

GOVERNMENT OF BENGAL

| |
|--------------------------------|
| GENERAL SECRETARIAT LIBRARY. |
| HEAD |
| Register Entry No 1229 |
| 26. MAY 1944 |
| Received from <i>France</i> |

APPROPRIATION ACCOUNTS

1940-41

AND

THE AUDIT REPORT

1942



PUBLISHED BY THE MANAGER OF PUBLICATIONS, DELHI
PRINTED BY THE MANAGER, GOVERNMENT OF INDIA PRESS, CALCUTTA
1942

List of Agents in India and Burma from whom Government of India Publications are available.

ABBOTTABAD—English Book Store.

AGRA—

English Book Depot, Taj Road.
Indian Army Book Depot, Dayalbagh.

AHMEDABAD—H. L. College of Commerce Co-operative Store, Ltd.

AJMER—Banthiya & Co., Ltd., Station Road.

AKOLA—Bakshi, Mr. M. G.

ALLAHABAD—

Central Book Depot, 44, Johnstonganj.
Kitabistan, 17-A, City Road.
Ram Narain Lal, 1, Bank Road.
Superintendent, Printing and Stationery, U. P.
Wheeler & Co., Messrs. A. H.

BOMBAY—

Co-operators' Book Depot, 9, Bakehouse Lane, Fort.
International Book House, Ash Lane, Esplanade Road.
Joshi, Mr. V. G., News Agent, Devgad Baria, *via* Piprod.
Kothari Book Depot.
Lakhani Book Depot, Bombay, 4.
New Book Co., Kitab Mahal, 188-90, Hornby Road.
Popular Book Depot, Grant Road.
Superintendent, Govt. Printing & Stationery, Queen's Road.
Taraporevala Sons & Co., Messrs. D. B.
Thacker & Co., Ltd.
Tripathi & Co., Messrs. N. M., Princess Street, Kalba-devi Road.
Wheeler & Co., Messrs. A. H.

CALCUTTA—

Book Company.
Chatterjee & Co., 8, Bacharam Chatterjee Lane.
Chukervetty, Chatterjee & Co., Ltd., 13, College Square.
Das Gupta & Co., 54/3, College Street.
Hindu Library, 137-F, Balaram De Street.
Lahiri & Co., Ltd., Messrs. S. K.
Macmillan & Co., Ltd., 294, Bow Bazar Street.
Newman & Co., Ltd., Messrs. W.
Roy Chowdhury & Co., Messrs. N. M., 72, Harrison Road.
Sarcar & Sons, Messrs. M. C., 15, College Square.
Sarkar & Sons, Ltd., Messrs. S. C., 1/1/1-U, College Square.
Standard Law Book Society, 79/1, Harrison Road.
Thacker, Spink & Co. (1933), Ltd.
Wheeler & Co., Messrs. A. H.

CAWNPORE—

Advani & Co., P. O. Box No. 100.
Indian Army Depot, Juhl.

CUTTACK—Press Officer, Orissa Secretariat.

DEHRA DUN—

Jugal Kishore & Co.
Ideal Book Depot, Rajpur Road.

DELHI—

Imperial Book Depot and Press, Near Jama Masjid (Machhlwala).
Income-tax Law Publishing House, Chandni Chowk.*
Indian Army Book Depot, Daryaganj.
Jaina & Bros., Messrs. J. M., Mori Gate.
Oxford Book and Stationery Co.
Sharda Mandir, Ltd., Nai Sarak.
Young Man & Co. (Regd.), Egerton Road.

DUM DUM CANTT.—Bengal Flying Club.†

FEROZEPUR—English Book Depot.

GWALIOR—Jain & Bros., Messrs. M. B., Sarafa Road.

HYDERABAD (DECCAN)—Hyderabad Book Depot, Chaderghat.

Jaipur—Garg Book Co., Tripolia Bazar.

KARACHI—

Aero Stores.
English Bookstall.
Standard Bookstall.

KARACHI (SADAR)—Manager, Sind Government Book Depot and Record Office.

LAHORE—

Kansil & Co., Messrs. N. C., 9, Commercial Buildings, The Mall.
Malhotra & Co., Messrs. U. P., Post Box No. 94.
Minerva Book Shop, Anarkali Street.
Punjab Religious Book Society.
Rama Krishna & Sons, Anarkali.
Superintendent, Govt. Printing, Punjab.
University Book Agency, Kacheri Road.

LUCKNOW—Upper India Publishing House, Ltd., Literature Palace, Aminuddaula Park.

LYALLPORE—Lyal Book Depot.

MADRAS—

Higginbothams.
Superintendent, Govt. Press, Mount Road.
Varadachary & Co., Messrs. P.

MHOW—British Book Depot.

MOGA—Army Musketry Stores.

NAGAPATAM—Venkataraman, Mr. B.

NAGPUR—

Khot & Sons, Messrs. G. G., Sita Burdi, 3rd Modi Lane.
Superintendent, Govt. Printing, Central Provinces.

NEW DELHI—

Bawa Harkishen Das Bedi, Ferozeshah Road.
Bhawnani & Sons.
Delhi and U. P. Flying Club, Ltd.†
Jaina & Bros., Messrs. J. M., Connaught Place.
Ramesh Book Depot & Stationery Mart, Connaught Place.
Saraswati Book Depot, 15, Lady Hardinge Road.

PATNA—Superintendent, Government Printing, Bihar, P. O. Gulzarbagh.

PATNA CITY—

Lakshmi Trading Co., Padri-Ki-Havell.
Raghunath Prasad & Sons.
Sinha & Bros., Messrs. R. P., Guzri Bazar.

PESHAWAR—

British Stationery Mart.
London Book Co. (India), Arbab Road.
Manager, Govt. Printing & Stationery, N.-W. F. P.

PESHAWAR CANTT.—Faqr Chand Marwah.

POONA—

Deatane Bros., Home Service, 456, Rawlwar Peth.
Deccan Bookstall, Ferguson College Road.
International Book Service.
Ram Krishna Bros., Opposite Bishram Bagh.

QUETTA—Standard Bookstall.

RAJKOT—Mohanlal Dossabhai Shah.

RANGOON—

Burma Book Club, Ltd.
Curator, Govt. Book Depot, Burma.

RAWALPINDI—Ray & Sons, Messrs. J., 48 K & L, Edwardes Road.

SHILLONG—Superintendent, Assam Secretariat Press.

SIALKOT CANTT.—Modern Book Depot, Bazar Road.

SIALKOT CITY—

Buckingham & Co., Booksellers & Stationers, Greenwood Street.
Clifton & Co.

TRICHINOPOLY FORT—Krishnaswami & Co., Messrs. S., Teppakulam.

TRIVANDRUM—

Booklovers' Resort, Talkad.
P. B. Bros., Main Road.

VELLORE—Venkatasubban, Mr. A., Law Bookseller.

* Agents for Income-tax, Law and allied Publications only. † Agents for Publications on Aviation only.

TABLE OF CONTENTS.

| | Reference to | |
|-----------------------------|--------------|-------|
| | Paragraph. | Page. |
| Prefatory Remarks | .. | (iii) |

PART I.—THE AUDIT REPORT.

General review of the results of audit—

| | | |
|--|-------|-------|
| Review of total demand placed before the Legislature | 1 | 1 |
| Supplementary Grants and Appropriations | 2 | 1—2 |
| General results of appropriation audit— | 3 | 2 |
| Savings on voted grants | 4 | 2—4 |
| Savings on charged appropriations | 5 | 4—5 |
| Savings on voted grants and charged appropriations (separately and combined) as compared with previous years | 6 | 5—8 |
| Excesses over voted grants | 7 | 6 |
| Excesses over charged appropriations | 8 | 6—7 |
| Excesses over voted grants and charged appropriations as compared with previous years | 9 | 7 |
| General comments on the accuracy of budgeting | 10—13 | 7—9 |
| Control over expenditure | 14 | 9—10 |
| General conclusions relating to control over expenditure | 15 | 10—11 |
| Financial irregularities | 16 | 12 |
| Other topics of interest— | | |
| Local audit and inspections | 17 | 12 |
| Fraudulent withdrawal of money | 18 | 12 |
| Termination of an agreement on breach of the conditions of a recurring grant-in-aid | 19 | 12—13 |
| Secret service expenditure | 20 | 13 |
| Expenditure from special funds | 21 | 13—14 |

PART II.—APPROPRIATION ACCOUNTS.

| | | |
|---|----|---------|
| Grand summary of appropriation accounts | .. | 16—20 |
| Appropriation Accounts | .. | 21—247 |
| Appendix—Accounts and Reviews of Government Commercial Concerns | .. | 248—251 |
| Index | .. | 252 |

PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1940-41 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. In order that only agreed statements of fact and completed cases may be included in the report a convention has been established between the Auditor General and the Government of Bengal whereby cases relating to any previous years which have become ripe for inclusion since the writing of the last report are included in the report of the first convenient year.

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, 1942.

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

GENERAL REVIEW OF THE RESULTS OF AUDIT.

REVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

Thirty-four demands for grants aggregating Rs. 12,85,18,300 were placed before the Provincial Legislature in March 1940 which voted them without any reduction. This amount and another sum of Rs. 1,96,05,500 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 on the 30th March, 1940, under Section 80 of the Government of India Act, 1935. Grant No. 1—Salt was excluded from the demand for the year, while Grant No. 34—Extraordinary charges was included in it.

SUPPLEMENTARY GRANTS AND APPROPRIATIONS DURING THE YEAR.

2. During the year under report a supplementary schedule of authorised expenditure for an aggregate amount of Rs. 1,67,19,000 and another for a token grant of Re. 1 were authenticated by His Excellency the Governor in February 1941 and 31st March 1941 respectively. The demand of Re. 1 was made for the purpose of obtaining the assent of the Legislature to the payment of a contribution of Rs. 1 lakh out of the savings under Grant No. 33, during the year under review, to the Calcutta Mayor's Fund for the relief of London air raid victims. The authenticated schedules covered (a) Rs. 1,65,80,001 on account of fourteen supplementary grants voted by the Legislature and (b) Rs. 1,39,000 on account of six charged appropriations.

In the following two cases the supplementary grant or appropriation proved to be unnecessary as it helped only to increase the savings in the total grant or appropriation.

| Number and name of grant or appropriation. | Amount of supplementary grant or appropriation. | Savings in the grant or appropriation as a whole. |
|--|---|---|
| | Rs. | Rs. |
| 16—Police—charged | 47,000 | 53,767 |
| 21—Medical—Voted | 11,000 | 43,965 |

The saving under the former was mainly due to the debit from the Defence Department on account of services rendered to the Provincial Government by Military Intelligence Officers not having been received in time for adjustment in the accounts of the year and that under the latter was caused chiefly by the non-drawal of grants for a hospital.

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. |
| 1. Original schedule of authorised expenditure— | | | |
| (a) Voted by the Legislature | .. | 12,85,18,300 | 12,85,18,300 |
| (b) Included by His Excellency the Governor | .. | .. | .. |
| (c) Appropriations to meet expenditure charged on the revenues of the province | 1,96,05,500 | .. | 1,96,05,500 |
| 2. Supplementary schedules of authorised expenditure— | | | |
| (a) Voted by the Legislature | .. | 1,65,80,001 | 1,65,80,001 |
| (b) Included by His Excellency the Governor | .. | .. | .. |
| (c) Appropriations to meet expenditure charged on the revenues of the province | 1,39,000 | .. | 1,39,000 |
| 3. Net aggregate grant or appropriation | 1,97,44,500 | 14,50,98,301 | 16,48,42,801 |
| 4. Aggregate disbursements | 1,85,92,544 | 13,63,73,920 | 15,49,66,464 |
| 5. Less (—) or more (+) than granted | —11,51,956 | —87,24,381 | —98,76,337 |
| 6. Percentage of 5 to 3 | 5·8 | 6 | 6 |

4. *Savings on voted grants.*—Savings occurred in 31 out of 34 voted grants. A list of the more important instances 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 |
| 10.—Irrigation | 31,60 | .. | 31,60 | 27,43 | 4,17 | 13·2 |
| 13.—General Administration—Debt—Conciliation. | 23,12 | .. | 23,12 | 19,41 | 3,71 | 16·1 |
| 14.—Administration of Justice | 72,74 | .. | 72,74 | 68,78 | 3,96 | 5·4 |
| 17.—Ports and Pilotage | 4,84 | .. | 4,84 | 4,15 | 69 | 14·3 |

| Number and name of grant. | Original grant. | Supplementary grant. | Final grant. | Expenditure. | Savings. | Percentage of savings. |
|--|-----------------|----------------------|--------------|--------------|----------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 22.—Public Health | 47,12 | .. | 47,12 | 38,73 | 8,39 | 17.8 |
| 23.—Charges on account of Agriculture. | 16,68 | 55,17 | 71,85 | 68,11 | 3,74 | 5.2 |
| 25.—Charges on account of Co-operative Credit. | 15,25 | .. | 15,25 | 14,40 | 85 | 5.6 |
| 28.—Miscellaneous Departments . | 4,77 | .. | 4,77 | 4,22 | 55 | 11.4 |
| 29.—Civil Works | 1,50,09 | .. | 1,50,09 | 1,30,17 | 19,92 | 13.3 |
| 33.—Miscellaneous | 77,93 | (a) | 77,93 | 71,50 | 6,43 | 8.2 |
| 34.—Extraordinary charges . . . | 12,10 | .. | 12,10 | 7,03 | 5,07 | 41.9 |
| 36.—Loans and Advances bearing Interest. | 14,17 | 60,00 | 74,17 | 58,54 | 15,63 | 21 |

(a) A token grant of Rs. 1.

The chief causes which contributed to the savings are detailed below :—

10.—*Irrigation*.—Postponement and slow progress of works, less damages to embankments, non-purchase of stores from England and recoveries of arrears of hire charges of a dredger.

13.—*General Administration—Debt Conciliation*.—Delay in the establishment of the required number of Debt Conciliation Boards.

14.—*Administration of Justice*.—Postponement of recruitment of Munsifs, re-classification with retrospective effect of the pay of certain officers under 'charged', employment of reduced staff in certain offices and lesser number of law suits instituted during the year.

17.—*Ports and Pilotage*.—Non-utilisation of the provision made for the acquisition of land for the Narayanganj Dockyard.

22.—*Public Health*.—Non-commencement of certain schemes during the year and delay in giving effect to some others.

23.—*Charges on account of Agriculture*.—Observance of economy, late starting of offices in connection with the regulation and licensing of jute, liabilities for job work carried forward to the following year owing to the retention of the staff, delay in the constitution of Jute Committees and non-receipt of certain machineries, etc., for an Agricultural Institute started late in the year.

25.—*Charges on account of Co-operative Credit*.—Unfilled vacancies, non-establishment of five new land mortgage banks and non-payment of grants to a certain Co-operative Society.

28.—*Miscellaneous Departments.*—Curtailement of the leave programme due to the war and non-utilisation of the provision for Committees of Enquiry and the Board of Conciliation for the settlement of trade disputes.

29.—*Civil works.*—Slower progress in the execution of certain works and postponement of a number of building projects.

33.—*Miscellaneous.*—Smaller payments of grants to local bodies as a result of a smaller inflow of receipts under the Government of India (Adaptation of Indian Laws) Order, 1937.

34.—*Extraordinary charges.*—Post-budget decision to meet certain charges from the Police budget and to recover war charges from the Central Government during the year instead of in the following year.

36.—*Loans and Advances bearing Interest.*—Grant of fewer loans to local bodies for water supply schemes, smaller requirements of loans by cultivators during the latter part of the year and smaller demands for short term loans through the agency of the Co-operative Societies.

5. *Savings on charged appropriations.*—Savings also occurred in 27 out of 30 heads in charged appropriations. The more important of these are detailed below :—

| Number and name of appropriation. | Original appropriation. | Supplementary appropriation. | Final appropriation. | Expenditure. | Savings. | Percentage of savings. |
|--|-------------------------|------------------------------|----------------------|--------------|----------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 2—Land Revenue | 1,78 | .. | 1,78 | 1,40 | 38 | 21·3 |
| 5—Forest | 4,65 | .. | 4,65 | 4,31 | 34 | 7·3 |
| 10—Irrigation | 3,74 | .. | 3,74 | 2,95 | 79 | 21·1 |
| 21—Medical | 6,88 | .. | 6,88 | 5,41 | 1,47 | 21·3 |
| 22—Public Health | 1,31 | .. | 1,31 | 1,03 | 28 | 21·7 |
| 29—Civil Works | 9,63 | .. | 9,63 | 8,78 | 85 | 8·8 |
| 31—Superannuation allowances and pensions. | 35,02 | .. | 35,02 | 31,66 | 3,46 | 9·9 |
| 34—Extraordinary charges | 51 | .. | 51 | 33 | 18 | 34·4 |
| 36—Loans and advances bearing Interest. | 35 | .. | 35 | 20 | 15 | 43·4 |

The following are the main reasons which brought about the savings under each of the above appropriations :—

2.—*Land Revenue.*—Non-appointment of certain officers, change of personnel and the settlement operations of several districts having been placed in charge of one Settlement Officer.

5.—*Forest*.—Deputation of certain officers to the Military Department and the Forest Research Institute, Dehra Dun, and smaller payment on account of the cost of passages.

10.—*Irrigation*.—Deputation of some officers to Military duty.

21.—*Medical*.—Reversion of some officers to the Military Department and change in the leave programme due to the war.

22.—*Public Health*.—Delay in the introduction of a scheme and postponement of two others in the Chittagong Hill Tracts.

29.—*Civil Works*.—Provision for annual expenditure on Government Houses having been made in excess of the permissible limits and curtailment of repair works due to the war.

31.—*Superannuation Allowances and Pensions*.—Fewer cases of obligatory commutations and smaller payments of pensions in England.

34.—*Extraordinary charges*.—Post-budget decision of the Government of India to re-imburse a portion of the war charges during the year instead of in the following year.

36.—*Loans and Advances bearing Interest*.—Less requirements of loans in the Chittagong Hill Tracts.

6. *Savings on voted grants and charged appropriations (separately and combined) as compared with previous years*.—The statement furnished below shows how savings in grants and appropriations in the year under report compared with those in the previous years :—

| | 1 | Final appro- priations and grants. | Savings. | Percentage of savings. |
|---------------------------|----------|--|----------|------------------------------|
| | 2 | 3 | 4 | |
| Charged— | | | | |
| 1937-38 | 1,77,78 | 5,81 | 3.3 | |
| 1938-39 | 2,11,78 | 3,50 | 1.7 | |
| 1939-40 | 2,00,76 | 11,70 | 5.8 | |
| 1940-41 | 1,97,45 | 11,52 | 5.8 | |
| Voted— | | | | |
| 1937-38 | 11,14,34 | 67,89 | 6.1 | |
| 1938-39 | 12,34,65 | 83,10 | 6.7 | |
| 1939-40 | 13,82,58 | 1,22,15 | 8.8 | |
| 1940-41 | 14,50,98 | 87,24 | 6.0 | |
| Charged and Voted— | | | | |
| 1937-38 | 12,92,12 | 73,70 | 5.7 | |
| 1938-39 | 14,46,43 | 86,60 | 6.0 | |
| 1939-40 | 15,83,34 | 1,33,85 | 8.5 | |
| 1940-41 | 16,48,43 | 98,76 | 6.0 | |

There has been an appreciable decrease in the percentage of savings in the voted section in the year under review as compared with the previous year, the charged section, however, maintaining the *status quo*.

The improvement was mainly due to the estimation of the payments of "Adaptation Receipts" to local bodies having been closer than in the previous year.

7. *Excesses over voted grants.*—Expenditure was incurred in excess of the voted grant in the following two cases. These excesses require regularisation by the Legislature.

| Number and name of grant. | Original grant. | Supplementary grant. | Final grant. | Expenditure. | Excess. | Percentage of excess. |
|--------------------------------------|-----------------|----------------------|--------------|--------------|---------|-----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1. 15—Jails and Convict Settlements. | 34,49,000 | 2,16,000 | 36,65,000 | 36,68,295 | 3,295 | ·1 |
| 2. 35—Interest-free Advances. | 4,05,000 | 30,50,000 | 34,55,000 | 34,99,440 | 44,440 | 1·3 |

The small excess under Jails and Convict Settlements was due to larger expenditure in Sub-jails on account of increase in the number of prisoners and rise in the price of food stuff.

The excess under Interest-free Advances was mainly due to the adjustment of expenditure incurred in excess of the grants received (1) from the Indian Central Jute Committee for experimental work on the census of jute crop and (2) from the Central Government for the extension of the Cattle Improvement Scheme.

8. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following three cases. These excesses require regularisation by His Excellency the Governor.

| Number and name of appropriation. | Original appropriation. | Supplementary appropriation. | Total appropriation. | Expenditure. | Excess. | Percentage of excess. |
|---|-------------------------|------------------------------|----------------------|--------------|---------|-----------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | |
| 1. 24 Charges on account of Veterinary. | 31,500 | .. | 31,500 | 32,855 | 1,355 | 4·3 |
| 2. 27—Industries—Cinchona. | 46,000 | 4,000 | 50,000 | 50,465 | 465 | ·9 |
| 3. 32—Stationery and Printing. | 15,000 | .. | 15,000 | 15,038 | 38 | ·2 |

The excess under Charges on account of Veterinary was mainly due to the tour expenses of the Veterinary Adviser for which no provision was made in the budget.

The other two excesses are petty.

9. *Excesses over voted grants and charged appropriations as compared with previous years.*—The table below shows the number of cases in which excesses over voted grants and charged appropriations occurred in the last four years and also 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 | 14,950 |
| 1938-39 | 2 | Nil | 1,36,491 | Nil |
| 1939-40 | 1 | 2 | 1,862 | 13,409 |
| 1940-41 | 2 | 3 | 47,735 | 1,858 |

Compared with 1939-40, the results of the year under report show a definite set-back in the voted section, while the charged section shows an appreciable improvement in the total amount of excess although there was a slight increase in the number. The total excesses both under voted as also under charged were, however, negligible.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. *Voted grants.*—The budget estimate for 1940-41 provided a total sum of Rs. 12,85.18 lakhs for voted expenditure against which the actual expenditure was Rs. 13,63.74 lakhs causing an excess of Rs. 78.56 lakhs, *i.e.*, 6.1 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 1,65.80 lakhs converted the excess to a saving of Rs. 87.24 lakhs which is 6 per cent. of the final grant. The excess of Rs. 78.56 lakhs in the original grant was composed of an excess of Rs. 1,41.45 lakhs under twelve heads and a saving of Rs. 62.89 lakhs under twenty-one heads. The final saving of Rs. 87.24 lakhs was constituted of a saving of Rs. 87.71 lakhs under thirty-one heads and an excess of Rs. .47 lakh under two heads. It will thus be seen that the supplementary grant covered all the excesses except two. In one case, however, the supplementary grant actually increased the saving in the original grant, *vide* paragraph 2 *ante*.

Grants Nos. 10—Irrigation, 12—General Administration—General Administration, 13—General Administration—Debt Conciliation, 14—Administration of Justice, 22—Public Health, 23—Agriculture, 29—Civil Works, 33—Miscellaneous, 34—Extraordinary charges and 36—Loans and Advances bearing Interest, together contributed about 88 per cent. of the total saving in the final grant. The largest amount of saving, accounting for 23 per cent. of the total saving, occurred under Civil Works (Rs. 19.92 lakhs), the next biggest being under Loans and Advances (Rs. 15.63 lakhs) which also contributed about 18 per cent. of the aggregate saving in the final grant. Slower progress of works and

postponement of certain building projects chiefly contributed to the saving under the former head while the grant of fewer loans to local bodies for water-supply schemes and smaller requirement of loans by cultivators were responsible for the saving under the latter.

11. It would appear from the review notes under the grants mentioned below that provisions were made in the budget successively for the last two or three years for certain schemes which had not sufficiently matured. The provisions had ultimately either to be surrendered to the Finance Department or reappropriated either partially or completely to meet expenses on other objects.

- (i) Paragraph 4 of the review under Grant No. 10—Irrigation (page 57).
- (ii) Paragraph 5 of the review under Grant No. 12—General Administration—General Administration (page 83).
- (iii) Sub-heads A and 0-8 of Grant No. 19—Charges on account of Education (pages 118 and 129) and paragraph 2 of the review thereunder (page 132).
- (iv) Paragraph 3 of the review under Grant No. 22—Public Health (page 154).
- (v) Paragraphs 3 and 4 of the review under Grant No. 26—Industries—Industries (page 174).
- (vi) Paragraphs 3 and 4 of the review under Grant No. 29—Civil Works (page 193).

The Public Accounts Committee discussing the Appropriation Accounts for 1938-39 deprecated the inclusion of lump provisions in the absence of detailed schemes and recommended that unspent balances of lump provisions should be surrendered and should not be reappropriated for expenditure on other heads. They further expressed the view that funds should not be provided for schemes unless it was reasonably certain that they could be taken up without delay.

12. *Charged appropriations.*—The total charged expenditure for 1940-41 was Rs. 1,85·93 lakhs against the budget estimate of Rs. 1,96·06 lakhs leading to a saving of Rs. 10·13 lakhs which was 5·2 per cent. of the original appropriation. Supplementary appropriations of Rs. 1·39 lakhs increased the saving to Rs. 11·52 lakhs which was 5·8 per cent. of the final appropriation. The saving of Rs. 10·13 lakhs in the original appropriation was composed of a saving of Rs. 10·52 lakhs under twenty-four heads and an excess of Rs. 39 lakh under six heads. The excesses were covered by supplementary appropriations fully under three heads and partially under one. The supplementary grant, however, increased the saving in the original grant in two cases, in one of which the original saving was too small (*vide* paragraph 2 above). The final saving of Rs. 11·52 lakhs consisted of a saving of Rs. 11·54 lakhs under all the heads except three which recorded a total excess of Rs. 1,858. The reasons for the more important savings have been explained in paragraph 5 *ante*.

13. Out of 35 heads for which appropriation accounts have been prepared seven showed variations of less than 1 per cent., seventeen between 1 and 5 per cent. and three between 5 and 10 per cent. In the remaining eight cases the variations were above 10 per cent. which made up more than 60 per cent. of the total saving. The reasons for the savings in these eight cases have been explained in paragraph 4 *ante*.

CONTROL OVER EXPENDITURE.

14. A few important instances of defective control over expenditure noticed during the year under report are mentioned below :—

(a) Supplementary grants which proved unnecessary—

Grant No. 21—Medical and paragraph 2 *ante* of this Report.

(b) Supplementary charged appropriations which proved unnecessary—

Grant No. 16 and paragraph 2 *ante* of this Report.

(c) Reappropriations obtained unnecessarily or in excess of requirements—

Grant No. 12—Sub-head C-1 (1)—Charged, page 73.

Grant No. 29—Sub-head F-2 page 190.

(d) Allotments made too late in the year to be wholly or partially utilised within the year—

Grant No. 22—Sub-head B-6 (b) and B-6 (c), page 152.

(e) Injudicious reappropriations and surrenders causing excess over allotments—

Grant No. 4—Sub-head A-2, page 32.

Grant No. 5—Sub-head A-1—Voted, page 34.

Grant No. 11—Sub-head A-3 (1), page 67.

(f) Cases of non-surrender of savings—

Grant No. 19—Sub-head O-9 (2), page 130.

Grant No. 22—Sub-head B-1, page 150.

Grant No. 29—Sub-heads F—Voted and G—Voted, pages 190 and 191.

Grant No. 34—Sub-head A-1 (b) (ii)—Voted, page 239.

(g) Cases of unremedied or uncovered excesses—

Grant No. 10—Sub-head D-4 (2)—Charged, page 50.

Grant No. 13—Sub-head B, page 86.

Grant No. 15—Sub-head A-4—Voted, page 94 and paragraph 7 of this Report.

Grant No. 24—Sub-head A—Charged, page 165.

Grant No. 33—Sub-head J—Voted, page 235.

Grant No. 34—Sub-heads A-1 (b) (iv), A-1 (c) and A-2—Voted, pages 240 and 241.

Grant No. 35—Sub-head A-1, page 244 and paragraph 7 of this Report.

(h) Defective budgeting—**(i) Instances of wrong provision—**

Grant No. 22—Sub-head A (a) (2), page 148 and paragraph 2 of the review on page 155.

Paragraph 2 of the review under Grant No. 23, page 162.

(ii) Cases of over or under-budgeting—

Grant No. 2—Sub-head D-4, page 25 and paragraph 2 of the review on page 27.

Grant No. 16—Sub-head C-6, page 106 and paragraph 4 of the review on page 113.

GENERAL CONCLUSIONS RELATING TO CONTROL OF EXPENDITURE.

15. Out of the saving of Rs. 87·24 lakhs in the total voted grant for 1940-41 (*vide* paragraph 10 *ante*), an aggregate amount of Rs. 65·55 lakhs was surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 21·69 lakhs. This works up to 1·5 per cent. of the final voted grant.

Savings in the charged appropriations for 1940-41 amounted to Rs. 11·52 lakhs (*vide* paragraph 12 *ante*), out of which a sum of Rs. 10·11 lakhs was surrendered to the Finance Department by the controlling officers. The unadjusted saving of Rs. 1·41 lakhs is 7 per cent. of the final appropriation.

The following table compares the percentages of the unadjusted savings in the total grant and appropriation for the year under review with those of the preceding three years :—

| | | | | (In Rs. lakhs.) | | |
|-----------------|---|---|---|--|------------------------|---|
| | | | | Final appro- priations and grants. | Unadjusted savings. | Percentage of unadjusted savings. |
| | | | | 2 | 3 | 4 |
| | | | | 1 | | |
| <i>Charged—</i> | | | | | | |
| 1937-38 | . | . | . | 1,77.78 | 1.19 | Below 1 |
| 1938-39 | . | . | . | 1,98.77 | 0.76 | Do. |
| 1939-40 | . | . | . | 2,00.75 | 3.04 | 1.5 |
| 1940-41 | . | . | . | 1,97.45 | 1.41 | Below 1 |
| <i>Voted—</i> | | | | | | |
| 1937-38 | . | . | . | 11,14.33 | 12.72 | 1 |
| 1938-39 | . | . | . | 11,66.11 | 14.84 | 1.2 |
| 1939-40 | . | . | . | 13,82.58 | 36.19 | 2.6 |
| 1940-41 | . | . | . | 14,50.98 | 21.69 | 1.5 |

It would appear from the above table that there was an improvement in the control over expenditure during the year under report as compared with that in the previous year, although it was not as good as in the years 1937-38 and 1938-39.

Cases of defective control over expenditure have been noticed in the notes and in the reviews on the appropriation accounts concerned and in paragraphs 2, 10, 12 and 14 *ante*. 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, however, indicate any deterioration in the general standard of control.

The Public Accounts Committee discussing the Appropriation Accounts for the year 1939-40 reiterated the recommendations of the previous Committees that grants relating to nation-building departments should be fully utilised without sacrificing efficiency. The Committee particularly pointed out the large saving that occurred under Public Health during the year 1939-40. During the year under report, however, the saving in the voted section of that grant was still somewhat large, *viz.*, 17.8 per cent. of the final grant as pointed out in paragraph 4 *ante*.

FINANCIAL IRREGULARITIES.

16. Fifteen cases of defalcation and loss of Government money which deserve to be brought to notice have been mentioned in paragraph 18 below and in the reviews of Grants Nos. 2, 4, 10, 12, 16, 17, 19, 24 and 33 in Part II.

OTHER TOPICS OF INTEREST.

17. *Local Audit and Inspections.*—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 nine treasuries, seventeen Public Works Divisions, eleven Irrigation Divisions and one hundred and nineteen other offices.

The local test-audit included the audit of receipts of all the Public Works and Irrigation Divisions which were taken up for inspection, and of one hundred and sixteen offices of the Civil Department. The store accounts of thirteen Public Works and six Irrigation Divisions and the stock accounts of fortyone other offices were also locally test-audited.

The accounts of three offices, viz., an educational institution, a Sub-Divisional Office and a hospital, in all of which defalcation of Government money was suspected, were also subjected to special audits at the instance of Government. The results of these special audits have been reported to Government.

18. *Fraudulent withdrawal of money.*—Under a civil court decree in a title suit one of the plaintiffs became entitled to draw a certain sum out of the assets held in deposit by the Collector of a district as the Receiver of an attached estate. The certified copy of the decree did not mention the decretal amount in words and taking advantage of this omission, the plaintiff abovenamed altered the rupee figure of the decretal amount in the certified copy and managed to withdraw a sum of Rs. 4,000 in excess of the amount due. The fraud which was committed on the 7th April 1938 was detected on the 23rd April 1938 on a comparison of the certified copy of the decree produced by the above plaintiff with the original thereof.

The accused was criminally prosecuted and sentenced to 2 years rigorous imprisonment and to a fine of Rs. 2,000, or in default, rigorous imprisonment for 2 years more—the fine if realised to be paid to Government. Against Rs. 4,000 misappropriated, a sum of Rs. 98 was realised by the attachment and sale of the accused's moveables and a further sum of Rs. 640 due to him out of the surplus profits in his attached properties was attached for part recovery of the fine. Necessary remedial measures have been taken by Government to prevent the recurrence of such frauds in future. The final orders of Government are awaited regarding the question of recovery of the outstanding balance or its write-off.

19. *Termination of an agreement on breach of the conditions of a recurring grant-in-aid.*—A Credit Syndicate entered into an agreement with the Government of Bengal on the 28th July 1937, whereby the latter agreed to pay for the first 5 financial years the annual administration expenses of the Company

or a contribution of Rs. 20,000, whichever was less, in return for an undertaking by the Company that it would advance reasonable sums to such persons or firms or companies engaged in manufacturing or industrial concerns as were unable for the time being to obtain accommodation from financial institutions but showed reasonable expectation of ultimate economic success. Government also agreed to bear, subject to certain limitations, a portion of the losses of capital so lent out. One of the conditions attached to this agreement was that no alteration affecting the agreement should be made in the Articles of Association of the Company without the prior consent in writing of the Governor. The Syndicate, however, at an extraordinary meeting of shareholders held on the 3rd January 1940, adopted without such consent a resolution by which the original managing agents were removed and new managing agents appointed in their place on slightly different terms. The Government of Bengal in consultation with their Advocate General therefore issued orders on the 25th February 1941, that in terms of the agreement with the Syndicate all liabilities of the Governor should be treated as having ceased from the 3rd January 1940.

Payments to the extent of Rs. 40,000 have been made to the Syndicate on account of their claims for administration expenses up to the year ending 31st March 1939 under orders of Government. For the year 1939-40, the Government of Bengal have, pending detailed examination of the accounts of the Syndicate, sanctioned the provisional payment of a sum of Rs. 12,400 towards its administration expenses for the period from 1st April 1939 to 3rd January 1940 (*i.e.*, the date of the termination of the agreement). This amount was drawn in July 1941.

20. *Secret Service Expenditure.*—The accounts of expenditure treated under orders of the Government of Bengal as on secret service are not subjected to scrutiny by audit authorities. Administrative Officers furnish periodical certificates of disbursement to the audit office in a prescribed form. Expenditure on this account was met from Grants Nos. 3—Provincial Excise, 12—General Administration and 16—Police. All the certificates of disbursements in respect of the expenditure incurred during the year under report, as required by the rules, were duly received.

21. *Grants from the Central Government for economic development and improvement of rural areas.*—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 procedure was changed and that followed in the case of expenditure from Road Fund grants was adopted in this case also. Monies 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. The detailed account of each scheme pertaining to this grant has been exhibited in the reviews under Grants Nos. 10, 12, 19, 22, 23, 25 and 26.

An account of the grants received from the Central Government and contributions realised from the public to the end of the year 1940-41 is given below :—

| 1 | 2 | 3 | 4 |
|--|-----------------------------------|--------------------------------|----------------------------------|
| | To end of the year 1939-40. | During the year 1940-41. | Total (to end of 1940-41). |
| | Rs. | Rs. | Rs. |
| Receipts— | | | |
| Grants from the Central Government | 31,64,651 | 2,44,082 | 34,08,733 |
| Local Contributions | 4,40,849 | 40,216 | 4,81,065 |
| Total Receipts | 36,05,500 | 2,84,298 | 38,89,798 |
| Expenditure | 33,49,544 | 3,81,259 | 37,30,803 |
| Closing balance | 2,55,956 | —96,961 | 1,58,995 |

Certificates of utilisation for an aggregate amount of Rs. 2,50,014 are still awaited from the disbursing officers, viz., for a sum of Rs. 86,314 in respect of the expenditure incurred during 1940-41 and for a total amount of Rs. 1,63,700 in respect of the expenditure incurred in previous years. The Public Accounts Committee discussing the Appropriation Accounts for 1939-40 recommended that steps should be taken to ensure prompt submission of the certificates.

CALCUTTA :
The 30th April 1942. }

H. BOSE,
Accountant General, Bengal.

Countersigned.

Single
~~New Delhi~~ :
The 7th May 1942. }

A. C. BADENOCH,
Auditor General of India.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1941, 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 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 that 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 divergencies:—

- (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 reappropriations, 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. |
| 21 | 2. Land Revenue— | | | | |
| | Voted . . . | 29,48,000 | 28,71,541 | 76,459 | .. |
| | Charged . . . | 1,78,000 | 1,40,000 | 38,000 | |
| 29 | 3. Provincial Excise— | | | | |
| | Voted . . . | 21,53,000 | 21,41,368 | 11,632 | .. |
| | Charged . . . | 47,000 | 45,954 | 1,046 | .. |
| 32 | 4. Stamps | 4,66,000 | 4,56,099 | 9,901 | .. |
| 34 | 5. Forest— | | | | |
| | Voted . . . | 13,76,000 | 13,69,165 | 6,835 | .. |
| | Charged . . . | 4,65,000 | 4,30,847 | 34,153 | .. |
| 40 | 6. Registration— | | | | |
| | Voted . . . | 24,64,000 | 23,41,993 | 1,22,007 | .. |
| | Charged . . . | 300 | 241 | 59 | .. |
| 42 | 7. Charges on account of Motor Vehicles Taxation Acts . | 4,50,000 | 4,50,000 | .. | .. |
| 43 | 8. Other Taxes and Duties— | | | | |
| | Voted . . . | 1,45,000 | 1,41,807 | 3,193 | .. |
| | Charged . . . | 27,000 | 26,130 | 870 | .. |
| 45 | 9. Interest on Works for which Capital Accounts are kept— | | | | |
| | Charged . . . | 20,76,000 | 20,75,258 | 742 | .. |
| 46 | 10. Irrigation— | | | | |
| | Voted—Gross . . . | 31,60,000 | 27,42,730 | 4,17,270 | .. |
| | Deduct—Recoveries . | —60,000 | —47,031 | .. | 12,969 |
| | Charged . . . | 3,74,000 | 2,95,711 | 78,229 | .. |
| 67 | 11. Interest on Ordinary Debt— | | | | |
| | Voted . . . | 7,000 | 5,116 | 1,884 | .. |
| | Charged . . . | 17,25,000 | 16,77,338 | 47,662 | .. |

**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. |
| 70 | 12. General Administration— | | | | |
| | General Administration— | | | | |
| | Voted . . . | 1,19,26,000 | 1,13,90,474 | 5,35,526 | .. |
| | Charged . . . | 38,21,000 | 36,77,654 | 1,43,346 | .. |
| 86 | 13. General Administration— | | | | |
| | Debt Conciliation . | 23,12,000 | 19,40,503 | 3,71,497 | .. |
| 87 | 14. Administration of Justice— | | | | |
| | Voted . . . | 72,74,000 | 68,78,020 | 3,95,980 | .. |
| | Charged . . . | 28,15,000 | 27,27,617 | 87,383 | .. |
| 93 | 15. Jails and Convict Settlements— | | | | |
| | Voted . . . | 36,65,000 | 36,68,295 | .. | 3,295 |
| | Charged . . . | 1,34,000 | 1,27,220 | 6,780 | .. |
| 102 | 16. Police— | | | | |
| | Voted . . . | 2,18,27,000 | 2,16,72,904 | 1,54,096 | .. |
| | Charged . . . | 18,31,000 | 17,77,233 | 53,767 | .. |
| 114 | 17. Ports and Pilotage— | | | | |
| | Voted . . . | 4,84,000 | 4,14,694 | 69,306 | .. |
| | Charged . . . | 1,07,000 | 1,01,543 | 5,457 | .. |
| 117 | 18. Scientific Departments . | 30,200 | 30,072 | 128 | .. |
| 118 | 19. Charges on account of Education— | | | | |
| | Voted . . . | 1,60,16,000 | 1,57,82,520 | 2,33,480 | .. |
| | Charged . . . | 3,19,000 | 3,15,518 | 3,482 | .. |

**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. |
| 136 | 20. Charges on account of Anglo-Indian and European Education— | | | | |
| | Voted . . . | 11,40,800 | 11,04,330 | 36,470 | .. |
| | Charged . . . | 200 | 53 | 147 | .. |
| 138 | 21. Medical— | | | | |
| | Voted . . . | 51,38,000 | 50,94,035 | 43,965 | .. |
| | Charged . . . | 6,88,000 | 5,41,228 | 1,46,772 | .. |
| 148 | 22. Public Health— | | | | |
| | Voted . . . | 47,12,000 | 38,73,096 | 8,38,904 | .. |
| | Charged . . . | 1,31,000 | 1,02,550 | 28,450 | .. |
| 157 | 23. Charges on account of Agriculture— | | | | |
| | Voted . . . | 71,85,000 | 68,10,535 | 3,74,465 | .. |
| | Charged . . . | 1,01,000 | 99,142 | 1,858 | .. |
| 165 | 24. Charges on account of Veterinary— | | | | |
| | Voted . . . | 6,55,500 | 6,33,737 | 21,763 | .. |
| | Charged . . . | 31,500 | 32,855 | .. | 1,355 |
| 167 | 25. Charges on account of Co-operative Credit— | | | | |
| | Voted . . . | 15,25,000 | 14,39,848 | 85,152 | .. |
| | Charged . . . | 14,000 | 7,342 | 6,658 | .. |
| 172 | 26. Industries—Industries— | | | | |
| | Voted . . . | 15,12,000 | 14,59,875 | 52,125 | .. |
| | Charged . . . | 1,000 | 672 | 328 | .. |
| 175 | 27. Industries—Cinchona— | | | | |
| | Voted . . . | 6,22,000 | 6,01,579 | 20,421 | .. |
| | Charged . . . | 50,000 | 50,465 | .. | 465 |

**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. |
| 181 | 26. Miscellaneous Departments— | | | | |
| | Voted . . . | 4,77,000 | 4,22,406 | 54,594 | .. |
| | Charged . . . | 36,000 | [33,805 | 2,195 | .. |
| 184 | 29. Civil Works— | | | | |
| | Voted . . . | 1,50,09,000 | 1,30,17,412 | 19,91,588 | .. |
| | Charged . . . | 9,63,000 | 8,77,897 | 85,103 | .. |
| 217 | 30. Famine Relief— | | | | |
| | Voted . . . | 3,00,000 | 2,98,854 | 1,146 | .. |
| | Charged . . . | 2,02,000 | 2,00,000 | 2,000 | .. |
| 219 | 31. Superannuation Allowances and Pensions, etc.— | | | | |
| | Voted . . . | 76,99,000 | 76,08,641 | 90,359 | .. |
| | Charged . . . | 35,02,000 | 31,56,275 | 3,45,725 | .. |
| 226 | 32. Charges on account of Sta- tionery and Printing— | | | | |
| | Voted . . . | 25,44,800 | 25,06,458 | 38,342 | .. |
| | Charged . . . | 15,000 | 15,038 | .. | 38 |
| 234 | 33. Miscellaneous— | | | | |
| | Voted . . . | 77,93,001 | 71,50,228 | 6,42,773 | .. |
| | Charged . . . | 4,500 | 4,239 | 261 | .. |
| 238 | 34. Extraordinary Charges— | | | | |
| | Voted . . . | 12,10,000 | 7,02,608 | 5,07,392 | .. |
| | Charged . . . | 51,000 | 33,451 | 17,549 | .. |
| 244 | 35. Deposits and Advances— | | | | |
| | Interest Free Advances . | 34,55,000 | 34,99,440 | .. | 44,440 |

**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. |
| 245 | 36. Loans and Advances bearing interest— | | | | |
| | Voted . . . | 74,17,000 | 58,53,537 | 15,63,463 | .. " |
| | Charged . . . | 35,000 | 19,808 | 15,192 | .. |
| | Totals— | | | | |
| | | | | Net saving (Voted). | |
| | Voted—Gross . . . | 14,50,98,301 | 13,63,73,920 | 87,24,381 | .. |
| | Deduct—Recoveries . . . | —60,000 | —47,031 | .. | .. |
| | | | | Net saving (Charged). | |
| | Charged . . . | 1,97,44,500 | 1,85,92,544 | 11,51,956 | .. |
| | GRAND TOTAL | 16,47,82,801 | 15,49,19,433 | .. | .. |

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

| | |
|---|--------|
| | Rs. |
| Voted (see paragraph 7 of the Audit Report) | 47,735 |
| Charged (see paragraph 8 of the Audit Report) | 1,858 |

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.

Singh
NEW DELHI;

The 7th May 1942.

