration of work. Estimate Rs. 1,05,173 ; expenditure to end of 1938-39 Rs. 75,126 ; balance Rs. 30,047 ; in progress. See sub-head B.					
53. Special tools and plant required for the construction of Bagrakote-Sevoko Road .	6,60,000	4,56,510	4,60,174	-1,90,826	+12,664
Construction of road from Bagrakote to Sevoke including construction of a bridge over the Teesta river . . .					
Col. 5.—Slow progress of work due to change of contract. Col. 6.—Acceleration of work during the last two months of the year. Estimate Rs. 15,14,076 ; expenditure to end of 1938-39 Rs. 9,00,353 ; balance Rs. 6,13,723 ; in progress. See sub-head B.					
54. Comilla-Mainamati Barkanta-Daudkandi Road—Improvement of the portion from Barkanta to Daudkandi Road about 18 miles . . .	1,50,000	1,95,500	1,96,425	+46,425	+925
Col. 5.—Acceleration of work. Estimate Rs. 6,66,999 ; expenditure to end of 1938-39 Rs. 2,78,882 ; balance Rs. 3,88,117 ; in progress. See sub-head B.					
55. Diversion of Grand Trunk Road in the 13th mile near Hastings Jute Mills . . .	18,000	63,067	63,052	+47,052	-5
Col. 5.—Due to acquisition of land in 1938-39, instead of in 1937-38 as expected. Estimate Rs. 94,150 ; expenditure to end of 1938-39 Rs. 63,052 ; balance Rs. 28,098 ; in progress. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
I. Major Works above Rs. 50,000 for which specific provision was made in the budget—concl.					
56. Diversion of Grand Trunk Road near Hooghly . . . . .	50,000	52,000	52,397	+2,397	+397
Estimate Rs. 1,16,741; expenditure to end of 1938-39 Rs. 54,624; balance Rs. 62,117; in progress. See sub-head B.					
57. Construction of Burgo bridge over the Cossye river at Midnapore . . . . .	1,50,000	34,548	14,059	—1,35,941	—20,489
Cols. 5 and 6.—Slow progress of work due to cancellation of the tender of the contractor, originally selected, owing to his inability to make sufficient progress of work and acceptance of the tender of another contractor only in January 1939. Estimate Rs. 58,672 for constructing the approaches to the bridge; expenditure to end of 1938-39 Rs. 24,283; balance Rs. 34,389; in progress. See sub-head B.					
II. Other Major Works for which specific provision was made in the budget—					
58.—Collectively . . . . .	20,000	6,000	5,947	—14,053	—53
Col. 5.—Slow progress of work owing to delay in sanctioning the estimate. See sub-head B.					
III. Major Works for which specific provision was not made in the budget—					
59. Improvement to the Calcutta-Jessore Road . . . . .	..	740	606	+666	—74
Estimate Rs. 5,10,481; expenditure to end of 1938-39 Rs. 4,96,280; balance Rs. 14,201; completed. See sub-head B.					
60. Thorough repairs and widening of the Chittagong Trunk Road, called Goody's Trunk Road, Comilla . . . . .	..	1,085	1,084	+1,084	—1
Col. 5.—Post-budget sanction of Government to the acquisition of additional land for the work. Estimate Rs. 66,428; expenditure to end of 1938-39 Rs. 61,469; balance Rs. 4,959; completed. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More + Less—	Modified appropriation More + Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
III. Major Works for which specific provision was not made in the budget—contd.					
61. Improving the Buxa Forest Road from Alipur Duars to Rajabhatkhawa in the district of Jalpaiguri by slunging the road surface with stone . . . . .	..	15,000	14,968	+14,968	—32
Col. 5.—Post-budget sanction by the Government of India to the scheme. Estimate Rs. 18,595; expenditure to end of 1938-39 Rs. 14,968; balance Rs. 3,627; in progress. See sub-head B.					
62. Purchase of two road rollers for use in Road Development Works . . . . .	..	27,820	27,820	+27,820	..
Col. 4.—Emergent purchase as the existing rollers were not sufficient to cope with the work. Estimate Rs. 27,820; expenditure to end of 1938-39 Rs. 27,820. See sub-head B.					
63. Construction of a road from Chittagong to Patenga via Port Commissioners' embankment . . . . .	..	11,500	11,541	+11,541	+41
Col. 5.—Same as for Col. 5 under item 61 of this annexure. Estimate Rs. 3,46,148; expenditure to end of 1938-39 Rs. 11,541; balance Rs. 3,34,607; in progress. See sub-head B.					
64. Surveying the portion of the Calcutta Bombay Trunk Road between Kirtichandapur in the 21st mile of the Burdwan Arambagh Road and Bansa on the Bihar boundary . . . . .	..	3,718	4,910	+4,910	+1,192
Col. 5.—Same as for Col. 5 under item 61 of this annexure. Estimate Rs. 28,500; expenditure to end of 1938-39 Rs. 4,910; balance Rs. 23,590; in progress. See sub-head B.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>concl.</i></b>					
<b>Original Works—Communications—<i>concl.</i></b>					
Works financed from the subventions from the Central Road Fund— <i>concl.</i>					
III. Major Works for which specific provision was not made in the budget— <i>concl.</i>					
65. Experimental works to be carried out near about Calcutta for inspection of the members and delegates of the Indian Road Congress . . . . .	..	..	20	+20	+20
Estimate Rs. 20,000; expenditure to end of 1938-39 Rs. 20,675; excess Rs. 675; completed. See sub-head B.					
IV.—Minor Works—					
66. Collectively . . . . .		370	3,543	+3,543	+3,173
Cols. 5 and 6.—Mainly expenditure on a work without allotment. See sub-head B.					
<hr/>					
Total—Original Works—Communications—Works financed from the subventions from the Central Road Fund . . . . .	12,36,000	10,29,848	10,28,084	—2,07,916	—1,764
<hr/>					
For rounding * . . . . .	300	300	..	—300	—300
<hr/>					
Total—Original Works—Communications . . . . .	12,81,000	11,94,551	11,87,174	—93,826	—7,377