A. C. BADENOCH,

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. |
| Major Head " 7.—Land Revenue " . | | | |
| A.—CHARGES OF ADMINISTRATION— | | | |
| A.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 35,000 | } 32,200 | 32,200 |
| R. | -2,740 | | |
| Col. 1.—Due to a change in personnel. | | | |
| <i>Voted—</i> | | | |
| O. | 58,370 | } 53,200 | 56,943 |
| R. | -5,170 | | |
| Col. 1.—Mainly due to (i) cess revaluation operations in certain districts having started late (Rs. 4,670) and (ii) to a reappropriation under Partition establishment based on nine months' actuals (Rs. 2,138), partly set off by an increase for entertainment of a temporary land acquisition officer in connection with some road projects (Rs. 1,638). | | | |
| Col. 4.—Mainly due to underestimation of requirements for part-time partition officers. See paragraph 2 of the review. | | | |
| A.-2.—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 13,500 | } 13,458 | 13,608 |
| R. | -42 | | |
| <i>Voted—</i> | | | |
| O. | 4,12,800 | } 4,18,884 | 4,20,310 |
| R. | 6,084 | | |
| A.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 6,600 | } 6,114 | 6,002 |
| R. | -486 | | |
| <i>Voted—</i> | | | |
| O. | 46,731 | } 57,405 | 57,840 |
| R. | 10,674 | | |
| Col. 1.—Mainly due to increase in travelling allowance in connection with (i) some road projects (Rs. 2,900), (ii) distribution and realisation of agricultural loans and flood relief measures (Rs. 2,800) and (iii) cess revaluation operations (Rs. 3,900). | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 7.—Land Revenue "—<i>contd.</i> | | | |
| A.—CHARGES OF ADMINISTRATION—<i>concl.</i> | | | |
| A.-4.—Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 500 | • | |
| R. | 117 | 617 | 566 —51 |
| <i>Voted—</i> | | | |
| O. | 1,09,867 | | |
| R. | 7,330 | 1,17,197 | 1,17,298 +101 |
| A.-5.—<i>Deduct—</i>Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| O. | —1,85,000 | | |
| R. | —19,036 | —2,04,036 | —2,26,007 —21,971 |
| <p>Col. 1.—More recoveries owing principally to increased cost of cess revaluation operations in the districts adjusted under sub-heads " A-2 " to " A-4 ". Col. 4.—Mainly due to (i) larger recoveries for the Road Cess and Primary Education Cess Establishments than anticipated (Rs. 4,974), (ii) absence of provision for recoveries of the charges on Primary Education Cess Establishment for 1938-39 and 1939-40 kept in abeyance in certain districts (Rs. 9,682) and (iii) an excess recovery in one district readjusted in 1941-42 (Rs. 4,633). See paragraph 2 of the review.</p> | | | |
| For rounding— | | | |
| <i>Charged</i> | | —100 | +100 |
| <i>Voted</i> | | 1,032 | —1,032 |
| B.—MANAGEMENT OF GOVERNMENT ESTATES— | | | |
| B.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 7,000 | | |
| R. | —7,000 | .. | .. |
| <p>Col. 1.—The scheme for the improvement of Khasmahal collections providing for the deputation of a junior I.C.S. officer was not given effect to.</p> | | | |
| <i>Voted—</i> | | | |
| O. | 54,700 | | |
| R. | 34 | 54,734 | 48,554 —6,180 |
| <p>Col. 4.—Due to entertainment of lower paid officers. See paragraph 3 of the review.</p> | | | |

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

Major Head " 7.—Land Revenue "—*contd.***B.—MANAGEMENT OF GOVERNMENT ESTATES—*concl'd.***

| | | | | | | |
|-----------------------------|-----------|----------|---|----------|----------|---------|
| B.-2.—Pay of Establishment— | | Rs. | | | | |
| O. | | 4,21,000 | } | 4,71,254 | 4,87,023 | +15,769 |
| S. | | 40,000 | | | | |
| R. | | 10,254 | | | | |

Col. 1.—Employment of a larger staff for the collection of Khasmahal rent owing to the post-budget decision to continue the suspension of the certificate procedure for a further period of two years from April, 1940. Col. 4.—The additional provision proved inadequate as the requirements of the year could not be accurately estimated.

B.-3.—Allowances, honoraria, etc.—*Charged—*

| | | | | | | |
|----|-----------|--------|---|----|----|----|
| O. | | 1,000 | } | .. | .. | .. |
| R. | | -1,000 | | | | |

Col. 1.—Same as under B.-1 Charged.

Voted—

| | | | | | | |
|----|-----------|----------|---|----------|----------|--------|
| O. | | 1,00,300 | } | 1,30,616 | 1,28,117 | -2,499 |
| S. | | 16,000 | | | | |
| R. | | 14,316 | | | | |

Col. 1.—Mainly due to increase in travelling allowance for reasons stated under B.-2.

B.-4.—Contingencies—

| | | | | | | |
|----|-----------|----------|---|----------|----------|---------|
| O. | | 4,80,400 | } | 5,61,896 | 5,19,193 | -42,703 |
| S. | | 69,000 | | | | |
| R. | | 12,496 | | | | |

Col. 1.—Mainly due to institution of rent-suits for Khasmahal rent in order to save limitation (Rs. 69,000) and emergent repairs to certain ombankments (Rs. 25,600), partly set off by saving due to non-settlement of certain disputed tax-bills of the Calcutta Corporation (Rs. 8,000) and less payment of commission on collection of rent (Rs. 5,600). Col. 4.—Mainly due to (i) delay in the execution of some projects (Rs. 16,400), (ii) non-utilisation of a provision for the adjustment of loss caused by a defalcation expected to be written off within the year (Rs. 17,200) and (iii) less expenditure than anticipated in connection with rent suits (Rs. 5,000).

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 7.—Land Revenue "—<i>contd.</i> | | | |
| C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 34,000 | 29,501 | 29,500 |
| R. | -4,499 | | |
| D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS— | | | |
| D.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 43,267 | 28,676 | 28,668 |
| R. | -14,591 | | |
| Col. 1.—Mainly due to (i) the appointment of a voted officer (Rs. 6,500) and to (ii) settlement operations of certain districts being placed under a single settlement officer (Rs. 7,500). | | | |
| Voted— | | | |
| O. | 93,800 | 89,655 | 88,644 |
| R. | -4,145 | | |
| Col. 1.—Mainly due to the employment of a less number of officers (Rs. 10,100) partly counterbalanced for reason (i) under D.-1.—charged (Rs. 6,500). | | | |
| D.-2.—Pay of Establishment— | | | |
| O. | 4,12,970 | 3,87,665 | 3,85,057 |
| R. | -25,305 | | |
| Col. 1.—Mainly due to (i) early closing of the field-season (Rs. 6,300), (ii) entertainment of lower-paid staff and management of work with job workers (Rs. 8,200) and (iii) over-estimation (Rs. 9,000). See paragraph 2 of the review. | | | |
| D.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 9,617 | 4,805 | 4,595 |
| R. | -4,812 | | |
| Col. 1.—Mainly due to reason (ii) stated under "D.-1.—charged". | | | |
| Voted— | | | |
| O. | 90,175 | 69,715 | 69,384 |
| R. | -20,460 | | |
| Col. 1.—Mainly due to (i) curtailment of tours (Rs. 9,200), (ii) inaccuracy in the inception proposals (Rs. 6,400) and (iii) merging the minor survey operations in certain districts in revisional major operations (Rs. 5,500). See paragraph 2 of the review. | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— | |
|--|---------------------------------------|-----------------------------|---------------------|--------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head " 7.—Land Revenue "—<i>contd.</i> | | | | |
| D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—<i>concl.</i> | | | | |
| D.- 4.—Contingencies— | Rs. | | | |
| O. | 5,06,900 | 5,05,636 | 5,07,284 | |
| R. | -1,264 | | | +1,648 |
| Col. 1.—Mainly due to (i) merging of minor settlement operations in certain districts in the revisional major operations (Rs. 46,000), (ii) less number of tents purchased (Rs. 11,000), (iii) economy (Rs. 7,000) and (iv) other cumulative petty savings (Rs. 4,000), set off by an increase due to underestimation in the inception proposals for certain major operations (Rs. 67,000). See paragraph 2 of the review. | | | | |
| D.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.— | | | | |
| O. | -4,500 | -3,500 | -3,701 | |
| R. | 1,000 | | | -201 |
| Col. 1.—Due to supply of a smaller number of maps. | | | | |
| For rounding— | | | | |
| Charged | | 116 | -116 | |
| Voted | | -345 | +345 | |
| E.—LAND RECORDS— | | | | |
| <i>Charged—</i> | | | | |
| O. | 19,200 | 15,937 | 15,844 | |
| R. | -3,263 | | | -93 |
| Col. 1.—Mainly due to change in personnel (Rs. 1,900) and to curtailment of tours for economy (Rs. 1,300). | | | | |
| Voted— | | | | |
| O. | 83,100 | 1,06,302 | 1,03,185 | |
| S. | 15,600 | | | -3,117 |
| R. | 8,202 | | | |
| Col. 1.—Mainly for the travelling allowance of certain Committees whose work was expected to be completed in 1939-40 (Rs. 15,000) and underestimation by certain district officers of the cost of rewriting the Land Registration Registers (Rs. 10,200), partly counterbalanced by saving due to premature retirements (Rs. 3,400). See paragraph 2 of the review. | | | | |
| F.—ASSIGNMENTS AND COMPENSATIONS | | | | |
| | 1,19,000 | 1,11,607 | -7,393 | |
| Col. 4.—Anticipations of claims for payments on account of pensions, malikana and land revenue compensation did not materialise. | | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "7.—Land Revenue"—<i>concl.</i> | | | |
| G.—CHARGES IN ENGLAND— | | | |
| G.-1.—Secretary of State— | Rs. | | |
| O. | 6,000 | | |
| R. | -6,000 | .. | .. |
| G.-2.—High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 8,560 | | |
| R. | -1,855 | 6,705 | 8,941 |
| | | | +2,236 |
| Col. 1.—Reduction due to the sterling overseas pay of an officer from the date of his transfer from the post of the Secretary, Land Revenue Commission, having been debited to Grant No. 12—General Administration. Col. 4.—Final appropriation proposed by the High Commissioner was Rs. 9,520. | | | |
| Voted— | | | |
| O. | 880 | | |
| R. | -80 | 800 | 800 |
| | | | +0 |
| H.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | .. | 16 |
| Voted | | .. | 1 |
| | | | +16 |
| <i>For rounding—</i> | | | |
| <i>Charged</i> | -260 | .. | +260 |
| Voted | -180 | .. | +180 |
| | | | +180 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| R. | 40,171 | 40,171 | .. |
| | | | -40,171 |
| <i>Voted—</i> | | | |
| R. Gross | -6,966 | -6,966 | .. |
| | | | +6,966 |
| R. Deductions | 18,036 | 18,036 | .. |
| | | | -18,036 |
| Totals— | | | |
| <i>Charged</i> | 1,78,000 | 1,40,000 | -38,000 |
| <i>Voted—</i> | | | |
| Gross | 31,37,500 | 31,01,249 | -36,251 |
| Deductions | -1,89,500 | -2,29,708 | -40,208 |
| Net | 29,48,000 | 28,71,541 | -76,459 |

REVIEW.

Charged savings were 21·3 per cent. of the authenticated appropriation as compared with 5·6 per cent. in the previous year. The savings were chiefly contributed by sub-heads B.-1, C, D.-1 and D.-3. There was an excess of 1·6 per cent. in the final appropriation as against a saving of 4 per cent. in the year 1939-40. In the voted section there were savings of 2·6 and 2·2 per cent. in the original and the final grants respectively as against 2·5 and 5 per cent. in the preceding year.

2. From the explanatory notes under the sub-heads mentioned below it would appear that there were several instances of inaccuracies in the estimation of requirements under this grant in the year under review. These were, in the first two cases named below, due to a lack of proper control and in others due to defective budgeting.

A.-1.—Voted—Column 4, A.-5.—Voted—Column 4, D.-2.—Voted—Column 1, D.-3.—Voted—Column 1, D.-4.—Voted—Column 1, E.—Voted—Column 1.

Under the sub-head “A.-1.—Voted” excesses occurred in the preceding two years also owing to underestimation of the cost of the part-time Partition establishment.

3. The saving under sub-head “B.-1.—Voted” was retained by the controlling authority to meet the extra charges on account of the pay of an officer appointed for Khasmahal work. Considering the pay of the officer (Rs. 450) who was appointed only in February 1941, a substantial portion of the savings could have been surrendered.

4. A defalcation of Government moneys aggregating Rs. 1,105, committed by a Khasmahal Tahsildar was detected by the Khasmahal Officer on the 14th June, 1939. The amount consisted of rents collected by the Tahsildar but not credited to Government. The investigation of the case by the Khasmahal Officer revealed that the fraud was the result of certain defects in the system of accounting and supervision then obtaining in the Khas Tahsil Office.

The Tahsildar was criminally prosecuted and sentenced to two years' rigorous imprisonment and to a fine of Rs. 1,000 or, in default, rigorous imprisonment for six months more. The fine, which was payable to the Khasmahal Department as compensation, could not be realised as the accused had no assets. Out of Rs. 1,105, misappropriated, two sums of Rs. 400 each were realised from his security and sureties and a further sum of Rs. 15 found in his Savings Bank account was attached. The orders of Government are awaited regarding the irrecoverable balance of Rs. 290 and the adoption of remedial measures for preventing the recurrence of such cases in future.

5. The Bench Clerk of a Khasmahal Office used to make realisations of “Selami” deposits for settlement of Government lands, although he was not authorised to do so. These realisations, together with a portion of the collections made on this account by the Khas Tahsildar, aggregating a sum of Rs. 2,369, were misappropriated by the Bench Clerk in 1937-38. Though these amounts were never entered in the office cash book nor paid into the treasury, he showed them as realised in the relevant case records and registers of realisations quoting therein wrong references or no references to receipts and treasury chalangans. The Khas Tahsildar passed final orders, where necessary,

REVIEW—concl'd.

for the settlement of lands on the authority of these false entries recorded by the Bench Clerk, without actually verifying the credits in the accounts.

The Bench Clerk was convicted and sentenced to undergo rigorous imprisonment for two years and to pay a fine of Rs. 2,000 or, in default, to undergo similar imprisonment for a further period of two years. The fine could not be realised, but the cash security deposit of the clerk and arrear travelling allowance due to him, amounting to Rs. 90 and Rs. 52 respectively, were forfeited. A further sum of Rs. 180 was ordered to be recovered from his two personal sureties from whom Rs. 3 only could be realised so far.

The Khas Tahshildar was also found to be guilty of gross neglect of duty which rendered the defalcation possible and orders were passed for the recovery of Rs. 1,500 from him in monthly instalments of Rs. 50. The recovery is due to be completed in September, 1942.

Orders of the Provincial Government regarding the recovery or write-off of the balance of the misappropriated sum, *viz.*, Rs. 547, have not yet been passed.

6. The defalcation of an aggregate sum of Rs. 18,752 committed by the Head Clerk of a Colonization Office in Bengal was detected on the 19th July, 1937. The Head Clerk absconded on the previous day. The *modus operandi* of the fraud, which was investigated by the Collector of the district, could not be definitely discovered but the investigations proved that the fraud was the result of defects in the system of accounting and supervision then obtaining in the Colonization Office.

The Head Clerk who was subsequently apprehended was criminally prosecuted and sentenced to rigorous imprisonment for two years and to pay a fine of Rs. 1,000 or, in default, to undergo rigorous imprisonment for a further period of six months. The fine was not realised. Against the total sum of Rs. 18,752 fraudulently appropriated, an aggregate sum of Rs. 552 was realised from the Head Clerk and his sureties while a further sum of Rs. 1,000 was ordered to be recovered from the pay of the Colonization Officer in 40 equal monthly instalments. The orders of the Provincial Government regarding the recovery or the write-off of the balance amounting to Rs. 17,200 have not yet been passed.

7. A defalcation of a sum of Rs. 845 committed by the Mondal of a Development Area was detected by the local Sub-Divisional Officer on the 8th November, 1938. The amount consisted of rents collected by the Mondal over a period of about fifteen months, but not credited to Government. The investigation of the case proved that the fraud was due primarily to the neglect of the account rules provided in the Bengal Crown Estates Manual, 1932 and the lack of co-operation between the Development Area Office and the local Khasmahal Office.

The Mondal was criminally prosecuted and sentenced to six months rigorous imprisonment. Out of Rs. 845 misappropriated by the Mondal, a sum of Rs. 37 was realised from his commission for the year 1938-39. The orders of Government on the question of recovery of the balance, *viz.*, Rs. 808 from the persons at fault or its write-off have not yet been passed.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "8.—Provincial Excise". | | | |
| A.—SUPERINTENDENCE— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 32,900 | 32,198 | 32,174 |
| R. | —702 | | |
| <i>Voted—</i> | | | |
| O. | 2,31,000 | 2,29,880 | 2,28,043 |
| R. | —1,120 | | |
| B.—DISTRICT CHARGES— | | | |
| B.-1.—Pay of Officers— | | | |
| O. | 2,88,000 | 2,83,560 | 2,81,923 |
| R. | —4,440 | | |
| B.-2.—Pay of Establishment— | | | |
| <i>Charged</i> | | 4,400 | 4,425 |
| <i>Voted—</i> | | | |
| O. | 6,36,000 | 6,40,000 | 6,34,503 |
| R. | 4,000 | | |
| B.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 1,100 | 1,520 | 1,532 |
| R. | 420 | | |
| <i>Voted—</i> | | | |
| O. | 2,40,000 | 2,47,626 | 2,47,554 |
| R. | 7,626 | | |
| B.-4.—Contract Contingencies— | | | |
| <i>Charged</i> | | 480 | 467 |
| <i>Voted—</i> | | | |
| O. | 50,000 | 48,657 | 48,190 |
| R. | —1,343 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 3.—Provincial Excise"—<i>contd.</i> | | | |
| B.—DISTRICT CHARGES—<i>concl.</i> | | | |
| B.5.—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 300 | } | |
| R. | —300 | | |
| <i>Voted—</i> | | | |
| O. | 98,100 | } | 93,917 92,242 —1,675 |
| R. | —4,183 | | |
| <i>For rounding—</i> | | | |
| <i>Charged</i> | | 20 | —20 |
| C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT— | | | |
| O. | 4,92,000 | } | 4,02,235 4,92,004 —231 |
| R. | 235 | | |
| D.—COMPENSATIONS— | | | |
| <i>Charged—</i> | | | |
| O. | 3,000 | } | 2,548 2,548 .. |
| R. | —452 | | |
| <i>Voted—</i> | | | |
| O. | 1,17,000 | } | 1,15,565 1,15,564 —1 |
| R. | —1,435 | | |
| See paragraph 2 of the review. | | | |
| E.—CHARGES IN ENGLAND— | | | |
| E.2.—High Commissioner— | | | |
| <i>Charged</i> | | 4,800 | 4,800 .. |
| <i>Voted—</i> | | | |
| O. | 1,120 | } | 1,040 444 —596 |
| R. | —80 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 3.—Provincial Excise "—concl'd. | | | |
| F.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| R. | 9 | 8 | -1 |
| Voted | .. | 1 | +1 |
| <i>For rounding—</i> | | | |
| O. | -220 | | |
| R. | 220 | | |
| Surrenders or withdrawals within grant or appropria- tion— | | | |
| <i>Charged—</i> | | | |
| R. | 1,025 | 1,025 | -1,025 |
| <i>Voted—</i> | | | |
| R. | 520 | 520 | -520 |
| Totals— | | | |
| <i>Charged</i> | 47,000 | 5,954 | -1,046 |
| <i>Voted</i> | 21,53,000 | 21,41,368 | -11,632 |

REVIEW.

In the charged section the savings were 2·2 per cent. of the appropriation as against 7 per cent. in the previous year. Voted savings were 5 per cent. of the grant as against 1 per cent. in the preceding year.

2. The annual payment of Rs. 97,340 to the Bhutan Durbar on account of Excise Compensation was treated as charged up to 1939-40. With effect from the accounts for 1940-41 the expenditure was classified as voted.—*Vide* sub-head " D.—Voted ".

3. Remission of irrecoverable excise revenue amounting to Rs. 1,166 was sanctioned during the year by 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. |
| Major Head "9.—Stamps". | | | |
| A.—NON-JUDICIAL— | | | |
| A.-1.—Superintendence— | | | |
| | Rs. | | |
| O. | 35,300 | 38,647 | 37,831 |
| R. | 3,347 | | |
| A.-2.—Charges for the sale of stamps— | | | |
| O. | 1,60,000 | 1,35,700 | 1,54,563 |
| R. | —24,300 | | |
| Cols. 1 and 4.—Mainly due to underestimation of actual requirements in the closing months of the year. See paragraph 2 of the review. | | | |
| A.-3.—Cost of stamps supplied from Central Stamp Stores— | | | |
| O. | 55,000 | 54,000 | 50,142 |
| R. | —1,000 | | |
| B.—JUDICIAL— | | | |
| B.-1.—Superintendence— | | | |
| O. | 17,700 | 19,373 | 18,415 |
| R. | 1,873 | | |
| B.-2.—Charges for the sale of stamps— | | | |
| O. | 1,27,000 | 1,22,000 | 1,16,313 |
| R. | —5,000 | | |
| B.-3.—Cost of stamps supplied from Central Stamp Stores— | | | |
| O. | 71,000 | 80,000 | 78,835 |
| R. | 9,000 | | |
| Col. 1.—Due to larger indent of stamps than anticipated. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 9.—Stamps "—concl'd. | | | |
| Surrenders or withdrawals within grant or appropria- tion— | Rs. | | |
| R. | 16,280 | .. | —16,280 |
| Total | 4,66,000 | 4,56,099 | —9,901 |

REVIEW.

Savings were 2·1 per cent. of the original grant. There was, however, an excess of Rs. 6,379 over the final grant for reasons stated under the sub-head " A.-2 ".

2. The surrender of Rs. 16,280 in February, 1941, was mainly responsible for the excess in Column 4 under sub-head " A.-2 ". The controlling authority based his surrenders on the trend of actuals for the first nine months of the year, and could not estimate the other possible disturbing factors. There was scope for better control under this head.

3. On verification by a Collector, two sheets of court-fee stamps worth Rs. 1,920 were found missing from the stock of stamps in a treasury in 1937. How the loss actually occurred could not be ascertained, but the investigation of the case revealed that the Treasury Officer had failed to carry out a cent. per cent. check of the stock of stamps at the time of the last preceding half-yearly verification, as required by the rules. Against the loss of Rs. 1,920 two sums of Rs. 700 and Rs. 200 were recovered from the Treasury Officer and the Treasurer respectively under the orders of Government and the balance of Rs. 1,020 was written off.

See also the Audit Report.

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

Major Head "10.—Forest".**A.—CONSERVANCY AND WORKS—****A.-I.—Timber and other produce removed from the forests by Government agency—***Charged—*

| | | | | |
|------------|--------|---|--------|--------|
| | Rs. | | | |
| O. | 27,025 | } | 34,605 | 34,604 |
| R. | 7,580 | | | |

Col. 1.—Due to increase in the extraction of timber by a new tractor.

Voted—

| | | | | | |
|------------|----------|---|----------|----------|---------|
| O. | 1,13,075 | } | 1,32,547 | 1,62,616 | +30,069 |
| S. | 47,000 | | | | |
| R. | —27,528 | | | | |

Col. 1.—Increase due to larger removals of departmental timber to meet unforeseen demand of the Supply Department of the Government of India and reduction due to a misapprehension. Col. 4.—Mainly due to the reduction referred to in Col. 1. See paragraph 2 of the review.

A.-II.—Timber and other produce removed from the forests by consumers and purchasers—*Charged—*

| | | | | | |
|------------|-------|---|-------|-------|----|
| O. | 6,000 | } | 5,700 | 5,700 | .. |
| R. | —300 | | | | |

Voted—

| | | | | | |
|------------|----------|---|----------|----------|-----------|
| O. | 1,32,500 | } | 1,39,188 | 2,69,159 | +1,29,971 |
| R. | 6,688 | | | | |

Col. 4.—Mainly due to late decision to adjust the recoveries from the Supply Department of the Government of India through sub-head A.-VII instead of in reduction of charges under this head, as originally anticipated.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. | |
|--|---------------------------------------|-----------------------------|----------------------|--------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head "10.—Forest"—<i>contd.</i> | | | | |
| A.—CONSERVANCY AND WORKS—<i>contd.</i> | | | | |
| A.-III.—Construction, purchase, maintenance, etc.— | | | | |
| <i>Charged—</i> | | | | |
| | Rs. | | | |
| O. | 20,727 | 20,250 | 20,051 | |
| R. | —477 | | | —199 |
| <i>Voted—</i> | | | | |
| O. | 2,23,142 | 2,46,917 | 2,42,977 | |
| S. | 23,000 | | | —3,940 |
| R. | 775 | | | |
| Col. 1.—Due mainly to special repairs to some roads and buildings. | | | | |
| A.-IV.—Conservancy and Regeneration— | | | | |
| <i>Charged—</i> | | | | |
| O. | 14,100 | 12,920 | 12,921 | |
| R. | —1,180 | | | +1 |
| <i>Voted—</i> | | | | |
| O. | 97,410 | 95,051 | 94,717 | |
| R. | —2,359 | | | —334 |
| A.-V.—Miscellaneous— | | | | |
| <i>Charged—</i> | | | | |
| O. | 1,580 | 1,607 | 1,609 | |
| R. | 27 | | | +2 |
| <i>Voted—</i> | | | | |
| O. | 43,635 | 42,968 | 42,325 | |
| R. | —667 | | | —643 |
| A.-VI.—Suspense— | | | | |
| R. | 271 | 271 | —5 | |
| | | | —276 | |

| Major Head and Sub-head. | Final Grant or Appro- piation. | Actual Expendi- ture. | Excess + Saving—. |
|--|--------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "10.—Forest"—<i>contd.</i> | | | |
| A.—CONSERVANCY AND WORKS—<i>concl'd.</i> | | | |
| A.-VII.— <i>Deduct</i> —Amount recoverable from other Governments, Departments, etc. | .. | -1,33,652 | -1,33,652 |
| Col. 4.—See notes under A.-II.—Voted—Col. 4. | | | |
| For rounding— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | -432 | | |
| R. | +432 | .. | .. |
| <i>Voted—</i> | | | |
| O. | .238 | | |
| R. | -238 | .. | .. |
| B.—ESTABLISHMENT— | | | |
| B.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 2,51,800 | | |
| R. | -18,163 | 2,33,637 | 2,33,640 +3 |
| Col. 1.—Mainly due to (i) deputation of officers to the Military Department and to the Forest Research Institute, Dehra Dun (Rs. 16,000) and (ii) payment of a part of an officer's pay to his family in the United Kingdom (Rs. 1,300). | | | |
| <i>Voted—</i> | | | |
| O. | 75,000 | | |
| R. | -2,731 | 72,269 | 71,498 -771 |
| B.-2.—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 33,700 | | |
| R. | -992 | 32,708 | 32,655 -53 |
| <i>Voted—</i> | | | |
| O. | 4,42,901 | | |
| R. | -3,862 | 4,39,039 | 4,33,353 -5,686 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 10.—Forest "—<i>contd.</i> | | | |
| B.—ESTABLISHMENT—<i>contd.</i> | | | |
| B.3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 61,900 | | |
| R. | -17,521 | 44,379 | 43,905 |
| | | | -474 |
| Col. 1.—Mainly due to non-utilisation of the provision for the cost of passage owing to the international situation (Rs. 8,400) and to reasons stated in item (i) under "B.1.—Charged" (Rs. 9,100). | | | |
| <i>Voted—</i> | | | |
| O. | 1,35,400 | | |
| R. | 6,572 | 1,41,972 | 1,40,044 |
| | | | -1,928. |
| B.4.—Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 4,715 | | |
| R. | 567 | 5,282 | 5,116 |
| | | | -136 |
| <i>Voted—</i> | | | |
| O. | 48,285 | | |
| R. | 3,208 | 51,493 | 50,924 |
| | | | -569 |
| B.5.—Losses— | | | |
| R. | 150 | 150 | 18 |
| | | | -132 |
| B.6.—Grants-in-aid, contributions, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 600 | | |
| R. | 337 | 937 | 937 |
| | | | -- |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 10.—Forest "—<i>contd.</i> | | | |
| B.—ESTABLISHMENT—<i>concl.</i> | | | |
| B.7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| | Rs. | | |
| O. | -5,700 | -4,886 | -4,809 |
| R. | 814 | | |
| For rounding— | | | |
| <i>Charged—</i> | | | |
| O. | -715 | .. | .. |
| R. | 715 | .. | .. |
| <i>Voted—</i> | | | |
| O. | 114 | .. | .. |
| R. | -114 | .. | .. |
| D.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 43,960 | 39,760 | 39,611 |
| R. | -4,200 | | |
| Col. 1.—Mainly under Sterling Overseas Pay due to the transfer of certain officers. | | | |
| E.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | 68 | +68 |
| For rounding— | | | |
| <i>Charged—</i> | | | |
| O. | 40 | .. | .. |
| R. | -40 | .. | .. |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| R. | 33,215 | 33,215 | -33,215 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 10.—Forest "—concll. | | | |
| Voted— | | | |
| | Rs. | | |
| R. Gross | 19,835 | 19,835 | .. —19,835 |
| R. Deductions | —814 | —814 | .. +814 |
| Totals— | | | |
| Charged | 4,65,000 | 4,30,847 | —34,153 |
| Voted— | | | |
| Gross | 13,81,700 | 15,07,626 | +1,25,926 |
| Deductions | —5,700 | —1,38,461 | —1,32,761 |
| Net | 13,76,000 | 13,69,165 | —6,835 |

REVIEW.

Charged savings were 7·3 and ·2 per cent. of the original and the final appropriations as against 5·1 and ·5 per cent. respectively in the previous year. Voted savings were ·5 per cent. of the grant as against ·2 per cent. in the preceding year. There was an excess of ·9 per cent. in the final grant chiefly owing to the reduction of grant referred to under the sub-head "A.-I.—Voted".

2. A supplementary grant of Rs. 47,000 was obtained under the sub-head A.-I.—Voted in order to fulfil orders of the Supply Department of the Government of India. It was decided at that time that the corresponding recoveries from the Central Government should be adjusted as Provincial Revenues. Out of the grant, a sum of Rs. 20,568 was surrendered and Rs. 6,960 reappropriated under the misapprehension that a portion of the recoveries would be taken in reduction of expenditure under the sub-head. This contributed to the final excess under the sub-head.

3. The accounts of the Siliguri Band Saw Mill and the Manager's financial review will be found in the Appendix on page 248.

| Major Head and Sub-head. 1 | Final Grant or Approp- riation. 2 | Actual expendi- ture. 3 | Excess + Saving—. 4 |
|--|--|----------------------------------|---------------------------|
| | Rs. | Rs. | Rs. |
| Major Head " 11.—Registration " | | | |
| A.—SUPERINTENDENCE— | | | |
| | Rs. | | |
| O. | 76,000 | 71,000 | 70,858 |
| R. | —5,000 | | |
| B.—DISTRICT CHARGES— | | | |
| B.-1.—Pay of Officers— | | | |
| O. | 8,56,460 | 8,54,460 | 8,48,656 |
| R. | —2,000 | | |
| B.-2.—Pay of Establishment— | | | |
| <i>Charged</i> | 240 | 240 | .. |
| Voted— | | | |
| O. | 7,95,048 | 7,83,208 | 7,79,480 |
| R. | —11,750 | | |
| B.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged</i> | — | 1 | +1 |
| Voted— | | | |
| O. | 29,400 | 39,400 | 40,620 |
| R. | 10,000 | | |
| B.-4.—Contract Contingencies | | | |
| | 75,450 | 75,214 | —236 |
| B.-5.—Other Contingencies— | | | |
| O. | 6,34,696 | 5,29,046 | 5,30,495 |
| R. | —1,05,650 | | |
| Col. 1.—Due to (i) a larger number of transfers (Rs. 4,200), (ii) the employment of officers of the department on extra departmental work (Rs. 2,100) and (iii) to the increased expenditure on inspection of Sub-Registry Offices and on the encashment of pay and other bills through messengers which could not be accurately estimated at the budget stage (Rs. 3,700). | | | |
| B.-7.—Deduct—Establishment charges, recoverable from other Governments, Departments, te. | | | |
| | —3,330 | —3,330 | .. |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "11.—Registration"—concl'd. | | | |
| B.—DISTRICT CHARGES—concl'd. | | | |
| For rounding— | | | |
| Charged | 60 | .. | —60 |
| Voted— | | | |
| O. | Rs. 276 | } | .. |
| R. | —276 | | |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| Voted— | | | |
| R. | 1,14,676 | 1,14,676 | .. —1,14,676 |
| Totals— | | | |
| Charged | 300 | 241 | —59 |
| Voted— | | | |
| Gross | 24,67,330 | 23,45,323 | —1,22,007 |
| Deductions | —3,330 | —3,330 | .. |
| Net | 24,64,000 | 23,41,993 | —1,22,007 |

REVIEW.

Charged savings were 19·7 per cent. of the original appropriation as against 27 per cent. in the previous year. Voted savings were 5 per cent. of the original grant and occurred mainly under the sub-head "B-5". Voted savings in the final grant, however, came up to 3 per cent. only.

42 Grant No. 7.—Charges on account of Motor Vehicles Taxation Acts.

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

REVIEW.

The above statutory payment was non-voted up to 31st March, 1937, in terms of sub-section 3(iii) of Section 72-D of the Government of India Act, 1919. Under paragraph 4(b) of the India and Burma (Transitory Provisions) Order, 1937, the expenditure continued to be charged up to 31st March, 1939. Thereafter it became voted, in the absence of the Provincial Legislature declaring it to be charged. From the year 1941-42 it becomes charged once more under the provisions of the Bengal Revenues (Charged Expenditure) Act, 1940.

| Major head and Sub-head. | Final Grant of Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | |
| | Rs. | Rs. | Rs. |
| Major Head "13.—Other Taxes and Duties." | | | |
| A.—COLLECTION CHARGES— | | | |
| A. 1.—Entertainment Tax— | | | |
| | Rs. | | |
| O. | 5,000 | 5,093 | 5,167 |
| R. | 93 | | |
| A. 2.—Betting Tax | 5,000 | 5,000 | .. |
| A. 3.—Tax under the Bengal Finance Act, 1939— | | | |
| O. | 55,500 | 57,664 | 56,879 |
| R. | 2,164 | | |
| B.—CHARGES UNDER THE ELECTRICITY ACTS— | | | |
| <i>Charged—</i> | | | |
| O. | 22,300 | 21,340 | 21,322 |
| R. | —960 | | |
| <i>Voted—</i> | | | |
| O. | 67,100 | 68,600 | 68,259 |
| R. | 1,500 | | |
| E.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged</i> | | 4,800 | 4,800 |
| <i>Voted—</i> | | | |
| O. | 12,440 | 6,523 | 6,490 |
| R. | —5,917 | | |
| Col. 1.—Due to variation in leave programme. | | | |
| F.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | | 8 |
| <i>Voted</i> | | | 12 |
| For rounding— | | | |
| <i>Charged</i> | | —100 | +100 |
| <i>Voted</i> | | —40 | +40 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 13.—Other Taxes and Duties "—<i>concl'd.</i> | | | |
| Surrenders & withdrawals within grant or approp- riation— | | | |
| Charged— | | | |
| Rs. | 960 | .. | —960 |
| Voted— | | | |
| Rs. | 2,160 | .. | —2,160 |
| <hr/> | | | |
| Totals— | | | |
| Charged | 27,000 | 26,130 | —870 |
| Voted | 1,45,000 | 1,41,807 | —3,193 |

REVIEW.

Charged savings were 3·2 per cent. of the original appropriation as against 19·4 per cent. in the preceding year. There was, however, a small excess of Rs. 90 over the final appropriation owing to the surrender of Rs. 960 under the sub-head "B—Chargéd." Voted savings were 2·2 and ·7 per cent. of the authenticated and the final grants respectively as against 19·4 and 4·2 per cent. in the previous year.

Grant No. 9.—Interest on Works for which Capital Accounts are kept—charged. 45

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 17.—Interest on works for which Capital Accounts are kept " | | | |
| A.—IRRIGATION WORKS | 8,45,000 | 8,44,621 | —379 |
| B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | | |
| | Rs. | | |
| O. | 12,31,000 | 12,30,000 | 12,30,637 |
| R. | —1,000 | | |
| Surrenders or withdrawals within grant or appropriation— | | | |
| R. | 1,000 | .. | —1,000 |
| <i>Total</i> | 20,76,000 | 20,75,258 | —742 |

NOTE.—The expenditure under this head is a *pro forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head " XX.—Interest " in respect of interest on capital outlay incurred before the 1st April 1937 and under " 22.—Interest on Debt and other Obligations " by means of a deduct entry in respect of interest on subsequent outlay (*vide* sub-head D.-1 (a) of Grant No. 11 on page 68).

The interest for the year 1940-41 was calculated at the rate of 4 per cent. per annum.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept " | | | |
| <i>Deduct—Working Expenses—</i> | | | |
| A.—IRRIGATION WORKS— | | | |
| Productive Works— | | | |
| A.-1.—Extensions and Improvements— | Rs. | | |
| O. | 11,000 | } | -- |
| R. | —11,000 | | |
| Col. 1.—Due to reclassification of the Damodar and Eden Canals from " Productive " to " Unproductive " class. | | | |
| A.-2.—Maintenance and Repairs— | | | |
| O. | 1,07,000 | } | |
| R. | —1,07,000 | | |
| Col. 1.—Same as under A.-1. | | | |
| A.-3.—Establishment— | | | |
| Revenue Establishment— | | | |
| O. | 86,000 | } | -- |
| R. | —86,000 | | |
| Col. 1.—Same as under A.-1. | | | |
| A.-4.—Tools and Plant— | | | |
| O. | 3,500 | } | -- |
| R. | —3,500 | | |
| Col. 1.—Provision transferred to sub-head D.-5 in view of the reclassification of the tools and plant charges of the Damodar Canal Division under the head. | | | |
| A.-5.—Suspense— | | | |
| O. | 500 | } | -- |
| R. | —500 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept"—contd. | | | |
| <i>Deduct—Working Expenses—contd.</i> | | | |
| A.—IRRIGATION WORKS—concl'd. | | | |
| Unproductive Works— | | | |
| A.-8.—Extensions and Improvements— | Rs. | | |
| O. | 4,657 | } 3,792 | 3,125 |
| R. | —865 | | |
| | | | —667 |
| See item 7 of Annexure A. | | | |
| A.-9.—Maintenance and Repairs— | | | |
| O. | 51,000 | } 1,35,479 | 1,34,315 |
| R. | 84,479 | | |
| | | | —1,164 |
| <p>Col. 1.—Mainly due to the transfer of the provision from sub-head A.-2 owing to the reclassification of the Damodar and the Eden Canals from "Productive" to "Unproductive" class (Rs. 1,07,000), partly set off by savings due to delay in the preparation of the estimate for silt and jungle clearance of the Eden Canal (Rs. 18,000) and to unfavourable weather conditions in the Midnapur canal area affecting its silt clearance (Rs. 6,221).</p> | | | |
| A.-10.—Establishment— | | | |
| Revenue Establishment— | | | |
| O. | 46,000 | } 1,32,000 | 1,08,438 |
| R. | 86,000 | | |
| | | | —23,562 |
| <p>Col. 1.—Same as under A.-3. Col. 4.—Mainly due to vacancies, change of incumbents, grant of leave without pay and entertainment of temporary establishment for shorter period than anticipated and to the adjustment of charges for certain temporary establishment under the sub-head D-4(2)—Voted instead of under this sub-head through a mis-apprehension.</p> | | | |
| A.-12.—Suspense— | | | |
| R. | 500 | 500 | —98,176 |
| | | | —98,676 |
| <p>Col. 4.—Due to the transfer of the suspense balance of the Damodar Canal Division from this sub-head to sub-head D.-6 owing to the change in classification of the Establishment charges of the division from the major head "XVII" to the major head "18". See Annexure B.</p> | | | |
| For rounding | | 343 | —343 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept "—<i>concl.</i> | | | |
| <i>Deduct—Working Expenses—concl.</i> | | | |
| B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | | |
| Unproductive Works— | | | |
| B.-1.—Extensions and Improvements— | | | |
| | Rs. | | |
| O. | 2,27,039 | 1,80,040 | 1,80,039 |
| R. | —47,599 | | |
| See items 1 to 6 and 8 of Annexure A. | | | |
| B.-2.—Maintenance and Repairs— | | | |
| O. | 4,45,000 | 3,97,800 | 3,86,465 |
| R. | —47,200 | | |
| Col. 1.—Mainly due to less damages caused to the embankments of the Madaripur Bill Route and less dredging work required owing to low floods (Rs. 21,700) and special repairs to the dredger " Burdwan " not having been done as the proposal for its hire by the Corporation of Calcutta was not finally decided (Rs. 27,700). | | | |
| B.-3.—Establishment— | | | |
| Revenue Establishment | 60,000 | 59,580 | —420 |
| For rounding | 361 | .. | —361 |
| <hr/> | | | |
| Total—XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— | | | |
| Working Expenses— | | | |
| O. | 10,43,000 | 9,10,315 | 7,73,786 |
| R. | —1,32,685 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues". | | | |
| C.-A.—IRRIGATION WORKS— | | | |
| Works for which no capital Accounts are kept— | | | |
| C.-1.—Works— | | | |
| | Rs. | | |
| O. | 1,500 | | |
| R. | 5,214 | 6,714 | 6,621 |
| | | | —93 |
| See items 12 and 20 of Annexure A. | | | |
| C.-3.—Maintenance and Repairs— | | | |
| O. | 2,000 | | |
| R. | 200 | 2,200 | 2,030 |
| | | | —170 |
| C.-4.—Establishment— | | | |
| Revenue Establishment | 500 | .. | —500 |
| Miscellaneous Expenditure— | | | |
| C.-10—Establishment— | | | |
| Special Establishment— | | | |
| O. | 25,000 | | |
| R. | 20,999 | 45,999 | 45,089 |
| | | | —910 |
| Col. 1.—Due to the post-budget decision of Government to entertain during the year establishments for scientific analysis of figures of crop cutting. | | | |
| C.-12.—Other charges— | | | |
| O. | 58,100 | | |
| R. | —22,535 | 35,565 | 35,629 |
| | | | +64 |
| Col. 1.—Due to (1) the contour survey of Central Bengal having been done more economically than anticipated (Rs. 13,600), (2) charges for maps and other materials having been debited to office contingencies (Rs. 6,000) and (3) a smaller number of miscellaneous survey works having been undertaken during the year (Rs. 2,400). | | | |
| For rounding | —100 | .. | +100 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "18.—Other Revenue Expenditure financed from ordinary Revenues"—contd. | | | |
| D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | | |
| Works for which no Capital Accounts are kept— | | | |
| D. 1.—Works— | | | |
| | Rs. | | |
| O. | 1,97,900 | 1,43,052 | 1,31,013 |
| R. | -54,848 | | |
| See items 9 to 11, 13 to 19 and 21 of Annexure A. | | | |
| D. 2.—Extensions and Improvements— | | | |
| O. | 100 | 288 | 211 |
| R. | 188 | | |
| See item 22 of Annexure A. | | | |
| D. 3.—Maintenance and Repairs— | | | |
| O. | 6,00,000 | 6,03,642 | 5,94,125 |
| R. | 3,642 | | |
| D. 4.—Establishment— | | | |
| D. 4(1)—Revenue Establishment . . . | 20,000 | 20,580 | +580 |
| D. 4(2)—General Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 3,28,000 | 2,52,600 | 2,80,173 |
| R. | -75,400 | | |
| Cols. 1 and 4.—Mainly due to the deputation of certain officers to the Military Depart- ment and an excessive surrender. | | | |
| Voted— | | | |
| O. | 8,15,000 | 8,19,290 | 8,09,441 |
| R. | 4,290 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 18.—Other Revenue Expenditure financed from ordinary Revenues"—contd. | | | |
| D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd. | | | |
| Works for which no capital accounts are kept—contd. | | | |
| D.-4(3)—Establishments under Collectors for collection of revenue on account of Zamindary embankment under the contract system— | | | |
| | Rs. | | |
| O. | 5,000 | } 9,894 | 9,174 |
| R. | 4,894 | | |
| | | | —720 |
| Col. 1.—Due to the entertainment of temporary establishment in connection with the apportionment work for the renewal of assessment of the Midnapur Tacavi Embankment cess. | | | |
| D.-5.—Tools and Plant— | | | |
| O. | 72,500 | } 94,653 | 81,411 |
| R. | 22,153 | | |
| | | | —13,242 |
| Col. 1.—Mainly due to (1) purchase of a motor launch and increased requirements of the newly formed Mymensingh Division (Rs. 11,000), (2) increased repairs (Rs. 8,300) and (3) transfer of provision from sub-head A.-4 to this sub-head owing to the reasons stated under A.-4 (Rs. 3,500). Col. 4.—Mainly due to the non-payment of the cost of a motor launch, the supplying firm failing to supply the same according to the accepted specifications (Rs. 7,000), less expenditure on repairs to certain steam launches and a flat (Rs. 1,400), non-completion of repairs to certain mathematical instruments due to war emergencies (Rs. 1,000) and cumulative petty savings. | | | |
| D.-6.—Suspense— | | | |
| Charged | .. | 3,422 | +3,422 |
| Col. 4.—Due to the adjustment of expenditure incurred by the High Commissioner for India, the intimation of which was received after the <i>pro rata</i> allocation was made. See Annexure B. | | | |
| Voted— | | | |
| O. | 31,950 | } —60,075 | 28,966 |
| R. | —92,025 | | |
| | | | +89,041 |
| Col. 1.—Mainly due to no stores having been indented from England (Rs. 17,000) and the recovery from the Calcutta Corporation of Rs. 75,000 debited to this head in 1939-40 on account of expenditure incurred in excess of the contributions received from it for dredging the storm water channel. Col. 4.—Mainly due to the reason stated under sub-head A.-12 (Rs. 98,176), partly set off by saving due to the non-receipt of debits from the E. I. Railway and the Indian Stores Department on account of coal and other stores supplied during the year (Rs. 8,800). 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. |
| Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i> | | | |
| D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i> | | | |
| Works for which no capital accounts are kept— <i>concl.</i> | | | |
| D.-7.—Charges in England— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 45,520 | | |
| R. | -30,560 | | |
| | 14,960 | 11,556 | -3,404 |
| Col. 1.—Mainly under (i) Leave Salaries and Deputation Pay (Rs. 18,640) owing to no officers having been on leave <i>ex-India</i> and (ii) Sterling Overseas Pay (Rs. 13,520) owing to fewer officers in payment than anticipated. | | | |
| Col. 3.—The actual expenditure incurred by the High Commissioner was Rs. 14,978. The difference of Rs. 3,422 was debited to Suspense (sub-head D.-6— <i>Charged</i>) pending adjustment in the accounts for 1941-42 owing to the intimation of the expenditure having been received after the <i>pro rata</i> allocation was made. See also paragraph 2 of the review. | | | |
| D.-8.—Loss or gain by exchange— | | | |
| <i>Charged</i> | 400 | 20 | -380 |
| For rounding— | | | |
| <i>Charged</i> | 80 | .. | -80 |
| Voted | -450 | .. | +450 |
| Miscellaneous Expenditure— | | | |
| D.-12.—Other charges— | | | |
| O. | 22,000 | | |
| R. | -1,897 | | |
| | 20,103 | 17,006 | -3,097 |
| Col. 4.—Mainly due to delay in the construction of Bench Mark Pillars and dearth of Surveyors and apparatus. | | | |
| D.-13.—Grants-in-aid— | | | |
| O. | 52,500 | | |
| R. | 48,980 | | |
| | 1,01,480 | 1,01,021 | -459 |
| Col. 1.—Mainly due to re-imbusement to the Calcutta Corporation of the departmental charges levied during 1937-38 to 1939-40 on the hire charges of the dredger "Ronaldshay" employed on dredging the storm water channel. | | | |
| D.-15.—Grants-in-aid—Grants and subventions to schemes for rural reconstruction from Provincial Revenues— | | | |
| O. | 5,000 | | |
| R. | -5,000 | | |
| | .. | .. | .. |
| Col. 1.—Effect could not be given to the comprehensive scheme of rural reconstruction which was under the consideration of Government. See paragraph 4 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. |
| Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i> | | | |
| D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i> | | | |
| Miscellaneous Expenditure—<i>concl.</i> | | | |
| D.-16.—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— | | | |
| D.-16 (a).—Minor Drainage and Flushing Schemes— | | | |
| | Rs. | | |
| O. | 8,000 | } 26,089 | 26,089 .. |
| R. | 18,089 | | |
| Col. 1.—Due to (i) reallocation of grant for expenditure on works which could not be taken up in the previous year (Rs. 4,314) and (ii) revision of the estimate for two schemes (Rs. 13,775). | | | |
| D.-16 (b).—Improvement of existing village communications including existing waterways— | | | |
| O. | 50,000 | } 71,482 | 59,382 —12,100 |
| R. | 21,482 | | |
| Col. 1.—Mainly due to a greater number of schemes having been taken up during the year owing to the realisation of local contributions not originally anticipated. Col. 4.—Mainly due to non-receipt of local contributions for certain projects and delay in the execution of certain works. | | | |
| For rounding | 500 | .. | —500 |
| Reserve for Maintenance and Repairs— | | | |
| O. | 1,50,000 | } 4,748 | .. —4,748 |
| R. | —1,45,252 | | |
| Col. 1.—Rs. 1,43,381 was allotted for expenditure under other heads and Rs. 1,871 surrendered. Col. 4.—The amount retained for reappropriation to meet the cost of a new motor launch was not required in full. See paragraph 5 of the review. | | | |
| Total—18.—Other Revenue expenditure financed from Ordinary Revenues— | | | |
| <i>Charged—</i> | | | |
| O. | 3,74,000 | } 2,63,040 | 2,95,171 +27,131 |
| R. | —1,05,960 | | |
| <i>Voted—</i> | | | |
| O. | 21,17,000 | } 19,45,574 | 19,67,788 +22,214 |
| R. | —1,71,426 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works". | | | |
| F.—FINANCED FROM ORDINARY REVENUES— | | | |
| F.-2.—B.—Navigation, Embankment and Drainage Works— | | | |
| F.-2 (4).—Deduct—Receipts and recoveries on Capital Account— | | | |
| O. | Rs. —3,000 | -18,500 | -20,217 |
| R. | -15,500 | | |
| Col. 1.—Mainly due to arrear recovery from the Calcutta Corporation of hire charges of tugs and barges. | | | |
| Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works". | | | |
| G.-A.—IRRIGATION WORKS— | | | |
| Unproductive— | | | |
| G.-1.—Works— | | | |
| R. | 1,380 | 1,380 | 1,156 |
| Col. 1.—See item 23 of Annexure A. | | | |
| G.-6.—Deduct—Receipts and recoveries on Capital Account. | | | |
| | | .. | -929 |
| H.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | | |
| Unproductive— | | | |
| H.-12.—Deduct—Receipts and recoveries on Capital Account— | | | |
| O. | -57,000 | -41,500 | -25,885 |
| R. | 15,500 | | |
| Cols. 1 and 4.—The hire receipts of a dredger lent to the Calcutta Corporation did not come up to expectations owing to sudden stoppage of the dredging of the town and suburban head-cuts. | | | |
| Total—"68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"— | | | |
| Gross— | | | |
| R. | 1,380 | 1,380 | 1,156 |
| Recoveries— | | | |
| O. | -57,000 | -41,500 | -26,814 |
| R. | 15,500 | | |
| Net | | -40,120 | -25,658 |
| | | | +14,462 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| <i>R.</i> | 1,05,960 | .. | —1,05,960 |
| <i>Voted—</i> | | | |
| <i>R.—Gross</i> | 3,02,731 | .. | —3,02,731 |
| Total—Grant No. 10.—Irrigation— | | | |
| <i>Charged</i> | 3,74,000 | 2,95,171 | —78,829 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 31,60,000 | 27,42,730 | —4,17,270 |
| <i>Recoveries</i> | —60,000 | —47,031 | +12,069 |
| <i>Net</i> | 31,00,000 | 26,95,699 | —4,04,301 |

REVIEW.

Charged savings were 21·1 per cent. of the original grant compared with 14 per cent. in the preceding year. The surrender of Rs. 1,05,960 converted this saving to an excess of Rs. 27,131 which is 10·1 per cent. of the finally modified appropriation as against a saving of 13 per cent. in 1939-40. The excess has been explained under sub-head D.-4 (2).

Voted savings were 13·2 per cent. of the original grant compared with 15·9 per cent. in the preceding year. The surrender of Rs. 3,02,731 reduced the saving to 4 per cent. as against 2·6 per cent. in 1939-40.

2. *Establishment and tools and plant charges of the Irrigation Department.*—The charges for general establishment, ordinary tools and plant, expenditure in England and loss or gain by exchange were initially booked in the accounts for 1940-41 under the Major Head “18.—Other Revenue Expenditure financed from Ordinary Revenues” and distributed after the close of the year to the different irrigation projects under the major heads “XVII.—Irrigation, etc.—Working Expenses”, “18.—Other Revenue Expenditure, etc.” and “68.—Construction of Irrigation, etc., works” in proportion to the outlay on works under those heads. This allocation is technically called *pro rata* distribution.

Prior to 1940-41 the provision for establishment and tools and plant charges was made separately under the different major heads to which the charges were finally debited *pro rata*, while that for charges in England and loss or gain by exchange was made under the major head “18”. In view of the fact that the expenditure varied in proportion to the works outlay under the system of *pro rata* distribution, it was not possible to exercise an effective

REVIEW—*contd.*

control of expenditure under those heads individually. In pursuance of the recommendation of the Public Accounts Committee which considered the Appropriation Accounts of the Government of Bengal for 1937-38 and the Audit Report 1938, Government decided that the provision for general establishment and ordinary tools and plant charges should not be distributed throughout the budget but exhibited separately as sub-heads. Effect was, however, given to the above recommendation with effect from 1940-41 and provision for the charges was made as follows:—

| Charges. | Major head and sub-head. |
|------------------------------------|--|
| General Establishment | 18.—Other Revenue expenditure, etc. Sub-head D.-4(2): |
| Tools and Plant | Do. do. D.-5. |
| Charges in England | Do. do. D.-7. |
| Loss or gain by exchange | Do. do. D.-8. |

The expenditure shown in the appropriation accounts under the above sub-heads was, however, actually distributed in the accounts under the different major heads as shown in the statement below:—

| Major heads. | General Establishment. (Sub-head D-4(2)) | | Tools and Plant. (Sub-head D.-5). | Charges in England. (Sub-head D.-7.) | Loss or gain by exchange. (Sub-head D.-8.) |
|--|--|-----------------|--|---|---|
| | Charged. | Voted. | Voted. | Charged. | Charged. |
| I | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| XVII.—Irrigation, etc.— Deduct—Working ex- penses. | 98,118 | 3,17,182 | 44,393 | 4,102 | 6 |
| 18.—Other Revenue Ex- penditure, etc. | 1,81,905 | 4,91,564 | 36,990 | 7,446 | 14 |
| 68.—Construction of Irri- gation, etc. works. | 150 | 605 | 23 | 8 | .. |
| Total | 2,80,173 | 8,09,441 | 81,411 | 11,556 | 20 |

3. The gross establishment charges of the Irrigation Department during the year 1940-41, excluding those incurred on special establishments entertained for Damodar-Hooghly Flush Irrigation Scheme, collection of revenue, etc., amounted to Rs. 11.17 lakhs, *i.e.*, 76.56 per cent. of the total works outlay of Rs. 14.59 lakhs, against 70.15 per cent. of the previous year. An aggregate amount of Rs. .34 lakh was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 10.83 lakhs and were 74.23 per cent. of the total works outlay against 67.73 per cent. of the previous year.

REVIEW—*contd.*

4. *Sub-head D.-15.*—A sum of Rs. 5,000 was provided for grants and subventions to schemes of rural reconstruction from provincial revenues during the year under report as well as in the preceding year, but it had ultimately to be surrendered as the schemes did not mature.

5. *Reserve for maintenance and repairs.*—Out of the reserve provision of Rs. 1,50,000 an aggregate sum of Rs. 1,43,381 was allotted for expenditure, the details of which are furnished below :—

| Sub-head. | Purpose. | Amount. |
|-----------|---|----------|
| | | Rs. |
| A.-8. | Increased expenditure on minor works | 20 |
| B.-1. | Do. do. | 40 |
| C.-1. | Acquisition of land for the Salbandh Irrigation Scheme | 5,614 |
| C.-10. | Entertainment of temporary establishment and payment of honorarium in connection with the crop-cutting experiments in the area covered by the Howrah-Hooghly Flush Irrigation Scheme. | 20,999 |
| D.-1. | For expenditure on emergent major works— | |
| | (i) Diversion of the Noakhali Khal | 25,000 |
| | (ii) Silt clearance of the Satkhira Khal | 1,000 |
| | (iii) Re-excavation of the Jaliabari Khal | 1,720 |
| | (iv) Increased expenditure on minor works | 3,900 |
| D.-2. | Increased expenditure on minor works | 97 |
| D.-3. | Increased expenditure on maintenance and repairs of Government embankments. | 28,400 |
| D.-4(3). | Temporary establishment for the apportionment work in connection with the Midnapur Tacavi Embankment Cess. | 5,169 |
| D.-5. | Increased requirements of tools and plant and purchase of a Motor-launch for the Mymensingh Division. | 13,650 |
| D.-13. | Payment towards the cost of repairs to breaches on non-Government portion of the Gumti Embankment. | 500 |
| D.-16(a). | Increased expenditure on minor drainage and flushing schemes. | 18,089 |
| D.-16(b). | Increased expenditure on Improvement of existing village communications including existing water-ways. | 19,183 |
| | Total | 1,43,381 |

6. *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 21 of the Audit Report on page 13.

An account showing the unexpended balance to the end of the previous year, receipts and expenditure during the year and the unexpended balance at

REVIEW—*concl.*

the end of the year in respect of two schemes included in Grant No. 10 is given below :—

| Name of the scheme. | Unexpended balance to the end of the previous year (1939-40). | Receipts during the year (1940-41). | Expenditure during the year (1940-41). | Unexpended balance at the end of the year (1940-41). |
|---|---|-------------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Minor drainage and flushing schemes (Sub-head D.-16(a)). | 22,618 | 5,798 | 19,499 (a) | 8,917 |
| 2. Improvement of existing village communications including, where desirable, existing waterways (Sub-heads D.-16(b) of this Grant and F.-2 of Grant No. 20). | 70,366 | 1,33,650 | 1,43,253 (b) | 60,763 |

(a) Includes Rs. 6,590 representing refund of unexpended balance of previous years adjusted as reduction of expenditure.

(b) Arrived at as follows :—

| | |
|--|------------|
| Grant No. 10.—Sub-head D.-16(b) | Rs. 50,382 |
| Grant No. 20.—Sub-head F.-2 | 83,888 |
| Write-back of the amount debited in excess on account of expenditure from local contributions. | —17 |

TOTAL . 1,43,253

The expenditure incurred during the year was regular and conformed to the conditions of the grants with the exception of the entire expenditure of Rs. 26,089 spent on the first scheme and the expenditure of Rs. 5,602 spent on the second scheme for which certificates of utilisation are awaited.

In respect of expenditure incurred in the previous years, certificates of utilisation for the aggregate sums of Rs. 1,59,197 and Rs. 960 spent on the first and the second schemes respectively are still awaited.

7. A piece of Government land was leased out by a Divisional Officer to a private person for the year 1935-36 on the termination of his first lease ending in 1934-35, although he had failed to pay regularly the rent during the previous lease and his solvency was considered to be doubtful. The lessee failed to pay the rent in respect of the second lease. A certificate of demand was issued, but in the meantime the lessee died. Only a partial recovery was possible from the assets of the deceased lessee. Government thus sustained a loss of Rs. 265 in this transaction which had to be written off.

8. (i) A sum of Rs. 439 being the irrecoverable water-rate of a canal was written off under the orders of the competent authority.

(ii) Remission of Rs. 3,484 on account of the water-rate of another canal was sanctioned by the competent authority, the crops on the land irrigated having been damaged by excessive rainfall.

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. |
| XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES— | | | | | |
| L—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET— | | | | | |
| B.—Navigation, Embankment and Drainage Works— | | | | | |
| 1. Improvement of the Tolly's Nala | 1,00,000 | 48,894 | 48,065 | —51,035 | +71 |
| Col. 5.—Due to (i) difficulty in the dredging work of a portion of the nala with a grab dredger owing to low water level (Rs. 34,000), (ii) execution of a smaller amount of earth work than anticipated (Rs. 10,000), (iii) some protective works having been considered unnecessary (Rs. 3,000) and (iv) some miscalculations in the original estimate effecting some savings (Rs. 4,000). Estimate Rs. 1,77,854; expenditure to end of 1940-41 Rs. 53,941; balance Rs. 1,23,913; in progress. See sub-head B.-1. | | | | | |
| 2. Reconstruction of the Barrackpore Bridge. | 1,05,000 | 1,31,326 | 1,31,326 | +26,326 | .. |
| Col. 5.—Full demand for the year was not originally made by the Calcutta Improvement Trust through oversight. Estimate Rs. 2,31,900; expenditure to end of 1940-41 Rs. 2,17,365; balance Rs. 14,535; in progress. See sub-head B.-1. | | | | | |
| 3. Reconstrution of the Tollygunge Bridge. | 2,000 | 464 | 464 | —1,536 | .. |
| Col. 5.—The adjustments necessary to close the accounts of the bridge could not be completed during the year. Estimate Rs. 1,56,500; expenditure to end of 1940-41 Rs. 1,24,766; balance Rs. 31,734; in progress. See sub-head B.-1. | | | | | |
| 4. Reconstruction of the Alipore Bridge. | 6,600 | .. | .. | —6,000 | .. |
| Col. 5.—The work of raising the watermains could not be completed by the Calcutta Corporation. Estimate Rs. 1,94,000; expenditure to end of 1940-41 Rs. 1,83,861; balance Rs. 10,139; 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. |
| XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—WORKING EXPENSES—<i>concl.</i> | | | | | |
| I.—MAJOR WORKS ABOVE RS. 1 LAKE FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET—<i>concl.</i> | | | | | |
| B.—Navigation, Embankment and Drainage Works—<i>concl.</i> | | | | | |
| 5. Reconstruction of the Ultadanga Bridge over the new out canal. | 10,000 | .. | .. | —10,000 | .. |
| Col. 5.—Work could not be started by the Calcutta Improvement Trust for want of sanction to the estimate. See sub-head B.-1. | | | | | |
| 6. Reconstruction of the Chitpore Bridge. | .. | —882 | —882 | —882 | .. |
| Estimate Rs. 1,32,000; expenditure to end of 1940-41 Rs. 1,00,250; balance Rs. 31,750; completed. See sub-head B.-1. | | | | | |
| IV.—Minor works— Collectively— | | | | | |
| 7. A.—Irrigation works | 15,657 | 3,792 | 3,125 | —12,532 | —667 |
| Col. 5.—Saving mainly in the Damodar Canal owing to alteration in the design with a view to reduce the cost. See sub-heads A.-1 and A.-8. | | | | | |
| 8 B.—Navigation, Embankment and Drainage Works. | 4,639 | 238 | 166 | —4,473 | —72 |
| Col. 5.—The construction of a bridge could not be taken up pending revision of the estimate and design owing to increase in the price of materials. See sub-head B.-1. | | | | | |
| Total—XVII—Working Expenses | 2,43,296 | 1,83,832 | 1,83,164 | —60,132 | —668 |

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.. |
| 18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES— | | | | | |
| J.—MAJOR WORKS ABOVE RS. 1 LAKH FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET— | | | | | |
| B.—Navigation, Embankment and Drainage Works— | | | | | |
| 9. Reclaiming the silted-up Madhumati River: | 25,000 | 25,000 | 23,072 | —1,928 | —1,928. |
| Estimate Rs. 1,01,448 ; expenditure to end of 1940-41 Rs. 23,072 ; balance Rs. 78,376 ; in progress. See sub-head D.-1. | | | | | |
| 10. Flood protection on the right bank of the Damodar river. | 28,700 | 41,800 | 40,661 | +11,961 | —1,139 |
| Col. 5.—Mainly due to some additional works and increase in the prices of materials. Estimate Rs. 1,43,793 ; expenditure to end of 1940-41 Rs. 1,17,113 ; saving Rs. 26,680 ; in progress. See sub-head D.-1. | | | | | |
| 11. Bhairab Scheme in the District of Jessore. | 68,500 | 40,436 | 36,859 | —31,641 | —3,577 |
| Col. 5.—(i) Inability of the contractor to push on with the work owing to some portion of the canal being unfit for excavation and other causes (Rs. 20,000), (ii) delay in land acquisition (8,000) and (iii) failure of the contractor to obtain cement for a bridge due to war conditions (Rs. 3,600). Col. 6.—Due to the third cause explained above. Estimate Rs. 1,77,174 ; expenditure to end of 1940-41 Rs. 1,45,520 ; balance Rs. 31,654 ; in progress. See sub-head D.-1. | | | | | |
| II.—OTHER MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS MADE IN THE BUDGET— | | | | | |
| Collectively— | | | | | |
| 12. A.—Irrigation Works | 1,500 | 6,714 | 6,698 | +5,198 | —16 |
| Col. 5.—Due to the payment for the acquisition of land for the Salbandh Irrigation Scheme which contrary to expectation could not be made in 1939-40. See sub-head C.-1. | | | | | |
| 12. B.—Navigation, Embankment and Drainage Works. | 74,500 | 16,800 | 17,457 | —57,043 | +657 |
| Col. 5.—Mainly due to the work of widening the bed of the Kalighye river not having been taken up owing to legal difficulties (Rs. 50,000) and delayed commencement of the silt clearance of the Narode river (Rs. 9,961), partly set off by increased expenditure for rapid completion of the work of Flushing the Bhatui river (Rs. 2,273). 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. |
| 18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—contd. | | | | | |
| III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET— | | | | | |
| B.—Navigation, Embankment and Drainage Works— | | | | | |
| 14. Protective works at Kurigram, District Dinajpur, against the erosion of the river Dharla. | .. | —22,184 | —22,191 | —22,191 | —7 |
| Col. 5.—Mainly due to transfer to other works of the materials at site of the work which was abandoned. Estimate Rs. 73,918; expenditure to end of 1940-41 Rs. 18,803; work abandoned but completion report awaited. See sub-head D.-1. | | | | | |
| 15. Construction of the spurs on the river Dharla at Kurigram. | .. | 1,020 | 1,020 | +1,020 | .. |
| Estimate Rs. 10,529; expenditure to end of 1940-41 Rs. 1,020; balance Rs. 9,509; in progress. See sub-head D.-1. | | | | | |
| 16. Diversion of the Noakhali Khal | .. | 25,000 | 18,829 | +18,829 | —6,171 |
| Col. 5.—Emergent work. Col. 6.—Due to progress having been impaired owing to a sudden strike by the working coolies. Estimate Rs. 81,153; expenditure to end of 1940-41 Rs. 18,829; balance Rs. 62,324; in progress. See sub-head D.-1. | | | | | |
| 17. Silt clearance of the Satkhira Khal | .. | 300 | 249 | +249 | —51 |
| Estimate Rs. 38,032; expenditure to end of 1940-41 Rs. 37,140; balance Rs. 892; in progress. See sub-head D.-1. | | | | | |
| 18. Re-excavation of Jaliabari Khal | .. | 660 | 564 | +564 | —96 |
| Estimate Rs. 28,503; expenditure to end of 1940-41 Rs. 14,768; balance Rs. 13,735; in progress. See sub-head D.-1. | | | | | |
| 19. Re-excavation of the Thanda Bibi's Khal in the District of Bakarganj. | .. | 8,962 | 8,773 | +8,773 | —189 |
| Col. 5.—Emergent work. Estimate Rs. 16,144; expenditure to end of 1940-41 Rs. 8,773; balance Rs. 7,371; 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. |
| 18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd. | | | | | |
| IV.—MINOR WORKS— | | | | | |
| Collectively— | | | | | |
| A.—Irrigation works— | | | | | |
| 20. Works | | | —77 | —77 | —77 |
| See sub-head C-1. | | | | | |
| B.—Navigation, Embankment and Drainage works— | | | | | |
| 21. Works | 1,200 | 5,258 | 5,720 | +4,520 | +462 |
| Col. 5.—Mainly for the completion of the re-excavation of the Salda Bil Khal left unfinished in the previous year (Rs. 3,900). See sub-head D.-1. | | | | | |
| 22. Extensions and Improvements | 100 | 288 | 211 | +111 | —77 |
| See sub-head D.-2. | | | | | |
| Total—18.—Other Revenue Expenditure, etc. | 1,99,500 | 1,50,054 | 1,37,845 | —61,655 | —12,209 |
| 68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— | | | | | |
| III.—MAJOR WORKS FOR WHICH SPECIFIC PROVISION WAS NOT MADE IN THE BUDGET — | | | | | |
| 23. Damodar Canal | | 1,380 | 1,156 | +1,156 | —224 |
| Col. 5.—Due to some residual works which could not be completed in 1939-40. See Sub-head G.-1. | | | | | |
| Total—68.—Construction, etc. | | 1,380 | 1,156 | +1,156 | —224 |

ANNEXURE A—*concl'd.**Important comments.*

Expenditure on works, maintenance and repairs appears under the following sub-heads in the Grant, *viz.*, A.-1, A.-2, A.-8, A.-9, B.-1, B.-2, C.-1, C.-3, C.-12, D.-1, D.-2, D.-3, D.-12, and G.-1. The figures for appropriation and expenditure for the year under report were as follows :—

| | In thousands of Rupees. |
|----------------------------------|----------------------------|
| Original appropriation | 17,28 |
| Modified appropriation | 15,30 |
| Expenditure | 14,92 |

The expenditure was less than the original and the modified appropriations by 2,36 and 38 respectively. The savings in the original appropriation were about 14 per cent. and were chiefly due to the following causes :—

| | |
|--|----|
| (i) Provision for the improvement of the Tolly's Nala having been made in excess of actual requirements (<i>vide</i> item 1 of the annexure) | 51 |
| (ii) Postponement of a work due to legal difficulties (<i>vide</i> item 18 of the annexure) | 50 |
| (iii) Alteration in the design with a view to reduce the cost of a work, delay in the preparation of the estimate for a work and delay in land acquisition (<i>vide</i> Sub-head A.-9 and items 7 and 11 of the annexure) | 38 |
| (iv) Slow progress of works due to unfavourable weather conditions and other causes (<i>vide</i> Sub-head A.-9 and item 11 of the annexure) | 26 |
| (v) Less damages to embankments, postponement of repairs to a dredger and economy in certain survey works (<i>vide</i> Sub-heads B.-2 and C.-12) | 63 |

2. The following work was completed during the year under report :—

| Name of work.—Reconstruction of the Chitpur Bridge. | Rs. |
|---|----------|
| Estimate | 1,32,000 |
| Expenditure | 1,00,250 |
| Saving | 31,750 |

The saving in the estimate was mainly due to the change in the design of the bridge from steel girder construction, as originally proposed, to reinforced concrete construction.

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 1940-41 under this minor head were under three detailed heads, (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 head "Purchases" 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.

2. The transactions under each unit of suspense during 1940-41 are exhibited below :—

| Detailed Units. | Opening balance. | Debits. | Credits. | Net actuals. | Closing balance. |
|--|------------------|-----------------|----------|--------------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 18.—OTHER REVENUE EXPENDITURE, ETC.— | | | | | |
| Purchases | —2,836 | 2,18,778 | 2,23,466 | —4,688 | —7,524 |
| Stock | 1,80,867 | 15,141 | 15,542 | —401 | 1,80,466 |
| Miscellaneous P. W. Advances | 67,667 | (b) 2,02,508 | 2,83,207 | —60,699 | 6,968 |
| | (a) | | | | |
| Total | 2,45,698 | 4,36,427 | 5,02,215 | —65,788 | 1,79,910 |

See Sub-heads A.-12, and D.-6.

(a) The opening balance of suspense transaction of the Damodar Canal has been transferred from "XVII—Irrigation, etc., Working expenses" to "18—Other Revenue Expenditure, etc." owing to the reason explained under sub-head A.-12—Suspense.

(b) Includes Rs. 3,422 (Charged) on account of the adjustment of expenditure incurred by the High Commissioner for India, the intimation of which was received after the *pro rata* allocation was made.

ANNEXURE C.

Store Accounts of the Irrigation Department for the year 1940-41.

| Particulars of stores. | Opening balance. | Receipts during the year. | Disposal by utilisa- tion or sales during the year. | Depreciation shortages, etc., written off during the year. | Closing balance. |
|-----------------------------------|---------------------|---------------------------------|---|--|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Small stores | 2,231 | 5,304 | 4,872 | .. | 2,663 |
| 2. Building materials | 61 | . | .. | .. | 61 |
| 3. Metals | 65 | .. | 16 | .. | 49 |
| 4. Fuels | 1,175 | 4,792 | 5,247 | .. | 720 |
| 5. Miscellaneous stores | 1,77,335 | 4,668 | 5,030 | .. | 1,76,973 |
| 6 Storage | .. | 377 | 377 | .. | .. |
| TOTAL | 1,80,867 | 15,141 | 15,542 | .. | 1,80,466 |

The transactions under stock were normal during the year. The book balance of stock for each Irrigation Division was reported to have been verified by the Sub-Divisional Officers. The registers of stock of all the divisions were audited at local inspections. The 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.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "22.—Interest on Debt and other Obligations". | | | |
| A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT— | | | |
| A.-3.—Floating Loans— | | | |
| A.-3 (1).—Discount on Treasury Bills— | | | |
| <i>Charged—</i> | | | |
| Rs. | | | |
| S. 58,000 | } 41,900 | 55,062 | +13,162 |
| R. -14,100 | | | |
| <p>Cols. 1 and 4.—The supplementary appropriation was required in connection with the issue of treasury bills to maintain the prescribed minimum balance of the province with the Reserve Bank of India. Part of the discount adjustable during 1940-41 on account of treasury bills issued in March, 1940, was not taken into account in fixing the final appropriation which mainly accounted for the final excess.</p> | | | |
| A.-3 (2).—Interest on other Floating Loans— | | | |
| Interest on temporary loans from Bank— | | | |
| <i>Charged—</i> | | | |
| O. 4,000 | } 11,500 | 11,479 | —21 |
| R. 7,500 | | | |
| <p>Col. 1.—Due to larger amount of ways and means advances taken from the Reserve Bank than originally anticipated.</p> | | | |
| A.-4.—Other Items— | | | |
| A.-4 (1).—Expenditure connected with the issue of new loans— | | | |
| S. 2,000 | 2,000 | 1,250 | —750 |
| <p>Col. 1.—Due to the payment of commission to the Reserve Bank of India for the issue of treasury bills on behalf of Government.</p> | | | |
| B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS— | | | |
| B.-1.—Interest on General Provident Fund— | | | |
| <i>Charged</i> | 16,16,000 | 15,86,279 | —29,721 |
| B.-2.—Interest on Indian Civil Service Provident Fund— | | | |
| <i>Charged—</i> | | | |
| O. 90,000 | } 82,000 | 78,485 | —3,515 |
| R. -8,000 | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i> | | | |
| B.—INTEREST ON UNFUNDED DEBT—STATE PROVIDENT FUNDS—<i>contd.</i> | | | |
| B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund— | | | |
| Charged | 9,500 | 9,499 | —1 |
| B.-4.—Interest on Contributory Provident Funds— | | | |
| Charged— | | | |
| Rs. | | | |
| O. 62,000 | 58,000 | 57,515 | —485 |
| R. —4,000 | | | |
| B.-5.—Interest on Other Miscellaneous Provident Funds— | | | |
| Charged | 1,500 | 1,364 | —146 |
| C.—INTEREST ON OTHER OBLIGATIONS—OTHER ITEMS— | | | |
| C.-1.—Miscellaneous— | | | |
| Charged— | | | |
| O. 10,000 | 2,000 | 628 | —1,372 |
| R. —8,000 | | | |
| Cols. 1 and 4.—The interest paid on awards under court decrees was smaller than anticipated. | | | |
| Voted | 5,000 | 3,866 | —1,134 |
| D.—TRANSFERS TO OTHER ACCOUNTS— | | | |
| D.-1.— <i>Deduct</i> —Interest transferred to Commercial Departments— | | | |
| D.-1 (a)—Irrigation Department— | | | |
| Charged— | | | |
| O. —6,000 | —4,000 | —4,237 | —237 |
| R. 1,000 | | | |
| D.-2.— <i>Deduct</i> —Interest portion of equated payments on account of commuted value of pensions— | | | |
| Charged | —1,19,000 | —1,18,726 | +274 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 22.—Interest on Debt and Other Obligations"—concl'd. | | | |
| Surrenders or withdrawals within grant or appropriation— | | | |
| | Rs. | | |
| <i>Charged—</i> | | | |
| <i>R. Gross</i> | 26,600 | 26,600 | .. —26,600 |
| <i>R. Deductions</i> | —1,000 | —1,000 | .. +1,000 |
| Totals— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 18,49,000 | 18,00,301 | —48,699 |
| <i>Deductions</i> | —1,24,000 | —1,22,963 | +1,037 |
| <i>Net</i> | 17,25,000 | 16,77,338 | —47,662 |
| <i>Voted</i> | 7,000 | 5,116 | —1,884 |

REVIEW.

Charged savings were 2·8 and 1·3 per cent. of the authenticated and the final appropriation compared with 10·2 and 3·7 per cent. respectively in the preceding year. Voted savings were 26·9 per cent. of the grant as against 44·8 per cent. in 1939-40.

The uncovered excess under sub-head A.-3(1) indicates defective control.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 25.—General Administration". | | | |
| A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)— | | | |
| A.-1.—Salary of the Governor— | | | |
| <i>Charged</i> | 1,20,000 | 1,20,000 | .. |
| A. 2.—Sumptuary allowance of Governor— | | | |
| <i>Charged</i> | 25,000 | 25,000 | .. |
| A.-3.—Staff and household of Governor— | | | |
| <i>Charged—</i> | | | |
| A.-3 (1).—Pay of Officers— | | | |
| <i>O.</i> 85,700 | 77,883 | 77,382 | —501 |
| <i>R.</i> —7,817 | | | |
| A.-3 (2).—Pay of Establishment— | | | |
| <i>O.</i> 1,13,900 | 1,12,745 | 1,11,297 | —1,448 |
| <i>R.</i> —1,155 | | | |
| A.-3 (3).—Allowances, honoraria, etc.— | | | |
| <i>O.</i> 29,700 | 29,857 | 29,446 | —417 |
| <i>R.</i> 157 | | | |
| A.-3 (4).—Contingencies— | | | |
| <i>O.</i> 1,09,000 | 1,14,935 | 1,14,229 | —706 |
| <i>R.</i> 5,935 | | | |
| A.-3 (5).—Grants-in-aid, contributions, etc.— | | | |
| <i>O.</i> 3,000 | 1,000 | 3,387 | +1,487 |
| <i>R.</i> —1,100 | | | |
| Col. 1.—Due to smaller charges for passage contribution, the period of deputation of military officers being less than budgeted for. Col. 4.—Due to increase in the rate of passage contribution with retrospective effect. | | | |
| For rounding | —300 | .. | +300 |

| Major Head and Sub-head. | Final Grant or Appro. priasation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| Major Head " 25.—General Administration"—<i>contd.</i> | Rs. | Rs. | Rs. |
| A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl.</i> | | | |
| A.-4.—Secretarial staff of Governor— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 1,16,000 | } 1,27,377 | 1,26,662 |
| R. | 11,377 | | |
| Col. 1.—Mainly due to (i) employment of an additional Secretary (Rs. 6,100) and to (ii) frequent tours necessitated by war activities (Rs. 4,300). | | | |
| A.-5.—Expenditure from contract allowance— | | | |
| <i>Charged—</i> | | | |
| O. | 1,00,000 | } 1,10,030 | 1,10,000 |
| R. | 10,030 | | |
| Col. 1.—Increase in the grant for contract allowance not anticipated at the budget stage. | | | |
| A.-6.—Tour Expenses— | | | |
| <i>Charged—</i> | | | |
| O. | 1,60,500 | } 1,56,500 | 1,53,638 |
| R. | —4,000 | | |
| A.-7.—Ministers— | | | |
| <i>Charged—</i> | | | |
| O. | 4,01,000 | } 3,86,000 | 3,90,127 |
| R. | —15,000 | | |
| Col. 1.—Due to the vacancy in the post of a Minister (Rs. 30,000) partly counter-balanced by increased expenditure on tours (Rs. 15,000). | | | |
| Voted— | | | |
| O. | 84,000 | } 99,000 | 92,359 |
| R. | 15,000 | | |
| Col. 1.—Due mainly to extensive tours (Rs. 9,000) and supply of copies of the United Press of India News Agency telegrams to Ministers (Rs. 5,000). Col. 4.—Due to smaller expenditure on tours than anticipated (Rs. 2,800) and cumulative savings on several items of contingent expenditure (Rs. 3,800). | | | |
| A.-8.—Other charges— | | | |
| <i>Charged—</i> | | | |
| R. | 621 | 621 | 621 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 25.—General Administration "—contd. | | | |
| B.—LEGISLATIVE BODIES— | | | |
| B.-1.—Provincial Legislative Assembly— | | | |
| B.-1 (1).—Pay of Officers | 4,86,500 | 4,93,765 | +7,265 |
| B.-1 (2).—Pay of Establishment— | | | |
| | Rs. | | |
| O. | 60,700 | 66,700 | 66,847 |
| R. | 6,000 | | |
| B.-1 (3).—Allowances, honoraria, etc.— | | | |
| O. | 4,51,000 | 3,78,600 | 3,69,520 |
| R. | -73,000 | | |
| Col. 1.—Due partly to the number of Assembly and Select Committee Meetings being less than anticipated and partly to non-drawal of travelling allowance bills by members in proper time. | | | |
| B.-1 (4).—Contingencies— | | | |
| O. | 41,600 | 53,100 | 52,538 |
| R. | 11,500 | | |
| Col. 1.—Mainly due to unanticipated repairs to furniture and carpets and purchase of typewriters. | | | |
| For rounding | -400 | .. | +400 |
| B.-2.—Provincial Legislative Council— | | | |
| O. | 2,46,000 | 2,51,350 | 2,47,213 |
| R. | 5,350 | | |
| B.-4.—Election for Legislatures— | | | |
| <i>Charged</i> | 5,000 | - | -5,000 |
| Col. 4.—No remuneration had to be paid to the President and a member of the Election Tribunal who worked in addition to their normal duties. | | | |
| Voted— | | | |
| O. | 1,12,000 | 1,28,000 | 1,11,125 |
| R. | 16,000 | | |
| Cols. 1 and 4.—Mainly due to anticipations of increased expenditure on the preparation of electoral rolls and sittings of the Election Tribunal not having materialised. See paragraph 2 of the review. | | | |

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

Major Head " 25.—General Administration "—contd.

C.—SECRETARIAT AND HEADQUARTERS ESTABLISH-
MENTS—

C. 1.—Civil Secretariats—

C. 1(1).—Pay of Officers—

Charged—

| | Rs. | | | | |
|------------|----------|---|----------|----------|---------|
| O. | 5,49,900 | } | 6,53,193 | 6,25,958 | —27,235 |
| R. | 1,03,293 | | | | |

Col. 1.—Mainly due to (i) entertainment of a larger number of officers on special duty than originally forecasted (Rs. 84,000) and to (ii) reappropriation sanctioned in excess of requirements through misapprehension (Rs. 27,700) partly counterbalanced by savings due to an unfilled vacancy, as the comprehensive scheme for rural reconstruction was not given effect to during the year (Rs. 11,800). Col. 4.—Mainly due to the cause (ii) mentioned above. See paragraph 3 of the review.

Voted—

| | | | | | |
|------------|----------|---|----------|----------|--------|
| O. | 2,53,900 | } | 2,71,170 | 2,74,642 | +3,472 |
| R. | 17,270 | | | | |

C.1 (2).—Pay of Establishment—

| | | | | | |
|------------|-----------|---|-----------|-----------|--------|
| O. | 12,08,684 | } | 11,90,020 | 11,80,755 | —9,265 |
| R. | —18,664 | | | | |

C.1 (3).—Allowances, honoraria, etc.—

Charged—

| | | | | | |
|------------|--------|---|--------|--------|--------|
| O. | 48,600 | } | 51,803 | 47,640 | —4,163 |
| R. | 3,203 | | | | |

Cols. 1 and 4.—Anticipated increased expenditure on tours did not materialize.

Voted—

| | | | | | |
|------------|--------|---|----------|----------|------|
| O. | 96,950 | } | 1,18,464 | 1,18,986 | +522 |
| R. | 21,514 | | | | |

Col. 1.—Mainly due to increased expenditure on travelling allowance (Rs. 18,000) and on hill allowance on account of larger staff accompanying Government to Darjeeling (Rs. 1,800).

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 25.—General Administration "—<i>contd.</i> | | | |
| C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—<i>contd.</i> | | | |
| C.-1.—Civil Secretariats—<i>contd.</i> | | | |
| C.-1 (4).—Contract Contingencies— | | | |
| | Rs. | | |
| O. | 4,185 | 4,235 | 3,872 |
| R. | 50 | | |
| | | | —363 |
| C.-1 (5).—Other Contingencies— | | | |
| Charged | 100 | .. | —100 |
| Voted— | | | |
| O. | 2,48,520 | 2,88,742 | 2,91,265 |
| R. | 40,222 | | |
| | | | +2,523 |
| Col. 1.—Mainly due to (i) publicity work in connection with [the war (Rs. 23,000) (ii) increased expenditure on the purchase of furniture and liveries and on telephone charges (Rs. 8,000) and (iii) supply of News Service (Rs. 4,000). | | | |
| C.-1 (8).—Establishment charges payable to other Governments, Departments, etc. | 6,000 | 5,967 | —33 |
| C.-1 (9).—<i>Deduct</i>—Recoveries from Central Government on account of share cost of the Bengal Secretariat— | | | |
| Charged— | | | |
| R. | —5,500 | —5,500 | +5,500 |
| Voted— | | | |
| R. | —4,200 | —4,200 | +4,200 |
| Charged and Voted—Cols. 1 and 4.—Recoveries anticipated on account of passport work were not effected. A portion only of the total claim preferred by the Provincial Govern- ment was accepted by the Central Government and was adjusted under the sub-head A.-8. of Grant No. 16.—Police. | | | |
| For rounding— | | | |
| Charged— | | | |
| O. | 400 | .. | .. |
| R. | —400 | | |
| | | | .. |
| Voted— | | | |
| O. | —239 | —245 | .. |
| R. | —6 | | |
| | | | +245 |

| Major Head and Sub-head. | Final Grant of Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs |
| Major Head " 25.—General Administration "—<i>contd.</i> | | | |
| C.—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENT—<i>concl.</i> | | | |
| C.-2.—Public Service Commission— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 1,39,000 | } 1,29,367 | 1,27,994 |
| R. | -9,633 | | |
| C.-3.—Board of Revenue— | | | |
| <i>Charged—</i> | | | |
| O. | 64,700 | } 57,554 | 57,023 |
| R. | -7,146 | | |
| Col. 1.—Mainly due to the entertainment of a voted officer as Secretary for a part of the year. | | | |
| <i>Voted—</i> | | | |
| O. | 90,800 | } 1,08,419 | 1,08,075 |
| R. | 17,619 | | |
| Col. 1.—Mainly due to the reason stated under "C.-3—Charged" (Rs. 7,100) and to the employment of an Adviser to the Court of Wards not foreseen at the budget stage (Rs. 7,200). | | | |
| C.-4.—Local Fund Audit Establishments— | | | |
| O. | 2,81,000 | } 2,85,300 | 2,84,901 |
| R. | 4,300 | | |
| D.—COMMISSIONERS— | | | |
| <i>Charged—</i> | | | |
| O. | 1,96,400 | } 2,01,100 | 2,07,066 |
| R. | 4,700 | | |
| <i>Voted—</i> | | | |
| O. | 2,33,900 | } 2,35,383 | 2,33,318 |
| R. | 1,483 | | |

76 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. |

Major Head " 25.—General Administration "—*contd.*

E.—DISTRICT ADMINISTRATION—

E.-1.—General Establishments—

E.-1 (1).—Pay of Officers—

Charged—

| | | | | |
|------------|----------|---|----------|----------|
| | Rs. | | | |
| O. | 9,73,000 | } | 9,61,200 | 9,13,240 |
| R. | -8,800 | | | |

Voted—

| | | | | |
|------------|-----------|---|-----------|-----------|
| O. | 28,65,000 | } | 26,08,285 | 26,29,287 |
| R. | -1,66,715 | | | |

E.-1 (2).—Pay of Establishment—

| | | | |
|--------------------------|--------|--------|------|
| <i>Charged</i> | 25,200 | 25,481 | +281 |
|--------------------------|--------|--------|------|

Voted—

| | | | | |
|------------|-----------|---|-----------|-----------|
| O. | 20,25,560 | } | 19,87,482 | 19,74,759 |
| R. | -38,078 | | | |

Col. 1.—Mainly on account of entertainment of staff on the minimum pay of the scale due to retirements (Rs. 19,300), less expenditure under Landlord's fee Establishment consequent on the amendment of the Bengal Tenancy Act (Rs.8,400) and to excess reappropriations made from the head (Rs. 7,700). See paragraph 4 of the review.

E.-1 (3).—Allowances, honoraria, etc.—

Charged—

| | | | | |
|------------|----------|---|----------|----------|
| O. | 1,38,600 | } | 1,30,950 | 1,33,606 |
| R. | -7,650 | | | |

Voted—

| | | | | |
|------------|----------|---|----------|----------|
| O. | 6,46,200 | } | 6,77,056 | 6,73,419 |
| R. | 30,856 | | | |

Col. 1.—Due to more tours connected with the working of the Motor Vehicles Act (Rs. 13,700) and increased remunerations paid to the typists and copyists (Rs. 17,100).

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

Major Head "25.—General Administration"—*contd.*

E.—DISTRICT ADMINISTRATION—*contd.*

E.-1.—General Establishments—*contd.*

E.-1 (4).—Contract Contingencies—

Charged—

| | | | | | |
|------------|--------------|---|-------|-------|-----|
| O. | Rs. 3,950 | } | 4,440 | 4,450 | +10 |
| R. | 490 | | | | |

Voted—

| | | | | | |
|------------|----------|---|----------|----------|---------|
| O. | 3,89,000 | } | 4,16,982 | 4,29,608 | +12,626 |
| R. | 27,982 | | | | |

Col. 1.—Due to abnormal increase of correspondence on account of war and to increase in the rate of postage

E.-1 (5).—Other Contingencies—

Charged—

| | | | | | |
|------------|--------|---|-------|-------|------|
| O. | 16,600 | } | 8,815 | 8,569 | —246 |
| R. | —7,785 | | | | |

Col. 1.—Payments in satisfaction of decrees awarded by courts were smaller than anticipated.

Voted—

| | | | | | |
|------------|----------|---|----------|----------|---------|
| O. | 6,55,500 | } | 6,85,980 | 6,71,848 | —14,132 |
| R. | 30,480 | | | | |

Col. 1.—Mainly due to increased expenditure on account of diet and travelling allowance to witnesses consequent on the increase of criminal cases (Rs. 45,800) partly set off by savings due to the amendment of the Bengal Tenancy Act (Rs. 14,400).