## ANNEXURE A—concl'd.

*Important comments.*

Expenditure on works, maintenance and repairs appears under sub-heads A.-1 to A.-16, B and C of the grant. The figures of appropriation and expenditure under these sub-heads for the year under review were as follows :—

	In Rs. lakhs.
Original appropriation . . . . .	96.20
Modified appropriation . . . . .	83.05
Expenditure . . . . .	81.36

The saving of Rs. 14.84 lakhs in the original appropriation was the net effect of an aggregate drop of Rs. 22.83 lakhs in the expenditure on certain works set off by a total increase of Rs. 7.99 lakhs in the outlay on others. The more important savings and excesses are analysed below :—

*Savings in the original appropriation.*

(i) Postponement of some works ( <i>vide</i> items 1, 15 and 18 of annexure A)	4.86
(ii) Abandonment of a scheme ( <i>vide</i> item 2 of annexure A)	1.40
(iii) Partial utilisation of the lump provision for remunerative residential projects ( <i>vide</i> item 36 of annexure A and the note under sub-head A.-14)	.84
(iv) Slow progress and delayed commencement of some works ( <i>vide</i> items 5, 10, 11, 14, 18 and 19 of annexure A)	9.18
(v) Slow progress of some works financed from the subventions from the Central Road Fund ( <i>vide</i> items 53 and 57 of annexure A)	3.27

*Excesses over the original appropriation.*

(i) Acceleration of work ( <i>vide</i> items 3 and 54 of annexure A)	1.50
(ii) Acquisition of land for a College and a road work ( <i>vide</i> items 13 and 55 of annexure A)	3.38
(iii) On account of Motor Vehicles Tax Fund works ( <i>vide</i> items 44 to 47 of annexure A)	.58

2. It will be seen from the Annexure that in many cases works were either postponed or commenced late in the year owing to delay in the preparation of detailed estimates and grant of sanctions to them. This was also the case in 1937-38. The Public Accounts Committee which considered the Appropriation Accounts for 1937-38 and the Audit Report 1938 recommended that greater expedition in the preparation of estimates and the grant of sanctions to them in time should be secured. They also stressed the necessity for expeditious execution of Road Fund works so that the amounts voted by the Legislature might be properly utilised.

3. Expenditure was less than the modified appropriation by Rs. 1.69 lakhs. The most important single item in the final savings was a sum of Rs. .72 lakh (*vide* item 18 of annexure A).

4. The number of major works in progress during the year was 88 against 55 in 1937-38. Major works completed during the year were 15 against 6 in the preceding year. There were no marked variations between the estimates and the expenditure except in one case where the expenditure was less than the estimate by 14 per cent. which was explained as due to lower rates tendered (*vide* item 21 of annexure A).

## ANNEXURE B.

*Suspense.*

(See sub-head G.)

The nature of the transactions recorded under the minor head "Suspense" is explained in paragraph 1 of annexure B to Grant No. 10—Irrigation.

The transactions under each unit of suspense during 1938-39 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—</b>					
Suspense—					
Charged—					
Purchases . . . . .	..	56,004	56,004	..	..
Stock . . . . .	259	..	295	-295	(a) -36
Miscellaneous P. W. Advances	2	1,150	1,152	-2	..
<b>TOTAL</b>	<b>261</b>	<b>57,154</b>	<b>57,451</b>	<b>-297</b>	<b>-36</b>
Voted—					
Purchases . . . . .	46,444	17,41,012	17,84,672	43,660	90,104
Stock . . . . .	75,874	1,71,212	1,68,060	16,848	58,826
Miscellaneous P. W. Advances . . . . .	8,984	6,633	9,146	2,513	6,471
<b>TOTAL</b>	<b>38,214</b>	<b>19,18,857</b>	<b>19,81,878</b>	<b>-63,021</b>	<b>-24,807</b>
<b>GRAND TOTAL</b>	<b>38,475</b>	<b>19,76,011</b>	<b>20,39,329</b>	<b>-63,318</b>	<b>-24,843</b>

(a) The minus balance has been adjusted in the accounts for 1939-40.

## ANNEXURE C.

*Store Accounts of the Department of Communications and Works (Communications and Buildings) for the year 1938-39.*

Particulars of stores.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales.	Depreciation or write-off.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Small stores . . . . .	1,082	256	404	4	934
2. House fittings . . . . .	253	..	187	..	66
3. Building materials . . . . .	9,332	1,535	5,428	..	5,439
4. Timber . . . . .	74	..	2	..	72
5. Metals . . . . .	2,515	2,539	1,881	4	3,173
6. Fuel . . . . .	1,902	6,495	6,602	..	1,795
7. Painters' stores . . . . .	3,304	6,313	7,299	..	2,318
8. Miscellaneous stores . . . . .	30,467	1,56,482	1,61,854	39	25,056
9. Land and Kiln . . . . .	27,074	—3,109	3,491	..	20,474
10. Storage . . . . .	—70	701	1,168	..	—537
<b>TOTAL</b> . . . . .	<b>75,933</b>	<b>1,71,212</b>	<b>1,88,316</b>	<b>39</b>	<b>58,790</b>