E.-1 (6).—Grants-in-aid, contributions, etc.—

| | | | | | |
|--------------------------|--|--|-------|------|------|
| <i>Charged</i> | | | 1,200 | 861. | —339 |
| <i>Voted—</i> | | | | | |
| R. | | | 331 | 331 | .. |

78 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. |
| Major Head " 25.—General Administration "—<i>contd.</i> | | | |
| E.—DISTRICT ADMINISTRATION—<i>contd.</i> | | | |
| E.-1.—General Establishments—<i>concl.</i> | | | |
| E.-1 (7).—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.— | | | |
| | Rs. | | |
| O. | —3,000 | —600 | —3,736 |
| R. | 2,400 | | |
| <p>Cols. 1 and 4.—The net grant was fixed on the basis of nine months' actuals but the bulk of the recoveries from District Funds was adjusted after the close of the year.</p> | | | |
| E.-1 (8).—Losses— | | | |
| R. | 323 | 323 | .. |
| See paragraph 7 of the review. | | | |
| For rounding— | | | |
| <i>Charged</i> | | —550 | .. |
| <i>Voted</i> | | 740 | .. |
| E.-2.—Sub-divisional Establishments— | | | |
| E.-2(1).—Pay of Establishment— | | | |
| <i>Charged</i> | | 4,900 | 4,818 |
| Voted— | | | |
| O. | 6,58,312 | 6,61,288 | 6,63,746 |
| R. | 2,976 | | |
| E.-2(2).—Allowances, honoraria, etc.— | | | |
| <i>Charged</i>— | | | |
| O. | 900 | 635 | 639 |
| R. | —265 | | |
| Voted— | | | |
| O. | 36,048 | 39,658 | 40,907 |
| R. | 3,610 | | |

Cols. 1 and 4.—Mainly due to increased expenditure on travelling allowance paid in connection with the transfers of clerks, the distribution of agricultural loans and flood relief work.

Grant No. 12.—General Administration—General Administration—*contd.* 79

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 25.—General Administration "—<i>contd.</i> | | | |
| E.—DISTRICT ADMINISTRATION—<i>concl'd.</i> | | | |
| E.-2.—Sub-divisional Establishments—<i>concl'd.</i> | | | |
| E.-2(3).—Losses— | | | |
| Rs. | Rs. | Rs. | Rs. |
| R. | 710 | 710 | 710 |
| | | | .. |
| See paragraph 8 of the review. | | | |
| For rounding— | | | |
| <i>Charged</i> | 200 | .. | —200 |
| <i>Voted</i> | —360 | .. | +360 |
| E.-3.—Other Establishments— | | | |
| <i>Charged—</i> | | | |
| O. | 400 | 482 | 481 |
| R. | 82 | | |
| <i>Voted—</i> | | | |
| O. | 2,33,800 | 81,748 | 80,798 |
| R. | —1,52,052 | | |
| <p>Col. 1.—Mainly due to the scheme of reorganisation of the Rural Reconstruction Department not having been given effect to during the year (Rs. 1,69,000), partly counterbalanced by increased expenditure on certain circuit houses in connection with the visit of His Excellency the Governor (Rs. 9,800) and also on account of assumption of the charge of several estates by the court of wards (Rs. 6,800). See paragraph 5 of the review.</p> | | | |
| G.—MISCELLANEOUS— | | | |
| G.-1.—Discretionary Grants by Heads of Provinces— | | | |
| <i>Charged—</i> | | | |
| O. | 3,500 | 7,000 | 7,025 |
| R. | 3,500 | | |
| <p>Col. 1.—Due to the execution of some work in connection with the rural reconstruction scheme which could not be completed last year.</p> | | | |

80 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. |

Major Head " 25.—General Administration "—*contd.*

G.—MISCELLANEOUS—*concl.*

G.-1.—Discretionary Grants by Heads of Provinces—*concl.*

| Voted— | Rs. | | | | |
|------------|-----------|---|----------|----------|---------|
| O. | 3,87,500 | } | 2,19,450 | 1,84,870 | —34,580 |
| R. | —1,68,050 | | | | |

Col. 1.—Mainly due to certain schemes of rural reconstruction not having matured (Rs. 1,14,000) and to overestimation of the savings of the previous year on account of rural reconstruction work reallocated during the year (Rs. 54,000). Col. 4.—Mainly due to the expenditure incurred towards the close of the year having been less than anticipated.

See paragraph 5 of the review.

G.-2.—Expenditure from Rural Reconstruction Grants—

| | | | | |
|------------|-----|-----|-----|----|
| R. | 125 | 125 | 125 | .. |
|------------|-----|-----|-----|----|

See paragraph 10 of the review.

G.-3.—Miscellaneous—

Charged—

| | | | | | |
|------------|-------|---|-------|-------|--------|
| O. | 1,200 | } | 5,386 | 4,186 | —1,200 |
| R. | 4,186 | | | | |

Col. 1.—On account of the allowances payable to the I. C. S probationers while under training at Dehra Dun, not contemplated at the budget stage.

Col. 4.—Anticipations of debits being raised by other provinces on account of the passage money of I. C. S. probationers did not materialise.

Voted—

| | | | | | |
|------------|--------|---|--------|--------|----|
| O. | 18,000 | } | 18,528 | 18,528 | .. |
| R. | 528 | | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| Major Head " 25—General Administration "—<i>contd.</i> | | | |
| H.—CHARGES IN ENGLAND— | | | |
| H.-1.—Secretary of State for India— | | | |
| H.-1(2).—Other items— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | * |
| O. | 8,000 | } 200 | 324 |
| R. | -7,800 | | |
| <i>Voted—</i> | | | |
| O. | 12,000 | } .. | .. |
| R. | -12,000 | | |
| H.-2.—High Commissioner for India— | | | |
| H.-2 (1).—Salaries and Expenses of the High Commissioner's Department— | | | |
| O. | 86,240 | } 89,240 | 86,494 |
| R. | 3,000 | | |
| H.-2 (2).—Other Items— | | | |
| <i>Charged—</i> | | | |
| O. | 3,77,520 | } 2,46,616 | 2,46,066 |
| R. | -1,30,904 | | |
| Col. 1.—Under (1) Leave salaries and Deputation Pay (Rs. 68,184) owing to less leave than allowed for in the programme, (ii) Sterling Overseas Pay (Rs. 48,440) owing to transfer of certain officers during the year and (iii) Other charges (Rs. 14,280) owing to the payment in India of allowances of newly appointed I. C. S. Probationers under revised arrangements and to claims for passages not preferred within the year. | | | |
| <i>Voted—</i> | | | |
| | Rs. | | |
| O. | 10,000 | } 3,160 | 3,183 |
| R. | -6,840 | | |
| Col. 1.—Mainly due to no officers having proceeded on leave (Rs. 10,000), partly set off by unanticipated payment of an honorarium (Rs. 2,000). | | | |

82 Grant No. 12.—General Administration—General Administration—*concl.*

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 25.—General Administration "—<i>concl.</i> | | | |
| H.—CHARGES IN ENGLAND—<i>concl.</i> | | | |
| H.-2 (3).—Loss or gain by exchange— | | | |
| <i>Charged</i> | 1,500 | 444 | —1,056 |
| <i>Voted</i> | 100 | 156 | +56 |
| For rounding— | | | |
| <i>Charged</i> | 280 | .. | —280 |
| <i>Voted</i> | —340 | .. | +340 |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| .Charged— | | | |
| <i>R. Gross</i> | 61,881 | 61,881 | .. —61,881 |
| <i>R. Deductions</i> | 5,500 | 5,500 | .. —5,500 |
| Voted— | | | |
| <i>R. Gross</i> | 3,78,176 | 3,78,176 | .. —3,78,176 |
| <i>R. Deductions</i> | 1,800 | 1,800 | .. —1,800 |
| Totals— | | | |
| <i>Charged</i> | 38,21,000 | 36,77,654 | —1,43,346 |
| Voted— | | | |
| <i>Gross</i> | 1,19,29,000 | 1,13,94,210 | —5,34,790 |
| <i>Deductions</i> | —3,000 | —3,736 | —736 |
| <i>Net</i> | 1,19,26,000 | 1,13,90,474 | —5,35,526 |

REVIEW.

Charged savings were 3·8 and 2 per cent. of the original and the final appropriations as against 6 and 1·4 per cent. respectively in the year 1939-40. Voted Savings were 4·5 per cent. of the original grant as compared with 2·6 per cent. in the previous year. The savings in the final grant were 1·3 per cent. in the year under review, the corresponding saving in the previous year being 1·1 per cent.

2. An additional allotment of Rs. 16,000 was sanctioned on the 20th March, 1941 under the sub-head "B.-4.—voted" which however recorded a final saving of Rs. 16,875. Out of the latter sum savings to the extent of Rs. 6,035 came to the notice of the controlling authority at a time when a reduced grant could have been arranged for. There was therefore some scope for better control under this sub-head.

REVIEW—*contd.*

3. In February, 1941, an additional allotment of Rs. 27,700 was sanctioned under the sub-head "C.-1(1).—Pay of Officers—Charged" mainly for the entertainment of a larger number of officers on special duty. Another sum of Rs. 27,500 was again sanctioned in March, 1941, under the head for the same purpose which contributed to the final saving of Rs. 27,235 under it. The controlling authority stated that this was done under a misapprehension.

4. Due to the amendment of the Bengal Tenancy Act, savings to the extent of Rs. 9,434 anticipated under the sub-head "E.-1(2).—Voted" were reported to Government by the controlling authority. Against the savings, reappropriations aggregating to Rs. 17,152 were sanctioned during February, 1941, under orders of Government. Reappropriations sanctioned in excess of the savings reported were not regularised within the year. Steps have, however, been taken by Government to avoid such irregularity in future.

5. Provision was made during the year under review as well as in the preceding year for expenditure on rural reconstruction works met from the Provincial Revenues. The bulk of the grant, however, remained unutilised in both the years chiefly on account of the schemes not having sufficiently matured. The statement below shows the details of the savings during each year under the sub-heads where they were conspicuous :—

| Sub-heads. | Original provision. | Actual expenditure. | Savings in the original grant. | Amounts surrendered or reappropriated. |
|--|---------------------|---------------------|--------------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Training Institute and other charges in connection with the rural reconstruction works included in sub-head "E.-3—voted." | | | | |
| 1939-40 | 1,69,200 | 10,267 | 1,58,933 | 1,53,130 |
| 1940-41 | 1,69,200 | 283 | 1,68,917 | 1,68,917 |
| 2. Discretionary grants by District Officers for rural reconstruction works included in sub-head "G.-1—voted." | | | | |
| 1939-40 | 2,95,000 | 1,55,183 | 1,39,817 | 1,36,030 |
| 1940-41 | 2,82,000 | 82,573 | 1,99,427 | 1,68,050 |

6. As a result of the transfer of the Publicity staff and publicity works from the control of the Public Health Department to that of the Publicity Department, the connected charges which used to be recorded under the sub-heads "A(a) (1) to A (a) (5)—Voted" of Grant No. 22.—Public Health were included in the sub-heads "C.-1 (1) to C.-1 (5)—Voted" of this Grant with effect from the year under review.

REVIEW—*contd.*

7. In October, 1939, a process serving peon of a Magistracy misappropriated a sum of Rs. 308 being the amount collected by him under a distress warrant issued against a Panchayat who had defaulted in the payment of wages of the Chowkidars of his Union. In May, 1940, the amount misappropriated was paid by Government to meet the pay of the Chowkidars. The peon was criminally prosecuted and sentenced to six months' rigorous imprisonment and to a fine of Rs. 400, or in default, rigorous imprisonment for three months more. A sum of Rs. 50 was realised from the peon's security while a further sum of Rs. 17 was realised as fine, the balance of the fine being remitted by the trying Magistrate as the peon served both the terms of imprisonment. The balance of the misappropriated sum which proved irrecoverable was waived under the orders of the Provincial Government.

8. A process server misappropriated a sum of Rs. 1,479 realised from certificate debtors on various dates during 1934-35 to 1936-37. The defalcation was facilitated by non-observance of rules laid down by Government. Out of the sum misappropriated, Rs. 60 was recovered from the process-server and a further sum of Rs. 709 was ordered to be recovered from the Nazir at the rate of Rs. 15 per month.

Out of the balance of Rs. 710 written off by Government a sum of Rs. 691 represented cess and interest payable to a District Board. Government decided that the loss of this latter amount should be borne by the District Board and consequently the payment of an equivalent grant to the District Board was withheld. The actual loss to Government was, therefore, Rs. 19 only.

The peon was convicted and sentenced to undergo six months' rigorous imprisonment *plus* two months more in default of fines.

9. In the course of a special audit of the accounts of a Sub-divisional office, made at the instance of Government, it was noticed that moneys obtained by encashing bills at the treasury had, in many cases, been entered in the cash book long after their receipt by the Nazir of the office, thereby leading to temporary misappropriations of Government cash. In several instances, moneys so obtained had not been entered in the cash book at all and a sum of Rs. 988 was embezzled in this way. A further sum of Rs. 180 was misappropriated by altering the closing balance of the cash book on a certain date, the alteration having been attested by the Sub-Deputy Collector in charge of the Nazarat. Another sum of Rs. 1,303 representing the local contributions for the sinking of tube wells, which had been kept in a sealed bag in the police station for safe custody, was fraudulently taken out of the bag by putting waste papers inside it. The total amount misappropriated in the above manner therefore came to Rs. 2,471. The fraud was facilitated by the Nazarat Sub-Deputy Collector not having exercised proper scrutiny over the Bill Register, as required under the instructions laid down by Government and by the failure of the Nazir to use a separate duplicate carbon receipt book for moneys received from the treasury, as required by the rules. As the result of a departmental enquiry made by the Collector, criminal proceedings were instituted against the Nazir and the Sub-Deputy Collector, both of whom were convicted and sentenced to undergo rigorous imprisonment for one year and also to pay a fine of Rs. 1,000 each, in default to suffer rigorous

REVIEW—concl'd.

imprisonment for six months more. Departmental proceedings were drawn up against the Nazir and the Head Clerk both of whom were found guilty and were removed from Government Service. Orders of Government regarding the departmental penalty, if any, to be imposed on the Sub-Deputy Collector, who is under suspension, and the write off or otherwise of the amount misappropriated are also awaited.

10. *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 21 of the Audit Report on page 13.

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 scheme included in Grant No. 12 is given below :—

1. Name of the scheme—Discretionary grants by Commissioners and District Officers (Sub-head G.-2.)

| | Rs. |
|---|------------|
| 2. Unexpended balance to the end of the previous year (1939-40) . | 126 |
| 3. Receipts during the year (1940-41) | <i>Nil</i> |
| 4. Expenditure during the year (1940-41) | 125 |
| 5. Unexpended balance at the end of the year (1940-41) | 1 |

The expenditure incurred during the year was regular and conformed to the conditions attached to 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. |
| Major Head " 25.—General Administration." | | | |
| OTHER ESTABLISHMENTS— | | | |
| DEBT CONCILIATION BOARDS— | | | |
| A.—Pay of Officers— | | | |
| O. | Rs. 3,18,300 | } 2,72,847 | 2,69,208 |
| R. | —45,453 | | |
| Col. 1.—Mainly due to vacancies. | | | |
| B.—Pay of Establishment— | | | |
| O. | 11,00,000 | } 10,47,577 | 10,65,835 |
| R. | —52,423 | | |
| Col. 1.—Mainly due to delay in the establishment of the required number of Debt Conciliation Boards for want of suitable personnel in many places and the existence of strong party faction in some localities. Col. 4.—Payments of arrear pay bills during March 1941, which was not anticipated at the time of the surrender of savings, mainly contributed to the excess. | | | |
| C.—Allowances, honoraria, etc.— | | | |
| O. | 3,24,000 | } 2,85,933 | 2,76,727 |
| R. | —38,067 | | |
| Col. 1.—Mainly due to vacancies, late appointment of certain officers and replacement of a first grade officer by a second grade officer. | | | |
| D.—Contingencies— | | | |
| O. | 5,69,700 | } 3,39,925 | 3,28,733 |
| R. | —2,29,775 | | |
| Col. 1.—Same as under B—Col. 1. | | | |
| Surrenders or withdrawals within grant or appropria- tion— | | | |
| R. | 3,65,718 | 3,65,718 | —3,65,718 |
| Total | 23,12,000 | 19,40,503 | —3,71,497 |

REVIEW.

Savings were 16·1 and ·3 per cent. of the original and the final grants compared with 19·2 and 3·5 per cent. respectively in the preceding year. The saving in the original grant was mainly due to delay in the establishment of new Debt Conciliation Boards.

There was scope for better control under sub-head B.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 27.—Administration of Justice." | | | |
| A.—HIGH COURT—Charged— | | | |
| A.1.—Pay of Officers— | | | |
| O. | Rs. 10,78,000 | 10,86,230 | 10,83,567 |
| R. | 8,230 | | |
| A.2.—Pay of Establishment— | | | |
| O. | 6,15,120 | 6,17,650 | 6,17,783 |
| R. | 2,530 | | |
| A.3.—Allowances, honoraria, etc.— | | | |
| O. | 38,500 | 35,730 | 35,952 |
| R. | —2,770 | | |
| A.4.—Contingencies— | | | |
| O. | 1,10,200 | 1,00,080 | 99,402 |
| R. | —10,120 | | |
| A.5.—Deduct—Establishment charges recover- able from other Governments, Departments, etc.— | | | |
| O. | —1,10,000 | —67,300 | —67,300 |
| R. | 42,700 | | |
| Col. 1.—Due to the adjustment of excess recoveries made from the Government of Assam during 1930-40. | | | |
| For rounding— | | | |
| O. | 180 | 200 | .. |
| R. | 20 | | |
| B.—OFFICIAL ASSIGNEE— | | | |
| O. | 89,000 | 79,960 | 82,132 |
| R. | —9,040 | | |

Col. 1.—Mainly due to (i) the non-utilisation of the provision for advertisement charges (Rs. 2,000) and to (ii) anticipated savings of law charges (Rs. 5,000). Col. 4.—Mainly due to the expenditure on account of law charges at the close of the year being much larger than expected.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| Major Head " 27.—Administration of Justice "—<i>contd.</i> | | | |
| | Rs. | Rs. | Rs. |
| C.—OFFICIAL RECEIVER, CALCUTTA | 51,000 | 41,747 | —9,253 |
| Col. 4.—Mainly due to the debit on account of rent, taxes and care-taking establish- ment of the year having been raised by the Central Government in the following year. | | | |
| D.—LAW OFFICERS— | | | |
| D.-1.—Pay of Officers— | | | |
| <i>Charged</i> | 57,000 | 57,000 | .. |
| Voted— | Rs. | | |
| O. 1,37,600 | 1,37,820 | 1,37,087 | —733 |
| R. 220 | | | |
| D.-2.—Pay of Establishment— | | | |
| <i>Charged</i> | 5,200 | 5,166 | —34 |
| Voted | 31,100 | 30,330 | —770 |
| D.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. 10,400 | 5,928 | 5,926 | —2 |
| R. —4,472 | | | |
| Col. 1.—Mainly due to non-drawal of fees by the Advocate-General owing to certain appeal cases not having been completed within the year. | | | |
| Voted | 1,72,500 | 1,58,573 | —13,927 |
| Col. 4.—Mainly due to the institution of a smaller number of cases than anticipated. | | | |
| D.-4.—Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. 200 | 312 | 280 | —32 |
| R. 112 | | | |
| Voted— | | | |
| O. 1,55,000 | 1,37,280 | 1,24,553 | —12,727 |
| R. —17,720 | | | |
| Cols. 1 and 4.—Due to the institution of a smaller number of cases in Mufassal Courts. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "27.—Administration of Justice"—contd. | | | |
| D.—LAW OFFICERS—concl'd. | | | |
| <i>D.-5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</i> | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| <i>O.</i> | -9,900 | -2,800 | -2,800 |
| <i>R.</i> | 7,100 | | |
| <i>Col. 1.—Due partly to the adjustment of the excess recoveries of 1930-40 (Rs. 3,400) and partly to the rectification of an erroneous provision (Rs. 3,700).</i> | | | |
| <i>Voted—</i> | | | |
| <i>O.</i> | -6,200 | -17,000 | -17,000 |
| <i>R.</i> | -10,800 | | |
| <i>Col. 1.—Partly for the arrear recoveries of 1930-40 and partly for the second reason stated under 'Charged' above.</i> | | | |
| <i>For rounding—</i> | | | |
| <i>Charged—</i> | | | |
| <i>O.</i> | 100 | .. | .. |
| <i>R.</i> | -100 | | |
| E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE— | | | |
| <i>O.</i> | 1,42,000 | 1,28,860 | 1,38,635 |
| <i>R.</i> | -3,140 | | |
| F.—CORONER'S COURT— | | | |
| <i>O.</i> | 6,200 | 6,848 | 6,798 |
| <i>R.</i> | 648 | | |
| G.—PRESIDENCY MAGISTRATES' COURTS— | | | |
| <i>Charged</i> | 22,000 | 21,143 | -857 |
| <i>Voted—</i> | | | |
| <i>O.</i> | 2,03,000 | 2,01,700 | 2,00,879 |
| <i>R.</i> | -1,300 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 27.—Administration of Justice "—<i>contd.</i> | | | |
| H.—CIVIL AND SESSIONS COURTS— | | | |
| H.1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 7,24,400 | 7,33,900 | 7,88,237 |
| R. | 9,500 | | |
| | | | +64,337 |
| Col. 4.—Due to the adjustment of the pay of a number of voted officers confirmed retrospectively in charged posts under orders of Government issued after the close of the year (Rs. 70,420) partly counterbalanced by fewer appointments of I. C. S. officers as District and Additional District Judges (Rs. 16,083). | | | |
| <i>Voted—</i> | | | |
| O. | 18,69,000 | 17,90,000 | 17,06,575 |
| R. | —79,000 | | |
| | | | —83,425 |
| Col. 1.—Due to the postponement of recruitment of Munsiffs. Col. 4.—Partly for the first reason stated under 'Charged' above and partly for some vacancies left unfilled (Rs. 13,005). | | | |
| H.2.—Pay of Establishment— | | | |
| O. | 32,21,000 | 31,33,738 | 30,82,397 |
| R. | —87,262 | | |
| | | | —51,341 |
| Cols. 1 and 4.—Mainly due to the employment of reduced staff in judicial offices, entertainment of a less number of process-servers on account of a fall in the number of processes and also to unfilled vacancies. | | | |
| H.3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 29,840 | 19,800 | 18,632 |
| R. | —10,040 | | |
| | | | —1,168 |
| Col. 1.—Due to less expenditure on passages. | | | |
| <i>Voted—</i> | | | |
| O. | 3,51,640 | 3,33,540 | 3,35,441 |
| R. | —18,100 | | |
| | | | +1,901 |
| Col. 1.—Mainly for a considerable fall in the number of applications for copies. | | | |
| H.4.—Contract Contingencies | | | |
| | | 2,05,000 | 2,03,421 |
| | | | —1,579 |
| H.5.—Other Contingencies— | | | |
| O. | 3,52,900 | 3,65,362 | 3,64,936 |
| R. | 12,462 | | |
| | | | —426 |

| Major Head and Sub-head. | 1 | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|-----------|---------------------------------------|-----------------------------|----------------------|
| | | 2 | 3 | 4 |
| | | Rs. | Rs. | Rs. |
| Major Head " 27.—Administration of Justice "—contd. | | | | |
| H.—CIVIL AND SESSIONS COURTS—concl'd. | | | | |
| For rounding— | | | | |
| <i>Charged—</i> | | | | |
| O. | 260 | 100 | .. | —100 |
| R. | —160 | | | |
| <i>Voted—</i> | | | | |
| O. | —540 | —340 | .. | +340 |
| R. | 200 | | | |
| I.—COURTS OF SMALL CAUSES— | | | | |
| O. | 2,02,000 | 5,59,610 | 2,57,114 | —2,436 |
| R. | —2,390 | | | |
| J.—CRIMINAL COURTS— | | | | |
| <i>Charged—</i> | | | | |
| O. | 10 | .. | .. | .. |
| R. | —10 | | | |
| <i>Voted—</i> | | | | |
| O. | 11,500 | 9,75 | 9,195 | —559 |
| R. | —1,746 | | | |
| Col. 1.—Mainly due to change of incumbent. | | | | |
| K.—PLEADERSHIP AND MUKTEARSHIP EX-AMINATION CHARGES | | | | |
| | | 7,000 | 6,344 | —656 |
| L.—CHARGES IN ENGLAND— | | | | |
| L.-1.—Secretary of State— | | | | |
| <i>Charged</i> | | | | |
| | | 820 | 500 | —20 |
| <i>Voted—</i> | | | | |
| O. | 4,000 | .. | .. | .. |
| R. | —4,000 | | | |
| L.-2.—High Commissioner— | | | | |
| <i>Charged—</i> | | | | |
| O. | 2,41,360 | 74,520 | 64,016 | —10,504 |
| R. | —1,66,840 | | | |
| Col. 1.—Fewer officers on leave than allowed for. | | | | |
| Col. 4.—Salary of an officer on leave in the colonies not drawn within the year. | | | | |
| <i>Voted—</i> | | | | |
| O. | 9,400 | 8,400 | 8,847 | +447 |
| R. | —1,000 | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 27.—Administration of Justice "—<i>concl.</i> | | | |
| M.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | 1,200 | 113 | —1,087 |
| <i>Voted</i> | .. | 16 | +16 |
| For rounding— | | | |
| <i>Charged</i> | 410 | .. | —410 |
| <i>Voted</i> | —100 | .. | +100 |
| Surrenders or withdrawals within grant or approp- riation— | | | |
| | Rs. | | |
| <i>Charged—</i> | | | |
| <i>R. Gross</i> | 1,74,120 | 1,74,120 | .. —1,74,120 |
| <i>R. Deductions</i> | —49,800 | —49,800 | .. +49,800 |
| <i>Voted—</i> | | | |
| <i>R. Gross</i> | 2,11,168 | 2,11,168 | .. —2,11,168 |
| <i>R. Deductions</i> | 10,800 | 10,800 | .. —10,800 |
| Totals— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 29,34,900 | 27,97,717 | —1,37,183 |
| <i>Deductions</i> | —1,19,900 | —70,100 | +49,800 |
| <i>Net</i> | 28,15,000 | 27,27,617 | —87,383 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 72,80,200 | 68,95,020 | —3,85,180 |
| <i>Deductions</i> | —8,200 | —17,000 | —10,800 |
| <i>Net</i> | 72,74,000 | 68,78,020 | —3,95,980 |

REVIEW.

In the charged section the savings were 3·1 per cent. of the original appropriation as compared with 7·5 per cent. in 1939-40. There was an excess of 1·4 per cent. over the final charged appropriation against a small saving in the previous year, the excess being mainly due to the adjustment explained under the sub-head H.-1.—Charged.

In the voted section there were savings of 5·4 and 2·5 per cent. in the original grant and final appropriation as against 4·7 and 1·7 per cent. respectively in the preceding year.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 28.—Jails and Convict Settlements ". | | | |
| A.—JAILS— | | | |
| A. 1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 1,19,500 | 1,15,917 | 1,15,117 |
| R. | —3,583 | | |
| <i>Voted—</i> | | | |
| O. | 77,060 | 79,999 | 80,211 |
| R. | 2,939 | | |
| A. 2.—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 2,450 | 2,140 | 2,102 |
| R. | —310 | | |
| <i>Voted—</i> | | | |
| O. | 11,64,700 | 11,68,941 | 11,67,303 |
| R. | 4,141 | | |
| A. 3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 2,600 | 3,584 | 4,065 |
| R. | 984 | | |
| <i>Voted—</i> | | | |
| O. | 80,784 | 79,286 | 79,117 |
| R. | —1,498 | | |
| A. 4.—Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 1,923 | 2,843 | 2,851 |
| R. | 920 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 28.—Jails and Convict Settlements " | | | |
| <i>—contd.</i> | | | |
| A.—JAILS—<i>concl.</i> | | | |
| A. 4.—Contingencies—<i>concl.</i> | | | |
| Voted— | | | |
| O. | 16,21,501 | } 17,16,684 | 17,40,973 |
| S. | 1,04,000 | | |
| R. | —8,877 | | |
| | | | +4,280 |
| * Col. 1. —Mainly due to an increase in the number of prisoners as well as in the price of food stuff. | | | |
| A. 5.—Grants-in-aid, contributions, etc.— | | | |
| O. | 500 | } .. | .. |
| R. | —500 | | |
| A. 6.—Charges for distribution of quinine by the Presidency Jail— | | | |
| O. | 30,000 | } 32,500 | 32,500 |
| R. | 2,500 | | |
| | | | .. |
| A. 7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| O. | —2,700 | } —2,645 | —1,855 |
| R. | 55 | | |
| | | | +790 |
| A. 8.—Charges for Police custody and Calcutta Police lock-up— | | | |
| <i>Charged</i> | 500 | 499 | — |
| Voted— | | | |
| O. | 72,550 | } 79,391 | 78,739 |
| R. | 6,841 | | |
| | | | —652 |
| For rounding— | | | |
| <i>Charged—</i> | | | |
| O. | 1,027 | } .. | .. |
| R. | —1,027 | | |
| Voted— | | | |
| O. | —455 | } .. | .. |
| R. | 455 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. | |
|--|---------------------------------------|-----------------------------|---------------------|---------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head " 28.—Jails and Convict Settlements "— <i>contd.</i> | | | | |
| B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE— | | | | |
| <i>Charged</i> | .. | 42 | +42 | |
| <i>Voted—</i> | | | | |
| | Rs. | | | |
| R. ₹ | 725 | 850 | +125 | |
| C.—JAIL MANUFACTURES— | | | | |
| C.-1.—Pay of Officers— | | | | |
| O. | 5,300 | 5,660 | 5,696 | |
| R. | 360 | | | +36 |
| C.-2.—Pay of Establishment— | | | | |
| O. | 36,600 | 34,850 | 34,770 | |
| R. | —1,750 | | | —80 |
| C.-3.—Allowances, honoraria, etc.— | | | | |
| O. | 4,900 | 2,957 | 2,714 | |
| R. | 1,057 | | | —243 |
| Col. 1.—Mainly on account of travelling allowance of the members of the Bengal Jail Industries Committee. | | | | |
| C.-4.—Contingencies— | | | | |
| <i>Charged—</i> | | | | |
| O. | 500 | 1,065 | 1,050 | |
| R. | 565 | | | —15 |
| <i>Voted—</i> | | | | |
| ₹. | 7,21,400 | 10,19,633 | 10,04,496 | |
| ₹. | 1,12,000 | | | —15,137 |
| R. | 1,86,233 | | | |

Col. 1.—Mainly due to a rise in the price of raw materials and increased demand for jail-made articles, specially woollen goods. Col. 4.—Mainly due to the failure of a jail to complete supplies to the Jail Depot within the year for want of transport facilities in consequence of an outbreak of communal riots.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving— |
|--|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 28.—Jails and Convict Settlements "— <i>contd.</i> | | | |
| C.—JAIL MANUFACTURES—<i>concl.</i> | | | |
| C-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | —100 | —120 | —109 |
| R. | —20 | | |
| | | | +11 |
| <i>Voted—</i> | | | |
| O. | —3,60,000 | —5,52,381 | —5,37,219 |
| R. | —1,92,381 | | |
| | | | +15,162 |
| Col. 1.—Higher recoveries due to increased supply of jail-made articles to the Jail Depôt— <i>vide</i> explanations below C-4.—Col. 1. Col. 4.—Same as under C-4.—Col. 4. | | | |
| <i>For rounding—</i> | | | |
| <i>Charged—</i> | | | |
| O. | 100 | | |
| R. | —100 | | |
| <i>Voted—</i> | | | |
| O. | 300 | | |
| R. | —300 | | |
| D.—CHARGES IN ENGLAND— | | | |
| D-2.—High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 6,280 | 1,600 | 1,600 |
| R. | —3,680 | | |
| | | | |
| Col. 1.—Provision for the overseas pay of a Jail Superintendent was not required in full as the same was drawn in India for the greater part of the year. | | | |
| <i>For rounding—</i> | | | |
| <i>Charged—</i> | | | |
| O. | 20 | | |
| R. | —20 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 28.—Jails and Convict Settlements "— <i>concl.</i> | | | |
| E.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | — | 8 | +8 |
| For rounding— | | | |
| <i>Charged</i> | 200 | .. | —200 |
| <i>Voted</i> | —500 | .. | +500 |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| <i>Charged—</i> | Rs. | | |
| <i>R. Gross</i> | 6,251 | 6,251 | .. —6,251 |
| <i>R. Deductions</i> | 20 | 20 | .. —20 |
| <i>Voted—</i> | | | |
| <i>R. Gross</i> | —1,92,326 | —1,92,326 | .. +1,92,326 |
| <i>R. Deductions</i> | 1,92,326 | 1,92,326 | .. —1,92,326 |
| Totals— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 1,34,100 | 1,27,329 | —6,771 |
| <i>Deductions</i> | —100 | —109 | —9 |
| <i>Net</i> | 1,34,000 | 1,27,220 | —6,780 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 40,27,700 | 42,07,869 | +1,79,669 |
| <i>Deductions</i> | —3,62,700 | —5,39,074 | —1,76,374 |
| <i>Net</i> | 36,65,000 | 36,68,295 | +3,295 |

REVIEW.

Charged savings were 5·06 and ·39 per cent. of the original and the final appropriation respectively as against ·16 per cent. in the preceding year. There was a very small excess of ·1 per cent. in the voted grant as against a saving of 3·1 per cent. in the previous year.

Store Accounts of the Manufactory Department of the Presidency and Central Jails for the year 1940.

| 1 | Tools and plant. 2 | Raw materials. 3 | Finished articles. 4 |
|---|--------------------------|------------------------|----------------------------|
| | Rs. | Rs. | Rs. |
| 1. Opening balance | 1,11,242 | 1,13,273 | 62,743 |
| 2. Receipts— | | | |
| (i) By purchase from the market | 7,789 | 5,64,159 | 4,444 |
| (ii) From the same jail | 197 | 4,627 | 9,86,163 |
| (iii) From other jails within the Province | 317 | 15,842 | 14,500 |
| (iv) From other departments of Government | .. | 4,758 | 74 |
| (v) From the different departments of the Government in Provinces other than Bengal (excluding the Indian Stores Department). | .. | .. | .. |
| (vi) From the Indian Stores Department | .. | 64,568 | .. |
| (vii) From overseas (on indent through the Director General, Stores). | .. | .. | .. |
| Total | 1,19,545 | 7,67,227 | 10,67,984 |
| 3. Issues— | | | |
| (i) To the same jail including articles in process of manufacture. | 2,478 | 5,86,503 | 2,08,672 |
| (ii) To other jails within the Province | .. | 1,303 | 4,02,835 |
| (iii) To other departments of Government | .. | .. | 2,10,775 |
| (iv) To different departments of Governments in Provinces other than Bengal (excluding the Indian Stores Department). | .. | .. | 14,691 |
| (v) To the Indian Stores Department | .. | .. | .. |
| (vi) Sales to the public | .. | 9 | 1,36,257 |
| (vii) Written off :— | | | |
| (1) On account of loss | 194 | 103 | 133 |
| (2) On account of depreciation | 10,294 | .. | 1,422 |
| 4. Closing balance | 1,06,579 | 1,79,219 | 93,199 |
| Total | 1,19,545 | 7,67,227 | 10,67,984 |

The increase in the closing balances of raw materials and finished goods is due to the fact that there was a huge stock of khaki twill cloth, khaki drill cloth and some other articles in the Midnapore Central Jail.

The indents of raw materials such as khaki drill and khaki twill cloth, etc., were made according to the forecast of Police garments made by the Police department, but subsequently some orders were cancelled by the department. Hence a surplus of cloth and finished goods remained in stock.

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 in regard to spring mattresses to the value of Rs. 450 and rivets to the value of Rs. 750 in the Presidency Jail.

Out of the stock of 360 spring mattresses held during 1939, 242 pieces were sold off during the year under report and 118 pieces only are yet to be disposed of. Every possible step is being taken for early disposal of the spring mattresses.

Rivets were being gradually used up in the workshop.

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

CALCUTTA, }
The 3rd July 1941. }

M. A. SINGH, LT.-COL., I.M.S.,
Inspector-General of Prisons, Bengal.

AUDIT CERTIFICATE.

The store accounts of the Presidency Jail and the Central Jails at Midnapore and Dum Dum for 1940 were test-audited under my supervision with reference to the local records 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 16th September 1941. }

K. BATARYAL,
Examiner, Outside Audit, Bengal.

AUDIT COMMENTS.

The Committee on Public Accounts on the Appropriation Accounts and Finance Accounts for 1937-38 desired that a Profit and Loss Account of the Manufactory Department should be exhibited in the Appropriation Accounts. This desire was reiterated by the Committee which discussed the Appropriation Accounts for 1939-40. At the request of the Finance Department, an attempt was made by audit to indicate how the Profit and Loss Account of the Manufactory Department of the Presidency Jail for 1939 should be compiled but it could not be completed till May, 1941, owing to the non-supply of certain information, e.g., the rent of the buildings occupied by the Manufactory Department, etc. The compiled account was sent to the Head of the Department in May, 1941, to help him in the preparation of a consolidated Profit and Loss Account of the Manufactory Department of the Presidency and Central Jails for the year 1940 for inclusion in the Appropriation Accounts for 1940-41. The consolidated accounts could not, however, be compiled by the Jail Department.

Store Account of the Jail Depot, Calcutta, for 1940.

| 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 |
| | | | | Rs. | | Rs. | | Rs. | | Rs. | | Rs. | Rs. |
| 1. Dusters, Towels, Swabs and Gamchas. | 16,668 | 2,509 | 22,461 | 4,625 | 26,808 | 7,532 | 73 | 12 | 2,544 | 12,248 | 2,134 | | |
| 2. Cotton, Woollen, Silk and Jute Cloth. | 12,779 Yds. | 2,884 | 43,203 Yds. | 61,376 | 45,053 Yds. | 75,525 | 1,872 Yds. | 485 | 15,048 | 9,057 Yds. | 3,298 | | |
| 3. Purdahs, Durries, Ashnies, Cotton Carpets, Counter-panes, Bed Sheets, Draw Sheets and Chaddars. | 4,236 | 4,393 | 5,095 | 9,476 | 5,898 | 15,030 | 3 | 1 | 6,158 | 3,430 | 4,996 | | |
| 4. Teakwood Furniture | 124 | 487 | 524 | 1,177 | 414 | 1,552 | 1 | 32 | 548 | 233 | 628 | | |
| 5. Cane Articles | 3,696 | 2,447 | 29,339 | 21,147 | 31,311 | 31,403 | 12 | 6 | 9,284 | 1,712 | 1,469 | | |
| 6. Blankets, Rugs, Woollen Carpets and Wrappers. | 169 | 384 | 11,890 | 30,833 | 7,571 | 23,267 | 3 | 16 | 3,556 | 4,485 | 11,490 | | |
| 7. Coir String, Newer and Washing Soap. | 14½ Mds. | 136 | 337½ Mds. | 2,170 | 344½ Mds. | 3,594 | ½ Md. | 5 | 1,389 | 7 Mds. | 96 | | |
| 8. Coir Brush, Sennit, and Billiard Mats & Matings. | 690 | 1,386 | 1,446 | 1,584 | 1,304 | 4,073 | 7 | 21 | 2,201 | 825 | 1,077 | | |
| 9. Mustard Oil and Cake | 10 Mds. | 137 | 395 Mds. | 7,037 | 388½ Mds. | 8,682 | 2½ Mds. | 46 | 1,812 | 14 Mds. | 258 | | |
| 10. Other Manufactures | 3,108 | 562 | 4,762 | 351 | 5,165 | 746 | 17 | 7 | 282 | 2,688 | 442 | | |
| Total | .. | 15,325 | .. | 1,39,776 | .. | 1,71,404 | .. | 631 | 42,822 | .. | 25,888 | | |

* 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 Depôt.

2. The increase in the closing balance of blankets, rugs, etc., is due to the fact that a fairly large quantity of blankets was received towards the end of the year 1940 to meet demands during the early part of the year 1941.

CALCUTTA,
The 2nd July 1941.

}

K. C. SEN GUPTA,
Manager, Jail Depôt.

AUDIT CERTIFICATE.

The store accounts of the Jail Depôt, Calcutta, for the year 1940, were test-audited under my supervision, with reference to the local records, 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 9th August 1941.

}

K. BATBYAL,
*Examiner,
Outside Audit, 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. |
| Major Head " 29.—Police " | | | |
| A.—PRESIDENCY POLICE— | | | |
| A.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 1,17,650 | } 1,30,590 | 1,29,839 |
| S. | 11,000 | | |
| R. | 1,940 | | |
| | | | -751 |
| Col. 1.—Mainly due to the retrospective promotion of a voted officer to a charged post (Rs. 11,000) and to the creation of a new post from the middle of the year (Rs. 1,940). | | | |
| <i>Voted—</i> | | | |
| O. | 91,300 | } 81,700 | 81,423 |
| R. | -9,000 | | |
| | | | -277 |
| A.-2.—Pay of Establishment— | | | |
| O. | 33,14,280 | } 32,94,480 | 32,92,014 |
| R. | -19,800 | | |
| | | | -2,466 |
| A.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 17,800 | } 25,300 | 24,207 |
| R. | 7,500 | | |
| | | | -1,093 |
| Col. 1.—See sub-head A.-1 Col.-1 above. | | | |
| <i>Voted—</i> | | | |
| O. | 1,64,560 | } 1,48,635 | 1,52,281 |
| R. | -15,925 | | |
| | | | +3,646 |
| Col. 1.—Mainly due to less cost on passages on account of the war (Rs. 12,000), fewer rewards to Police Officers and less issue of railway warrants (Rs. 1,500) and non-utilisation of the provision of a voted officer due to his promotion to the Indian Police Service (Rs. 2,200). | | | |
| A.-4.—Contract Contingencies— | | | |
| O. | 1,30,947 | } 1,59,747 | 1,59,590 |
| R. | 28,800 | | |
| | | | -157 |
| Col. 1.—Due to (i) increased expenditure on account of advertisement and lighting charges, purchase of furniture and conveyance charges of officers (Rs. 22,800) and (ii) heavy repairs to certain steam and motor launches (Rs. 6,000). | | | |

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

Major Head " 29.—Police "—*contd.*A.—PRESIDENCY POLICE—*contd.*

A.-5.—Other Contingencies—

| Rs. | | | |
|------------|----------|------------|----------|
| O. | 7,12,726 | } 7,93,751 | 7,67,870 |
| S. | 51,000 | | |
| R. | 30,025 | | |
| | | | —25,831 |

Col. 1.—Mainly due to expenditure on Civic Guards organised in terms of the Civic Guards Ordinance, 1940, passed after the budget stage (Rs. 51,000) and to increased cost on clothing and maintenance of motor cars on account of the war and also to the purchase of a motor van, a motor cycle and other miscellaneous requisites not provided in the budget (Rs. 27,500). Col. 4.—Mainly due to provision for expenditure on Civic Guards being in excess of requirements. See paragraph 2 of the review.

A.-6.—Grants-in-aid, contributions, etc.—

| | | | |
|------------|-------|-------|------|
| O. | 1,000 | } 500 | .. |
| R. | —500 | | |
| | | | —500 |

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

| | | |
|-----|-----|------|
| 500 | 367 | —133 |
|-----|-----|------|

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

| | | | |
|-------------------|----|--------|--------|
| Charged | .. | —4,600 | —4,600 |
|-------------------|----|--------|--------|

Col. 4.—Due to the adjustment of passport charges recovered from the Government of India for which no provision was made through a misapprehension.