The book balance of stock for each Public Works Division was reported to have been verified by the Sub-Divisional Officers concerned. The registers of stock of only four divisions were audited locally ; while those of the remaining ones were not audited owing to the suspension of local audit as a measure of economy under the orders of the Government of India. Revaluation of stock was reported to have been conducted under the orders and supervision of the Divisional Officers concerned and steps taken for the adjustment of the resultant profits and losses according to the Public Works Accounts Rules. The transactions under stock were normal during the year.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine".</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.-1—Salaries and Establishment—</b>			
	Rs.		
O. . . . .	2,000	100	100
R. . . . .	-1,900		
Col. 1.—There was no occasion for the employment of famine relief establishment.			
<b>A.-2—Gratuitous Relief—</b>			
<i>Charged—</i>			
S. . . . .	2,000	..	..
R. . . . .	-2,000		
Col. 1.—Due to improvement in the agricultural situation in the Chittagong Hill Tracts the supplementary appropriation was not required.			
<i>Voted—</i>			
O. . . . .	20,000	3,93,000	3,77,888
S. . . . .	4,00,000		
R. . . . .	-27,000		
Col. 1.—Supplementary grant owing to distress caused by floods.			
<b>A.-3.—Miscellaneous—</b>			
O. . . . .	1,78,000	4,56,900	4,35,208
S. . . . .	2,50,000		
R. . . . .	28,900		
Col. 1.—Supplementary grant and reappropriation due to distress caused by floods.			
<b>B.—TRANSFERS TO FAMINE INSURANCE FUND—</b>			
<i>Charged—</i>			
S. . . . .	10,00,000	10,00,000	10,00,000
Col. 1.—Contribution to the Famine Insurance Fund enjoined by Section 4 of the Bengal Famine Insurance Act, 1937, which received the Governor's assent after the budget had been passed.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	2,000	2,000	-2,000
<b>Totals—</b>			
<i>Charged</i> . . . . .	10,02,000	10,00,000	-2,000
<i>Voted</i> . . . . .	8,50,000	8,13,196	-36,804

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>			
	Rs.		
<i>O.</i> . . . . .	13,000	4,39,000	4,24,868
<i>R.</i> . . . . .	4,26,000		
			—14,132
Col. 1.—Addition due mainly to transfer from sub-head J (Rs. 3,90,000) for the reason explained in paragraph 2 of the review and to growth of expenditure (Rs. 30,000).			
<i>Voted—</i>			
<i>O.</i> . . . . .	63,51,000	65,00,700	65,81,300
<i>S.</i> . . . . .	1,50,000		
<i>R.</i> . . . . .	—300		
			+80,600
Col. 1.—Supplementary grant to meet growth of expenditure. See also paragraph 1 of the review.			
<b>B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—</b>			
<i>Charged</i> . . . . .	1,52,000	1,51,919	—81
<i>Voted</i> . . . . .	2,32,000	2,32,338	+338
<b>C.—COMPASSIONATE ALLOWANCES—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	9,000	6,000	5,775
<i>R.</i> . . . . .	—3,000		
			—225
Col. 1.—Based on actuals.			
<i>Voted</i> . . . . .	48,000	46,089	—1,911
<b>E.—DONATIONS TO PROVIDENT FUNDS—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	8,000	14,000	13,950
<i>R.</i> . . . . .	6,000		
			—50
Col. 1.—Due to adjustment of bonus for the previous year.			
<i>Voted—</i>			
<i>O.</i> . . . . .	44,000	51,000	50,988
<i>R.</i> . . . . .	7,000		
			—12
Col. 1.—Due to admission of new subscribers.			

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Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55.—Superannuation Allowances and Pensions "—<i>contd.</i></b>			
<b>F.—GRATUITIES—</b>			
<i>Charged—</i>	Rs.		
<i>R.</i> . . . . .	360	360	4,287 +3,927
Col. 4.—Due to adjustment after the close of the year of an item of gratuity provided for under sub-head A.— <i>Charged.</i>			
<i>Voted—</i>			
<i>O.</i> . . . . .	42,000	} 52,150	56,776 +4,626
<i>S.</i> . . . . .	9,000		
<i>R.</i> . . . . .	1,150		
Col. 1.—A fluctuating item. Additions made on the trend of actuals. Col. 4.—Larger expenditure towards the closing months of the year than anticipated.			
<b>G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—</b>			
<i>R.</i> . . . . .	150	150	150 ..
<b>I.—CHARGES IN ENGLAND—</b>			
<b>I.1.—Secretary of State—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	3,28,000	} 3,16,000	3,11,125 -4,875
<i>R.</i> . . . . .	-12,000		
<b>I.2.—High Commissioner—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . .	18,40,000	} 17,99,000	17,80,911 -18,089
<i>R.</i> . . . . .	-41,000		
<i>Voted—</i>			
<i>O.</i> . . . . .	2,36,000	} 2,63,200	2,63,517 +317
<i>S.</i> . . . . .	54,000		
<i>R.</i> . . . . .	-26,800		

Col. 1.—Based on actuals.

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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55.—Superannuation Allowances and Pensions "—<i>concl.</i></b>			
<b>J.—Add—PAYMENTS TO CENTRAL GOVERNMENT ON ACCOUNT OF PENSIONS PAYABLE TO OFFICERS SERVING UNDER PROVINCIAL GOVERNMENTS AND RECOVERABLE UNDER SECTIONS 247 (5), 250 (1), 25B (2), 259 (2) AND (3) OF THE GOVERNMENT OF INDIA ACT, 1935—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	3,90,000	}	.. .. .
R. . . . .	—3,90,000		
Col. 1.—See note under sub-head A.— <i>Charged</i> , Col. 1.			
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	9,733	9,733	12,304 +2,571
<i>Voted—</i>			
R. . . . .	1,291	1,291	1,597 +306
<b>L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>			
<i>Charged—</i>			
O. . . . .	—38,000	}	—36,000 —31,801 +4,199
R. . . . .	2,000		
Col. 4.—Mainly due to the reduction in the rate for the calculation of the pensionary charges of the Irrigation Department which was decided late in the year.			
<i>Voted—</i>			
O. . . . .	—72,000	}	—70,000 —61,658 +8,342
R. . . . .	2,000		
Col. 4.—Same as in the note for Col. 4 under " <i>Charged</i> ".			
<b>Total of Major Head—</b>			
<i>Charged—</i>			
O. . . . .	27,02,000	}	27,00,093 26,73,338 —26,755
R. . . . .	—1,902		
<i>Voted—</i>			
O. . . . .	68,81,000	}	70,78,401 71,71,007 +92,606
S. . . . .	2,13,000		
R. . . . .	—15,509		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "55-A.—Commutation of pensions financed from ordinary revenues".</b>				
<b>M.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>				
	Rs.			
<i>Charged—</i>				
O. . . . .	1,00,000	} 1,01,907	1,10,502	
R. . . . .	1,907			} +8,595
<i>Voted—</i>				
O. . . . .	10,00,000	} 11,67,509	12,09,439	
S. . . . .	1,52,000			} +41,030
R. . . . .	15,509			
Col. 1.—Mainly larger obligatory payments than originally anticipated. See also sub-head N.-1.—Voted.				
<b>Major Head "83.—Payments of commuted value of Pensions".</b>				
<b>N.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>				
<b>N.-1.—Payments in India—</b>				
<i>Charged—</i>				
O. . . . .	70,000	} 1,01,907	1,10,502	
R. . . . .	31,907			} +8,595
Cols. 1 and 4.— <i>Charged</i> and <i>Voted</i> —Same as in the note for Col. 1 under M.— <i>Voted</i> .				
<i>Voted—</i>				
O. . . . .	9,95,000	} 11,66,509	12,04,418	
R. . . . .	1,71,509			} +37,909
Col. 1.—See note under sub-head M.— <i>Voted</i> , Col. 1.				
<b>N.-2.—Payments in England—</b>				
<b>(i) Par value—</b>				
<i>Charged—</i>				
O. . . . .	30,000	} ..	..	
R. . . . .	-30,000			} ..
Col. 1.—Contingent provision. Expenditure not predictable.				
<i>Voted—</i>				
O. . . . .	5,000	} 1,000	5,002	
R. . . . .	-4,000			} +4,002
Col. 1.—Same as under <i>Charged</i> . Col. 4.—Commutation of Colonial pension made in March after surrender of provision.				
<b>(ii) Loss or gain by exchange . . . . .</b>				
	..	19	+19	



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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 83. — Payments of commuted value of Pensions "—concl'd.</b>			
<b>O.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	—1,00,000	—1,01,907	—1,10,502
R. . . . .	—1,907		
<i>Voted—</i>			
O. . . . .	—10,00,000	—11,87,509	—12,09,439
R. . . . .	—1,87,500		
Col. 1.—Same as in the note under sub-head " M.—Voted ".			
<b>Q.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—</b>			
<i>Charged</i> . . . . .	—16,000	—16,007	—7
<i>Voted</i> . . . . .	—2,32,000	—2,32,338	—338
<b>Total of Major head—</b>			
<i>Charged</i> . . . . .	—16,000	—16,007	—7
<i>Voted</i> . . . . .	—2,32,000	—2,32,338	—338
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	93	93	—93
R. Deductions . . . . .	—93	—93	+93
<i>Voted—</i>			
R.—Gross . . . . .	—1,65,509	—1,65,509	+1,65,509
R.—Deductions . . . . .	1,65,509	1,65,509	—1,65,509

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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	29,40,000	29,26,143	—13,857
<i>Deductions</i> . . . . .	—1,54,000	—1,58,370	—4,370
<i>Net</i> . . . . .	27,86,000	27,67,833	—18,167
<i>Voted—</i>			
<i>Gross</i> . . . . .	93,18,000	96,51,633	+3,33,633
<i>Deductions</i> . . . . .	—13,04,000	—15,03,435	—1,99,435
<i>Net</i> . . . . .	80,14,000	81,48,198	+1,34,198

REVIEW.

Charged savings were .7 per cent. of the original and the final appropriations against the savings of 1.8 and 1.2 per cent. respectively, in the preceding year. In the voted section, there was an excess of 1.7 per cent. over the grant as also the modified appropriation, compared with the excesses of .9 and 1 per cent. respectively, in the previous year. Sub-heads A, F, L and M chiefly accounted for the excess.

2. Provision was originally made under sub-head J for certain payments to the Central Government on account of pensions payable to officers serving under the Provincial Government and recoverable from the latter. Subsequently Government decided that these charges should be shown under sub-head A.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
<b>Major Head "56.—Stationery and Printing".</b>		Rs.	Rs.	Rs.
<i>I.—Stationery.</i>				
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>				
<i>Charged</i> . . . . .	700	699	-1	
<i>Voted—</i>				
O. . . . .	Rs. 7,96,300	} 7,99,500	} 7,97,294	} -2,236
R. . . . .	3,200			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—</b>				
O. . . . .	16,000	} 13,500	} 13,680	} +180
R. . . . .	-2,500			
Col. J.—Mainly due to smaller sale of plain paper.				
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>				
O. . . . .	1,04,000	} 1,04,300	} 1,04,220	} -71
R. . . . .	300			
<i>II.—Printing.</i>				
<b>D.—GOVERNMENT PRESSES—</b>				
<b>D.-1.—Pay of Officers—</b>				
<i>Charged</i> . . . . .	12,600	11,403	-1,197	
Sec paragraph 1 of the review.				
<i>Voted—</i>				
O. . . . .	39,452	} 28,602	} 28,592	} -10
R. . . . .	-1,850			
<b>D.-2.—Pay of Establishment—</b>				
O. . . . .	8,24,490	} 8,11,341	} 8,10,952	} -389
R. . . . .	-13,149			
<b>D.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	500	} 240	} 233	} -7
R. . . . .	-260			
<i>Voted—</i>				
O. . . . .	14,000	} 14,842	} 14,947	} +105
R. . . . .	842			