Voted—

| | | | |
|------------|---------|-------------|-----------|
| O. | —98,000 | } —1,28,000 | —1,34,441 |
| S. | —17,000 | | |
| R. | —13,000 | | |
| | | | —6,441 |

Col. 1.—Partly on account of the share of the charges for the maintenance of Civic Guards recoverable from the Government of India (Rs. 17,000) and partly on account of the recoveries of the cost of police guards from the Defence Department (Rs. 13,000). See paragraph 2 of the review.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 29.—Police "—<i>contd.</i> | | | |
| A.—PRESIDENCY POLICE—<i>concl'd.</i> | | | |
| For rounding— | | | |
| <i>Charged</i> | 350 | .. | —350 |
| <i>Voted</i> | 687 | .. | —687 |
| B.—SUPERINTENDENCE— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 2,05,000 | } 2,12,400 | 2,11,315 |
| S. | 7,000 | | |
| R. | 400 | | |
| | | | —585 |
| Col. 1.—The supplementary grant was on account of unforeseen passage expense of an officer proceeding on leave out of India towards the close of the year. | | | |
| <i>Voted—</i> | | | |
| O. | 1,79,000 | } 1,77,350 | 1,77,140 |
| R. | —1,650 | | |
| | | | —210 |
| C.—DISTRICT EXECUTIVE FORCE— | | | |
| C.-1.—Pay of Officers— | | | |
| <i>Charged</i> | 6,10,000 | 6,09,166 | —834 |
| <i>Voted—</i> | | | |
| O. | 1,70,000 | } 1,57,000 | 1,56,710 |
| R. | —13,000 | | |
| | | | —290 |
| C.-2.—Pay of Establishment— | | | |
| O. | 98,98,500 | } 1,01,75,200 | 1,01,38,154 |
| S. | 2,84,000 | | |
| R. | —7,300 | | |
| | | | —37,046 |

Col. 1.—Due to the post-budget decision to create a temporary Range Reserve for the maintenance of law and order during the continuance of the war (Rs. 1,25,000) and a temporary District Intelligence Staff to enforce stricter watch over subversive activities (Rs. 1,59,000). 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. |
| Major Head "29.—Police"—contd. | | | |
| C.—DISTRICT EXECUTIVE FORCE—contd. | | | |
| C.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 1,31,000 | } 1,41,500 | 1,41,488 |
| S. | 16,000 | | |
| R. | -5,500 | | |
| | | | -12 |
| Col. 1.—Increase due to more frequent touring and reduction chiefly on account of less cost of passages. | | | |
| <i>Voted—</i> | | | |
| O. | 15,75,300 | } 17,56,100 | 17,48,759 |
| R. | 1,80,800 | | |
| | | | -7,341 |
| Col. 1.—Partly for the reasons stated under sub-head C.-2—Col. 1 above and partly for increased cost on account of grain compensation allowance. See paragraph 3 of the review. | | | |
| C.-4.—Contract Contingencies— | | | |
| O. | 6,09,800 | } 6,73,150 | 6,73,145 |
| S. | 30,000 | | |
| R. | 33,350 | | |
| | | | -5 |
| Col. 1.—Mainly in connection with the Agency Function Force employed on guarding railway properties and an office building of the Telegraphs Department. See paragraph 3 of the review. | | | |
| C.-5.—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 300 | } - | - |
| R. | -300 | | |
| <i>Voted—</i> | | | |
| C.-5(1).—Petty constructions— | | | |
| O. | 1,67,000 | } 1,57,460 | 1,57,465 |
| R. | -9,531 | | |
| | | | -4 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head—" 29.—Police"—<i>contd.</i> | | | |
| C.—DISTRICT EXECUTIVE FORCE—<i>contd.</i> | | | |
| C.-5(2).—Other Contingencies— | | | |
| | Rs. | | |
| O. | 12,53,300 | | |
| S. | 1,57,000 | | |
| R. | 1,20,650 | | |
| | } 15,33,950 | 15,06,677 | —27,273 |
| Col. 1.—Mainly due to (i) increased contingent charges consequent on the sanction to the establishments mentioned in Col. 1 under sub-head C.-2 (Rs. 1,68,500), (ii) cost of equipment and training of three Tear Smoke Squads in the Bengal Police formed after the budget stage (Rs. 61,000) and (iii) expenditure on Civic Guards organised in terms of the Civic Guards Ordinance, 1940 (Rs. 48,000). See paragraphs 2 and 3 of the review. | | | |
| C.-6.—Grants-in-aid, contributions, etc.— | | | |
| O. | 3,93,000 | | |
| R. | —3,16,300 | | |
| | } 76,700 | 80,664 | +3,964 |
| Col. 1.—Due to an over estimation of the receipts under the 'Cattle Trespass Act,' the corresponding provision for the payment of grants to local bodies was not fully utilised. See paragraph 4 of the review. | | | |
| C.-7.—Establishment charges payable to other Governments, Departments, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 60,000 | | |
| R. | —10,840 | | |
| | } 49,160 | 17,740 | —31,420 |
| Col. 1.—Due to vacancies and restriction in expenditure. Col. 4.—The debit from the Defence Department on account of the services rendered by the Military Intelligence Officers during 1940-41 came too late for adjustment in the accounts of the year. | | | |
| <i>Voted—</i> | | | |
| O. | 900 | | |
| R. | 900 | | |
| | } 1,800 | 1,381 | —419 |

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

Major Head "29.—Police"—*contd.*C.—DISTRICT EXECUTIVE FORCE—*concl.*

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

| | Rs. | | | | |
|------------|-----------|---|-----------|-----------|---------|
| O. | —700 | } | —1,43,700 | —1,17,545 | +20,155 |
| S. | —16,000 | | | | |
| R. | —1,27,000 | | | | |

Col. 1.—Due to the post-budget decision to adjust under this head recoveries from the Railway and Posts and Telegraphs Departments of the cost of a dditional police employed for the protection of their properties during war emergency (Rs. 1,27,000) and recoveries from the Central Government of a share of the cost of Civic Guards (Rs. 16,000). Col. 4.—Recov-eries could not be made from the Bongal Nagpur Railway and the Posts and Telegraphs Department due to non-settlement of the details of the recoverable cost within the year See paragraph 2 of the review.

For rounding—

| | | | |
|--------------------------|------|----|------|
| <i>Charged</i> | —300 | .. | +300 |
| <i>Voted</i> | —100 | .. | +100 |

D.—POLICE TRAINING SCHOOLS—

| | | | | | |
|--------------------------|----------|--------|----------|----------|--------|
| <i>Charged</i> | 14,200 | 14,197 | —3 | | |
| <i>Voted—</i> | | | | | |
| O. | 1,71,000 | } | 1,70,650 | 1,78,594 | —1,056 |
| R. | 8,650 | | | | |

E.—SPECIAL POLICE—

E.-1.—Pay of Officers—

Charged—

| | | | | | |
|------------|--------|---|--------|--------|-----|
| O. | 52,100 | } | 59,766 | 59,783 | +17 |
| R. | 7,666 | | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 29.—Police "—<i>contd.</i> | | | |
| E.—SPECIAL POLICE—<i>contd.</i> | | | |
| E.-2.—Pay of Establishment— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 98,800 | 95,142 | 94,568 |
| R. | -3,658 | | |
| Voted— | | | |
| O. | 2,21,500 | 2,18,800 | 2,17,930 |
| R. | -2,700 | | |
| E.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 22,100 | 19,260 | 19,113 |
| R. | -2,840 | | |
| Voted— | | | |
| O. | 44,000 | 58,257 | 58,252 |
| R. | 14,257 | | |
| Col. 1.—Due to increase in ration allowance owing to a rise in the price of food-stuff. | | | |
| E.-4.—Contract Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 8,500 | 9,500 | 9,424 |
| R. | 1,000 | | |
| Voted— | | | |
| O. | 18,800 | 18,600 | 18,598 |
| R. | -200 | | |
| E.-5.—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 7,900 | 7,222 | 7,475 |
| R. | -678 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving— |
|--|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head—" 29.—Police."—<i>contd.</i> | | | |
| E.—SPECIAL POLICE—<i>concl.</i> | | | |
| E.-5.—Other Contingencies—<i>concl.</i> | | | |
| <i>Voted—</i> | | | |
| | Rs. | | |
| O. | 70,897 | 72,540 | 72,439 |
| R. | 1,643 | | |
| | | | —101 |
| E.-6.—Grants-in-aid, contributions, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 2,400 | 1,200 | 1,161 |
| R. | —1,200 | | |
| | | | —39 |
| Col. 1.—Due to the retention of the services of two officers of the Eastern Frontier Rifles for whom no passage contributions were required to be paid. | | | |
| E.-7.—Establishment charges payable to other Governments, Departments, etc. . . . | | | |
| | | 1,200 | 1,179 |
| | | | —21 |
| <i>For rounding—</i> | | | |
| <i>Charged—</i> | | | |
| O. | 200 | 100 | .. |
| R. | —100 | | |
| | | | —100 |
| <i>Voted</i> | | —397 | .. |
| | | | +397 |
| F.—RAILWAY POLICE— | | | |
| F.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 46,000 | 48,600 | 48,599 |
| R. | 2,600 | | |
| | | | —1 |
| F.-2.—Pay of Establishment— | | | |
| O. | 4,44,600 | 4,85,600 | 4,84,491 |
| β. | 41,000 | | |
| | | | —1,109 |
| Col. 1.—Due to the entertainment of a temporary Railway Intelligence Staff in order to enforce strict watch over subversive activities during the continuance of the war. 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. |
| Major Head—"29.—Police."—<i>contd.</i> | | | |
| F.—RAILWAY POLICE—<i>concl'd.</i> | | | |
| F.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 4,800 | 5,400 | 5,399 |
| R. | 600 | | |
| <i>Voted—</i> | | | |
| O. | 38,700 | 51,700 | 51,630 |
| R. | 13,000 | | |
| Col. 1.—Same remarks as under sub-head F.-2.—Col. 1.—Voted. See paragraph 3 of the review. | | | |
| F.-4.—Contract Contingencies— | | | |
| O. | 11,200 | 12,200 | 12,200 |
| R. | 1,000 | | |
| F.-5.—Other Contingencies— | | | |
| O. | 1,29,980 | 1,44,729 | 1,44,435 |
| R. | 14,749 | | |
| Col. 1.—Same remarks as under sub-head F.-2.—Col. 1.—Voted. See paragraph 3 of the review. | | | |
| F.-6.—Establishment charges payable to other Governments, Departments, etc.— | | | |
| O. | 33,000 | 15,700 | 13,500 |
| R. | —17,300 | | |
| Col. 1.—The proportionate charges payable to Orissa Government on account of the B. N. Railway Police are adjusted under this head. The decision to adjust the charges on the basis of 75 p. c. of the revised estimates furnished by the Government of Orissa accounts for the reduction. Col. 4.—Claims for arrear charges were not preferred by the Government of Orissa within the year. | | | |
| F.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| O. | —3,61,700 | —3,60,149 | —3,60,149 |
| R. | 1,551 | | |
| For rounding | | 20 | —20 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— | |
|--|---------------------------------------|-----------------------------|---------------------|------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head " 29.—Police "—<i>contd.</i> | | | | |
| G.—CRIMINAL INVESTIGATION DEPARTMENT— | | | | |
| G.-1.—Pay of Officers— | | | | |
| <i>Charged—</i> | | | | |
| O. | 1,08,000 | 1,06,500 | 1,06,451 | |
| R. | -1,500 | | | -49 |
| <i>Voted—</i> | | | | |
| O. | 70,000 | 65,600 | 65,591 | |
| R. | -4,400 | | | -9 |
| G.-2.—Pay of Establishment— | | | | |
| O. | 8,20,300 | 8,37,300 | 8,37,187 | |
| R. | 17,000 | | | -113 |
| G.-3.—Allowances, honoraria, etc.— | | | | |
| <i>Charged—</i> | | | | |
| O. | 20,000 | 20,700 | 20,690 | |
| R. | 700 | | | -10 |
| <i>Voted—</i> | | | | |
| O. | 1,77,300 | 1,65,100 | 1,64,970 | |
| R. | -12,200 | | | -130 |
| G.-4.—Contract Contingencies— | | | | |
| O. | 2,500 | 3,500 | 3,498 | |
| R. | 1,000 | | | -2 |
| Col. 1.—On account of the purchase of furniture for a new office building. | | | | |
| G.-5.—Other Contingencies— | | | | |
| O. | 4,76,580 | 4,99,780 | 4,99,627 | |
| S. | 5,000 | | | -153 |
| R. | 18,200 | | | |
| Col. 1.—Mainly on account of secret service expenditure due to the present political situation (Rs. 7,600) and of patrolling and piloting charges in connection with the tours of their Excellencies the Viceroy and the Governor (Rs. 15,600). | | | | |
| For rounding | | 320 | -320 | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. | |
|---|---------------------------------------|-----------------------------|----------------------|--------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head "29.—Police"—<i>contd.</i> | | | | |
| J.—WORKS— | Rs. | | | |
| O. | 3,42,000 | 3,51,531 | 3,51,528 | |
| R. | 9,531 | | | —3 |
| K.—CHARGES IN ENGLAND— | | | | |
| K.-1.—Secretary of State— | | | | |
| <i>Charged—</i> | | | | |
| O. | 800 | 3,760 | 3,360 | |
| R. | 2,960 | | | —400 |
| K.-2.—High Commissioner— | | | | |
| <i>Charged—</i> | | | | |
| O. | 2,54,560 | 2,64,600 | 2,56,902 | |
| S. | 13,000 | | | —7,698 |
| R. | —2,960 | | | |
| Voted | | 13,360 | 15,720 | |
| | | | +2,360 | |
| L.—LOSS OR GAIN BY EXCHANGE— | | | | |
| <i>Charged</i> | | 2,000 | 456 | |
| | | | —1,544 | |
| Voted | | 100 | 30 | |
| | | | —70 | |
| For rounding— | | | | |
| <i>Charged</i> | | —160 | .. | |
| | | | +160 | |
| Voted | | —260 | .. | |
| | | | +260* | |
| Surrenders or withdrawals within grant or appropriation— | | | | |
| <i>Charged—</i> | | | | |
| R. Gross | 4,210 | 4,210 | .. | |
| | | | —4,210 | |
| <i>Voted—</i> | | | | |
| R. Gross | —63,140 | —63,149 | .. | |
| | | | +63,149 | |
| R. Deductions | 1,38,449 | 1,38,449 | .. | |
| | | | —1,38,449 | |

| Major Head and Sub-head. | Final Grant or Appropriation. | Actual Expenditure. | Excess + Saving— |
|---|-------------------------------|---------------------|------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 29.—Police "—concl'd. | | | |
| TOTALS— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 18,31,000 | 17,81,833 | —49,167 |
| <i>Deductions</i> | .. | —4,600 | —4,600 |
| <i>Net</i> | 18,31,000 | 17,77,233 | —53,767 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 2,23,20,400 | 2,22,85,030 | —35,361 |
| <i>Deductions</i> | —4,93,400 | —6,12,135 | —1,18,735 |
| <i>Net</i> | 2,18,27,000 | 2,16,72,904 | —1,54,096 |

REVIEW.

1. Charged savings were 2·9 and 2·7 per cent. respectively of the original and final appropriations as against 2 per cent. in the year 1939-40. Voted savings were 7 per cent. of the original grant as against 2 per cent. in the previous year. Voted savings in the final grant were trifling.

2. Sub-heads A.-5 and C.-5(2) contain provision for the charges in connection with the entertainment of Civic Guards organised in the year under review in terms of the Civic Guards Ordinance, 1940. In addition to their duties in the Provincial field, they are also required to do some work outside the same for which the Central Government have agreed to contribute one-third of the total cost of the organisation. The recoveries from the Central Government appear under A.-8 and C.-8.

3. Provision for the charges in respect of the temporary District and Railway Intelligence Staff, entertained on the outbreak of the war to enforce strict watch over subversive activities, and also charges in respect of the additional Police force employed for the protection of Railway properties was originally made under grant No. "34.—Extraordinary Charges". Owing to the post-budget decision of the Government of India not to bear these charges, the provision was transferred to this grant. The charges on this account appeared under sub-heads C.-1 (voted), C.-2, C.-3 (voted), C.-4, C.-5(2), F.-2, F.-3 (voted), and F.-5.

4. As in the preceding year, the provision made under C.-6 was made incorrectly due to inability to estimate the receipts under the "Cattle Trespass Act".

5. On the 5th November 1940, a cash box of a Police Office containing Government money amounting to Rs. 986 was found missing from the Police Safe which was embedded in the floor of the local treasury. The loss occurred between the 30th October 1940 and the 5th November 1940. The loss was somewhat mysterious as it occurred in a treasury where guards patrol day and night. The Police authorities who investigated into the case, finally came to the conclusion that it was one of theft but the culprit could not be brought to book. The loss was written off under the orders of the competent authority and adjusted under sub-head C.-5(2)-voted.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 30.— Ports and Pilotage " | | | |
| <i>B.—Other Ports—</i> | | | |
| A.—CHARGES FOR POOLED LAUNCHES— | | | |
| <i>Charged</i> | 12,000 | 10,947 | —1,053 |
| Voted— | | | |
| Gross | Rs. | | |
| O. | 5,40,000 | | |
| R. | 11,085 | | |
| | 5,51,085 | 4,92,881 | —58,204 |
| Col. 4.—Mainly due to the non-adjustment by a Collector of the charges on account of land acquired for the Government Dockyard at Narayanganj. | | | |
| <i>Deduct—Recoveries—</i> | | | |
| O. | —86,000 | | |
| R. | —3,746 | | |
| | —89,746 | —99,640 | —9,894 |
| Col. 4.—Mainly on account of the rise in the price of materials and more repair works done at the Government Dockyard, Narayanganj, on behalf of other Governments and Departments. | | | |
| C —PORTS ESTABLISHMENTS— | | | |
| <i>Charged</i> | 95,000 | 90,596 | —4,404 |
| Voted— | | | |
| Gross | 14,000 | 13,245 | —755 |
| <i>Deduct—Recoveries</i> | —1,000 | —1,000 | .. |
| D.—SUBSIDES TO STEAM-BOAT COMPANIES | 3,200 | 3,200 | .. |
| F.—MISCELLANEOUS | 1,800 | 1,200 | —600 |
| G.—CHARGES IN ENGLAND— | | | |
| G.-2.—High Commissioner— | | | |
| O. | 12,320 | | |
| R. | —7,339 | | |
| | 4,981 | 4,800 | —181 |
| Col. 1.—An Officer did not proceed on leave as contemplated. | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "30.—Ports and Pilotage"—<i>concl.</i> | | | |
| H.—LOSS OR GAIN BY EXCHANGE | .. | 8 | +8 |
| For rounding | -320 | .. | +320 |
| Surrenders or withdrawals within grant or appro- priation— Rs. | | | |
| R Gross | -3,746 | .. | +3,746 |
| R Deductions | 3,746 | .. | -3,746 |
| Totals— | | | |
| Charged | 1,07,000 | 1,01,543 | -5,457 |
| Voted— | | | |
| Gross | 5,71,000 | 5,15,334 | -55,666 |
| Deductions | -87,000 | -1,00,640 | -13,640 |
| Net | 4,84,000 | 4,14,694 | -69,306 |

REVIEW.

Savings in the charged appropriation were 5·1 per cent. as against an excess of 7·5 per cent. in the preceding year. Voted savings were 14·3 per cent. as against a very small saving in the previous year and were mainly contributed by the sub-heads A and G.-2.

2. A sum of Rs. 578, representing leave salary overdrawn by an Engine driver of a steam launch, owing to a wrong interpretation of leave rules, was written-off under the orders of the Provincial Government.

Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March 1941.

| | Rs. | Rs. |
|--|----------|----------|
| Opening balance on 1st April 1940 | .. | 67,069 |
| <i>Receipts during the year—</i> | | |
| (a) Local purchase | 1,34,273 | |
| (b) From overseas | .. | |
| (c) From other sources | 468 | 1,34,741 |
| <i>Deduct—</i> | | |
| 1. Stores utilised on production, etc. | 1,15,122 | |
| 2. Stores sold | 1,213 | |
| 3. Stores written-off | 83 | |
| 4. Loss due to elimination of fractions of pies in the issue rate, amount, etc. | 536 | 1,16,954 |
| Closing balance on 31st March 1941 as analysed below, to exhibit the main categories (<i>i.e.</i> , kinds) of stores | .. | *84,856 |

* See page 116.

| | |
|---|--------|
| *1. Engine and spare parts | 11,197 |
| 2. Tools | 5,067 |
| 3. Hardware | 20,348 |
| 4. Metal | 2,486 |
| 5. M. S. angles, plates, rods, etc. | 12,815 |
| 6. Bolts and nuts, rivets, etc. | 4,111 |
| 7. Timber | 3,503 |
| 8. Coal | 1,227 |
| 9. Asbestos goods | 1,737 |
| 10. Belting | 1,968 |
| 11. Paint and oil, etc. | 2,839 |
| 12. Electrical goods | 1,702 |
| 13. Crockery and cutlery, etc. | 419 |
| 14. Miscellaneous | 15,437 |
| | 84,856 |
| Total | 84,856 |

(N.B.—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.

NARAYANGANJ, }
The 24th June 1941. }

R. W. GARREAU,
Engineer Superintendent,
Government Dockyard, Narayanganj.

Audit Comments.

As the accounts of the Dockyard for 1940-41 were not test-audited this year, the accuracy of the store accounts cannot be certified by audit.

Grant No. 18.—Scientific Departments.

117

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "36.—Scientific Departments". | | | |
| A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS | 30,102 | 30,072 | —30 |
| For founding | 98 | .. | —98 |
| Total | 30,200 | 30,072 | —128 |

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education " | | | |
| <i>University.</i> | | | |
| A.—GRANTS TO UNIVERSITIES— | | | |
| | Rs. | | |
| O. | 13,29,500 | 11,79,500 | 11,79,502 |
| R. | —1,50,000 | | |
| Col. 1.—The provision made for a new and additional Muslim Hall for the Dacca University was not required owing to the failure of the University to mature the scheme. See paragraph 2 of the review. | | | |
| B.—GOVERNMENT ARTS COLLEGES— | | | |
| B.-1.—Arts Colleges for Men— | | | |
| B.-1 (1).—Pay of Officers— | | | |
| <i>Charged</i> | 96,000 | 95,819 | —181 |
| <i>Voted—</i> | | | |
| O. | 12,22,000 | 12,07,637 | 11,94,089 |
| R. | —14,963 | | |
| B.-1 (2).—Pay of Establishment | 99,800 | 98,502 | —1,298 |
| B.-1 (3)—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 1,700 | 2,000 | 1,991 |
| R. | 300 | | |
| <i>Voted—</i> | | | |
| O. | 14,050 | 11,725 | 11,225 |
| R. | —2,325 | | |
| Col. 1.—Mainly due to smaller amounts being required for All-India Competitive Examinations. | | | |
| B.-1 (4)—Contract Contingencies— | | | |
| O. | 15,329 | 16,254 | 16,287 |
| R. | 925 | | |
| B.-1 (5)—Other Contingencies— | | | |
| O. | 1,65,694 | 1,70,812 | 1,71,345 |
| R. | 5,118 | | |
| For Rounding | | 27 | —27 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education."—<i>contd.</i> | | | |
| <i>University—contd.</i> | | | |
| B.—GOVERNMENT ARTS COLLEGES—<i>contd.</i> | | | |
| B.-2.—Arts Colleges for Women— | | | |
| B.-2 (1).—Pay of Officers— | Rs. | | |
| O. | 1,11,000 | } 1,00,245 | 96,767 |
| R. | —10,755 | | |
| B.-2 (2).—Pay of Establishment— | | | |
| O. | 10,772 | } 10,372 | 9,959 |
| R. | —400 | | |
| B.-2 (3).—Allowances, honoraria, etc.— | | | |
| O. | 3,018 | } 4,382 | 4,481 |
| R. | 1,364 | | |
| Col. 1.—Mainly due to the grant of house allowance to two officers in lieu of free quarters. | | | |
| B.-2 (4).—Contract Contingencies— | | | |
| O. | 20,488 | } 21,088 | 21,027 |
| R. | 600 | | |
| B.-2 (5).—Other Contingencies— | | | |
| O. | 55,911 | } 44,248 | 41,425 |
| R. | —11,663 | | |
| Cols. 1 and 4.—Due mainly to non-purchase of buses within the year (Rs. 8,700) and fall in the number of boarders in a college hostel (Rs. 5,500). | | | |
| For rounding | | 11 | .. |
| | | | —11 |
| C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES— | | | |
| C.-1.—Arts Colleges for Men— | | | |
| O. | 5,12,000 | } 5,13,300 | 5,12,050 |
| R. | 1,399 | | |
| C.-2.—Arts Colleges for Women— | | | |
| O. | 27,100 | } 30,660 | 30,684 |
| R. | 3,560 | | |
| Col. 1.—Mainly for the purchase of a bus for the conveyance of female students attending the B. T. class in an arts college. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>University—conold.</i> | | | |
| D.—GOVERNMENT PROFESSIONAL COLLEGES— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 31,900 | } 32,387 | 32,271 |
| R. | 487 | | |
| <i>Voted—</i> | | | |
| O. | 3,68,700 | } 3,68,200 | 3,62,006 |
| R. | -500 | | |
| <i>Secondary.</i> | | | |
| E.—GOVERNMENT SECONDARY SCHOOLS— | | | |
| E.-1.—Secondary Schools for Boys— | | | |
| E.-1 (1).—Pay of Officers— | | | |
| <i>charged —</i> | | | |
| O. | 29,000 | } 30,231 | 29,702 |
| R. | 1,231 | | |
| <i>Voted—</i> | | | |
| O. | 10,58,000 | } 10,34,180 | 10,26,204 |
| R. | -23,820 | | |
| E.-1 (2).—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 2,000 | } 2,115 | 2,038 |
| R. | 115 | | |
| <i>Voted—</i> | | | |
| O. | 57,400 | } 57,528 | 56,859 |
| R. | 128 | | |
| E.-1 (3).—Allowances, honoraria, etc.— | | | |
| <i>Charged</i> | | | |
| | | 2,600 | 2,571 |
| <i>Voted—</i> | | | |
| O. | 11,400 | } 11,341 | 11,257 |
| R. | -59 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>Secondary—contd.</i> | | | |
| E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i> | | | |
| E.-1.—Secondary Schools for Boys—<i>concl.</i> | | | |
| E.-1 (4).—Contract Contingencies— | | | |
| <i>Charged</i> | 1,444 | 1,444 | .. |
| Voted— | | | |
| Rs. | | | |
| O. 39,100 | 36,600 | 30,575 | —25 |
| R. —2,500 | | | |
| E.-1 (5).—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| Rs. | | | |
| O. 5,294 | 5,573 | 5,512 | —61 |
| R. 279 | | | |
| Voted— | | | |
| Rs. | | | |
| O. 59,600 | 59,559 | 59,289 | —270 |
| R. —41 | | | |
| For rounding— | | | |
| <i>Charged</i> | —38 | .. | +38 |
| E.-2.—Secondary Schools for Girls— | | | |
| E.-2 (1).—Pay of Officers— | | | |
| Rs. | | | |
| O. 1,80,000 | 1,69,000 | 1,65,679 | —3,321 |
| R. —11,000 | | | |
| E.-2 (2).—Pay of Establishment— | | | |
| Rs. | | | |
| O. 14,100 | 15,000 | 14,620 | —371 |
| R. 980 | | | |
| E.-2 (3).—Allowances, honoraria, etc.— | | | |
| Rs. | | | |
| O. 2,400 | 2,312 | 2,218 | —94 |
| R. —88 | | | |
| E.-2 (4).—Contract Contingencies— | | | |
| Rs. | | | |
| O. 21,104 | 20,004 | 20,875 | +871 |
| R. —1,100 | | | |
| E.-2 (5).—Other Contingencies— | | | |
| Rs. | | | |
| O. 82,600 | 87,600 | 87,101 | —499 |
| R. 5,000 | | | |
| For rounding | | | |
| | —4 | .. | +4 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>Secondary—conold.</i> | | | |
| F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS— | | | |
| F.-1—Secondary Schools for Boys— | | | |
| <i>Charged—</i> | | | |
| O. | 5,300 | 5,180 | 5,155 |
| R. | -120 | | |
| <i>Voted—</i> | | | |
| O. | 13,24,300 | 13,07,508 | 12,99,836 |
| R. | -16,792 | | |
| F.-2.—Secondary Schools for Girls— | | | |
| O. | 4,47,600 | 4,98,006 | 4,94,537 |
| R. | 50,406 | | |
| Col. 1.—Due to (1) additional recurring grants sanctioned by Government (Rs. 11,000), and (2) additional non-recurring grants for equipment of girls' schools (Rs. 12,000) and also to unexpected increase in the number of building schemes (Rs. 27,406). | | | |
| <i>Primary.</i> | | | |
| G.—GOVERNMENT PRIMARY SCHOOLS— | | | |
| O. | 4,800 | 4,600 | 4,350 |
| R. | -200 | | |
| H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS— | | | |
| <i>Charged—</i> | | | |
| O. | 32,400 | 31,922 | 31,975 |
| R. | -478 | | |
| <i>Voted—</i> | | | |
| O. | 3,66,000 | 3,34,398 | 3,29,022 |
| R. | -31,602 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>Primary—concl'd.</i> | | | |
| I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCA- TION FOR BOYS AND GIRLS— | | | |
| | Rs. | | |
| O. | 29,64,000 | } 38,10,181 | } 38,08,458 |
| S. | 6,80,000 | | |
| R. | 1,66,181 | | |
| | | | -1,723 |
| Col. 1.—Due to a later decision of Government to implement the scheme of free primary education. | | | |
| <i>Special.</i> | | | |
| J.—GOVERNMENT SPECIAL SCHOOLS— | | | |
| J.-1.—Special Schools and Training Schools for Masters— | | | |
| J.-1 (1).—Pay of Officers— | | | |
| O. | 3,42,100 | } 3,43,720 | } 3,39,676 |
| R. | 1,620 | | |
| | | | -4,044 |
| J.-1 (2).—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 600 | } 615 | } 610 |
| R. | 15 | | |
| | | | -5 |
| <i>Voted—</i> | | | |
| O. | 3,25,470 | } 3,00,041 | } 2,98,514 |
| R. | -22,429 | | |
| | | | -4,527 |
| J.-1 (3).—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| R. | 53 | 53 | 52 |
| | | | -1 |
| <i>Voted—</i> | | | |
| O. | 11,180 | } 12,354 | } 11,315 |
| R. | 1,174 | | |
| | | | -1,039 |
| J.-1 (4).—Contract Contingencies— | | | |
| O. | 18,329 | } 18,549 | } 18,510 |
| R. | 220 | | |
| | | | -39 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>Special—contd.</i> | | | |
| J.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i> | | | |
| J.-1.—Special Schools and Training Schools for Masters—<i>contd.</i> | | | |
| J.-1 (5).—Other Contingencies— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 1,500 | 1,257 | 1,239 |
| R. | -243 | | |
| | | | -18 |
| <i>Voted—</i> | | | |
| O. | 6,48,872 | 5,30,153 | 5,31,435 |
| R. | -1,09,719 | | |
| | | | -7,718 |
| Col. 1.—Mainly due to the starting of a lesser number of training centres for primary school teachers and reduction in the rate of stipends to pupils. | | | |
| J.-1 (6).—Establishment charges payable to other Governments, Departments, etc.— | | | |
| O. | 34,090 | 35,923 | 35,923 |
| R. | 1,833 | | |
| | | | .. |
| For rounding | | -41 | .. |
| | | | +41 |
| J.-2.—Training Schools for Mistresses— | | | |
| J.-2 (1).—Pay of Officers— | | | |
| O. | 23,800 | 24,025 | 23,610 |
| R. | 225 | | |
| | | | -415 |
| J.-2 (2).—Pay of Establishment— | | | |
| O. | 4,850 | 4,700 | 4,530 |
| R. | -150 | | |
| | | | -170 |
| J.-2 (3).—Allowances, honoraria, etc.— | | | |
| O. | 800 | 725 | 733 |
| R. | -75 | | |
| | | | +8 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>Special—concl'd.</i> | | | |
| J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i> | | | |
| J.-2.—Training Schools for Mistresses— <i>concl'd.</i> | | | |
| J.-2 (4).—Other Contingencies— Rs. | | | |
| O. | 37,765 | 37,475 | 37,234 |
| R. | -290 | | |
| For rounding | -15 | .. | +15 |
| K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS— | | | |
| K.-1.—Special Schools for Boys, Girls and Mistresses— <i>Wastly</i> | | | |
| O. | 5,80,693 | 5,80,568 | 5,73,370 |
| R. | -125 | | |
| K.-2.—Special Schools for Girls and Mistresses— | | | |
| O. | 92,632 | 92,562 | 89,034 |
| R. | -70 | | |
| For rounding | -25 | .. | +25 |
| <i>General.</i> | | | |
| L.—DIRECTION— | | | |
| <i>Charged—</i> | | | |
| O. | 68,200 | 66,152 | 66,504 |
| R. | -2,068 | | |
| <i>Voted—</i> | | | |
| O. | 1,45,100 | 1,42,521 | 1,50,368 |
| R. | 7,421 | | |
| M.—INSPECTION— | | | |
| M.-1.—Men's Branch— | | | |
| M.-1 (1).—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 5,300 | 6,000 | 5,745 |
| R. | 700 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>General—contd.</i> | | | |
| M.—INSPECTION—<i>contd.</i> | | | |
| M.-1.—Men's Branch—<i>conold.</i> | | | |
| M.-1(1).—Pay of Officers—<i>conold</i> | | | |
| Voted— | Rs. | | |
| O. | 7,35,000 | 7,37,500 | 7,35,024 |
| R. | 2,500 | | |
| M.-1(2).—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 1,350 | 1,250 | 1,221 |
| R. | —100 | | |
| <i>Voted—</i> | | | |
| O. | 1,25,156 | 1,26,000 | 1,25,278 |
| R. | 844 | | |
| M.-1(3).—Allowances, honoraria, etc.— | | | |
| <i>Charged</i> | | 2,025 | 1,780 |
| | | | —245 |
| <i>Voted—</i> | | | |
| O. | 1,67,800 | 1,72,800 | 1,72,808 |
| R. | 5,000 | | |
| M.-1 (4).—Contract Contingencies— | | | |
| <i>Charged</i> | | 170 | 170 |
| | | | .. |
| <i>Voted—</i> | | | |
| O. | 30,824 | 29,774 | 29,731 |
| R. | —1,050 | | |
| M.-1(5).—Other Contingencies— | | | |
| <i>Charged</i> | | 20 | 20 |
| | | | .. |
| <i>Voted—</i> | | | |
| O. | 18,500 | 19,801 | 19,760 |
| R. | 1,301 | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>General—contd.</i> | | | |
| M.—INSPECTION—<i>contd.</i> | | | |
| M.-1.—Men's Branch—<i>concl'd.</i> | | | |
| For rounding— | | | |
| <i>Charged</i> | 35 | .. | —35 |
| <i>Voted</i> | 20 | .. | —20 |
| M.-2.—Women's Branch— | | | |
| M.-2 (1).—Pay of Officers— | Rs. | | |
| O. | 55,000 | } 61,500 | 58,896 |
| R. | 6,500 | | |
| M.-2(2).—Pay of Establishment— | | | |
| O. | 24,400 | } 25,900 | 25,486 |
| R. | 1,500 | | |
| M.-2(3).—Allowances, honoraria, etc.— | | | |
| O. | 14,800 | } 15,800 | 15,772 |
| R. | 1,000 | | |
| M.-2(4).—Contract Contingencies— | | | |
| O. | 8,400 | } 8,900 | 8,903 |
| R. | 500 | | |
| M.-2(5).—Other Contingencies— | | | |
| O. | 3,012 | } 3,037 | 2,864 |
| R. | 25 | | |
| For rounding | —12 | .. | +12 |
| N.—SCHOLARSHIPS— | | | |
| <i>Charged—</i> | | | |
| O. | 2,000 | } 1,935 | 1,563 |
| R. | —65 | | |
| <i>Voted—</i> | | | |
| O. | 5,00,000 | } 5,29,607 | 5,27,597 |
| R. | 29,607 | | |
| Col. 1.—Due mainly to the grant of additional stipends for scheduled castes students. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>General—contd.</i> | | | |
| O.—MISCELLANEOUS— | | | |
| O.-1.—Grants for the encouragement of Literature . | 19,000 | 19,000 | .. |
| O.-2.—Examination charges— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 700 | | |
| R. | —65 | 636 | 607 —28 |
| <i>Voted—</i> | | | |
| O. | 90,000 | | |
| R. | 22,079 | 1,12,079 | 1,11,476 —603 |
| Col. 1.—Due to an abnormal increase in the number of students appearing at the various departmental examinations. | | | |
| O.-3.—Board of Intermediate and Secondary Education, Dacca— | | | |
| O. | 54,000 | | |
| R. | 1,300 | 55,300 | 54,801 —499 |
| 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).—Grants, etc., in connection with play fields and recreation grounds for villages and village schools— | | | |
| O. | 1,25,000 | | |
| R. | —9,943 | 1,15,057 | 96,535 —18,522 |
| Col. 4.—Mainly due to non-realisation of local contributions. | | | |
| O.-4(2).—Other grants-in-aid, contributions, etc.— | | | |
| O. | 1,64,100 | | |
| R. | —5,484 | 1,58,616 | 1,58,114 —502 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>General—contd.</i> | | | |
| O.—MISCELLANEOUS—<i>contd.</i> | | | |
| O.-5.—Miscellaneous—Other charges— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 1,550 | 1,519 | 535 |
| R. | -31 | | |
| <i>Voted—</i> | | | |
| O. | 57,700 | 59,300 | 58,894 |
| R. | 1,600 | | |
| O.-6.—Charges of the Youth Welfare Works under the Physical Director— | | | |
| O. | 1,27,500 | 1,87,105 | 1,84,165 |
| R. | 59,695 | | |
| Col. 1.—Mainly due to some additional grants sanctioned for the development of youth welfare works. | | | |
| O.-7.—Charges of the Youth Welfare Works under the Physical Directress— | | | |
| O. | 26,500 | 32,920 | 32,239 |
| R. | 6,420 | | |
| Col. 1.—Post-budget sanction of certain new items of expenditure in connection with the establishment of the Physical Training College for Women. | | | |
| O.-8.—Rural Reconstruction—Adult Education— | | | |
| O. | 13,000 | 1,500 | 1,500 |
| R. | -11,500 | | |
| Col. 1.—Due to full effect not being given to the comprehensive scheme of rural reconstruction which was still under the consideration of Government. See paragraph 2 of the review. | | | |

| Major head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37.—Education "—<i>contd.</i> | | | |
| <i>General—concl'd.</i> | | | |
| O.—MISCELLANEOUS—<i>concl'd.</i> | | | |
| O.9.—Advancement of education of members of the scheduled castes— | | | |
| O.9 (2).—Expenditure from the Scheduled Castes Education Fund. | 2,85,465 | 1,70,116 | -1,15,349 |
| Col. 4.—Mainly due to non-completion of certain building projects (Rs. 66,000), smaller award as well as non-drawal of stipends and scholarships (Rs. 40,000) and non-utilisation in full of the provision for contingencies (Rs. 8,800). See paragraph 1 of the review. | | | |
| O.10.—Other Items— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 300 | 290 | 280 |
| R. | -10 | | |
| <i>Voted—</i> | | | |
| O. | 20,000 | 26,300 | 23,345 |
| R. | 6,300 | | |
| Col. 1.—Mainly due to the post-budget decision of Government to meet the cost of passage of state scholars from this head. Col. 4.—Mainly due to (1) non-utilisation of the provision for (i) compilation of certain details in connection with Census work (Rs. 500) and (ii) Women's Advisory Board (Rs. 455), (2) travelling allowance of members of the Madrassa Education Committee not coming up to expectation (Rs. 500) and (3) payment of certain scholarships of the Laha Endowment Fund not having been made by the Reserve Bank during the year (Rs. 852). | | | |
| <i>For Rounding—</i> | | | |
| <i>Charged</i> | 50 | .. | -50 |
| P.— <i>Deduct—AMOUNT MET FROM THE SCHEDULED CASTES EDUCATION FUND</i> | -2,85,465 | -1,70,116 | +1,15,349 |
| Col. 4.—Same as O. 9(2). See paragraph 3 of the review. | | | |
| Q.—WORKS | 5,200 | .. | -5,200 |
| Col. 4.—Due to delay in the preparation of the estimate for the reconstruction of two departmental structures of the Chittagong Madrassa. See paragraph 1 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. |
| Major Head "37.—Education"—<i>contd.</i> | | | |
| <i>Charges in England.</i> | | | |
| R.—HIGH COMMISSIONER— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 24,560 | 27,560 | 26,667 |
| S. | 3,000 | | |
| <i>Voted—</i> | | | |
| O. | 96,960 | 41,841 | 38,375 |
| R. | —55,119 | | |
| Col. 1.—Mainly on account of variations in leave programme (Rs. 27,000) and no new scholarships having been awarded in place of those expired due to the war (Rs. 28,320.) | | | |
| S.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | 300 | 47 | —253 |
| <i>Voted</i> | 400 | 67 | —333 |
| For rounding— | | | |
| <i>Charged</i> | —260 | .. | +260 |
| <i>Voted</i> | —200 | .. | +200 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| R. Gross | 99,519 | 99,519 | .. |
| | | | —99,519 |
| <hr/> | | | |
| Total—Grant No. 19— | | | |
| <i>Charged</i> | 3,19,000 | 3,15,518 | —3,482 |
| <i>Voted—</i> .. | | | |
| Gross | 1,63,01,465 | 1,59,52,636 | —3,48,829 |
| Deductions | —2,85,465 | —1,70,116 | +1,15,349 |
| Net | 1,60,16,000 | 1,57,82,520 | —2,33,480 |

REVIEW.

1. Charged savings were 1·1 per cent. of the appropriation compared with an excess of 1·7 per cent. in the preceding year. Voted savings were 1·5 and ·8 per cent. of the grant and the finally modified appropriation as against 3·4 and 1·7 per cent. respectively in 1939-40. There was scope for better control under sub-heads O.-9 (2) and Q.

2. Both under sub-head A and sub-head O.-8 substantial sums of money were provided as lump grants in the year under review as also in the previous year which had to be surrendered because the schemes did not take a final shape.

3. A special audit of the accounts of an educational institution for the year 1938-39 and also part of the years 1936-37, 1937-38 and 1939-40, undertaken in the beginning of 1940 at the request of Government, revealed defalcation of Government money to the extent of over Rs. 10,000. The defalcation was rendered possible by the non-maintenance, in a proper manner, of some of the essential registers prescribed under the rules and the lack of proper supervision on the part of the head of the institution.

Criminal proceedings were instituted against the Accountant of the institution, but he was acquitted having been given the benefit of doubt. Departmental proceedings were then drawn up against him and the Cashier, as a result of which the Accountant was dismissed from service, while the pay of the Cashier was reduced from the maximum to the minimum of his time-scale.

Steps were also taken to forfeit the security deposit of the Cashier amounting to Rs. 320.

As regards the responsibilities of the Officers-in-charge of the institution during whose tenure of office the defalcation was committed the matter is stated to be still under investigation.

4. *Scheduled Castes Education Fund.*—The fund was created by the Government of Bengal in 1938-39 with a contribution of Rs. 5 lakhs for the advancement of education of the members of the Scheduled Castes in Bengal. The expenditure incurred for the purpose is booked under sub-head O.-9 (2) and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head P. Up to the end of the year 1939-40, a sum of Rs. 1,11,492 was spent for the purpose leaving a balance of Rs. 3,88,508 in the fund. The transactions of the Fund during 1940-41 are shown below :—

| | Rs. |
|---|----------|
| Opening balance on 1st April, 1940 | 3,88,508 |
| Receipts during 1940-41 | Nil. |
| Expenditure during 1940-41 | 1,70,116 |
| | 2,18,392 |
| Closing balance on 31st March, 1941 | 2,18,392 |

5. 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 21 of the Audit Report on page 13.

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 (1939-40). | Receipts during the year (1940-41). | Expenditure during the year (1940-41). | Unexpended balance at the end of the year (1940-41). |
|---|---|-------------------------------------|--|--|
| 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 | 803 | .. | .. | 803 |
| 2. Provision of playing fields and recreation grounds for villages and village schools [Sub-head O.4(1) (a)] | 27,020 | 84,341 | 96,535 | 14,826 |

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. 49,147 for which certificates of utilisation are awaited from the district officers.

In respect of expenditure incurred in the previous year on the second scheme certificates of utilisation for an aggregate sum of Rs. 3,543 are also awaited.

STORE ACCOUNTS.

(i) Store Accounts of the Bengal Engineering College for 1940-41.

| | 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 | 242 | 1,281 | 753 | 98 | 1,056 | 5,500 |
| RECEIPTS. | | | | | | |
| (a) By Local purchase | 6,943 | 1,377 | 1,252 | 517 | 2,246 | 4,313 |
| (b) From other Government Departments | .. | .. | .. | .. | .. | .. |
| (c) From overseas | .. | .. | .. | .. | .. | 979 |
| (d) From other sources | 4 | 5 | .. | .. | .. | 375 |
| Issues | 7,031 | 1,503 | 1,317 | 416 | 2,165 | 5,787 |
| Depreciation, loss, shortage, etc., written off | .. | .. | 1 | .. | 6 | 6 |
| Closing Balance | 158 | 1,070 | 687 | 199 | 1,131 | 5,274 |

Mr. C. V. Newman and Mr. K. Mondal (both gazetted officers) took the annual stock of the Mechanical Engineering Department. Mr. A. Ahmed, a gazetted officer took the annual stock-taking of the Electrical Engineering Department for the year 1940-41.

Certificates and remarks by the Head of the Department.

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

B. E. COLLEGE, SIBPUR ; }
The 13th June, 1941. }

A. H. PANDYA,
Principal, Bengal Engineering College.

AUDIT CERTIFICATE AND COMMENTS.

The Store Accounts of the Bengal Engineering College, Sibpur, for 1940-41, were test-audited under my supervision, with reference to the local records.

No value account is maintained in this College of stores purchased for, and supplied to the different laboratories attached to the College ; only a quantity account is maintained for them in the laboratories concerned. Consequently the transactions relating to such stores have not been included in these Store Accounts.

Subject to the above remark, I certify that the accounts exhibit a substantially true and correct position of the stores, according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ; }
The 10th November 1941. }

K. BATBYAL,
Examiner,
Outside Audit, Bengal.

(ii) Store Accounts of the Ahsanullah School of Engineering, Dacca for 1940-41.

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|---|---|---------|-------|--------|-------|----------------|--------|
| | | Timber. | Iron. | Paint. | Fuel. | Miscellaneous. | Tools. |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Opening balance | | 3,815 | 6,806 | 827 | 392 | 8,499 | 25,343 |
| <i>Receipts.</i> | | | | | | | |
| (a) By local purchase | | 1,735 | 1,762 | 753 | 1,563 | 4,800 | 4,404 |
| (b) From other Government Departments | | .. | .. | .. | .. | .. | .. |
| (c) From overseas | | .. | .. | .. | .. | .. | .. |
| (d) From other sources | | .. | .. | .. | .. | .. | .. |
| <i>Issues.</i> | | | | | | | |
| (a) Issue for different works, etc. | | 2,086 | 690 | 893 | 1,293 | 4,192 | 98 |
| (b) Depreciation, loss, shortage, etc., written off | | .. | .. | .. | .. | .. | 1,029* |
| Closing balance | | 3,464 | 7,888 | 687 | 662 | 9,107 | 28,620 |

Agency employed for verification Principal, Ahsanullah School of Engineering, Dacca.

* Includes Rs. 909 representing the value of tools lost by students while working in the workshop which will be recovered from them and deposited into the treasury in due course.

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;

HAKIM ALI,

Principal,

Ahsanullah School of Engineering, Dacca.

The 27th June 1941.

AUDIT COMMENTS.