194 Grant No. 32.—Charges on account of Stationery and Printing—*contd.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing"—<i>contd.</i></b>			
<b>D.—GOVERNMENT PRESSES—<i>contd.</i></b>			
D.-4.—Contingencies—	Rs.		
O. . . . .	99,919	1,01,375	1,03,584
R. . . . .	1,458		
D.-5.—Contract Contingencies—			
O. . . . .	49,040	47,626	47,617
R. . . . .	-1,414		
D.-6.—Mechanical Section—			
O. . . . .	20,800	20,093	20,069
R. . . . .	-707		
D.-7.—Type Foundry Section—			
O. . . . .	4,260	3,888	3,881
R. . . . .	-372		
D.-8.—Provision for depreciation—			
O. . . . .	84,950	89,338	89,302
R. . . . .	4,388		
D.-9.—Stores—			
O. . . . .	26,350	25,560	25,576
R. . . . .	-790		
D.-10.—Additions to plant and machinery—			
O. . . . .	2,700	5,500	5,478
R. . . . .	2,800		
Col. 1.—Mainly write-back of the cost of some galleys which was met out of the Depreciation Reserve in 1937-38 but which was properly debitabte to this head.			
D.-11.—Charges payable to other Governments, Departments, etc.—			
O. . . . .	69,200	67,400	67,298
R. . . . .	-1,800		

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 195

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
		Rs.	Rs.
<b>Major Head "56.—Stationery and Printing"— <i>contd.</i></b>		Rs.	Rs.
<b>D.—GOVERNMENT PRESSES—<i>concl'd.</i></b>			
D.-12.—Renewals and replacements from Depreciation Reserve—			
O. . . . .	Rs. 31,150	} 30,150	} 30,360
R. . . . .	—1,000		
D.-13.— <i>Deduct</i> —Amount transferred from Depreciation Reserve—			
O. . . . .	—31,150	} —30,150	} —30,360
R. . . . .	1,000		
For rounding—			
O. . . . .	—61	} —10	} ..
R. . . . .	51		
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
R. . . . .	9,288	9,288	9,287
Col. 1.—Some of the Bengal Agricultural Debtors' Act forms had to be printed at private presses to avoid serious dislocation of work and delay in the distribution of forms to District Officers.			
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	2,250	} 2,147	} 4,057
R. . . . .	—103		
Col. 4.—Mainly (i) unforeseen demand for cheque forms towards the close of the year (Rs. 841), (ii) provision not made (a) through oversight (Rs. 245) and (b) for want of timely intimation from a local officer (Rs. 502) and (iii) cost of Army and Civil Standard forms supplied to Departments other than the Police Department exceeding anticipations (Rs. 274).			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
G.-1.—Leave salaries, deputation pay, overseas pay, etc.—			
<i>Charged—</i>			
O. . . . .	4,000	} 2,320	} 2,312
R. . . . .	—1,680		
Col. 1.—The officer did not commence drawing overseas pay until August 1938. See also paragraph 1 of the review.			
<i>Voted—</i>			
O. . . . .	6,000	} 7,280	} 7,272
R. . . . .	1,280		
Col. 1.—Sterling portion of the leave salary of an officer on leave in India not provided for in the leave programme.			

196 Grant No. 32.—Charges on account of Stationery and Printing—*concl.*

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing"— <i>concl.</i></b>			
<b>G.—CHARGES IN ENGLAND—<i>concl.</i></b>			
<b>High Commissioner—<i>concl.</i></b>			
<b>G.-2.—Cost of stores proper—</b>			
O. . . . .	Rs. 15,880	14,640	14,246
R. . . . .	-1,040		
			-304
<b>G.-3.—Cost of stores purchased from Deprecia- tion Reserve—</b>			
O. . . . .	15,920	13,640	13,593
R. . . . .	-2,280		
			-47
Col. 1.—Mainly due to fewer indents than provided for.			
<b>G.-4.—Deduct—Amount transferred from De- preciation Reserve for renewals and replace- ments—</b>			
O. . . . .	-15,920	-13,640	-13,593
R. . . . .	2,280		
			+47
Col. 1.—See sub-head G.-3, Col. 1.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	10	+ 10
Voted . . . . .	..	124	+ 134
<b>For rounding—</b>			
Charged . . . . .	200	..	-200
Voted . . . . .	-330	..	+330
<b>Total of Major Head—</b>			
<b>Charged—</b>			
O. . . . .	18,000	16,060	14,657
R. . . . .	-1,940		
			-1,403
<b>Voted—</b>			
O. . . . .	21,66,000	21,65,880	21,67,465
R. . . . .	-120		
			+ 1,585

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 197

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Deposits and Advances—Deposits not bearing interest—Reserve Funds.</b>			
<b>I.—DEPRECIATION RESERVE FUND—GOVERNMENT PRESSES—</b>			
O. . . . .	Rs. 47,000	43,720	43,953
R. . . . .	—3,280		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	1,940	1,940	.. —1,940
<i>Voted—</i>			
R. Gross . . . . .	6,680	6,680	.. —6,680
R. Deductions . . . . .	—3,280	—3,280	.. +3,280
<b>Totals—</b>			
<i>Charged</i> . . . . .	18,000	14,657	—3,343
<i>Voted—</i>			
Gross . . . . .	22,60,070	22,55,371	—4,699
Deductions . . . . .	—47,070	—43,953	+3,117
Net . . . . .	22,13,000	22,11,418	—1,582

REVIEW.

Charged savings were 18·6 and 8·7 per cent. of the original and the final appropriations respectively, against an excess of ·6 per cent. in the preceding year. In the voted section, the saving in the original grant and the excess over the modified grant were both trifling, against the savings of 3·6 and 1·4 per cent. respectively, in the preceding year. The bulk of the charged savings occurred under sub-heads D-1 and G-1.

2. The transactions relating to the "Depreciation Reserve Fund—Government Presses" appear under sub-head "I" in the Appropriation Accounts. The Depreciation Reserve Fund for the presses was constituted 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

REVIEW—*contd.*

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 during the year and (b) the book value of the 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 year 1938-39 is shown below :—

—	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . .	2,29,112	57,750	38,522	2,48,340
Press and Forms Department . . .	1,54,508	34,788	5,431	1,83,865
<b>TOTAL</b> . . .	<b>3,83,620</b>	<b>92,538*</b>	<b>43,953</b>	<b>4,32,205</b>

\* The corresponding debits are shown under sub-heads D-8 (Rs. 89,302) and D-10 (Rs. 3,236).

The credits and debits to the Depreciation Reserve Fund of the Bengal Government Press and the Press and Forms Department during the year under report were for amounts authorised by the existing rules of the Fund and there was no diversion therefrom, except that an amount properly debit-able to the Fund was not so debited in the case of the Government Press, while there were certain excess debits to the Fund in the case of the Press and Forms Department. Steps are being taken for the adjustment of these discrepancies in the current year.

*Store Accounts of the Central Jail Press for the year 1938-39.*

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . .	86,541	4,63,211	5,00,658	..	..	49,094
Spare parts and petty plant . . .	12,949	2,053	1,905	..	..	13,097
Dead stock . . .	4,523	1,036	1,056	..	..	4,503
Other stores . . .	7,934	11,903	11,826	..	..	8,011



REVIEW—concl'd.

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 was not in excess of requirements.

ALIPORE,  
The 19th August, 1939.

C. HEATH,  
Press and Forms Manager,  
Bengal.

I have examined the above accounts and according to the best of my information and as a result of test-audit of the books and on consideration of the explanations given to me the above accounts are correct.

CALCUTTA,  
The 22nd August, 1939.

C. H. CHATTERJEE,  
Assistant Accounts Officer,  
Bengal.

Store Accounts of the Bengal Government Press and its branches for the year 1938-39.

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	30,040	1,31,353	1,32,538	5	5	28,855
Spare parts and petty plants	7,489	12,428	13,741	1,754	1,630	6,176
Dead stock	..	43,867	43,867	..	..	..
Other stores	6,800	25,161	24,120	327	432	7,841

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,  
The 31st August, 1939.

GEO. W. DAVIS,  
Superintendent,  
Government Printing,  
Bengal.

The store accounts of the Bengal Government Press and its branches for the year 1938-39 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA,  
The 1st September, 1939.

C. H. CHATTERJEE,  
Assistant Accounts Officer,  
Bengal.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous".</b>			
<b>A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS—</b>			
O. . . . .	Rs. 3,00,000	2,65,500	2,55,493
R. . . . .	—34,500		
Col. 1.—Mainly due to the release of detenues earlier than anticipated.			
<b>C.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
O. . . . .	1,28,000	1,28,486	1,26,812
R. . . . .	486		
<b>E.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
<i>Charged—</i>			
S. . . . .	13,400	13,400	12,452
Col. 1.—A charged officer was appointed as Secretary to the Land Revenue Commission instead of a voted officer as budgeted for.			
<i>Voted—</i>			
O. . . . .	1,93,000	70,500	66,699
R. . . . .	—1,22,500		
Col. 1.—Mainly (i) delay in appointing the Land Revenue Commission (Rs. 80,750), (ii) its office requirements not being exactly known at the budget stage (Rs. 25,200) and (iii) for the reason stated in the note under E—Charged (Rs. 16,250).			
<b>G.—PETTY ESTABLISHMENTS—</b>			
O. . . . .	99,000	95,012	1,00,185
R. . . . .	—3,988		
<b>H.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>			
O. . . . .	4,000	6,000	5,901
R. . . . .	2,000		
Col. 1.—Due to larger remissions of loans to cultivators than anticipated. A fluctuating head.			
<b>I.—RENTS, RATES AND TAXES . . . . .</b>	<b>42,700</b>	<b>40,179</b>	<b>—2,521</b>

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
<b>Major Head " 57.—Miscellaneous "—<i>contd.</i></b>			
	Rs.	Rs.	Rs.
<b>J.—CONTRIBUTIONS—</b>			
O. . . . .	Rs. 10,05,000	10,00,359	10,01,891
R. . . . .	1,359		
<b>L.—MISCELLANEOUS DURBAR CHARGES—</b>			
O. . . . .	4,000	3,710	3,689
R. . . . .	—290		
<b>M.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
<i>Charged—</i>			
O. . . . .	100	40	4
R. . . . .	—90		
<i>Voted—</i>			
O. . . . .	46,000	8,155	5,806
R. . . . .	—37,845		
Col. 1.—Mainly non-utilisation in full of the reserve of Rs. 40,000 for unforeseen expenditure. Col. 4.—Mainly due to less expenditure for demonstration in air raid precautions than anticipated.			
<b>MM.—CHARGES IN CONNECTION WITH THE CELEBRATION IN INDIA OF HIS MAJESTY'S CORONATION—</b>			
R. . . . .	213	213	213
<b>N.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
S. . . . .	1,600	1,600	1,587
Col. 1.—Transfer of two officers from another head for part of the year.			
<i>Voted—</i>			
O. . . . .	400	3,800	3,575
R. . . . .	3,400		
Col 1.—Unforecasted passages of the Chairman and a Member of the Land Revenue Commission.			
<b>O.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		..	7
<i>Voted</i> . . . . .		..	19
For rounding . . . . .		—100	+100

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	90	..	—90
Voted—			
R. . . . .	1,91,665	..	—1,91,665
<b>Totals—</b>			
Charged . . . . .	15,100	14,030	—1,070
Voted . . . . .	18,22,000	16,10,452	—2,11,548

## REVIEW.

Charged savings were 7·1 and 6·5 per cent. of the original and the final appropriations respectively.