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

136 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 |
| | Rs. | Rs. | Rs. |
| Major Head "37.—Education". | | | |
| <i>Secondary.</i> | | | |
| A.—GOVERNMENT SECONDARY SCHOOLS— | | | |
| | Rs. | | |
| O. | 2,77,500 | } 2,57,403 | 2,55,812 |
| R. | -20,097 | | |
| B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS— | | | |
| O. | 2,94,800 | } 2,94,743 | 2,92,577 |
| R. | -57 | | |
| <i>Primary.</i> | | | |
| C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS— | | | |
| O. | 4,51,400 | } 4,48,157 | 4,48,112 |
| R. | -3,243 | | |
| <i>Special.</i> | | | |
| D.—GOVERNMENT SPECIAL SCHOOLS— | | | |
| O. | 11,500 | } 14,956 | 14,889 |
| R. | 3,456 | | |
| Col. 1.—Mainly due to the grant of extension of service to an officer. | | | |
| E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS | | | |
| | | 1,900 | 1,879 |
| | | | -21 |
| F.—INSPECTION— | | | |
| O. | 33,800 | } 32,931 | 31,274 |
| R. | -869 | | |
| G.—SCHOLARSHIPS— | | | |
| O. | 33,700 | } 37,000 | 35,012 |
| R. | 3,300 | | |
| Col. 1.—Post-budget sanction of some additional scholarships. Col. 4.—Mainly due to some scholarship-holders having given up their studies towards the end of the last session without notice. | | | |
| H.—MISCELLANEOUS— | | | |
| <i>Charged—</i> | | | |
| O. | 200 | } 54 | 53 |
| R. | -146 | | |

**Grant No. 20.—Charges on account of Anglo-Indian and European 137
Education—concl'd.**

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving [▲] . |
|---|---------------------------------------|-----------------------------|-----------------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 37—Education "—concl'd. | | | |
| 11.—MISCELLANEOUS—concl'd. | | | |
| Voted— | Rs. | | |
| O. | 15,800 | 15,561 | 15,506 |
| R. | -39 | | |
| <i>Charges in England.</i> | | | |
| K.—HIGH COMMISSIONER— | | | |
| O. | 20,240 | 9,100 | 9,255 |
| R. | -11,140 | | |
| Col. 1.—Certain Officers did not proceed on leave according to programme. | | | |
| L.—LOSS OR GAIN BY EXCHANGE | | 160 | 15 |
| For rounding | | 200 | .. |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| <i>Charged—</i> | | | |
| R. | 146 | 146 | .. |
| <i>Voted—</i> | | | |
| R. | 28,689 | 29,689 | .. |
| Total—Grant No. 20— | | | |
| <i>Charged</i> | | 200 | 53 |
| <i>Voted</i> | | 11,40,800 | 11,04,830 |
| | | -147 | -36,470 |

REVIEW.

Voted savings were 3·2 per cent. of the original grant and '7 per cent. of the final appropriation compared with 2·5 and '5 per cent. respectively in the preceding year.

2. Against the statutory minimum grant of Rs. 11,30,121 for Anglo-Indian and European Education calculated under Section 83 (1) of the Government of India Act, 1935, the total budget provision and the expenditure for the year under Report were as shown below :—

| | Total Budget Provision. | Total Expenditure. |
|--|----------------------------|-----------------------|
| | Rs. | Rs. |
| (1) Expenditure debited to the major head " 37.—Education," (Grant No. 20) | 11,41,000 | 11,04,383 |
| (2) Expenditure debited to the major head " 50.—Civil Works " (Sub-head A.·9 (a) of Grant No. 29) | 13,300 | 15,844 |
| Total | 11,54,300 | 11,20,227 |

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. | |
|---|---------------------------------------|-----------------------------|---------------------|--------|
| 1 | 2 | 3 | 4 | |
| | Rs. | Rs. | Rs. | |
| Major Head "38.—Medical". | | | | |
| A.—MEDICAL ESTABLISHMENT— | | | | |
| A.-1.—Pay of Officers— | | | | |
| <i>Charged—</i> | | | | |
| | Rs. | | | |
| O. | 2,39,100 | } 1,65,751 | 1,62,897 | |
| R. | -73,349 | | | -2,864 |
| <i>Voted—</i> | | | | |
| O. | 2,30,600 | } 2,90,656 | 3,05,612 | |
| S. | 11,000 | | | +5,956 |
| R. | 58,056 | | | |
| Charged and Voted—Col. 1.—Mainly due to the posts reserved for I. M. S. Officers having been filled up by voted officers owing to the reversion of the former to the Military Department on account of the war. | | | | |
| A.-2.—Pay of Establishment— | | | | |
| <i>Charged—</i> | | | | |
| O. | 1,900 | } 1,627 | 1,590 | |
| R. | -273 | | | -37 |
| <i>Voted—</i> | | | | |
| O. | 2,15,260 | } 1,99,673 | 2,01,947 | |
| R. | -15,587 | | | +2,274 |
| A.-3.—Allowances, honoraria, etc.— | | | | |
| <i>Charged—</i> | | | | |
| O. | 14,300 | } 12,922 | 11,752 | |
| R. | -1,378 | | | -1,170 |
| <i>Voted—</i> | | | | |
| O. | 53,550 | } 53,715 | 54,048 | |
| R. | 165 | | | +333 |
| A.-4.—Contract Contingencies— | | | | |
| <i>Charged—</i> | | | | |
| O. | 200 | } 250 | 250 | |
| R. | 50 | | | .. |
| <i>Voted—</i> | | | | |
| O. | 9,600 | } 10,091 | 10,048 | |
| R. | 491 | | | -43 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving— |
|--|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—<i>contd.</i> | | | |
| A.—MEDICAL ESTABLISHMENT—<i>concl.</i> | | | |
| A.-5.—Other Contingencies— | | | |
| A.-5. (i)—Grants to dispensaries for the supply of medicines to Government officers | 15,000 | 14,984 | —16 |
| A.-5 (ii)—Other charges— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 116 | | |
| R. | 12 | 128 | 128 |
| <i>Voted—</i> | | | |
| O. | 7,110 | | |
| R. | —165 | 6,945 | 6,650 |
| | | | —265 |
| A.-6.—Grants-in-aid, contributions, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 6,600 | | |
| R. | —138 | 6,462 | 5,141 |
| | | | —1,321 |
| Col. 4.—Debit by the Military Department on account of contributions for passages of officers were less than anticipated. | | | |
| A.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. | —2,856 | —2,856 | .. |
| For rounding— | | | |
| <i>Charged</i> | —216 | .. | +216 |
| <i>Voted</i> | —264 | .. | +264 |
| B.—HOSPITALS AND DISPENSARIES— | | | |
| B.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 65,400 | | |
| R. | —220 | 65,180 | 65,377 |
| <i>Voted—</i> | | | |
| O. | 1,99,500 | | |
| R. | —4,690 | 1,94,810 | 2,01,460 |
| | | | +6,650 |
| B.-2.—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 19,850 | | |
| R. | —350 | 19,500 | 17,747 |
| | | | —1,753 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving— |
|---|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—contd. | | | |
| B.—HOSPITALS AND DISPENSARIES—contd. | | | |
| B.-2.—Pay of Establishment—concl'd. | | | |
| Voted— | | | |
| | Rs. | | |
| O. | 3,21,120 | 3,13,959 | 3,13,808 |
| R. | -7,161 | | |
| B.-3.—Allowances, honoraria, etc.— | | | |
| Charged— | | | |
| O. | 7,950 | 4,571 | 4,617 |
| R. | -3,379 | | |
| Col. 1.—Mainly due to fewer transfers and to non-utilisation of the provision for the cost of passages as no officer went on leave out of India. | | | |
| Voted— | | | |
| O. | 60,000 | 59,445 | 59,117 |
| R. | -355 | | |
| B.-4.—Contract Contingencies— | | | |
| Charged— | | | |
| O. | 4,680 | 5,880 | 5,975 |
| R. | 1,200 | | |
| Col. 1.—Mainly due to the payment of several arrear bills in the Chittagong Hill Tracts. | | | |
| Voted— | | | |
| O. | 3,92,160 | 4,09,160 | 4,12,253 |
| R. | 17,000 | | |
| B.-5.—Other Contingencies— | | | |
| Charged— | | | |
| O. | 9,124 | 7,976 | 7,727 |
| R. | -1,148 | | |
| Voted— | | | |
| O. | 8,42,200 | 9,40,547 | 9,54,429 |
| R. | 98,347 | | |
| Col. 1.—Due to (1) post-budget decision to augment the normal allotment for medical and surgical requisites of a hospital (Rs. 39,000) and to supply X'ray films to certain non-Government hospitals at Government cost pending recoveries from them (Rs. 9,073), (2) increase in the number of patients and in the prices of food-stuff, bedding, medicines, etc., and for keeping a reserve stock of essential drugs and X'ray films (Rs. 48,014) and (3) reappropriation of Rs. 2,260 in connection with the scheme for better nourishment and treatment of tuberculous patients for which lump provision was made under sub-head B.-6(1)—Voted. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—contd. | | | |
| B.—HOSPITALS AND DISPENSARIES—concl'd. | | | |
| B.-6.—Grants-in-aid, contributions, etc:— | | | |
| B.-6(i).—Grants to hospitals and dispensaries— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 3,600 | 6,096 | 6,196 |
| R. | 2,496 | | |
| | | | +100 |
| Col. 1.—Due to the payment of the previous year's capitation grant to a hospital in the excluded area, which was not drawn in that year by the local officer through oversight. | | | |
| Voted— | | | |
| O. | 9,22,900 | 8,72,174 | 7,97,466 |
| R. | —50,726 | | |
| | | | —74,708 |
| Col. 1.—Due to (1) schemes of improvement of sadar hospitals not having matured during the year (Rs. 39,000), (2) the scheme for improvement of nursing arrangement in the Victoria Hospital, Darjeeling, not having materialised (Rs. 7,127), (3) the postponement of the construction of the Eden Ward of the same hospital as the project proved unacceptable to the local people (Rs. 2,339) and (4) reappropriation of Rs. 2,260 to sub-head B.-5.—Voted for the reason stated in item (3) of the note thereunder. Col. 4.—Due to (i) non-drawal of grant by a hospital (Rs. 54,000), (ii) non-payment of grant to certain dispensaries for late receipt of proposals (Rs. 10,250) and (iii) absence of demands for ear-marked grants (Rs. 10,458). | | | |
| B.-6(ii).—Other charges— | | | |
| <i>Charged—</i> | | | |
| R. | 518 | 518 | 517 |
| | | | —1 |
| B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| O. | —10,000 | —14,267 | —14,011 |
| R. | —4,267 | | |
| | | | +256 |
| Col. 1.—Due to recoveries from certain non-Government hospitals of the cost of X-ray films supplied to them (Rs. 7,123). See sub-head B.-5.—Voted. The saving was partly set off by an excess of Rs. 2,856 due mainly to non-payment of contributions by two dispensaries for the services of medical officers lent to them. | | | |
| For rounding— | | | |
| <i>Charged</i> | | 398 | — |
| <i>Voted</i> | | 120 | —120 |
| C.—GRANTS FOR MEDICAL PURPOSES— | | | |
| <i>Charged—</i> | | | |
| O. | 500 | 50 | .. |
| R. | —450 | | |
| | | | —50 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—contd. | | | |
| C.—GRANTS FOR MEDICAL PURPOSES—concl'd. | | | |
| Voted— | | | |
| O. | Rs. 2,69,000 | 2,80,855 | 2,80,545 |
| R. | 11,855 | | |
| D.—MEDICAL COLLEGE AND SCHOOLS— | | | |
| D.-1.—Pay of Officers— | | | |
| Charged— | | | |
| O. | 1,76,000 | 1,69,482 | 1,71,586 |
| R. | —6,518 | | |
| Voted— | | | |
| O. | 5,54,000 | 4,98,113 | 4,99,711 |
| R. | —55,887 | | |
| <p>Col. 1.—Savings occurred (1) in the Medical College (Rs. 20,302) owing to abolition of two posts of Professors consequent on the reorganisation of its staff and a vacancy in the post of an Assistant Professor for a part of the year, (2) in the School of Tropical Medicine (Rs. 12,478) due to unfilled vacancies and appointment of a part-time officer and (3) in other medical schools (Rs. 17,107) on account of the posting of officers on lower scale of pay.</p> | | | |
| D.-2.—Pay of Establishment— | | | |
| O. | 1,08,860 | 1,16,540 | 1,18,735 |
| R. | 7,680 | | |
| D.-3.—Allowances, honoraria, etc.— | | | |
| Charged— | | | |
| O. | 14,600 | 13,513 | 13,961 |
| R. | —1,087 | | |
| Voted— | | | |
| O. | 49,900 | 47,726 | 44,436 |
| R. | —2,174 | | |
| D.-4.—Contract Contingencies— | | | |
| O. | 66,000 | 65,349 | 64,764 |
| R. | —651 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—contd. | | | |
| D.—MEDICAL COLLEGE AND SCHOOLS—concl'd. | | | |
| D.-5.—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 371 | 240 | .. |
| R. | -131 | | |
| <i>Voted—</i> | | | |
| O. | 2,33,700 | 2,23,458 | 2,25,286 |
| R. | -10,242 | | |
| D.-6.—Grants-in-aid, contributions, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 2,400 | 1,062 | 1,062 |
| R. | -1,338 | | |
| Col. 1.—Provision could not be accurately estimated. | | | |
| <i>Voted—</i> | | | |
| O. | 2,900 | 2,867 | 2,850 |
| R. | -33 | | |
| D.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.— | | | |
| O. | -81,000 | -95,500 | -92,144 |
| R. | -14,500 | | |
| Col. 1.—Due to larger recoveries from other Governments for training of students deputed by them. Col. 4.—Mainly, due to recoveries from one State and one Provincial Government not having been effected within the year. | | | |
| For rounding— | | | |
| <i>Charged</i> | -371 | .. | +371 |
| <i>Voted</i> | 640 | .. | -640 |
| E.—MENTAL HOSPITAL— | | | |
| E.-1.—Pay of Officers— | | | |
| O. | 2,800 | 2,580 | 2,580 |
| R. | -220 | | |
| E.-2.—Pay of Establishment— | | | |
| O. | 3,900 | 3,790 | 3,776 |
| R. | -110 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—<i>contd.</i> | | | |
| E.—MENTAL HOSPITAL—<i>concl'd.</i> | | | |
| E.-3.—Allowances, honoraria, etc. | 2,400 | 2,205 | —195 |
| E.-4.—Contract Contingencies— | | | |
| O. | 5,000 | | |
| R. | —100 | 4,900 | 4,900 |
| E.-5.—Other Contingencies | 6,150 | 5,955 | —195 |
| E.-6.—Establishment charges payable to other Governments, Departments, etc.— | | | |
| O. | 5,38,544 | | |
| R. | —11,000 | 5,27,544 | 5,27,131 |
| For rounding | 206 | .. | —206 |
| F.—CHEMICAL EXAMINER— | | | |
| O. | 82,000 | | |
| R. | 1,523 | 83,523 | 83,542 |
| G.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 1,21,680 | | |
| R. | —56,480 | 65,200 | 64,590 |
| Col. 1.—Mainly due to changes in the leave programme. | | | |
| <i>Voted—</i> | | | |
| O. | 25,800 | | |
| R. | —19,569 | 6,231 | 4,770 |
| Col. 1.—Mainly due to changes in the leave programme (Rs. 17,849), decrease in indents for stores (Rs. 1,400) and liabilities for stores carried forward (Rs. 920). | | | |
| H.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | 115 | +115 |
| <i>Voted</i> | | 8 | +8 |
| For rounding— | | | |
| <i>Charged</i> | —180 | .. | +180 |
| <i>Voted</i> | 200 | .. | —200 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 38.—Medical "—<i>concl.</i> | | | |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | Rs. | | |
| R. | 1,41,963 | 1,41,963 | .. —1,41,963 |
| <i>Voted—</i> | | | |
| R.—Gross | —16,447 | —16,447 | .. +16,447 |
| R.—Deductions. | 18,767 | 18,767 | .. —18,767 |
| <hr/> | | | |
| Total—Grant No. 21— | | | |
| <i>Charged</i> | 6,88,000 | 5,41,228 | —1,46,772 |
| <i>Voted—</i> | | | |
| Gross | 52,31,856 | 52,03,046 | —28,810 |
| Deductions | —93,856 | —1,09,011 | —15,155 |
| Net | 51,38,000 | 50,94,035 | —43,965 |

REVIEW.

Charged savings were 21·3 per cent. of the authenticated appropriation against 15·2 per cent. in the preceding year. The bulk of the savings occurred under sub-heads A.-1 and G and was mainly due the reversion of some I. M. S. officers to the Military Department and to changes in the leave programme owing to the war. The saving in the modified appropriation was '9 per cent. against 1·9 per cent. in the previous year.

Voted savings were '8 per cent. of both the authenticated grant and the modified appropriation against 2·6 and '9 per cent. respectively in the preceding year.

2. The statutory grant of Rs. 20,000 to the Albert Victor Loper Hospital, which was recorded as voted expenditure under sub-head B. (i) in the absence of an Act of the Provincial Legislature declaring it to be charged, became charged expenditure with effect from the year 1941-42 for the reasons explained in the review under Grant No. 7 at page 42.

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1940-41.

| — | Instruments and appliances. | Medicines, drugs and dressings. | Bedding and clothing. | Crookery. | Miscella- neous. |
|--|-----------------------------------|---------------------------------------|-----------------------------|-----------|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| Opening balance . . . | 1,56,214 | 65,407 | 10,984 | 1,015 | 5,657 |
| Receipts— | | | | | |
| (a) By local purchase . . . | 1,08,284 | 2,09,651 | 26,089 | 1,098 | 45,347 |
| (b) From other Govern- ment Departments . . . | 3,724 | 62,333 | 11,809 | .. | 969 |
| (c) From overseas . . . | 2,476 | 112 | .. | .. | .. |
| (d) From other sources . . . | .. | 2,268 | 1,000 | .. | 323* |
| Issues during the year . . . | 1,24,600† | 2,56,259 | 32,662 | 1,663 | 45,715 |
| Depreciation, loss, short- age, etc., written off . . . | 164 | 36 | .. | .. | .. |
| Closing balance . . . | 1,45,934 | 83,476 | 17,220 | 450 | 6,581 |

* Includes Rs. 200 representing adjustment made in the accounts of the Carmichael Hospital in respect of the previous year (1939-40).

† Includes Rs. 180 representing adjustment made in the accounts of the Carmichael Hospital in respect of the previous year (1939-40).

The figures in the accounts of the Carmichael Hospital, are inclusive of stores purchased from (1) the School of Tropical Medicine, (2) the Endowment Fund and (3) the Indian Research Fund Association besides those purchased from the Hospital Fund.

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

NOTE.—The opening balances of 1940-41 do not correspond with the closing balances of 1939-40 under any of the heads except Medicines, drugs and dressings. This is due to reconciliation of certain discrepancies since noticed in the accounts of the Mitford Hospital, Dacca, for the years 1935-36 and 1936-37 and the consequent modifications made in the accounts of the subsequent years.

CALCUTTA ;
The 4th August, 1941. }

W. C. PATON, COLONEL, I.M.S.,
Surgeon-General with the Government of Bengal.

AUDIT CERTIFICATE.

The store accounts of the Campbell Medical School and Hospital, the Sambhu Nath Pandit Hospital, and the Carmichael Hospital for Tropical Diseases for 1940-41, were test-audited under my supervision, with reference to the local records.

Subject to the 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 13th September, 1941. }

K. BATBYAL,
Examiner, Outside Audit, Bengal.

AUDIT COMMENTS.

In the stock ledger of stores of the Sambhu Nath Pandit Hospital for the years 1940-41 no value accounts were maintained. The figures of purchase as shown in the store accounts, have, therefore, been taken from the Contingent Register, and the value of the closing balance has been worked out from the rates at which the stores were obtained from the suppliers. The value of issues has been arrived at by deducting the value of the closing balance from the totals of the opening balance and purchases.

2. The closing balance under "Miscellaneous" does not include the value of X'ray materials, as a complete stock account for these materials was not available.

3. In respect of stores used in the laboratory, the account maintained by the Pathologist does not show any issue or balance. Hence, the figures for issue or balance of these stores could not be included in the store account.

4. The value of articles received free has not been included in the store account.

5. In the Campbell Hospital, there has been some increase in the issue of stores during the year. This was due to the prevalence of epidemics.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "39.—Public Health". | | | |
| A.—PUBLIC HEALTH ESTABLISHMENT— | | | |
| A. (a).—Director of Public Health— | | | |
| A. (a) (1).—Pay of Officers— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 16,300 | } 27,960 | 27,960 .. |
| R. | 11,660 | | |
| Col. 1.—Due to the Director of Public Health not having proceeded on leave out of India owing to war conditions. See sub-head G.—Charged. | | | |
| Voted— | | | |
| O. | 1,33,100 | } 1,35,230 | 1,35,230 .. |
| R. | 2,130 | | |
| A. (a) (2).—Pay of Establishment— | | | |
| <i>Charged—</i> | | | |
| O. | 4,680 | } 3,904 | 3,870 —34 |
| R. | —776 | | |
| Voted— | | | |
| O. | 2,36,540 | } 1,97,706 | 1,84,638 —13,068 |
| R. | —38,834 | | |
| Col. 1.—Due to non-utilisation of the provisions for anti-leprosy works owing to the time taken in examining the details of the schemes received from local bodies (Rs. 10,904), non-establishment of the School Hygiene Division owing to the difficulties in recruiting suitable staff (Rs. 12,300) and to the promotion of certain officers to gazetted rank (Rs. 9,630). See also paragraphs 1 and 2 of the review. Col. 4.—Mainly due to non-drawal of anti-leprosy grants by two District Boards (Rs. 11,336), the sanctions having been accorded too late in the year. See paragraph 2 of the review. | | | |
| A. (a) (3).—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | | | |
| O. | 5,500 | } 6,500 | 6,459 —41 |
| R. | 1,000 | | |
| Col. 1.—Mainly due to the reason stated under sub-head A(a) (1)—Charged. | | | |
| Voted | 45,300 | 44,366 | —934 |

| 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. | | | |
| A.—PUBLIC HEALTH ESTABLISHMENT—contd. | | | |
| A. (a).—Director of Public Health—concl'd. | | | |
| A. (a) (4).—Contract contingencies— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 200 | 180 | 174 |
| R. | -20 | | |
| <i>Voted—</i> | | | |
| O. | 13,500 | 11,500 | 11,441 |
| R. | -2,000 | | |
| A. (a) (5).—Other Contingencies— | | | |
| <i>Charged—</i> | | | |
| O. | 300 | 200 | 206 |
| R. | -100 | | |
| <i>Voted</i> | | 43,800 | 40,553 |
| A. (a) (6).—Grants-in-aid, contributions, etc.— | | | |
| R. | 800 | 800 | .. |
| For rounding— | | | |
| <i>Charged</i> | | 20 | .. |
| <i>Voted</i> | | -40 | .. |
| A. (b).—Chief Engineer, Public Health Depart- ment— | | | |
| A. (b) (1).—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 42,300 | 42,949 | 43,018 |
| R. | 649 | | |
| <i>Voted—</i> | | | |
| O. | 34,100 | 36,218 | 36,538 |
| R. | 2,118 | | |
| A. (b) (2).—Pay of Establishment— | | | |
| O. | 1,09,623 | 83,441 | 83,756 |
| R. | -26,182 | | |

Col. 1.—Mainly due to non-utilisation in full of the provision for the temporary establishment for supervising the sanitary projects of municipalities as eight schemes could not be started and two others were started late. See also paragraph 1 of the review.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 39.—Public Health "—<i>contd.</i> | | | |
| A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl.</i> | | | |
| A. (b).—Chief Engineer, Public Health Department—<i>concl.</i> | | | |
| A. (b) (3).—Allowances, honoraria, etc.— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 9,200 | 6,713 | 6,038 |
| R. | -2,487 | | |
| Col. 1.—Mainly due to less touring owing to non-starting of some works and drawal of Calcutta house allowance by an officer at a lower rate than was provided for in the budget. | | | |
| Voted— | | | |
| O. | 11,496 | 10,492 | 10,615 |
| R. | -1,004 | | |
| A. (b) (4).—Contingencies— | | | |
| O. | 19,604 | 18,654 | 18,490 |
| R. | -950 | | |
| For rounding— | | | |
| <i>Charged</i> | | 500 | .. |
| <i>Voted</i> | | 177 | .. |
| B.—GRANTS FOR PUBLIC HEALTH PURPOSES— | | | |
| B-1.—Grants-in-aid towards water works schemes— | | | |
| O. | 9,97,729 | 8,76,102 | 7,71,201 |
| R. | -1,21,627 | | |

Col. 1.—Due to (1) the revision of the scheme for Munshiganj Water Works Improvement on account of a change of the source of supply from tube well to river (Rs. 28,633), (2) non-delivery of the materials required for the Dacca Water Works Improvement Scheme on account of the war situation and delay in getting from the Land Acquisition Department possession of land for the elevated reservoir (Rs. 47,000), (3) delay in the acquisition of land for the Naihati Water Supply Scheme (Rs. 7,700), (4) delayed submission of the revised estimates for Pirojpur and Jhalakati Water Works Schemes owing to a rise in the price of materials (Rs. 27,133) and (5) non-utilisation of the rural water supply grants by the local authorities (Rs. 12,845). The savings were partly set off by an increase of Rs. 1,684 on account of anti-salinity works at North Chandpur Water Works. Col. 4.—Due to non-utilisation of grants for rural water supply by local officers and their failure to surrender savings in time. See also paragraph 1 of the review.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving— |
|--|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 39.—Public Health "—contd. | | | |
| B—GRANTS FOR PUBLIC HEALTH PURPOSES—contd. | | | |
| B-2.—Grants-in-aid towards sewerage schemes— | | | |
| | Rs. | | |
| O. | 1,63,933 | 44,063 | 44,063 |
| R. | -1,18,970 | | |
| Col. 1.—Mainly due to non-utilisation of the provisions for (1) the Tollygunj Protective Embankment Scheme (Rs. 75,000) and (2) the Titagarh Khal Improvement Scheme (Rs. 36,933), the projects having been referred to the Sanitary Board for examination and report, and for (3) the Bhatpara Improvement Scheme (Rs. 5,000) owing to non-completion of the land acquisition proceedings and to non-availability of the pumping set within the year. See also paragraph 1 of the review. | | | |
| B-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors | | | |
| | 1,10,000 | 1,00,801 | -9,190 |
| Col. 4.—Due to failure of certain local bodies to draw their contribution before the close of the financial year. | | | |
| B-4.—Grants and subventions to schemes of rural reconstruction— | | | |
| O. | 5,000 | .. | .. |
| R. | -5,000 | | |
| Col. 1.—The comprehensive scheme of rural reconstruction could not be given effect to during the year as it was under the consideration of the Government. See paragraph 3 of the review. | | | |
| B-5.—Other schemes— | | | |
| <i>Charged—</i> | | | |
| O. | 23,975 | 5,475 | 5,486 |
| R. | -18,500 | | |
| Col. 1.—Due to the delay in introducing the scheme for public health re-organisation in the Chittagong Hill Tracts and in the recruitment of the staff connected therewith. | | | |
| <i>Voted—</i> | | | |
| O. | 15,25,249 | 14,04,720 | 13,87,211 |
| R. | -1,20,529 | | |
| Col. 1.—Mainly due to (1) certain schemes for the reorganisation of rural public health units not being sufficiently mature (Rs. 1,07,200), (2) non-payment of grant to a certain Society owing to the receipt of an incomplete application towards the close of the year (Rs. 5,000), (3) the refusal of Government to sanction a special grant to another Society (Rs. 3,161) and (4) partial utilisation of the provision for the establishment of maternity and child welfare centres (Rs. 5,000). See also paragraph 1 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. |
| Major Head " 39.—Public Health "—contd. | | | |
| B.—GRANTS FOR PUBLIC HEALTH PURPOSES—conold. | | | |
| B-6.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas— | | | |
| B-6 (a).—Grants-in-aid towards establishment of union board dispensaries and improvement of water supply and grant to Sriniketan | 2,000 | 664 | —1,336 |
| B-6 (b).—Grants-in-aid towards improvement of rural sanitation | 30,000 | 8,744 | —21,256 |
| B-6 (c).—Grants-in-aid towards improvement of rural water supply | 1,40,000 | 90,258 | —49,742 |
| B-6 (a) to B-6 (c).—Col. 4.—Allotments made at the lag end of the year could not be utilised. See also paragraph 1 of the review. | | | |
| For rounding— | | | |
| <i>Charged</i> | 25 | .. | —25 |
| <i>Voted</i> | 89 | .. | —89 |
| C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES— | | | |
| C-1.—Amount met from the Provincial revenues— | | | |
| <i>Charged—</i> | Rs. | | |
| <i>O.</i> | 9,000 | } 2,243 | 2,637 |
| <i>R.</i> | —6,757 | | |
| Col. 1.—Due to two anti-malaria schemes not undertaken during the year (Rs. 5,165), fewer kala-azar cases (Rs. 592) and absence of other epidemics (Rs. 1,000) in the Chittagong Hill Tracts. | | | |
| Voted— | | | |
| <i>O.</i> | 9,48,000 | } 7,49,980 | 7,43,980 |
| <i>R.</i> | —1,98,020 | | |
| Col. 1.—Mainly due to (1) the various anti-malaria schemes of local bodies not having been finally approved during the year (Rs. 1,68,740), (2) fewer outbreaks of epidemics (Rs. 21,180) and (3) reappropriation of Rs. 15,000 to sub-head C-2 opened after the budget had been framed to record half of the expenditure on the Jessore anti-malarial schemes financed by the Indian Research Fund Association, the other half being met from the provincial revenues. See also paragraph 1 of the review. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "39.—Public Health"—contd. | | | |
| C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—concl'd. | | | |
| C-2.—Amount financed from the contribution made by the Indian Research Fund Association— | | | |
| | Rs. | | |
| R. | 15,000 | 15,000 | 14,729 —271 |
| Col. 1.—See item (3) of the note under C. 1—Voted. | | | |
| D.—BACTERIOLOGICAL LABORATORIES— | | | |
| O. | 80,000 | 87,134 | 86,516 —618 |
| R. | 7,134 | | |
| E.—PASTEUR INSTITUTES— | | | |
| O. | 43,000 | 45,276 | 44,904 —282 |
| R. | 2,276 | | |
| F.—WORKS— | | | |
| O. | 7,000 | 7,536 | 1,101 —6,435 |
| R. | 536 | | |
| Col. 4.—Mainly due to supplies received but not paid for, bills not having been received during the year. See also the annexure. | | | |
| G.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 19,000 | 6,320 | 6,690 +370 |
| R. | —12,680 | | |
| Col. 1.—Leave not taken by an officer in accordance with the programme. | | | |
| <i>Voted—</i> | | | |
| O. | 13,000 | 11,520 | 12,286 +766 |
| R. | —1,480 | | |
| H.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | 12 | +12 |
| <i>Voted</i> | | 21 | +21 |

| Major Head and Sub-Head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 39.—Public Health"—<i>concl'd.</i> | | | |
| Surrenders or withdrawals within grant or appropriation— | | | |
| Charged— | | | |
| R. | 28,011 | 28,011 | .. —28,011 |
| Voted— | | | |
| R. | 6,04,602 | 6,04,602 | .. —6,04,602 |
| Total Grant No. 22— | | | |
| Charged | 1,31,000 | 1,02,550 | —28,450 |
| Voted | 47,12,000 | 38,73,096 | —8,38,904 |

REVIEW.

In the charged section savings were 21·7 per cent. of the original appropriation against 7·5 per cent. in the preceding year and were mainly due to the delay in the introduction of a scheme and to the postponement of two others in the Chittagong Hill Tracts (*vide* sub-heads B-5 and C-1).

In the voted section savings were 17·8 per cent. of the original grant against 19·1 per cent. in 1939-40. The bulk of these savings was contributed by sub-heads A(a) (2), A(b) (2), B-1, B-2, B-5, B-6(b), B-6 (c) and C-1, and was mainly due to some schemes not having been taken up during the year and to the delay in giving effect to some others. Savings in the modified appropriation were 5·7 per cent. the more important of which occurred under sub-heads B-1 and B-6 (c) owing to the inability of the local officers to spend in full the allotments placed at their disposal for water-supply grants.

2. A provision of Rs. 30,000 was made under the sub-head A(a)(2)—Voted for making anti-leprosy grants to local bodies which was correctly debitable to the sub-head B-5—Voted. Provision for the purpose has, however, been correctly made under the latter head in the budget for the year 1941-42.

The entire provision was at first surrendered by the end of February, 1941, as none of the schemes received from local bodies were sanctioned at the time. By the end of March, 1941, a sum of Rs. 13,096 was revoked and reallocated under the head, but owing to the delay in according sanctions to certain schemes by Government, the reallocated grant remained un-utilised to the extent of Rs. 11,336.

3. As in the previous year, a sum of Rs. 5,000 was provided in the year under report under sub-head B-4 for making grants and subventions from the Provincial revenues to schemes of rural reconstruction, but the entire provision was surrendered as the comprehensive scheme could not be given effect to during the year.

REVIEW—*concl'd.*

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 21 of the Audit Report on page 13.

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 (1939-40). | Receipts during the year (1940-41). | Expenditure during the year (1940-41). | Unexpended balance at the end of the year (1940-41). |
|--|---|-------------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Union Board dispensaries and rural water supply [Sub-head B-6 (a)]. | 1,999 | .. | 664 | 1,335 |
| 2. Improvement of rural water supply. | 1,03,683 | 31,697 | 79,620(a) | 55,760 |
| 3. Improvement of rural sanitation [Sub-head B-6 (b)]. | 9,784 | 1,546 | 8,744 | 2,586 |
| 4. Chittagong Hill Tracts improvement. | 168 | .. | 168 (b) | .. |

(a) Comprises the following :—

| | Rs. |
|--|---------|
| Grant No. 22—Sub-head B-6(c) | 90,253 |
| Write back of— | |
| (1) Amount debited in excess in the accounts for 1939-40 | —10,166 |
| (2) Expenditure on water supply scheme of the Provincial Government debited to the Deposit account in 1939-40 less the amount of local contribution of Rs. 50 realised for the purpose | —304 |
| (3) Expenditure debitable to scheme No. 4 incurred in 1938-39 and debited to scheme No. 2 in the accounts for that year | —168 |
| Total | 79,620 |

(b) *Vide* remarks in item 3 of (a) above.

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 sums of Rs. 5,438 and Rs. 38 spent respectively on the second and the third schemes in respect of which certificates of utilisation are awaited.

ANNEXURE.*

Details of the transactions for the year 1940-41 under "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 . . . | —3,818 | 43,189 | 40,231 | —6,042 | —9,860 |
| Miscellaneous Advances . | 287 | 267 | 287 | —20 | 267 |
| Total . | —3,531 | 43,456 | 40,518 | —6,002 | —9,593 |

The credit balance of Rs. 9,860 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 the value of certain surplus materials awaiting adjustment in 1941-42.

*See sub-head F.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appropriation. | Actual expenditure. | Excess + Saving—. |
|--|-------------------------------|---------------------|-------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "40.—Agriculture". | | | |
| A.—DIRECTION— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 19,000 | 33,466 | 31,650 |
| R. | 14,466 | | |
| Col. 1.—Mainly due to change in the leave programme. | | | |
| <i>Voted—</i> | | | |
| O. | 63,500 | 62,200 | 61,937 |
| R. | —1,200 | | |
| B.—SUPERINTENDENCE— | | | |
| <i>Charged—</i> | | | |
| O. | 34,500 | 24,266 | 25,159 |
| R. | —10,234 | | |
| Col. 1.—Mainly due to the transfer of an officer as Principal, Bengal Agricultural Institute, whose pay was debited to sub-head G. | | | |
| <i>Voted—</i> | | | |
| O. | 2,49,000 | 2,47,500 | 2,43,603 |
| R. | —1,500 | | |
| C.—SUBORDINATE AND EXPERT STAFF— | | | |
| <i>Gross—</i> | | | |
| O. | 2,39,700 | 2,26,357 | 2,21,965 |
| R. | —13,343 | | |
| <i>Deduct—Recoveries</i> | | | |
| | | —700 | +700 |
| See paragraph 3 of the review. | | | |
| D.—EXPERIMENTAL FARMS— | | | |
| <i>Charged—</i> | | | |
| O. | 7,500 | 7,200 | 7,147 |
| R. | —300 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving— |
|--|---------------------------------------|-----------------------------|--------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "40.—Agriculture"—<i>contd.</i> | | | |
| D.—EXPERIMENTAL FARMS—<i>concl'd.</i> | | | |
| Voted— | | | |
| Gross— | Rs. | | |
| O. | 2,14,400 | 2,22,255 | 2,18,513 |
| R. | 7,855 | | |
| Deduct—Recoveries | —1,400 | .. | +1,400 |
| Col. 4.—Post-budget decision not to effect any recovery from the Imperial Council of Agricultural Research on account of the Rice Research Scheme. See paragraph 3 of the review. | | | |
| E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS— | | | |
| Charged— | | | |
| O. | 100 | 554 | 454 |
| R. | 454 | | |
| Voted— | | | |
| O. | 1,90,000 | 2,60,000 | 2,46,852 |
| S. | 70,000 | | |
| Col. 1.—Supplementary grant to meet the cost of seeds to be supplied to the cultivators, on payment, for growing substitute crops on areas set free by the regulation of the jute crop for 1941. | | | |
| F.—AGRICULTURAL EXPERIMENTS AND RESEARCH— | | | |
| Gross— | | | |
| O. | 2,54,890 | 2,42,672 | 2,29,031 |
| R. | —12,218 | | |
| Col. 1.—Reduction due mainly to certain staff having been required to work for a part of the year on jute census, the charges whereof were adjusted under sub-head L (Rs. 15,766) and to late appointment of some staff (Rs. 2,736) set off by an increase to meet arrear liabilities on account of poultry multiplication scheme (Rs. 6,830). Col. 4.—Mainly due to certain vacancies not having been filled up owing to a dearth of suitable candidates (Rs. 2,371), discontinuance of the scheme of the cultivation of long staple cotton (Rs. 1,705), availability of land, free of cost, for the establishment of the poultry multiplication centre (Rs. 1,310), delay in filling up vacancies (Rs. 1,393) and post-budget decision to incur smaller expenditure on account of Rice Research Scheme (Rs. 5,108) owing to less money being recoverable from the Imperial Council of Agricultural Research. See paragraphs 3 and 4 of the review. | | | |
| Deduct—Recoveries | —32,890 | —29,882 | +3,008 |
| Col. 4.—Due to less recovery from the Imperial Council of Agricultural Research. 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. |
| Major Head "40. —Agriculture"—<i>contd.</i> | | | |
| G.—AGRICULTURAL EDUCATION— | | | |
| <i>Charged—</i> | Rs. | | |
| R. | 14,750 | 14,750 | 14,640 —110 |
| Col. 1.—Mainly due to the appointment of a charged officer as Principal of a newly started agricultural institute. | | | |
| <i>Voted—</i> | | | |
| O. | 1,60,000 | 1,34,150 | 1,25,940 —8,201 |
| R. | —25,850 | | |
| Col. 1.—Mainly due to reduction of establishment charges owing to the late starting of an agricultural institute (Rs. 3,900) and uncertainty about the receipt of machineries and books for the same institute owing to the difficulties caused by the war (Rs. 21,950). | | | |
| H.—AGRICULTURAL ENGINEERING— | | | |
| O. | 25,000 | 25,780 | 25,046 —134 |
| R. | 780 | | |
| I.—BOTANICAL AND OTHER PUBLIC GARDENS— | | | |
| O. | 1,53,500 | 1,57,508 | 1,57,830 +328 |
| R. | 4,008 | | |
| See paragraph 2 of the review. | | | |
| J.—SPECIAL RURAL UPLIFT SCHEMES | | | |
| | | 13,000 | 10,463 —2,537 |
| Col. 4.—Mainly due to the deputation of some officers to an agricultural farm for training and late appointment of an officer. | | | |
| K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.— | | | |
| <i>Charged—</i> | | | |
| O. | 300 | .. | .. |
| R. | —300 | | |
| <i>Voted</i> | | 1,20,000 | 1,19,186 —814 |
| L.—OTHER CHARGES— | | | |
| L.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| S. | 10,000 | 10,000 | 9,450 —550 |
| Col. 1.—Supplementary grant to meet the cost of preparation of a record of land where jute was grown in 1940, undertaken as a preliminary measure for the regulation of jute growing. | | | |
| <i>Voted—</i> | | | |
| S. | 20,800 | 20,600 | 21,299 +699 |
| Col. 1.—To meet the cost of (1) regulation and licensing of the growing of jute in 1941 in consequence of the passing of the Bengal Jute Regulation Act, 1940 (Rs. 8,700), (2) winding up of the jute registration operation undertaken in 1939-40 (Rs. 2,000) and (3) for the reason stated in the note under L.-1.— <i>Charged</i> (Rs. 9,900). | | | |

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

Major Head "40.—Agriculture"—*contd.*L.—OTHER CHARGES—*concl.*

L-2.—Pay of Establishment—

| | Rs. | | | | |
|------------|----------|---|----------|----------|--------|
| S. | 5,69,550 | } | 5,38,992 | 5,31,762 | —7,230 |
| R. | —30,558 | | | | |

Col. 1.—Supplementary grant mainly for the reasons stated in the note under L-1.—Voted, *viz.*, for item (1) Rs. 2,22,200, for item (2) Rs. 89,500 and for item (3) Rs. 2,57,800. Reduction mainly due to economy (Rs. 8,058) and delay in constituting Union Jute Committees (Rs. 20,000) and in filling up vacancies (Rs. 2,500).

L-3.—Allowances, honoraria, etc.—

Charged—

| | | | | | |
|------------|--------|---|-------|-------|------|
| S. | 8,000 | } | 3,844 | 3,675 | —169 |
| R. | —4,156 | | | | |

Col. 1.—Supplementary grant for the reasons stated in the note under L-1.—Charged (Rs. 4,000) and in item (1) under L-1.—Voted (Rs. 4,000). Reduction mainly due to a later decision to adjust the allowances of the Chief Controller of Jute Regulation under the sub-head C (1)-3 of Grant No. 12.—General Administration (Rs. 3,900).

Voted—

| | | | | | |
|------------|----------|---|----------|----------|---------|
| S. | 1,82,550 | } | 1,73,250 | 1,58,465 | —14,785 |
| R. | —9,300 | | | | |

Col. 1.—Supplementary grant mainly for the reasons stated in the notes under L-1.—Charged (Rs. 75,700) and under L-1.—Voted as per items (1) Rs. 82,500 and (2) Rs. 12,200 and for meeting the allowances, honoraria, etc., payable to an expert appointed to report on the jute and *hessian* future markets (Rs. 11,950). The reduction was mainly due to the delay in constituting the Union Jute Committees. Col. 4.—Mainly due to non-utilisation in full of the provision for travelling allowances of the members of the Jute Advisory Board.

L-4.—Contingencies—

| | | | | | |
|------------|-----------|---|-----------|-----------|--------|
| O. | 4,500 | } | 44,71,647 | 44,66,419 | —5,228 |
| S. | 46,74,300 | | | | |
| R. | —2,07,153 | | | | |

Col. 1.—The original grant represents the provision for Divisional Seed Stores. Supplementary grant was obtained for the reasons stated in the notes under L-1.—Charged (Rs. 7,32,600) and under L-1.—Voted as per items (1) (Rs. 10,03,600) and (2) (Rs. 13,300) and for the purchase of jute (Rs. 29,24,800). See paragraph 5 of the review. Reduction mainly due to economy (Rs. 37,240), late starting of offices in connection with the regulation and licensing of jute (Rs. 34,520), delay in filling up vacancies in the staff engaged on job work (Rs. 5,000) and liabilities carried forward (Rs. 1,62,393) set off by an increase of Rs. 32,000 to meet the cost of typewriters and the increased cost of furniture and tin boxes supplied to the mufussil offices.

| 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 "—<i>concl'd.</i> | | | |
| N.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 21,640 | 6,960 | 6,955 |
| R. | —14,680 | | |
| Col. 1.—One officer only proceeded on short leave in India. | | | |
| <i>Voted—</i> | | | |
| O. | 15,580 | 1,960 | 1,495 |
| R. | —13,600 | | |
| Col. 1.—No scholars sent to England owing to the war. | | | |
| O.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | 12 | +12 |
| <i>Voted</i> | .. | 2 | +2 |
| For rounding— | | | |
| <i>Charged</i> | —40 | .. | +40 |
| <i>Voted</i> | —60 | .. | +60 |
| Surrenders or withdrawals within grant or approp- riation— | | | |
| R. Gross | 3,02,079 | 3,02,079 | .. —3,02,079 |
| TOTALS— | | | |
| <i>Charged</i> | 1,01,000 | 99,142 | —1,858 |
| <i>Voted—</i> | | | |
| Gross | 72,19,990 | 68,40,417 | —3,79,573 |
| Deductions | —34,990 | —29,862 | +5,108 |
| Net | 71,85,000 | 68,10,535 | —3,74,465 |

REVIEW.

Charged savings were 1·8 per cent. of the authenticated appropriation as compared with 3·9 per cent. in 1939-40. In the voted section, savings in the grant were 5·2 per cent. as against 9·8 per cent. in the preceding year and were mainly contributed by sub-heads F, G, L-2, L-3 and L-4. Savings in the final voted grant were 1·1 per cent. as compared with 4·1 per cent. in the previous year.

REVIEW—*contd.*

2. A provision of Rs. 3,000 for the pay of the Superintendent of the Zoological Garden was wrongly made under sub-head A.—Voted of Grant No. 24.—Charges on account of Veterinary instead of under sub-head I of this Grant. The irregularity was rectified during the year.

3. Sub-heads C, D and F include charges for the Rice Research Scheme, the cost of which was shared equally by the Provincial Government and the Imperial Council of Agricultural Research up to the year 1939-40. It was decided in the year 1940-41 that with effect from that year, a portion of the expenditure on the above scheme under sub-head F only would be recovered from the Imperial Council of Agricultural Research, the balance being met by the Provincial Government. Recoveries during the year under review were effected in accordance with this decision. The un-utilised provision for "Deduct—Recoveries", under the sub-heads C, D and F was, however, not regularised during the year, although the above decision was known to the controlling authority as early as in May 1940. It was explained that no scrutiny of the provision under the sub-heads was considered necessary as the recoveries were being adjusted after the close of the year. Evidently there was room for better control under these sub-heads.

4. An expenditure of Rs. 1,483 was incurred under sub-head F on account of the pay of an officer for which no funds were arranged for, although the post was sanctioned by Government in December 1939. The controlling authority explained that the Government order sanctioning the charge was not communicated to him.

5. With a view to maintain an economic price level for the new jute crop of 1940, an advance of Rs. 30,00,000 was made under the orders of the Provincial Government to the Special Officer (Jute), in June 1940, for the purchase of jute. The amount was allowed to be drawn and kept in a personal ledger account opened for the purpose, out of which a sum of Rs. 29,23,502, as detailed below, was actually spent during the year, leaving a balance of Rs. 76,498 on the 31st March 1941.

| | Rs. |
|---|-----------|
| Cost of jute purchased | 28,44,554 |
| Agents' commission | 31,840 |
| Godown rent | 17,336 |
| Insurance premia | 18,888 |
| Loading and unloading charges | 10,719 |
| Arbitration fee | 107 |
| Miscellaneous | 58 |
| Total | 29,23,502 |

The amount spent out of the advance was subsequently covered up by a supplementary grant of Rs. 29,25,000 under "40.—Agriculture" but the unspent balance of the advance, *viz.*, Rs. 76,498 was allowed to remain in the personal ledger account of the Special Officer to meet the current expenses on storage, handling, insurance and other charges. Although the purchases of

REVIEW—*contd.*

jute out of the advance were made before August 1940, accounts were not submitted to the audit office before April 1941.

The entire stock of jute was sold in 1941-42 at a total price of Rs. 31,16,735 which was credited in the Personal Ledger accounts of the Special Officer in two instalments, *viz.*, Rs. 25,70,688 in September 1941 and Rs. 5,46,047 in October 1941. The question of the transfer of these amounts to the credit of Government revenues is under reference with the Provincial Government.

The exact gain or loss on the transaction cannot, however, be worked out until all the relevant charges have been booked.

The agents were paid commission on a sum of Rs. 31,84,000 representing the value of goods tendered by them, instead of on Rs. 28,44,554 which was the actual value of the goods purchased by Government and on which commission was payable in terms of the agreement. It was explained that the agents actually purchased jute to the value of Rs. 31,84,000 and charged commission thereon. Subsequently, one seller was permitted to take back his jute before it was actually paid for. The recovery of the commission charged on this lot is under correspondence with the agents and the adjustment thereof is expected shortly.

6. *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 21 of the Audit Report on page 13.

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 (1939-40). | Receipts during the year (1940-41). | Expenditure during the year (1940-41). | Unexpended balance at the end of the year (1940-41). |
|--|---|-------------------------------------|--|--|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| 1. Establishment of seed, paddy and crop demonstration centres. | 2 | .. | .. | 2 |
| 2. Improvement of cattle and fodder crops. | 7 | .. | .. | 7 |
| 3. Extension of cattle improvement schemes to more districts (sub-head E). | .. | 120 | (a) | 120 |

(a) The actual expenditure incurred during the year was Rs. 27,064, which has been provisionally adjusted under "Advances Repayable" (sub-head A of Grant No. 35) pending readjustment on receipt of additional grant from the Government of India or of local contributions.

REVIEW—*concl'd.*

Including the amount of Rs. 14,480 incurred in excess of the available balance in 1939-40, a total sum of Rs. 41,544 has been spent up to the end of 1940-41 in excess of the available balance of the Government of India grant and local contributions received for the purpose. The whole of this amount has been adjusted under the suspense head "Advances Repayable". The question of regularising this adjustment is under the consideration of the Provincial Government.

7. The grant received from the Indian Central Jute Committee to meet the expenses on the conduct of experimental work on the census of jute crop in Bengal is kept in a deposit account opened for the purpose. The expenditure incurred by the Provincial Government on the scheme is initially debited to sub-head F of this grant and then adjusted against the deposit account, mentioned above, by credit to the major head XXIX—Agriculture.

During the year 1940-41, an expenditure of Rs. 35,527 was incurred by the Provincial Government on the above scheme under sub-head F against the balance of Rs. 1,783 in the deposit account. The balance of the expenditure, viz., Rs. 33,744, was adjusted provisionally under 'Advances Repayable' (sub-head A of Grant No. 35) pending receipt of additional grant from the Committee. Out of this, a sum of Rs. 32,575 has been adjusted on receipt of an additional grant of an equivalent amount, during the year 1941-42. The question of adjustment of the outstanding debit balance under 'Advances Repayable' is under correspondence with the Provincial Government.

8. A loss amounting to Rs. 1,663 caused by the death of cattle and birds in different Agricultural Farms was written off by competent authority during the year 1940-41.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 41.—Veterinary ". | | | |
| A.—SUPERINTENDENCE— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| R. | 145 | 145 | 1,412 |
| | | | +1,267 |
| Col. 4.—Mainly due to the Veterinary Advisor's tour. See paragraph 1 of the review. | | | |
| <i>Voted—</i> | | | |
| O. | 1,32,000 | 1,32,819 | 1,32,712 |
| R. | 819 | | |
| See paragraph 2 of the review under Grant No. 23 (page 162). | | | |
| B.—VETERINARY EDUCATION AND RESEARCH— | | | |
| <i>Charged—</i> | | | |
| O. | 21,000 | 20,954 | 20,954 |
| R. | -46 | | |
| <i>Voted—</i> | | | |
| O. | 1,32,000 | 1,37,966 | 1,36,910 |
| R. | 5,966 | | |
| C.—SUBORDINATE ESTABLISHMENT— | | | |
| O. | 79,000 | 74,489 | 72,428 |
| R. | -4,511 | | |
| D.—HOSPITALS AND DISPENSARIES— | | | |
| <i>Charged—</i> | | | |
| O. | 6,000 | 5,901 | 5,680 |
| R. | -99 | | |
| <i>Voted—</i> | | | |
| O. | 2,99,400 | 2,86,188 | 2,78,836 |
| R. | -13,212 | | |
| F.—PRIZES | | 1,000 | 998 |
| | | | -2 |

| Major Head and Sub-head, 1 | Final Grant or Appro- priation. 2 | Actual Expendi- ture. 3 | Excess + Saving—. 4 |
|---|--|----------------------------------|---------------------------|
| | Rs. | Rs. | Rs. |
| Major Head "41.—Veterinary"—concl'd. | | | |
| I.—CHARGES IN ENGLAND— | | | |
| * High Commissioner— | | | |
| Charged | 4,500 | 4,800 | +300 |
| Voted— | | | |
| | Rs. | | |
| O. | 12,500 | 12,100 | 11,832 |
| R. | —400 | | |
| J.—LOSS OR GAIN BY EXCHANGE — | | | |
| * Charged | .. | 9 | +9 |
| Voted | .. | 21 | +21 |
| For rounding | —400 | .. | +400 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| R. | 11,338 | 11,338 | .. —11,338 |
| Totals— | | | |
| Charged | 31,500 | 32,855 | +1,355 |
| Voted | 6,55,500 | 6,33,737 | —21,763 |

REVIEW.

Charged expenditure exceeded the appropriation by Rs. 1,355 which is 4·3 per cent. of the appropriation as compared with a saving of 42·9 per cent. in the preceding year. The bulk of the excess which was contributed by sub-head 'A' was known to the controlling authority at a time when a supplementary appropriation could be obtained to cover the excess. This indicates defective control. In the voted section, there were savings of 3·3 and 1·6 per cent. of the original and the final grants against 6·5 and 3·8 per cent. respectively in the previous year.

2. An officer of the Veterinary Department was found to have misappropriated Rs. 108 approximately, being the price of milk alleged to have been purchased for the purpose of practical demonstration and examination in milk hygiene and also to have dishonestly removed serum from a college laboratory worth about Rs. 320. Another officer was found to have misappropriated the whole or part of a sum of Rs. 160, being the price of articles alleged to have been purchased. Both the officers were dismissed from service.

See also the Audit Report.

| Major Head and Sub-head. | 1 | 2 | 3 | 4 |
|---|----------|----------|----------|---------|
| | | Rs. | Rs. | Rs. |
| Major Head "42.—Co-operation". | | | | |
| A.—SUPERINTENDENCE— | | | | |
| A.-1.—Pay of Officers— | | | | |
| <i>Charged—</i> | | | | |
| | Rs. | | | |
| O. | 10,200 | 4,875 | 4,275 | -600 |
| R. | -5,325 | | | |
| Col. 1.—Due to the non-entertainment of a charged officer for a part of the year. | | | | |
| <i>Voted—</i> | | | | |
| O. | 1,33,600 | 1,24,000 | 1,26,152 | +2,152 |
| R. | -9,600 | | | |
| A.-2.—Pay of Establishment— | | | | |
| O. | 7,92,890 | 7,62,952 | 7,43,018 | -19,034 |
| R. | -29,938 | | | |
| A.-3.—Allowances, honoraria, etc.— | | | | |
| <i>Charged—</i> | | | | |
| O. | 3,000 | 1,950 | 1,957 | +7 |
| R. | -1,050 | | | |
| Col. 1.—Same as under A.-1.— <i>Charged.</i> | | | | |
| <i>Voted—</i> | | | | |
| O. | 2,20,360 | 2,18,000 | 2,17,573 | -427 |
| R. | -2,360 | | | |
| A.-4.—Contingencies— | | | | |
| O. | 54,320 | 50,900 | 49,973 | -927 |
| R. | -3,420 | | | |
| For rounding— | | | | |
| <i>Charged</i> | | -200 | .. | +200 |
| <i>Voted</i> | | -170 | .. | +170 |
| B.—GRANTS-IN-AID | | 2,14,756 | 2,04,251 | -10,505 |
| C.—OTHER CHARGES— | | | | |
| <i>Charged—</i> | | | | |
| O. | 1,268 | 1,118 | 1,110 | -8 |
| R. | -150 | | | |

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

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "42.—Co-operation"—<i>concl.</i> | | | |
| C.—OTHER CHARGES—<i>concl.</i> | | | |
| Voted— | Rs. | | |
| O. | 1,09,600 | } 1,00,238 | 97,981 |
| R. | -0,362 | | |
| For rounding— | | | |
| <i>Charged</i> | | -268 | +268 |
| Voted | | -356 | +356 |
| Surpluses or withdrawals within grant or appro- priation— | | | |
| <i>Charged—</i> | | | |
| R. | 6,525 | 6,525 | -6,525 |
| <i>Voted—</i> | | | |
| R. | 54,680 | 54,680 | -54,680 |
| <hr/> | | | |
| Totals— | | | |
| <i>Charged</i> | | 14,000 | 7,342 |
| Voted | | 15,25,000 | 14,39,848 |
| | | | -85,152 |

REVIEW.

Charged savings were 47·6 and 1·8 per cent. of the original and the final appropriations as against 53 and 4·3 per cent. respectively in the previous year and were contributed mainly by savings under sub-head A.-1. Voted savings were 5·6 per cent. of the original grant and 2·1 per cent. of the final appropriation compared with 5·9 per cent. and 1 per cent. respectively in the preceding year.

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 21 of the Audit Report on page 13.

REVIEW—contd.

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 included in this grant.

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

| | Rs |
|--|--------|
| Unexpended balance to the end of the previous year (1939-40) | 14,004 |
| Receipts during the year (1940-41) | 27,146 |
| Expenditure during the year (1940-41) | 32,651 |
| Unexpended balance at the end of the year (1940-41) | 9,009 |

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

3. *Land Mortgage Banks.*—Five Land Mortgage Banks were established as an experimental measure—one at Mymensingh in 1933-34 and the remaining four at Pabna, Jessore, Birbhum and Comilla in 1934-35. In the first year of their existence the entire cost of management was met by Government. During the second and third years, a subsidy equal to the amount representing the difference between their gross profits and the cost of management when the latter exceeded the former, was sanctioned by Government for payment to these banks. Owing to the continuance of economic depression and the high lending rate of interest, the progress made by the banks was rather slow. Government, therefore, decided to continue the payment of the above subsidy till they (*i.e.*, the banks) become self-supporting, beyond the period of three years of their existence. The total amount of subsidy paid by Government to these banks up to the 30th June 1941, including the first year's cost of management mentioned above, is shown below :—

| | Rs. |
|----------------------|--------|
| Pabna | 22,681 |
| Jessore | 18,799 |
| Birbhum | 12,236 |
| Mymensingh | 15,755 |
| Comilla | 10,239 |

No portion of the above subsidy is recoverable from the banks. Each of these banks has further been allowed the privilege of drawing (recoverable) advances from Government to the maximum extent of Rs. 4,868 per annum to meet the management charges. If the annual closing of a bank's accounts reveals that the management cost is greater than its gross profits for the year, the difference is adjusted from the advance as a Government subsidy and the balance is refunded to Government. In cases where the gross profits fully cover the management costs, the amount of the advance is refunded to Government in full.

REVIEW—*concl'd.*

The accounts of these banks are audited by the auditors of the Co-operative Department and generally reviewed by the Chief Auditor of that Department.

The sub-joined statement compiled from the audited accounts furnished by the Registrar, Co-operative Societies, shows the general Revenue position of the banks for the two years ending 30th June 1940 and 30th June 1941 and their financial relation with the Provincial Government. It will be seen from this statement that the gross profits for these two years exceeded the management expenses in the cases of Birbhum, Mymensingh and Comilla and also in the case of Pabna for the year ending June 1941 only. In the case of the Jessore Bank the gross profits for these two years and in the case of Pabna for the year ending June 1940 only, fell short of the management expenses. Item 6 of the statement shows the amounts of Government subsidy received by the banks whose management cost exceeded the gross profits during these two years. Of the amounts recoverable from the banks shown against item 8 of the statement, recoveries for the year ending June 1941 have not yet been made except from Jessore. Those for the year ending June 1940 have been effected in full.

The Bengal Co-operative Societies Act, 1940 (Act XXI of 1940), empowering Government to guarantee the principal and interest of debentures to be issued by these banks has been passed by the Legislature, but the debentures have not been floated as yet, in accordance with the advice of the Reserve Bank.

Statement for the years ending June 1940 and June 1941.

| Particulars. | Pabna. | | Jessore. | | Birbhum. | | Mymensingh. | | Comilla. | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Year ending | Year ending | Year ending | Year ending | Year ending | Year ending | Year ending | Year ending | Year ending | Year ending |
| | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. | June 1940. June 1941. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| 1. Interest earned and other receipts | 8,319 | 11,362 | 6,684 | 8,287 | 9,500 | 9,604 | 14,205 | 16,298 | 11,782 | 12,715 |
| 2. <i>Deduct</i> —Interest paid and other charges. | 4,548 | 6,592 | 3,278 | 4,042 | 4,775 | 5,053 | 7,939 | 8,555 | 6,152 | 5,928 |
| 3. Gross profit | 3,771 | 4,770 | 3,406 | 4,245 | 4,725 | 4,551 | 6,266 | 6,743 | 5,630 | 6,787 |
| 4. Management charges | 4,846 | 4,366 | 3,634 | 5,543 | 4,459 | 4,480 | 3,904 | 3,730 | 4,101 | 4,460 |
| 5. Difference (more + less —). | —1,075 | +404 | —428 | —1,298 | +266 | +71 | +2,362 | +3,013 | +1,529 | +2,327 |
| 6. Government subsidy | 1,075 | Nil | 428 | 1,298 | Nil | Nil | Nil | Nil | Nil | Nil |
| 7. Management charges drawn from Government. | 4,756 | 4,190 | 3,723 | 4,701 | 4,579 | 4,260 | 3,904 | 3,730 | 4,222 | 4,234 |
| 8. Amount recoverable from the banks | 3,681 | 4,190 | 3,295 | 3,403 | 4,579 | 4,260 | 3,904 | 3,730 | 4,222 | 4,234 |

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "43.—Industries." | | | |
| A.—INDUSTRIES— | | | |
| A.-1.—Pay of Officers— | | | |
| Rs. | | | |
| O. | 2,88,420 | } 2,68,007 | 2,67,775 |
| R. | -20,413 | | |
| A.-2.—Pay of Establishment— | | | |
| O. | 4,44,937 | } 4,28,010 | 4,27,203 |
| R. | -16,927 | | |
| See paragraph 4 of the review. | | | |
| A.-3.—Allowances, honoraria, etc.— | | | |
| O. | 64,278 | } 66,815 | 65,160 |
| R. | 2,537 | | |
| A.-4.—Contract Contingencies— | | | |
| O. | 8,247 | } 14,206 | 14,184 |
| R. | 5,959 | | |
| Col. 1.—Mainly due to transfer of funds for charges debitable to this head out of the lump provision made under A.-1 for the reorganisation of a Silk Technological Institute (Rs. 3,359) and rectification of a wrong provision made under sub-head A.-5 for charges debitable to this head (Rs. 2,600). See paragraph 2 of the review. | | | |
| A.-5.—Other Contingencies— | | | |
| O. | 3,51,237 | } 3,34,856 | 3,33,559 |
| R. | -16,381 | | |
| A.-6.—Scholarships— | | | |
| O. | 58,000 | } 55,713 | 55,281 |
| R. | -2,287 | | |
| A.-7.—Grants-in-aid— | | | |
| O. | 2,77,900 | } 2,82,541 | 2,80,179 |
| R. | 4,641 | | |
| Col. 1.—Mainly due to the transfer of funds for charges debitable to this sub-head out of the lump provision made under sub-head A.-5 for research schemes formulated by the Industrial Research Board (Rs. 15,057) and extra expenditure on account of maintenance and equipment grants to some schools not contemplated at the budget stage (Rs. 4,150), partly set off by a surrender of Rs. 16,000 owing to the Rural Reconstruction Scheme not having been given effect to. See paragraph 3 of the review. | | | |
| A.-8.—Miscellaneous— | | | |
| <i>Charged—</i> | | | |
| O. | 1,000 | } 800 | 672 |
| R. | -200 | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "43.—Industries"—<i>concl'd.</i> | | | |
| A.—8.—Miscellaneous—<i>concl'd.</i> | | | |
| Voted— | Rs. | | |
| O. | 14,900 | 15,760 | 15,562 |
| R. | 800 | | |
| For rounding— | | | |
| O. | -119 | 25 | - |
| R. | 144 | | |
| C.—FISHERIES— | | | |
| R. | 20 | 20 | 20 |
| E.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| O. | 4,040 | 1,080 | 951 |
| R. | -2,960 | | |
| Col. 1.—No Scholar was sent to England. | | | |
| F.—LOSS OR GAIN BY EXCHANGE | | 1 | +1 |
| For rounding | 160 | - | -160 |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| Charged— | | | |
| R. | 200 | 200 | - |
| Voted— | | | |
| R. | 44,807 | 44,807 | -44,807 |
| Totals— | | | |
| Charged | 1,000 | 672 | -328 |
| Voted | 15,12,000 | 14,59,875 | -52,125 |

REVIEW.

Voted savings were 3·4 per cent. of the grant as compared with 7·7 per cent. in the previous year. Savings in the final modified appropriation were, however, 5 per cent. as in the previous year.

REVIEW—concl'd.

2. A sum of Rs. 2,600 representing the estimated expenditure for the consumption of electricity in connection with the scheme for the re-organisation of a Silk Technological Institute, which was correctly adjustable under sub-head A.-4, was wrongly provided through the Schedule in the budget under sub-head A.-5. The irregularity was rectified during the year.

3. A sum of Rs. 16,000 was provided under A.-7 in the year under review as well as in the previous year for Rural Reconstruction Scheme, but in both the years, the provision was surrendered. The controlling authority explained that the provision could not be utilised as the details of the scheme were not worked out in 1939-40 and they were still under the consideration of Government during 1940-41.

4. A lump provision of Rs. 18,000 was made successively for three years from 1938-39 to 1940-41 under sub-head A.-2 for "Provincial organisation for the purchase of stores." The scheme did not, however, mature and was ultimately abandoned. Provision for the first two years was surrendered and out of the provision for 1940-41, a sum of Rs. 6,020 only was surrendered, the balance of Rs. 11,980 being utilised, under orders of Government, in meeting the additional expenditure on account of the retention of the staff under the Industrial Survey Committee for a further period of 4 months from 1st November 1940.

5. A loss amounting to Rs. 587 representing the price of departmental exhibits destroyed by fire in October 1940 was written off by Government.

6. An accidental fire in the All-India Khadi and Swadeshi Exhibition held at Madras in December 1939 and January 1940 caused the destruction of departmental exhibits to the extent of Rs. 596. The amount was written off under orders of Government.

7. *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 21 of the Audit Report on page 13.

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 scheme included in this grant.

Name of the scheme.—Scheme for alternative employment for women workers excluded from under-ground work in coal mines in Bengal.

| | Rs. |
|--|-------|
| Unexpended balance to the end of the previous year (1939-40) | 4,750 |
| Receipts during the year (1940-41) | — |
| Expenditure during the year (1940-41) | .. |
| Unexpended balance at the end of the year (1940-41) | 4,750 |

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "43.—Industries". | | | |
| B.—CINCHONA PLANTATIONS— | | | |
| B.-1.—Pay of Officers— | | | |
| <i>Charged—</i> | | | |
| O. | 30,400 | 34,400 | 34,030 |
| S. | 4,000 | | |
| <i>Voted—</i> | | | |
| O. | 37,700 | 37,750 | 37,745 |
| R. | 50 | | |
| B.-2.—Pay of Establishment | 26,800 | 25,916 | —874. |
| B.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged</i> | | | |
| | 3,600 | 3,012 | +412 |
| <i>Voted—</i> | | | |
| O. | 4,100 | 4,050 | 3,920 |
| R. | —50 | | |
| B.-4.—Contingencies— | | | |
| O. | 4,18,940 | 4,72,100 | 4,69,987 |
| S. | 60,400 | | |
| R. | —7,240 | | |
| Col. 1.—Supplementary grant due partly to the rise in the price of essential stores and partly to the intensive programme of cultivation. Reduction mainly due to (1) certain stores not having been received during the year (Rs. 4,000) and (2) non-completion of the enlarged maps of the cinchona plantations by the Survey Department (Rs. 3,000). | | | |
| B.-7.—Grants-in-aid, contributions, etc. | 700 | 648 | —52 |
| For rounding | —330 | .. | +330 |
| D.—WORKS— | | | |
| O | 67,564 | 58,764 | 59,075 |
| R. | —8,800 | | |
| Col. 1.—Mainly due to the non-completion of a work owing to delay in the receipt of materials. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving —. |
|---|---------------------------------------|-----------------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "43.—Industries"—<i>concl'd.</i> | | | |
| E.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged</i> | 12,800 | 12,800 | .. |
| Voted— | | | |
| O. | 3,800 | } 5,440 | 4,281 |
| S. | 2,600 | | |
| R. | -960 | | |
| | | | -1,159 |
| Cols. 1 and 4.—Supplementary grant was for additional indents, a part of the expenditure on which was, however, subsequently carried forward. | | | |
| F.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | 23 | +23 |
| <i>Voted</i> | .. | 7 | +7 |
| • For rounding— | | | |
| <i>Charged</i> | 200 | .. | -200 |
| <i>Voted</i> | -364 | .. | +364 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| R. | 17,000 | 17,000 | .. |
| Totals— | | | |
| <i>Charged</i> | 50,000 | 50,465 | +465 |
| <i>Voted</i> | 6,22,000 | 6,01,579 | -20,421 |

REVIEW.

There was an excess of .9 per cent. in the charged appropriation. Voted savings were 3.3 and .6 per cent. of the sanctioned grant and the modified appropriation respectively. Charged and voted savings in the previous year were trifling.

2. The Public Accounts Committee which examined the accounts for 1937-38 and 1938-39 recommended a more frequent inspection of the Cinchona Plantation accounts and an examination of the question whether a commercial system of accounts could be introduced in the Cinchona Department. As the two schemes are inter-related, the latter one was taken up by the Audit Department at the request of the Provincial Government and a scheme of commercial accounts has recently been formulated and submitted to the Provincial Government for orders.

Store Accounts of the Mungpoo Quinine Factory, 1940-41.

| Particulars of stores. | Opening balance. | | Receipts. | | Utilisations, issues, sales, etc. | | Shortage, loss, etc., written off. | | Results of stock verification and revaluation, if any. | | Closing balance. | |
|--|------------------|----------|-----------|----------|-----------------------------------|----------|------------------------------------|--------|--|--------|------------------|----------|
| | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. | Quantity. | Value. |
| | 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 . . . | 461,799 (a) | 2,30,900 | 1,573,643 | 7,86,822 | 1,549,065 | 7,74,533 | .. | .. | .. | .. | 486,377 | 2,43,189 |
| Quinine Sulphate Purified . | 15,014 (b) | 1,35,126 | 93,488 | 8,41,392 | 92,020 | 8,28,180 | .. | .. | .. | .. | 16,482 | 1,48,338 |
| Crude . | 31,422 (c) | 2,82,798 | 608 | 5,472 | 18,755 | 1,68,795 | .. | .. | .. | .. | 13,275 | 1,19,475 |
| Tablets . | 2,852 (d) | 29,947 | 18,202 | 1,72,986 | 18,225 | 1,72,528 | .. | .. | .. | .. | 2,829 | 30,405 |
| Other quinine salts . . . | 467 (e) | 4,842 | 3,845 | 40,375 | 3,246 | 33,395 | .. | .. | +1 | +10 | 1,067 | 11,832 |
| Chinchona febrifuge and other mixed alkaloids. | 13,725 (f) | 82,549 | 46,636 | 2,82,571 | 41,817 | 2,53,710 | .. | .. | +1 | +6 | 18,545 | 1,11,416 |
| Other cinchona products . | 38 | 380 | 42 | 420 | 44 | 440 | .. | .. | .. | .. | 36 | 360 |
| Other stores, oils, chemicals, etc. | .. | 41,580 | .. | 1,53,316 | .. | 1,41,980 | .. | 587 | .. | +2 | .. | 52,331 |

(a) Bark—@ Rs. 8 per lb.

(b) and (c)—Quinine sulphate purified and crude @ Rs. 9 per lb.

(d) Quinine sulphate tablets.—Treatments @ Re. 1 per box; tins @ Rs. 9 per gross weight of tablets.

(e) Quinine alkaloids @ Rs. 12 per lb.; other quinine salts and net quinine content of tablets @ Rs. 10 per lb.

(f) Totaquina—@ Rs. 7 per lb.; other mixed alkaloids @ Rs. 6 per lb.

Reinforced Cinchona Febrifuge Tablets—@ Rs. 6 per gross weight of tablets.

Stocks of quinine sulphate crude and miscellaneous items of stores were not verified. Other stocks were verified by the Assistant Quinologist.

S. C. SEN,

Quinologist to the Government of Bengal.

CALCUTTA, }
The 17th July, 1941.

Certificate and remarks of the Head of the Department.

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

S. C. SEN,

Superintendent, Cinchona, Bengal.

ROYAL BOTANIC GARDEN, CALCUTTA, }
Dated the 17th July, 1941.

Audit Certificate.

The Store Accounts of the Government Quinine Factory at Mungpoo were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

The bark and quinine products have been valued at rates fixed by the Department as usual.

T. S. PARASURAM IYER,
Assistant Accounts Officer, Bengal.

CALCUTTA, }
Dated the 25th August, 1941.

Store Accounts of the Mungpoo Cinchona Plantation for 1940-41.

| Particulars of stores. | Opening balance. | | Receipts. | | Utilisation, issues, etc. | | Depreciation, Result of stock etc., written off. | | Closing balance. | | | |
|--------------------------------------|------------------|--------|-----------|----------|---------------------------|----------|--|--------|------------------|--------|-------|-------|
| | 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 . . . | 186,406 | 93,203 | 458,086 | 2,29,043 | 640,929 | 3,20,465 | .. | .. | .. | .. | 3,563 | 1,781 |
| Manures implements and other stores. | .. | 3,247 | .. | 6,578 | .. | 7,669 | .. | .. | .. | .. | .. | 2,156 |

The stock was verified by the Manager.

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

MUNGPOO, }
 The 12th July 1941.

Certificate and remarks of 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 register and that the closing balance was not in excess of requirements.

ROYAL BOTANIC GARDEN, CALCUTTA, }
 The 17th July, 1941.

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

Store Accounts of the Munsong Cinchona Plantation for 1940-41.

| Particulars of stores. | Opening balance. | | Receipts. | | Utilisation, issues, etc. | | Depreciation, Result of stock | | Closing balance. | | | | |
|--|------------------|----------|-----------|----------|---------------------------|----------|-------------------------------|--------|------------------|--------|----|---------|----------|
| | 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 . . . | 580,963 | 2,90,481 | 978,543 | 4,89,272 | 934,346 | 4,07,173 | .. | .. | .. | .. | .. | 625,160 | 3,12,580 |
| Manures, implements, and other stores. | .. | 3,559 | .. | 15,331 | .. | 13,872 | .. | .. | .. | .. | .. | .. | 5,018 |

The stock was verified by the Manager.

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

MUNSONG, }
The 28th June 1941. }

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN, }
 CALCUTTA, }
The 17th July 1941.

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

AUDIT CERTIFICATE.

The store accounts of the Cinchona Plantations at Mungpoo and Munsong were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA, }
The 25th August 1941. }

T. S. PARASURAM IYER,
Assistant Accounts Officer, Bengal.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "47.—Miscellaneous Departments". | | | |
| <i>Labour and Emigration.</i> | | | |
| A.—LABOUR— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 20,000 | } 22,295 | } 22,005 |
| S. | 2,000 | | |
| R. | 295 | | |
| <i>Voted—</i> | | | |
| O. | 47,600 | } 40,460 | } 39,078 |
| R. | -7,140 | | |
| Col. 1.—Partly due to lesser grants to non-official labour welfare organisations and partly to the scheme for developing labour welfare centres not having fully matured during the year. See paragraph 2 of the review. | | | |
| B.—INSPECTOR OF FACTORIES— | | | |
| O. | 1,60,000 | } 1,53,180 | } 1,52,216 |
| R. | -6,820 | | |
| <i>Inspection and Tests.</i> | | | |
| C.—INSPECTOR OF STEAM BOILERS— | | | |
| <i>Charged—</i> | | | |
| O. | 200 | } 120 | } 120 |
| R. | -80 | | |
| <i>Voted—</i> | | | |
| O. | 1,19,300 | } 1,16,400 | } 1,13,006 |
| R. | -2,900 | | |
| <i>Statistics.</i> | | | |
| E.—PROVINCIAL STATISTICS— | | | |
| O. | 6,900 | } 1,125 | } 1,059 |
| R. | -5,775 | | |
| Col. 1.—Mainly due to the stoppage of the allowance to an ecclesiastical officer consequent on the discontinuance of the submission of ecclesiastical returns. | | | |
| <i>Miscellaneous.</i> | | | |
| F.—PRESERVATION AND TRANSLATION OF AN- CIENT MANUSCRIPTS | | | |
| | | 4,960 | 4,960 |
| G.—EXAMINATIONS— | | | |
| R. | 61 | 61 | 57 |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| Major Head " 47.—Miscellaneous Departments "— <i>contd.</i> | Rs. | Rs: | Rs. |
| H.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932— | | | |
| | Rs. | | |
| O. | 5,000 | 4,910 | 4,833 |
| R. | —90 | | |
| I.—MISCELLANEOUS— | | | |
| <i>Charged—</i> | | | |
| O. | 1,000 | 700 | 660 |
| R. | —300 | | |
| <i>Voted—</i> | | | |
| O. | 66,400 | 55,227 | 55,093 |
| R. | —11,173 | | |
| Col. 1.—Mainly due to the non-appointment of a whole-time officer to investigate trade disputes. | | | |
| J.—ADMINISTRATION OF BENGAL MONEY LENDERS' ACT, 1940— | | | |
| <i>Charged—</i> | | | |
| S. | 8,200 | 7,985 | 7,013 |
| R. | —215 | | |
| Col. 1.—Supplementary grant for the pay and allowances of the Provincial Registrar appointed under the "Administration of Bengal Money Lenders' Act, 1940" which came into operation after the budget had been passed. See also paragraph 2 of the review. | | | |
| <i>Voted—</i> | | | |
| R. | 2,000 | 2,000 | 1,833 |
| Col. 1.—For establishment and contingent charges in connection with the operation of the Act referred to in the note under <i>Charged</i> . See also paragraph 2 of the review. | | | |
| K.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 4,000 | 4,800 | 4,000 |
| S. | 800 | | |
| <i>Voted—</i> | | | |
| O. | 66,640 | 50,320 | 50,182 |
| R. | —16,320 | | |
| Col. 1.—Variation in leave programme (Rs. 9,120) and leave not fully allowed for and retirement of an officer (Rs. 7,200). | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 47.—Miscellaneous Departments "—concl'd. | | | |
| L.—LOSS OR GAIN BY EXCHANGE— | | | |
| Charged | .. | 7 | +7 |
| Voted | .. | 89 | +89 |
| For rounding— | | | |
| Charged | —200 | .. | +200 |
| Voted | +200 | .. | —200 |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| Charged— | | | |
| R. | Rs. 300 | 300 | .. —300 |
| Voted— | | | |
| R. | 48,157 | 48,157 | .. —48,157 |
| Totals— | | | |
| Charged | 36,000 | 33,805 | —2,195 |
| Voted | 4,77,000 | 4,22,406 | —54,594 |

REVIEW.

Charged savings were 6·1 per cent. of the authenticated appropriation as compared with 8·2 per cent. in the preceding year. There was a saving of 5·3 per cent. in the final charged appropriation against an excess of 1 per cent. in 1939-40. In the voted section, there were savings of 11·4 and 1·5 per cent. in the original grant and the final appropriation as against 4·4 and 8 per cent. respectively in the previous year.

2. Prior to 1940-41 the charges relating to the Labour Commissioner and his staff were provided for under the sub-head C-1 of Grant No. 12.—General Administration and those for grants to Labour Welfare Organisations under the sub-head J of Grant No. 33.—Miscellaneous. With effect from the year under review they have been provided for under the sub-head A of this Grant. Sub-head J of this Grant is a new one opened during the year under report.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "50.—Civil Works". | | | |
| A.—ORIGINAL WORKS—BUILDINGS— | | | |
| A.-1.—Land Revenue— | | | |
| | Rs. | | |
| O. | 5,600 | 3,154 | 3,158 |
| R. | -2,446 | | |
| Col. 1.—Mainly due to non-acquisition of land for a building (Rs. 5,500) set off by an increase of Rs. 2,900 on account of certain additional works in another building sanctioned during the year. See items 25 and 44 of Annexure A. | | | |
| A.-2.—Provincial Excise— | | | |
| <i>Charged—</i> | | | |
| R. | 2,213 | 2,213 | 2,213 |
| Col. 1.—Due to an urgent work. See item 44 of Annexure A. | | | |
| <i>Voted—</i> | | | |
| O. | 12,000 | 17,474 | 17,439 |
| R. | 5,474 | | |
| Col. 1.—Due to a work which was stopped owing to war but restarted after the submission of the budget. See items 25 and 44 of Annexure A. | | | |
| A.-3.—Registration— | | | |
| O. | 1,15,750 | 71,725 | 69,133 |
| R. | -44,025 | | |
| Col. 1.—Mainly due to non-acquisition of land, non-availability of materials due to war and more work being done in the previous year than anticipated at the budget stage. See items 25 and 44 of Annexure A. | | | |
| A.-4.—General Administration— | | | |
| <i>Charged—</i> | | | |
| O. | 2,10,354 | 1,40,411 | 1,39,631 |
| R. | -69,943 | | |
| Col. 1.—Mainly due to the provision for annual expenditure on Government Houses having been made in excess over the permissible limit and execution of a work more cheaply than estimated. See items 1, 25, 26 and 44 of Annexure A. | | | |
| <i>Voted—</i> | | | |
| O. | 3,31,155 | 3,08,773 | 2,98,259 |
| R. | -22,382 | | |
| See items 2, 3, 25, 27 to 34 and 44 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. |
| Major Head "50.—Civil works"—<i>contd.</i> | | | |
| A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i> | | | |
| A.-5.—Administration of Justice— | | | |
| | Rs. | | |
| O. | 4,17,000 | } 2,46,537 | 2,34,247 |
| R. | -1,70,463 | | |
| Col. 1.—Mainly due to the foundation work of a building not being started on account of difficulties in preparing the site (<i>vide</i> item 7 of Annexure A). See items 4 to 7, 25, 35 and 44 of Annexure A. | | | |
| A.-6.—Jails and Convict Settlements— | | | |
| O. | 3,64,730 | } 1,25,527 | 1,14,246 |
| R. | -2,30,203 | | |
| See items 8, 9, 25, 36 and 44 of Annexure A. | | | |
| A.-7.—Police— | | | |
| <i>Charged</i> | | | |
| O. | 10,700 | } 12,791 | 12,907 |
| R. | 2,091 | | |
| Col. 1.—Additional funds required for completing a work. See items 25 and 44 of Annexure A. | | | |
| Voted— | | | |
| O. | 9,75,106 | } 5,28,974 | 5,31,836 |
| R. | -4,46,132 | | |
| See items 10 to 16, 25, 37 to 42 and 44 of Annexure A. | | | |
| A.-8.—Ports and Pilotage— | | | |
| R. | 173 | 173 | 90 |
| See item 44 of Annexure A. | | | |
| A.-9(a).—Education—European and Anglo-Indian— | | | |
| O. | 13,300 | } 16,169 | 15,844 |
| R. | 2,869 | | |
| Col. 1.—Mainly for the completion of an unfinished work of the preceding year. See items 25 and 44 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. |
| Major Head " 80.—Civil Works"—<i>contd.</i> | | | |
| A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i> | | | |
| A.-9(b).—Education—General— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | 4,200 | 9,935 | 9,782 |
| R. | 5,735 | | |
| Col. 1.—Mainly for carrying out certain urgent minor works in the Chittagong Hill Tracts. See items 25 and 44 of Annexure A. | | | |
| <i>Voted—</i> | | | |
| O. | 5,80,800 | 5,36,888 | 5,27,041 |
| R. | —44,412 | | |
| See items 17, 18, 25, 43 and 44 of Annexure A. | | | |
| A.-10.—Medical— | | | |
| <i>Charged—</i> | | | |
| O. | 12,700 | 14,459 | 14,312 |
| R. | 1,759 | | |
| See items 25 and 44 of Annexure A. | | | |
| <i>Voted—</i> | | | |
| O. | 3,13,117 | 1,99,979 | 2,00,570 |
| R. | —1,13,138 | | |
| See items 19, 20, 25 and 44 of Annexure A. | | | |
| A.-11.—Public Health— | | | |
| R. | 796 | 796 | 732 |
| See item 44 of Annexure A. | | | |
| A.-12.—Agriculture— | | | |
| O. | 4,37,990 | 3,53,297 | 3,47,526 |
| R. | —84,702 | | |
| See items 21 to 25 and 44 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. |
| Major Head—"50.—Civil Works"—<i>contd.</i> | | | |
| A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i> | | | |
| A.-13.—Veterinary | 3,000 | 2,828 | -172 |
| See item 44 of Annexure A. | | | |
| A.-15.—Industries— | | | |
| | Rs. | | |
| O. | 65,006 | 54,086 | 49,568 |
| R. | -10,920 | | |
| Col. 1.—Mainly due to an electrical work not being carried out during the year. See items 25 and 44 of Annexure A. | | | |
| A.-10.—Civil Works— | | | |
| <i>Charged—</i> | | | |
| R. | 53 | 53 | 53 |
| See item 44 of Annexure A. | | | |
| <i>Voted—</i> | | | |
| O. | 43,134 | 36,154 | 34,730 |
| R. | -6,980 | | |
| Col. 1.—Due to the postponement of some minor works on account of the war (Rs. 10,000) partly set off by an addition of Rs. 3,020 for loss on stock. See items 25 and 44 of Annexure A. | | | |
| A.-17.—Stationery and Printing— | | | |
| O. | 1,000 | .. | .. |
| R. | -1,000 | | |
| See item 44 of Annexure A. | | | |
| A.-18.—Miscellaneous Departments— | | | |
| <i>Charged—</i> | | | |
| R. | 147 | 147 | 147 |
| See item 44 of Annexure A. | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "50.—Civil Works"—contd. | | | |
| A.—ORIGINAL WORKS—BUILDINGS—concl'd. | | | |
| A.-18.—Miscellaneous Departments—concl'd. | | | |
| Voted— | | | |
| | Rs. | | |
| O. | 13,000 | } 2,935 | 1,456 |
| R. | -10,065 | | |
| Col. 1.—Mainly due to the transfer of the major portion of the provision (which is treated as a reserve) to other sub-heads. See item 44 of Annexure A. | | | |
| For rounding— | | | |
| Charged | 46 | .. | -46 |
| Voted | -697 | .. | +697 |
| B.—ORIGINAL WORKS—COMMUNICATIONS— | | | |
| Charged— | | | |
| O. | 3,000 | } 1,609 | 1,508 |
| R. | -1,391 | | |
| See item 53 of Annexure A. | | | |
| Voted— | | | |
| O. | 11,07,000 | } 9,51,686 | 9,21,775 |
| R. | -1,55,314 | | |
| See items 45 to 68 of Annexure A. | | | |
| C.—REPAIRS— | | | |
| Charged— | | | |
| O. | 4,54,000 | } 4,29,000 | 4,23,630 |
| R. | -25,000 | | |
| Col. 1.—Curtailment due to war. | | | |
| Voted— | | | |
| O. | 43,26,000 | } 41,74,581 | 41,43,435 |
| R. | -1,51,419 | | |
| Col. 1.—Rs. 92,255 was reappropriated to sub-head "B.—Original Works—Communications" for certain road surfacing works of an improved type with a view to reducing the repair charges in future years and also for meeting the increased demand for another such work, (vide items 46 to 52 of annexure A), the balance of the saving being due to expenditure on certain repair works having been cut down owing to scarcity of materials on account of war conditions. | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "50.—Civil Works"—contd. | | | |
| D.—ESTABLISHMENT— | | | |
| Gross— | | | |
| Charged— | | | |
| | Rs. | | |
| O. | 3,71,000 | | |
| R. | -41,563 | | |
| | 3,29,437 | 3,27,542 | -1,895 |
| Col. 1.—Mainly due to changes in the leave programme owing to war (Rs. 25,900), transfer of an officer to the Military Department (Rs. 10,500) and less expenditure on travelling allowance (Rs. 2,000). | | | |
| Voted— | | | |
| O. | 15,04,000 | | |
| R. | -70,000 | | |
| | 14,34,000 | 14,35,195 | +1,195 |
| Col. 1.—Mainly due to (i) non-recruitment of some officers (Rs. 8,700), (ii) late recruitment of an officer (Rs. 9,000), (iii) an unfilled vacancy (Rs. 1,800), (iv) transfer of an officer to the Military Department (Rs. 4,900), (v) change of incumbents (Rs. 5,700), (vi) death and retirements (Rs. 17,500), (vii) non-payment of stipends to student Engineers (Rs. 4,600), (viii) reduction of establishment in a circle (Rs. 4,000) and (ix) entertainment of smaller temporary establishment in three circles (Rs. 14,300). | | | |
| Deduct—Recoveries— | | | |
| Charged— | | | |
| O. | -1,46,000 | | |
| R. | 30,000 | | |
| | -1,16,000 | -1,13,685 | +2,315 |
| Voted— | | | |
| O. | -5,91,000 | | |
| R. | 1,21,000 | | |
| | -4,70,000 | -4,60,869 | +9,131 |
| Charged and Voted—Col. 1.—Mainly due to smaller expenditure on Central Civil Works owing to the war conditions and on grants-in-aid works financed from subventions from the Central Road Fund. | | | |
| E.—TOOLS AND PLANT— | | | |
| Charged | 5,000 | 4,740 | -260 |
| Voted— | | | |
| Gross— | | | |
| O. | 90,000 | | |
| R. | 23,421 | | |
| | 1,13,421 | 1,12,098 | -1,323 |
| Col. 1.—Mainly due to the purchase of a road roller for the Mymensingh Construction Division (Rs. 15,600) and six tar boilers for use in the Presidency Circle (Rs. 6,000). | | | |
| Deduct—Recoveries | .. | -355 | -355 |

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

Major Head "50.—Civil Works"—*contd.*

F.—GRANTS-IN-AID—

Charged—

| | | Rs. | | | | |
|----|-----------|--------|---|-------|-------|----|
| O. | | 5,000 | } | 2,873 | 2,873 | .. |
| R. | | -2,127 | | | | |

Col. 1.—Due to less demands than anticipated.

Voted—

| | | | | | | |
|----|-----------|-----------|---|-----------|-----------|-----------|
| O. | | 47,71,000 | } | 45,12,885 | 44,03,231 | -1,00,554 |
| R. | | -2,58,115 | | | | |

Col. 1.—The saving was the net effect of a decrease of Rs. 4,18,098 and an increase of Rs. 1,00,583. The decrease was mainly due to slow progress of Road Fund Works owing to delay in sanctioning estimates, calling for tenders and selecting contractors, late delivery of the possession of land and scarcity of materials while the increase was chiefly on account of the change in the classification of a work from sub-head B.—Voted to this sub-head (*vide* item 65 of Annexure A).

Col. 4.—Mainly due to the scarcity of wagons for the conveyance of materials required for works.

F.-1.—Grants and subventions to schemes of rural reconstruction under communications—

| | | | | | | |
|----|-----------|--------|---|----|----|----|
| O. | | 4,000 | } | .. | .. | .. |
| R. | | -4,000 | | | | |

Col. 1.—The scheme of rural reconstruction was under the consideration of Government and could not therefore be given effect to during the year. See paragraph 4 of the review.