Voted savings were 11·6 and 1·2 per cent. of the original and the final grants as compared with 8·9 and 3·7 per cent. respectively in the preceding year.

2. Fees realised in stamps or cash for the licences granted under the Petroleum and Explosives Acts, which are administered by the Provincial Governments on behalf of the Central Government used to be credited direct to the local bodies within whose areas they were collected, but as they constituted part of the central revenues, it was decided from 1st April 1938 that the receipts and payments should pass through the accounts and that an amount equivalent to the fees realised should be paid to the Provincial Government as charges for administering the Acts, the latter in its turn making over the amount to the local bodies. The consequential change in the Provincial accounts has been that the contributions made by the Central Government are now adjusted under "L—Miscellaneous Adjustments between Central and Provincial Governments" and the payments to the local bodies under sub-head J of this Grant.

3. A total sum of Rs. 24,851, representing overdrawal of allowances by detenus in a certain jail, was written off under orders of the competent authority as it proved to be irrecoverable due to the release of the detenus concerned.

## Grant No. 34.—Deposits and Advances—Interest Free Advances.

## A.—ADVANCES REPAYABLE—

## A.-1.—Civil Advances—

	Rs.			
O. . . . .	3,30,000	}	4,40,000	4,07,486
S. . . . .	1,10,000			
				—32,514

Cols. 1 and 4.—The supplementary grant obtained in March, 1939 to meet larger demands for advances proved high in the actual event.

Total . . . . .	4,40,000	4,07,486	—32,514
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Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "Loans to Municipalities, Port Funds, etc."</b>			
<b>A.—LOANS TO MUNICIPALITIES—</b>			
Rs.			
O. . . . . 4,53,000	} 3,09,900	} 3,10,234	} +334
R. . . . . -1,43,100			
Col. 1.—Mainly delay in (i) the acquisition of land for one water supply scheme (Rs. 50,000) and (ii) the submission of detailed scheme for another to Government (Rs. 12,000), non-payment of loan to a municipality for a joint water-works scheme owing to objections raised by it on some technical points, delay in the selection of sites, etc. (Rs. 73,300) and abandonment of a scheme of water softening plant by a local body (Rs. 7,900).			
<b>B.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>			
O. . . . . 5,77,000	} 4,02,000	} 4,02,000	} ..
R. . . . . -1,75,000			
Col. 1.—One District Board decided not to take the second instalment of loan for rural water supply due to a fall in its income owing to reduction of cesses (Rs. 1 lakh) and loans provided for certain other District Boards were also not required as their schemes for rural water supply did not mature.			
<b>D.—ADVANCES TO CULTIVATORS—</b>			
<i>Charged—</i>			
S. . . . . 10,000	} 5,992	} 5,992	} ..
R. . . . . -4,008			
Col. 1.—The supplementary appropriation was required for relief of distress caused by failure of crops due to floods in certain areas of the Chittlagong Hill Tracts. Reduction due to subsequent improvement in the agricultural situation in the same area.			
<i>Voted—</i>			
O. . . . . 5,00,000	} 56,51,200	} 56,49,525	} -1,075
S. . . . . 48,00,000			
R. . . . . 3,51,200			
Col. 1.—Due to heavy demands owing to floods and other causes.			
<b>E.—ADVANCES UNDER SPECIAL LAWS—</b>			
O. . . . . 28,000	} 4,381	} 5,240	} +859
R. . . . . -23,619			
Col. 1.—The allocation of certain charges was delayed as the completion certificate of a work was not accepted by the Collector pending settlement of a criminal case (Rs. 17,480) and certain works could not be executed on account of delay in the sanction to the estimates (Rs. 6,020).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "Loans to Municipalities, Port Funds, etc."—<i>concl'd.</i></b>				
<b>F.—MISCELLANEOUS LOANS AND ADVANCES—</b>				
O. . . . .	Rs. 3,86,000	2,63,707	2,38,684	
R. . . . .	—1,22,293			—25,023
<p>Col. 1.—Mainly (1) grant of loans to a lesser number of <i>ex-detenus</i> (Rs. 78,200) and (2) non-utilisation in full of the provision for loans under the State Aid to Industries Act (Rs. 42,200) owing to some technical difficulties in granting the loans applied for. Col. 4.—Mainly delay in the grant of loans to the <i>ex-detenus</i> of a certain camp which could not be settled before the close of the year (Rs. 20,000) and oversight in the controlling office to surrender unwanted funds for loans to the Daulatpur Agricultural Institute (Rs. 3,800).</p>				
<b>Total—Loans to Municipalities, Port Funds, etc.—</b>				
<i>Charged—</i>				
S. . . . .	10,000	5,992	5,992	
R. . . . .	—4,008			..
<i>Voted—</i>				
O. . . . .	19,44,000	66,31,188	66,05,683	
S. . . . .	48,00,000			—25,505
R. . . . .	—1,12,812			
<b>Major Head "Loans to Government Servants".</b>				
<b>G.—HOUSE BUILDING ADVANCES—</b>				
O. . . . .	1,40,000	1,39,804	80,622	
R. . . . .	—196			—59,152
<p>Col. 4.—Mainly non-drawal of ear-marked amounts.</p>				
<b>H.—ADVANCES FOR PURCHASE OF MOTOR CARS—</b>				
O. . . . .	1,28,000	1,27,680	1,05,980	
R. . . . .	—320			—21,700
<p>Col. 4.—Same as under sub-head G.</p>				
<b>I.—ADVANCES FOR PURCHASE OF OTHER CON- VEYANCES.</b>	2,000	1,282	—718	

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "Loans to Government Servants"— <i>concl'd.</i></b>			
<b>J.—PASSAGE ADVANCES—</b>			
O. . . . .	Rs. 2,000		
R. . . . .	196	2,196	2,196
<b>K.—OTHER ADVANCES—</b>			
R. . . . .	320	312	—8
<hr/>			
Total—Loans to Government servants . . . . .	2,72,000	1,90,392	—81,608
<hr/>			
Surrenders or withdrawals within grant or appropria- tion—			
<i>Charged—</i>			
R. . . . .	4,008	4,008	..
<i>Voted—</i>			
R. . . . .	1,12,812	1,12,812	..
<hr/>			
<b>Total—Grant No. 35—</b>			
<i>Charged</i> . . . . .	10,000	5,992	—4,008
<i>Voted</i> . . . . .	70,16,000	67,96,075	—2,19,925

**REVIEW.**

Voted savings were 3·1 per cent. of the grant and 1·5 per cent. of the final appropriation compared with 32·5 and 6 per cent. respectively in the preceding year.





*Production Account of the Siliguri Band Saw Mill for 1938-39.*

Particulars.	1938-39. c. ft.	1937-38. c. ft.
I. Logs and sawn timber issued for conversion . . . . .	82,705	63,167
II. Outturn obtained . . . . .	54,041	44,682
III. Wastage . . . . .	28,064	18,485
Do. (percentage) . . . . .	84.06%	29.26%

Particular items of cost.	Amount.		Cost per c. ft. of outturn.	
	1938-39.	1937-38.	1938-39.	1937-38.
1	2	3	4	5
	Rs.	Rs.	As.	As.
Cost of timber (I above) . . . . .	43,126	32,354	12.77	11.59
Direct charges . . . . .	13,501	14,252	4.00	5.10
Depreciation charges . . . . .	3,371	1,925	0.99	0.69
Overhead charges . . . . .	5,203	4,909	1.56	1.76
Interest on capital . . . . .	1,485	1,826	0.44	0.65
<b>Total cost of production transferred to Trading and Profit and Loss Account .</b>	<b>66,746</b>	<b>55,266</b>	<b>19.76</b>	<b>19.79</b>

Certified correct according to the books of the Siliguri Band Saw Mill.

SILIGURI, }  
The 29th June, 1939. }

B. M. ROY,  
Manager,  
Band Saw Mill, Siliguri.



*Financial Review of the work done by the Band Saw Mill, Siliguri, for the year 1938-39.*

The working of the Siliguri Band Saw Mill resulted in a net profit of Rs. 13,727 in the year under review against the net profit of Rs. 12,628 in 1937-38 and Rs. 3,418 in 1936-37, whereas the Mill ran at an average loss of Rs. 8,070 during the years 1933-34, 1934-35 and 1935-36, though from the year 1935-36, the royalty of Sal, Teak, Champ, Gamari and Toon logs and posts was paid at 0-4-0 per c. ft. and 0-1-0 per c. ft. for logs of other inferior species against 0-2-0 per c. ft. for Sal logs and no royalty for Teak, Champ, Gamari, Toon and logs of other inferior species in 1933-34 and 1934-35.

In view of the above the position of the Mill is very sound now and it may reasonably be expected that the Mill will henceforth run at a profit, if the same economy in the cost of production as well as the quality of sawing continues.

SILIGURI, }  
The 30th August, 1939.

B. M. ROY,  
Manager,  
Band Saw Mill, Siliguri.

*Audit Comments.*

Comparative figures under outturn, sales and closing stock for the last three years are given below :—

1	Outturn. 2	Sold or otherwise disposed of 3	Closing stock. 4	Value of closing stock. 5
	C. ft.	C. ft.	C. ft. Sawn timber.	Rs.
1936-37	46,437	88,135	4,960	4,125
1937-38	44,882	38,578	10,077	12,422
1938-39	54,041	42,698	22,132	26,757

It will be seen that there is a tendency for the outturn to exceed the demand and consequent increase in the closing stock.

## 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.	Paragraphs.
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2. Land Revenue . . . . .	6, 7	10, 12
3. Provincial Excise . . . . .	7	12
4. Stamps . . . . .	3	4
5. Forest . . . . .	7	12
6. Registration . . . . .	7	12
8. Other Taxes and Duties . . . . .	4, 5, 7	7, 10
9. Interest on works for which capital accounts are kept . . . . .	7	10
10. Irrigation . . . . .	3, 5, 6	4, 9
11. Interest on Ordinary Debt . . . . .	7	10
12. General Administration—General Administration . . . . .	1, 2, 3, 5, 6, 7	1, 2, 4, 9, 10, 12
13. General Administration—Debt conciliation . . . . .	1, 3, 5, 6, 7	1, 4, 9, 10
14. Administration of Justice . . . . .	6, 7	10, 12
15. Jails and Convict Settlements . . . . .	3, 7	4, 12
16. Ports and Pilotage . . . . .	3	4
19. Charges on account of Education . . . . .	6, 7	10
22. Public Health . . . . .	3, 5, 6, 7	4, 9, 10, 12
23. Charges on account of Agriculture . . . . .	1, 3, 5, 6, 7	1, 4, 9, 10
24. Charges on account of Veterinary . . . . .	1	1
25. Charges on account of Co-operative Credit . . . . .	3, 4, 7	4, 10
26. Industries—Industries . . . . .	1, 3, 5, 6	1, 4, 9
27. Industries—Cinchona . . . . .	1	1
29. Civil Works . . . . .	3, 4, 5, 7	4, 9, 10
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