F.-2.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—

Grants-in-aid for improvement of existing communications excluding water-ways (2nd grant schemes)—

| | | | | | | |
|----|-----------|--------|---|----------|--------|---------|
| O. | | 95,000 | } | 1,15,750 | 83,888 | -31,862 |
| R. | | 20,750 | | | | |

Cols. 1 and 4.—To meet the increased demands of the Commissioners, additional funds were placed at their disposal, which, however, could not be spent by them for want of requisite local contributions.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "50.—Civil Works"—<i>contd.</i> | | | |
| G.—SUSPENSE— | | | |
| <i>Charged</i> | .. | —139 | —139 |
| See Annexure B. | | | |
| Voted— | | | |
| | Rs | | |
| O. | —9,000 | —4,420 | —1,01,001 |
| R. | 4,580 | | |
| Col. 1.—Mainly to meet the demands of several Divisions for the purchase of materials. | | | |
| Col. 4.—Mainly due to materials purchased but not paid for during the year. See Annexure B. | | | |
| H.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| O. | 33,500 | 52,220 | 52,292 |
| R. | 18,720 | | |
| Col. 1.—Mainly due to extensions of leave granted to two officers. | | | |
| Voted— | | | |
| O. | 21,300 | 23,180 | 21,175 |
| R. | 1,880 | | |
| I.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | 91 | +91 |
| <i>Voted</i> | .. | 37 | +37 |
| For rounding— | | | |
| <i>Charged</i> | —500 | .. | +500 |
| <i>Voted</i> | —300 | .. | +300 |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| Major Head " 50.—Civil Works"—<i>concl.</i> | | | |
| Surrenders or withdrawals within grant or appro- priation— | | | |
| | Rs. | Rs. | Rs. |
| <i>Charged—</i> | | | |
| <i>R. Gross</i> | 1,09,306 | 1,09,306 | .. —1,09,306 |
| <i>R. Deductions</i> | —30,000 | —30,000 | .. +30,000 |
| <i>Voted—</i> | | | |
| <i>R. Gross</i> | 17,74,773 | 17,74,773 | .. —17,74,773 |
| <i>R. Deductions</i> | —1,21,000 | —1,21,000 | .. +1,21,000 |
| Total—Grant No. 29—Civil Works— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 11,09,000 | 9,91,582 | —1,17,418 |
| <i>Deductions</i> | —1,46,000 | —1,13,685 | +32,315 |
| <i>Net</i> | 9,63,000 | 8,77,897 | —85,103 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 1,56,00,000 | 1,34,78,636 | —21,21,364 |
| <i>Deductions</i> | —5,91,000 | —4,61,224 | +1,29,776 |
| <i>Net</i> | 1,50,09,000 | 1,30,17,412 | —19,91,588 |

REVIEW.

Charged savings were 8·8 per cent. of the authenticated appropriation against 7·1 per cent. in the preceding year, and were chiefly contributed by sub-heads A-4, C and D—Gross set off by the excess under D.—*Deduct*—Recoveries. The saving in the final appropriation was 7 per cent. against 2 per cent. in the previous year.

Voted savings were 13·3 and 2·5 per cent. of the original grant and the modified appropriation respectively against 11·2 and 1·3 per cent. in 1939-40. The savings in the original grant were mainly due to smaller expenditure on buildings and communications (original and repair works), establishment and grants-in-aid, set off by less recoveries of establishment charges.

2. The statutory grant of Rs. 4 lakhs to the new Howrah Bridge which was recorded as voted expenditure under sub-head F in the absence of an Act of the Provincial Legislature declaring it to be charged, became charged expenditure with effect from the year 1941-42 for the reasons explained in the review under Grant No. 7.—Charges on account of Motor Vehicles Taxation Act at page 42.

REVIEW—contd.

3. A provision of Rs. 1 lakh was made under sub-head A.-10—Voted in the year under review, as also in the preceding two years, for a Climatic Sanitarium for Tuberculosis (*vide* item 20 of Annexure A at page 200), but the work had to be postponed from year to year pending the selection of a site.

Out of the provision for 1940-41, Rs. 45,634 was surrendered and Rs. 54,366 was reappropriated to other sub-heads.

4. Both in the year under review as also in the preceding year, a provision of Rs. 4,000 was made under sub-head F.-1 to make grants and subventions to schemes of rural reconstruction out of the provincial revenues, but the entire provision was surrendered as the scheme did not mature.

5. The gross establishment charges of the Communications and Buildings Branch of the Communications and Works Department during the year 1940-41 amounted to Rs. 17.63 lakhs against the total works outlay of Rs. 81.28 lakhs, *i.e.*, 21.69 per cent. against 20.78 per cent. of the previous year. A sum of Rs. 5.75 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments. The net establishment charges (Rs. 11.88 lakhs) were 14.62 per cent. of the total works outlay against 15.17 per cent. of the previous year.

6. 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.

A duly verified *pro forma* account of the Bengal Motor Vehicles Tax Fund for the year 1940-41 is given below :—

| | Rs. |
|--|-----------|
| 1. Opening balance | 13,44,339 |
| 2. Net receipts excluding refunds | 17,92,758 |
| 3. Expenditure :— | |
| | Rs. |
| (i) Cost of collection | 70,158 |
| (ii) Statutory payments to the Calcutta Corporation | 4,50,000 |
| (iii) Contribution to local bodies for the maintenance and construction of roads | 7,89,128 |
| (iv) Expenditure other than under (iii) on the construction and maintenance of roads | 3,56,013 |
| | ————— |
| Total | 16,65,299 |
| 4. Closing balance | 14,71,798 |

7. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of civil aviation, are credited as a block grant to the Central Road Fund, 15 per cent. of the

REVIEW—*contd.*

block grant being retained as a Central Reserve. Out of the balance portions are allocated for expenditure—

- (a) in each Governor's Province,
- (b) elsewhere in British India, and
- (c) in Indian States and administered areas,

in the proportion of the consumption of motor spirit in each area to the total consumption. Under a resolution of the Indian Legislature in 1937 the portions allocated for expenditure in Governor's Provinces are retained by the Central Government until the present balances with the Provincial Governments are exhausted. From the portions allocated, allotments are made at 90 per cent. of the estimated expenditure to be incurred in each quarter. The amounts allotted may, subject to the previous approval of the Governor General in Council to each proposal made, be expended on the construction, the reconstruction, or the maintenance of roads and bridges belonging to Provincial Governments and local bodies. In addition, special grants from the Reserve are also made by the Central Government for expenditure on such schemes as may be approved by them.

The amounts allotted to the Provinces are credited in the Provincial books to the deposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50.—Civil Works—Provincial" under the minor heads "Communications", "Grants-in-aid" or "Establishment", as the case may be. At the same time an equivalent amount is transferred month by month to the deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfers from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the reserve is the same as that for schemes met from the ordinary allotments except that the actual expenditure incurred by the Provincial Government is debited month by month to the Central Government by credit to the deposit head and the adjustment by debit to the deposit head and credit to the revenue head is made on receipt of intimation of acceptance of the debit.

An account of the subventions to end of the year 1940-41 is given below :—

| Opening balance on 1st April 1940 | <i>Nil.</i> | | |
|---|--|-------------------------------------|-------------------------------------|
| 1 | To the end of the year 1939-40. 2 | During the year 1940-41. 3 | Total to end of 1940-41. 4 |
| Allotments from the Central Road Fund— | | | |
| | Rs. | Rs. | Rs. |
| (i) Ordinary | 1,12,34,929 | 28,94,276 | 1,41,29,205 |
| (ii) Special grant from the reserve | 10,45,653 | 1,29,273 | 11,74,926 |
| Total | 1,22,80,582 | 30,23,549 | 1,53,04,131 |

REVIEW—*contd.*

| 1 | To the end of the year 1939-40. 2 | During the year 1940-41. 3 | Total to end of 1940-41. 4 |
|---|--|-------------------------------------|-------------------------------------|
| | Rs. | Rs. | Rs. |
| Expenditure on projects financed from subventions from Central Road Fund— | | | |
| (i) Ordinary | 1,12,34,029 | 28,17,947 | 1,40,52,876 |
| (ii) Special grant from the reserve | 10,45,653 | 1,29,273 | 11,74,926 |
| Total expenditure | 1,22,80,582 | 29,47,220 | 1,52,27,802 |
| Closing balance | .. | 76,329 | 76,329 |

The details of the expenditure incurred during the year under review are given below :—

| | |
|--|------------------|
| | Rs |
| (a) Expenditure on Road Fund Works classified as communications | 7,04,346 |
| (b) Grants-in-aid | 21,16,101 |
| (c) Expenditure on special establishment for Road Fund Works | 37,382 |
| Total | 29,17,829 |
| <i>Add</i> —Amount held back in 1939-40 and adjusted by debit to the deposit head in 1940-41 | 29,391 |
| Net Total | 29,47,220 |

The total commitments after the close of the year in respect of incomplete original works of the province financed from the Central Road Fund amounted to about Rs. 61 lakhs.

The credits and debits to the fund as indicated in the above account, were for amounts authorised by the existing rules of the fund and no diversion from the fund has yet been noticed in respect of the year 1940-41.

8. *Deposit account of the Fund for Restoration of Earthquake Damage transferred from the Central Government.*—The special fund created by the Central Government for reconstruction and repairs to Government property damaged by the earthquake of 1934 was finally closed in the year 1936-37, and a sum of Rs. 60,000 was placed by them at the disposal of the Provincial Government as the final instalment of their assistance, which was credited to the above deposit account for expenditure in connection with restoration works. The unspent balance of the fund with the Provincial

REVIEW—concl'd.

Government at the end of the year 1939-40, viz., Rs. 7,448, was transferred to Provincial revenues and the deposit account was closed in the year under report. The Provincial Government has been requested to obtain the sanction of the Central Government to the above transfer.

9. *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 21 of the Audit Report on page 13. Transactions in respect of the scheme for "Improvement of village communications including, where desirable, existing water-ways" shown under sub-head F.-2 are included in the account of scheme No 2 in paragraph 6 of the review under Grant No. 10.—Irrigation on page 58.

10. A sum of Rs. 3,674, being the value of works and materials in connection with the construction of the approaches to a bridge washed away by flood, was written off under the orders of the competent authority.

11. The recovery of a sum of Rs. 1,933 on account of house-rent was waived by the competent authority, the rent being irrecoverable.

ANNEXURE A.

Detailed statement of expenditure on important new works.

| No. of items 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— | | | | | |
| Original Works—Buildings— | | | | | |
| I. Major works above Rs. 50,000 for which specific provision was made in the budget— | | | | | |
| 1.— | | | | | |
| <i>Charged</i> | 1,49,600 | 1,09,115 | 1,09,104 | —40,496 | —11 |
| Col. 5.—Same as for Col. 1 under A. 4.—Charged. Estimate Rs. 2,35,200; expenditure to end of 1940-41 Rs. 1,39,080; balance Rs. 96,120; in progress. See sub-head A-4.—Charged. | | | | | |
| 2. | 38,400 | 21,432 | 21,404 | —16,996 | —28 |
| Col. 5.—Due to the contractor's failure to make a good outturn of 1st class and Jhama bricks. Estimate Rs. 3,47,645; expenditure to end of 1940-41 Rs. 2,10,595; balance Rs. 1,28,050; in progress. See sub-head A-4.—Voted. | | | | | |
| 3. | 150 | 444 | 381 | +231 | —63 |
| Estimate Rs. 57,296; expenditure to end of 1940-41 Rs. 59,406; excess Rs. 2,110; completed. See sub-head A-4.—Voted. | | | | | |
| 4. | 12,000 | 12,434 | 10,871 | —1,129 | —1,563 |
| Estimate Rs. 61,530; expenditure to end of 1940-41 Rs. 56,254; balance Rs. 5,276; in progress. See sub-head A-5. | | | | | |
| 5. | 36,000 | 35,200 | 35,016 | —984 | —184 |
| Estimate Rs. 68,638; expenditure to end of 1940-41 Rs. 67,246; balance Rs. 1,392; in progress. See sub-head A-5. | | | | | |

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

| No. of items of work. | Original appropriation. | Modified appropriation. | Expenditure. | Outlay compared with | |
|---|-------------------------|-------------------------|--------------|---------------------------------------|---------------------------------------|
| | | | | Original appropriation. More + Loss—. | Modified appropriation. More + Less—. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 50.—CIVIL WORKS—<i>contd.</i> | | | | | |
| Original Works—Buildings—<i>contd.</i> | | | | | |
| 1. Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i> | | | | | |
| 6. | 22,900 | 25,574 | 23,990 | +1,090 | —1,584 |
| Estimate Rs. 57,540; expenditure to end of 1940-41 Rs. 45,018; balance Rs. 12,522 in progress. See sub-head A.-5. | | | | | |
| 7. | 2,00,000 | 25,170 | 23,824 | —1,76,176 | —1,346 |
| Col. 5.—See note under sub-head A.-5. Estimate Rs. 1,52,344; expenditure to end of 1940-41 Rs. 24,742; balance Rs. 1,27,602 in progress. See sub-head A.-5. | | | | | |
| 8. | 2,00,000 | 47,237 | 46,770 | —1,53,230 | —467 |
| Col. 5.—Mainly due to late sanction to the estimate for improvement to the Superintendent's quarters and to non-availability of steel materials for additions and alterations to a barrack. Estimate Rs. 11,25,724; expenditure to end of 1940-41 Rs. 8,12,141; balance Rs. 3,13,583; in progress. See sub-head A.-6. | | | | | |
| 9. | 85,000 | 8,000 | 8,090 | —76,910 | +90 |
| Col. 5.—Due to late sanction to the estimate. Estimate Rs. 75,239; expenditure to end of 1940-41 Rs. 8,090; balance Rs. 67,149; in progress. See sub-head A.-6. | | | | | |
| 10. | 1,20,000 | 1,29,200 | 1,27,474 | +7,474 | —1,726 |
| Col. 5.—Mainly on account of completing certain works which were considered urgent. Estimate Rs. 2,43,191; expenditure to end to 1940-41 Rs. 2,27,803; balance Rs. 15,388; in progress. See sub-head A.-7.—Voted. | | | | | |
| 11. | 56,000 | 19,911 | 20,005 | —35,095 | +94 |
| Col. 5.—Mainly due to the late sanction to estimates for some sub-works and delay in the acquisition of additional land for them. Estimate Rs. 1,74,547; expenditure to end of 1940-41 Rs. 1,44,486; balance Rs. 30,061; in progress. See sub-head A.-7.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| 1. Major works above Rs. 50,000 for which specific provision was made in the budget—contd. | | | | | |
| 12. | 1,00,000 | 5,000 | 5,220 | —04,780 | +220 |
| Col. 5.—Mainly due to delay in the exchange of a plot of Corporation land with Government land. Estimate Rs. 1,12,037; expenditure to end of 1940-41 Rs. 0,020; balance Rs. 1,05,417; in progress. See sub-head A-7.—Voted. | | | | | |
| 13. | 40,000 | 31,349 | 32,192 | —7,808 | +843 |
| Col. 5.—Due to acceptance of tender at a lower rate. Estimate Rs. 1,71,077; expenditure to end of 1940-41 Rs. 1,05,983; balance Rs. 5,094; in progress. See sub-head A-7.—Voted. | | | | | |
| 14. | 1,80,000 | .. | .. | —1,80,000 | .. |
| Out of the lump provision Rs. 38,351 was reappropriated to items 39 to 42 specially mentioned in the budget and 16 of this annexure, and the balance, viz., Rs. 1,41,649, was surrendered owing mainly to late selection of schemes for execution and to delay in the selection of sites and in the preparation of detailed plans and estimates. See sub-head A-7.—Voted. | | | | | |
| 15. | 1,88,000 | 70,000 | 70,100 | —1,17,900 | +100 |
| Col. 5.—Due to delay in sanctioning the detailed plans and estimates for the work. Estimate Rs. 76,260; expenditure to end of 1940-41 Rs. 70,100; balance Rs. 6,160; in progress. See sub-head A-7.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| 17. | 2,99,800 | 2,78,814 | 2,75,790 | —24,010 | —3,024 |
| Col. 5.—Mainly due to acceptance of tenders at lower rates. Estimate Rs. 11,39,597; expenditure to end of 1940-41 Rs. 10,16,995; balance Rs. 1,22,602; in progress. See sub-head A.-9 (b).—Voted. | | | | | |
| 18. | 2,00,000 | 1,83,120 | 1,83,029 | —16,971 | —91 |
| Col. 5.—Due to failure of the contractor to supply steel rods. Estimate Rs. 6,77,808; expenditure to the end of 1940-41 Rs. 2,31,234; balance Rs. 4,46,574; in progress. See sub-head A.-9 (b).—Voted. | | | | | |
| 19. | 1,50,000 | 1,50,000 | 1,50,163 | +163 | +163 |
| Estimate Rs. 2,58,750; expenditure to end of 1940-41 Rs. 1,85,089; balance Rs. 72,761; in progress. See sub-head A.-10.—Voted. | | | | | |
| 20. | 1,00,000 | .. | .. | —1,00,000 | .. |
| Col. 5.—Work postponed pending the selection of site. See sub-head A.-10.—Voted and paragraph 3 of the review. | | | | | |
| 21. | 9,200 | 22,525 | 22,556 | +13,356 | +31 |
| Col. 5.—Mainly due to rise in the price of iron materials and execution of certain items of work which could not be completed during the previous year. Estimate Rs. 2,51,151; expenditure to end of 1940-41 Rs. 2,33,392; balance Rs. 17,759; in progress. See sub-head A.-12. | | | | | |
| 22 (a) | 2,50,203 | 2,14,024 | 2,08,461 | —41,742 | —5,563 |
| Col. 5.—Mainly due to acceptance of tenders at lower rates and delay in sanctioning the supplementary estimate for a work. Estimate Rs. 6,45,643; expenditure to end of 1940-41 Rs. 5,81,518; balance Rs. 64,125; in progress. See sub-head A.-12. | | | | | |

(a) Includes items 100, 101, 103 and 108 in Part I of the Civil Works Budget.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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—concl'd.

23. 27,000 18,250 18,240 —8,751 —1

Col. 5.—Due to delay in sanctioning the supplementary estimates for the work. Estimate Rs. 69,590; expenditure to end of 1940-41 Rs. 48,195; balance Rs. 21,395; in progress. See sub-head A.-12.

24. 65,900 52,559 53,948 —11,052 +1,389

Col. 5.—Mainly due to lower rates of accepted tenders and provision for contingency not being required. Estimate Rs. 59,735; expenditure to end of 1940-41 Rs. 53,948; balance Rs. 5,787; in progress. See sub-head A.-12.

II. Other major works for which specific provision was made in the budget—

25.—Collectively—

Charged 49,800 28,821 28,909 —20,891 +88

Col. 5.—Mainly due to a work in a Government House not being taken up as the provision for annual expenditure on Government Houses was made in excess of the permissible limit (Rs. 25,000), set off by increased outlay on two works which could not be completed in the preceding year (Rs. 4,300). See sub-heads A.-4, A.-7, A.-9(b) and A.-10 (Charged).

Voted 6,08,866 3,86,324 3,62,873 —2,45,993 —23,461

Col. 5.—The saving was the net result of a decrease of Rs. 2,65,711 and an increase of Rs. 19,718. The decrease was mainly due to (i) abandonment of a project, (ii) acceptance of tenders at lower rates, (iii) execution of more work in the preceding year than anticipated and (iv) slow progress and non-commencement of works owing to non-availability of materials due to war and other causes, non-acquisition of land and delay in according administrative approval and sanctions to detailed estimates, etc. The increase was mainly on account of completion of some unfinished works of the previous year, execution of certain additional items of work in a building and rise in the price of materials due to war. See sub-heads A.-1 to A.-7, A.-9(a) to A.-10 and A.-12 to A.-16 (Voted).

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| III. Major works for which specific provision was not made in the budget— | | | | | |
| 26. ✓ | | | | | |
| Charged | | 4,805 | 4,897 | +4,897 | +32 |
| Col. 5.—Due to anticipations to execute the work in the previous year having not materialised, the structural portion was not then ready for it. Estimate Rs. 11,285; expenditure to end of 1940-41 Rs. 7,697; balance Rs. 3,588; in progress. See sub-head A.-4.—Charged. | | | | | |
| 27. | | 472 | 473 | +473 | +1 |
| Estimate Rs. 60,842; expenditure to end of 1940-41 Rs. 59,883; balance Rs. 1,159; completed. See sub-head A.-4.—Voted. | | | | | |
| 28. | | 656 | 766 | +766 | +110 |
| Estimate Rs. 19,543; expenditure to end of 1940-41 Rs. 16,252; balance Rs. 3,291; in progress. See sub-head A.-4.—Voted. | | | | | |
| 29. | | 3,500 | 3,496 | +3,496 | -4 |
| Col. 5.—Due to some additional items of works not anticipated at the budget stage. Estimate Rs. 24,827; expenditure to end of 1940-41 Rs. 19,315; balance Rs. 5,512; in progress. See sub-head A.-4.—Voted. | | | | | |
| 30. | | 924 | 924 | +924 | .. |
| Estimate Rs. 16,172; expenditure to end of 1940-41 Rs. 14,196; balance Rs. 1,976; in progress. See sub-head A.-4.—Voted. | | | | | |
| 31. | | 3,500 | 3,588 | +3,588 | +88 |
| Col. 5.—Due to post-budget requisitions for additional work made by the several occupying Departments. Estimate Rs. 5,84,067; expenditure to end of 1940-41 Rs. 5,72,141; balance Rs. 11,926; in progress. See sub-head A.-4.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items for 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. | | | | | |
| III.—Major works for which specific provision was not made in the budget—contd. | | | | | |
| 32. | | 140 | 136 | +136 | -4 |
| Estimate Rs. 40,570; expenditure to end of 1940-41 Rs. 36,539; balance Rs. 4,031; completed. See sub-head A.-4.—Voted. | | | | | |
| 33. | | 23,501 | 23,493 | +23,493 | -8 |
| Col. 5.—The decision to take up the work in order to accommodate Settlement Office was arrived at after the budget stage. Estimate Rs. 35,805; expenditure to end of 1940-41 Rs. 23,493; balance Rs. 12,312; in progress. See sub-head A.-4.—Voted. | | | | | |
| 34. | | 7,500 | 7,468 | +7,468 | -32 |
| Col. 5.—No provision was made in the budget as it was anticipated that the work would be completed during the preceding year. Estimate Rs. 14,848; expenditure to end of 1940-41 Rs. 9,968; balance Rs. 4,880; in progress. See sub-head A.-4.—Voted. | | | | | |
| 35. | | 12,000 | 11,988 | +11,988 | -12 |
| Col. 5.—The work was approved after the budget stage. Estimate Rs. 33,963; expenditure to end of 1940-41 Rs. 11,988; balance Rs. 21,975; in progress. See sub-head A.-5. | | | | | |
| 36. | | 247 | 91 | +91 | -156 |
| Estimate Rs. 30,311; expenditure to end of 1940-41 Rs. 19,107; balance Rs. 11,204; in progress. See sub-head A.-6. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| III.—Major works for which specific provision was not made in the budget—contd. | | | | | |
| 37. | | 3,000 | 2,463 | +2,463 | —537 |
| Col. 5.—Work considered as urgent. Estimate Rs. 84,154; expenditure to end of 1940-41 Rs. 2,463; balance Rs. 81,691; in progress. See sub-head A.-7.—Voted. | | | | | |
| 38. | | —4,469 | —4,743 | —4,743 | —274 |
| Col. 5.—Due to the write-back of Rs. 4,743 from the original portion of the work to its repair portion. Estimate Rs. 39,458; expenditure to end of 1940-41 Rs. 38,721; balance Rs. 737; completed. See sub-head A.-7.—Voted. | | | | | |
| 39. | | 5,744 | 5,069 | +5,069 | —675 |
| Col. 3.—Reappropriated from the lump provision for Police buildings (<i>vide</i> item 14 of this annexure). Estimate Rs. 32,315; expenditure to end of 1940-41 Rs. 7,069; balance Rs. 25,246; in progress. See sub-head A.-7.—Voted. | | | | | |
| 40. | | 5,000 | 5,696 | +5,696 | +696 |
| Col. 3.—Reappropriated from the lump provision for Police buildings (<i>vide</i> item 14 of this annexure). Estimate Rs. 64,237; expenditure to end of 1940-41 Rs. 14,984; balance Rs. 49,253; in progress. See sub-head A.-7.—Voted. | | | | | |
| 41. | | 8,010 | 8,029 | +8,029 | +19 |
| Col. 3.—Reappropriated from the lump provision for Police buildings (<i>vide</i> item 14 of this annexure). Estimate Rs. 45,098; expenditure to end of 1940-41 Rs. 13,029; balance Rs. 32,069; in progress. See sub-head A.-7.—Voted. | | | | | |
| 42. | | 19,225 | 19,225 | +19,225 | .. |
| Col. 3.—Reappropriated from the lump provision for Police buildings (<i>vide</i> item 14 of this annexure). Estimate Rs. 41,390; expenditure to end of 1940-41 Rs. 19,225; balance Rs. 22,165; in progress. See sub-head A.-7.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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—concl'd. | | | | | |
| III.—Major works for which specific provision was not made in the budget—concl'd. | | | | | |
| 43. | .. | 7,297 | 7,294 | +7,294 | —3 |
| Col. 3.—Mainly due to the payment of certain items of claims of a contractor remaining unsettled at the end of the previous year. Estimate Rs. 60,004; expenditure to end of 1940-41 Rs. 74,599; excess Rs. 14,595; completed. See sub-head A.-9 (b).—Voted. | | | | | |
| IV.—Minor Works— | | | | | |
| 44. Collectively— | | | | | |
| Charged | 38,554 | 37,208 | 36,135 | —2,419 | —1,073 |
| See sub-heads A.-2, A.-4, A.-7, A.-9 (b), A.-10, A.-16, and A.-18.—Charged. | | | | | |
| Voted | 6,54,278 | 6,23,945 | 6,04,644 | —49,634 | —19,301 |
| Col. 5.—The saving was the net effect of a decrease of Rs. 69,293 under certain sub-heads and an increase of Rs. 19,659 under some others. The saving was mainly due to (i) non-acquisition of land for a building, (ii) non-availability of materials due to war, (iii) acceptance of tenders at lower rates, (iv) postponement of works on account of war and (v) non-execution of certain electrical works. The increase was mainly on account of some urgent works carried out during the year. See sub-heads A.-1 to A.-18.—Voted. | | | | | |
| For rounding— | | | | | |
| Charged | 46 | 46 | .. | —46 | —46 |
| Voted | —697 | —697 | .. | +697 | +697 |
| Total—Original Buildings— | | | | | |
| Charged | 2,38,000 | 1,80,055 | 1,79,043 | —58,955 | —1,010 |
| Voted | 36,91,000 | 25,04,444 | 24,48,703 | —12,42,297 | —55,741 |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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.

B.—Original Works—Communications—

Works met from Provincial revenues—

I. Major works above Rs. 50,000 for which specific provision was made in the budget—

45. 5,000 —5,000 ..

Col. 5.—Due to the arboricultural operations being discontinued. Estimate Rs. 2,21,000; expenditure to end of 1940-41 Rs. 1,90,806; balance Rs. 30,194; work stopped but completion report not yet received. See sub-head B.—Voted.

46. 3,000 11,110 10,083 +7,083 —1,027

Col. 5.—Due to post-budget revision of the estimate. Estimate Rs. 97,710; expenditure to end of 1940-41 Rs. 95,651; balance Rs. 2,059; in progress. See sub-head B.—Voted.

III.—Major works for which specific provision was not made in the budget—

47. 8,905 8,905 +8,905 ..

Col. 3.—Re-appropriated from the repair grant with a view to reducing the future cost of maintenance. Estimate Rs. 15,625; expenditure to end of 1940-41 Rs. 8,905; balance Rs. 6,720; in progress. See sub-head B.—Voted.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| B.—Original Works—Communications—contd. | | | | | |
| Works met from Provincial revenues—contd. | | | | | |
| III.—Major works for which specific provision was not made in the budget—concl'd. | | | | | |
| 48. | | 33,000 | 33,616 | +33,616 | +616 |
| Col. 3.—Same as for Col. 3 of item 47 of this annexure. Estimate Rs. 27,409; expenditure to end of 1940-41 Rs. 33,616; excess Rs. 6,207; in progress. See sub-head B.—Voted. | | | | | |
| 49. | | 2,240 | 2,237 | +2,237 | —3 |
| Col. 3.—Same as for Col. 3 of item 47 of this annexure. Estimate Rs. 26,059; expenditure to end of 1940-41 Rs. 27,656; excess Rs. 1,597; in progress. See sub-head B.—Voted. | | | | | |
| 50. | | 16,000 | 15,950 | +15,950 | —50 |
| Col. 3.—Same as for Col. 3 of item 47 of this annexure. Estimate Rs. 16,472; expenditure to end of 1940-41 Rs. 15,950; balance Rs. 522; in progress. See sub-head B.—Voted. | | | | | |
| 51. | | 18,000 | 18,043 | +18,043 | +43 |
| Col. 3.—Same as for Col. 3 of item 47 of this annexure. Estimate Rs. 19,495; expenditure to end of 1940-41 Rs. 18,043; balance Rs. 1,452; in progress. See sub-head B.—Voted. | | | | | |
| 52. | | 6,000 | 6,000 | +6,000 | .. |
| Col. 3.—Same as for Col. 3 of item 47 of this annexure. Estimate Rs. 23,473; expenditure to end of 1940-41 Rs. 6,000; balance Rs. 17,473; in progress. See sub-head B.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| B.—Original Works—Communications—contd. | | | | | |
| Works met from Provincial revenues—contd. | | | | | |
| IV.—Minor Works— | | | | | |
| 53. Collectively— | | | | | |
| Charged | 3,000 | 1,609 | 1,508 | —1,492 | —101 |
| Col. 5.—Due to curtailment of expenditure. See Sub-head B.—Charged. | | | | | |
| Voted | 30,000 | 23,500 | 21,968 | —8,032 | —1,532 |
| Col. 5.—Mainly due to postponement of some works on account of the war. See sub-head B.—Voted. | | | | | |
| (Motor Vehicle Tax Fund Works)— | | | | | |
| I.—Major works above Rs. 50,000 for which specific provision was made in the budget— | | | | | |
| 54. | 10,000 | 18,131 | 18,118 | +8,118 | —13 |
| Col. 5.—Due to the completion of some items of work left unfinished in the previous year. Estimate Rs. 1,52,439; expenditure to end of 1940-41 Rs. 1,59,008; excess Rs. 6,569; completed. See sub-head B.—Voted. | | | | | |
| II.—Other major works for which specific provision was made in the budget. | | | | | |
| 55.—Collectively | 14,000 | 16,000 | 15,760 | +1,760 | —240 |
| See sub-head B.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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. | | | | | |
| B.—Original Works—Communications contd. | | | | | |
| Works met from Provincial revenues—concl'd. | | | | | |
| (Motor Vehicles Tax Fund Works) —concl'd. | | | | | |
| III.—Major works for which specific provision was not made in the budget— | | | | | |
| 56. | | 16,800 | 16,749 | +16,749 | —51 |
| Col. 5.—Due to urgency. Estimate Rs. 16,910; expenditure to end of 1940-41 Rs. 16,749; balance Rs. 161; in progress. See sub-head B.—Voted. | | | | | |
| Total—Works met from Provincial revenues— | | | | | |
| <i>Charged</i> | | 3,000 | 1,609 | 1,508 | —1,492 |
| <i>Voted</i> | | 62,000 | 1,69,686 | 1,67,429 | +1,05,429 |
| 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— | | | | | |
| 57. | | 17,000 | 10,729 | 10,123 | —6,877 |
| Col. 5.—Mainly due to non-utilisation of the provision for land acquisition and contingencies, execution of certain supplementary works at a reduced cost and also to non-acceptance of some items of claims preferred by contractors. Estimate Rs. 1,28,191; expenditure to end of 1940-41 Rs. 1,17,911; balance Rs. 10,280; in progress. See sub-head B.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items of work. | Original appropriation. | Modified appropriation. | Expendi- ture. | 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.

B.—Original Works—Communications
—contd.

Works financed from the subventions from the Central Road Fund—contd.

1.—Major works above Rs. 50,000
for which specific provision was
made in the budget—contd.

58. 2,35,000 2,66,033 2,52,070 +17,076 —13,057

Col. 3.—Due to acceleration of work. Col. 6.—Mainly due to non-settlement of the claims of a contractor within the year, credits on account of sale proceeds of materials and hire-receipts of special tools and plant and to less expenditure on painting. Estimate Rs. 15,43,680; expenditure to end of 1940-41; Rs. 15,04,442; balance Rs. 39,238; in progress. See sub-head B.—Voted.

59. 1,40,000 1,15,000 1,16,304 —23,696 +1,304

Col. 5.—Mainly due to more work having been executed in the previous year than was anticipated and also to the failure of a stone supplier to carry out his contract. Estimate Rs. 6,66,999; expenditure to end of 1940-41 Rs. 6,86,794; excess Rs. 19,795; in progress. See sub-head B.—Voted.

60. 2,000 4,000 3,812 +1,812 —188

Col. 5.—Due to some contingent works. Estimate Rs. 91,150; expenditure to end of 1940-41 Rs. 79,786; balance Rs. 11,364; in progress. See sub-head B.—Voted.

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—contd.

| No. of items 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 | | | | | |
| <i>—contd.</i> | | | | | |
| Works financed from the subventions from the Central Road Fund | | | | | |
| <i>—contd.</i> | | | | | |
| I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd. | | | | | |
| 61. | 30,000 | 27,000 | 27,857 | —2,143 | +857 |
| Estimate Rs. 1,16,741 ; expenditure to end of 1940-41 Rs. 1,16,781 ; excess Rs. 40 ; in progress. See sub-head B.—Voted. | | | | | |
| 62. | 60,000 | 44,600 | 39,980 | —20,020 | —4,620 |
| Col. 5.—Due to non-arrival of roller bearings required for the casting of the bridge. Estimate Rs. 1,06,150 ; expenditure to end of 1940-41 Rs. 85,802 ; balance Rs. 20,348 ; in progress. See sub-head B.—Voted. | | | | | |
| 63. | 2,00,000 | 1,00,141 | 1,00,055 | —99,945 | —86 |
| Col. 5.—Mainly due to difficulties in well sinking and procuring the required quantity of bricks and also to the contractor's failure to push the work according to programme. Estimate Rs. 7,32,162 ; expenditure to end of 1940-41 Rs. 2,76,947 ; balance Rs. 4,55,215 ; in progress. See sub-head B.—Voted. | | | | | |
| 64. | 47,000 | 48,226 | 47,575 | +575 | —651 |
| Estimate Rs. 1,10,000 ; expenditure to end of 1940-41 Rs. 1,12,753 ; excess Rs. 2,753 ; completed. See sub-head B.—Voted. | | | | | |

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

| No. of items of work. | Original appropriation. | Modified appropriation. | Expenditure. | Outlay compared with | |
|--|-------------------------|-------------------------|--------------|--|--|
| | | | | Original appropriation. More+ Loss—. | Modified appropriation. More+ Loss—. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 50.—CIVIL WORKS—<i>contd.</i> | | | | | |
| Original Works—Communications— <i>contd.</i> | | | | | |
| Works financed from the subventions from the Central Road Fund— <i>contd.</i> | | | | | |
| I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i> | | | | | |
| 65. | 1,50,000 | .. | .. | -1,50,000 | .. |
| Col. 5.—Due to post-budget decision to classify the work under sub-head F.—Grants-in-aid—Voted. See sub-head B.—Voted. | | | | | |
| 66. | 1,50,000 | 1,56,271 | 1,56,534 | +6,534 | +263 |
| Estimate Rs. 3,91,600; expenditure to end of 1940-41 Rs. 1,56,534; balance Rs. 2,35,066; in progress. See sub-head B.—Voted. | | | | | |
| II.—Other major works for which specific provision was made in the budget— | | | | | |
| 67. Collectively | 14,000 | .. | .. | -14,000 | .. |
| Col. 5.—The estimate for a work was not sanctioned during the year. See sub-head B.—Voted. | | | | | |
| III.—Major works for which specific provision was not made in the budget— | | | | | |
| 68. | .. | 10,000 | 10,030 | +10,030 | +30 |
| Col. 5.—For the execution of the portion of the work postponed late in the year 1939-40. Estimate Rs. 27,234; expenditure to end of 1940-41 Rs. 27,048; balance Rs. 186; in progress. See sub-head B.—Voted. | | | | | |

ANNEXURE A—contd.

Detailed statement of expenditure on important new works—concl.

| No. of items 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—concl. | | | | | |
| Original Works—Communications— concl. | | | | | |
| Total—Works financed from the sub- ventions from the Central Road Fund | | | | | |
| | 10,45,000 | 7,82,000 | 7,64,346 | —2,80,654 | —17,654 |
| Total—Original Works—Communica- tions— | | | | | |
| Charged | 3,000 | 1,609 | 1,508 | —1,492 | —101 |
| Voted | 11,07,000 | 9,51,886 | 9,31,775 | —1,75,225 | —19,911 |

Important comments.

Expenditure on works, maintenance and repairs appears under sub-heads A.-1 to A.-18, B and C of the grant. The figures of appropriations and expenditure under these sub-heads for the year under review were as follows:—

| | In Rs. lakhs. |
|----------------------------------|---------------|
| Original appropriation | 98·19 |
| Modified appropriation | 82·41 |
| Expenditure | 81·28 |

The saving of Rs. 16·91 lakhs in the original appropriation was the net effect of an aggregate drop of Rs. 19·69 lakhs in the outlay on certain works partly set off by a total increase of Rs. 2·78 lakhs in the outlay on others. The more important savings and excesses are analysed below:—

Savings in the original appropriation. In Rs. lakhs.

(a) On account of major works above Rs. 50,000 for which specific provision was made in the budget—

| | |
|---|------|
| (i) Postponement of a work (<i>vide</i> item 20 of this annexure) | 1·00 |
| (ii) Delayed commencement of works due to difficulties in execution, late sanction to estimates, and non-acquisition of land in time, etc. (<i>vide</i> items 7, 8, 9, 11, 12, 15 and 22 of this annexure) | 6·96 |

ANNEXURE A.—*concl.*

| <i>Savings in the original appropriation—concl.</i> | <i>In Rs. lakhs.</i> |
|--|----------------------|
| (iii) Slow progress of a work financed from the subventions from the Central Road Fund (<i>vide</i> item 63 of this annexure) | 1·00 |
| (iv) Partial utilisation of the lump provision for Police buildings (<i>vide</i> item 14 of this annexure) | 1·42 |
| (v) Change in classification of a work (<i>vide</i> item 65 of this annexure) | 1·50 |

(b) On account of other major works for which specific provision was made in the budget :—

| | |
|---|-----|
| (i) Execution of more work in the previous year (<i>vide</i> item 25 of this annexure) | ·41 |
| (ii) Abandonment of a project (<i>vide</i> item 25 of this annexure) | ·46 |

Excesses over the original appropriation.

On account of major works for which specific provision was not made in the budget :—

| | |
|--|-----|
| (i) Post-budget decision to take up a work (<i>vide</i> item 33 of this annexure) | ·23 |
| (ii) Execution of a road-surfacing work with a view to reducing future maintenance charges (<i>vide</i> item 48 of this annexure) | ·34 |

2. Expenditure was less than the modified appropriation by Rs. 1·13 lakhs, *i.e.*, 1·4 per cent.

3. The number of major works in progress during the year was 100 against 101 in the preceding year. The total expenditure to end of 1940-41 on these works amounted to Rs. 93·63 lakhs against the total estimate of Rs. 1,23·86 lakhs. The number of major works completed during the year was 10 against 11 in 1939-40, the total expenditure on them being Rs. 6·15 lakhs against the total estimate of Rs. 5·96 lakhs. There was no substantial variation between the estimates and the expenditure on these completed works except in one case (*vide* item 43 of this annexure) which was due to the execution of some additional items of work which led to an excess of about 24·3 per cent. The excess expenditure requires regularisation.

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 1940-41 are exhibited below :—

| Detailed units. | Opening balance. | Debits. | Credits. | Net actuals. | Closing balance. |
|------------------------------|---------------------|------------------|------------------|------------------|---------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| 50.—CIVIL WORKS— | | | | | |
| Suspense— | | | | | |
| <i>Charged—</i> | | | | | |
| Purchases | .. | 47,668 | 47,807 | —139 | —139 |
| Stock | 12 | .. | .. | .. | 12 |
| Total | 12 | 47,668 | 47,807 | —139 | —127 |
| Voted— | | | | | |
| Purchases | —58,528 | 25,40,708 | 26,35,080 | —94,381 | —1,52,000 |
| Stock | 71,435 | 2,48,610 | 2,57,319 | —8,700 | 62,726 |
| Miscellaneous P. W. Advances | 17,459 | 25,617 | 23,528 | 2,080 | 10,548 |
| Total | 30,366 | 28,14,035 | 29,15,036 | —1,01,001 | —70,635 |
| GRAND TOTAL | 30,378 | 28,62,603 | 29,63,743 | —1,01,140 | —70,762 |

ANNEXURE C.

Store accounts of the Department of Communications and Works (Communications and Buildings) for the year 1940-41.

| Particulars of stores. | Opening balance. | Receipts during the year. | Disposal by Depreciation, utilisation or sales shortages, etc., written off during the year. | | Closing balance. |
|--------------------------------|------------------|---------------------------|--|--------------|------------------|
| | | | 4 | 5 | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| | Rs. | Rs. | Rs. | Rs. | Rs. |
| Small stores | 1,234 | 4,652 | 3,835 | .. | 2,051 |
| House fittings | 51 | .. | 1 | .. | 50 |
| Building materials | 7,757 | 8,215 | 5,868 | 2,541 | 7,563 |
| Timber | 73 | .. | 73 | .. | .. |
| Metals | 2,691 | 6,899 | 3,270 | .. | 6,320 |
| Fuel | 1,306 | 6,258 | 5,474 | .. | 2,090 |
| Painters' stores | 2,157 | 2,221 | 2,769 | .. | 1,609 |
| Miscellaneous stores | 36,747 | 2,20,097 | 2,28,607 | 23 | 28,214 |
| Land and kiln | 19,341 | —331 | 3,010 | 292 | 15,708 |
| Storage | 90 | 599 | 1,556 | .. | —867 |
| TOTAL | 71,447 | 2,48,610 | 2,54,463 | 2,856 | 62,738 |

The transactions under stock were normal during the year. The book balance of stock for each Public Works Division was reported to have been verified by the Divisional and Sub-Divisional Officers. The registers of stock of all the divisions were audited during local inspections. 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 Account Rules.

The loss on stock amounting to Rs. 2,856, as shown in column 5 above, has been reported to be due to adjustments allowing for depreciation in the market value of materials.

The minus balance against the head "Storage" represents profit not adjusted during the year. This has been adjusted in the accounts for the year 1941-42.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|--------------------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 54.—Famine." | | | |
| A.—FAMINE RELIEF— | | | |
| A.-1.—Salaries and Establishment— | | | |
| | Rs. | | |
| O. | 2,000 | } | |
| R. | —2,000 | | |
| Col. 1.—No staff was specially employed on famine relief works. | | | |
| A.-2.—Gratuitous Relief— | | | |
| <i>Charged—</i> | | | |
| O. | 2,000 | } | |
| R. | —2,000 | | |
| Col. 1.—Due to improvement in the agricultural situation in the excluded area. | | | |
| <i>Voted—</i> | | | |
| O. | 20,000 | } | 1,51,238 1,48,513 —2,725 |
| S. | 1,00,000 | | |
| R. | 31,238 | | |
| Col. 1.—For the relief of distress caused by floods and drought. | | | |
| A.-3.—Miscellaneous— | | | |
| O. | 1,78,000 | } | 1,48,762 1,50,341 +1,579 |
| R. | —29,238 | | |
| Col. 1.—Due to anticipation of a slight improvement in the economic situation. | | | |
| B.—TRANSFERS TO FAMINE INSURANCE FUND— | | | |
| <i>Charged</i> | 2,00,000 | 2,00,000 | .. |
| <i>Surrenders or withdrawals within grant of appropriation—</i> | | | |
| <i>Charged—</i> | | | |
| R. | 2,000 | 2,000 | .. —2,000 |
| Totals— | | | |
| <i>Charged</i> | 2,02,000 | 2,00,000 | —2,000 |
| <i>Voted</i> | 3,00,000 | 2,98,854 | —1,146 |

REVIEW.

Famine Insurance Fund.—This Fund has been created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial revenues. The Fund is intended to bear the expenditure on the relief of famine and of distress caused by serious drought, flood, earthquake and other natural calamities. The corpus of the Fund consists of the contributions paid by Government and the interest accrued on the securities in which the sums at credit of the Fund were invested. The balance of the Fund at the end of the year 1939-40 was Rs. 12,42,081, viz., Rs. 49,566 in cash, Rs. 9,93,546 in Government securities and Rs. 1,98,969 in treasury bills. The transactions of the Fund during 1940-41 are shown below :—

| | |
|---|-----------------|
| | Rs. |
| Opening balance on 1st April, 1940 | 12,42,081 |
| Receipts during 1940-41 :— | |
| | Rs. |
| Transfers from the Revenue Account | 2,00,000 |
| Interest receipts | 33,662 |
| | <u>2,33,662</u> |
| Expenditure during 1940-41 | <i>Nil.</i> |
| Closing balance on 31st March, 1941 | 14,75,743* |

* This is composed of Rs. 82,978 in cash, Rs. 9,93,546 in Government securities and Rs. 3,99,219 in treasury bills. The market value of the Government securities on the 31st March, 1941 was Rs. 9,60,702.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "55.—Superannuation Allowances and Pensions". | | | |
| A.—SUPERANNUATION AND RETIRED ALLOWANCES— | | | |
| <i>Charged—</i> | Rs. | | |
| O. | 8,19,700 | } 8,11,300 | 7,88,191 |
| R. | —8,400 | | |
| Voted | | 71,00,600 | 71,32,154 |
| | | | +31,554 |
| B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)— | | | |
| <i>Charged</i> | 1,36,000 | 1,35,959 | —41 |
| Voted | 2,48,000 | 2,48,298 | +298 |
| C.—COMPASSIONATE ALLOWANCES— | | | |
| <i>Charged—</i> | | | |
| O. | 9,000 | } 6,000 | 5,826 |
| R. | —3,000 | | |
| Col. 1.—A member of the I. C. S. having gone to England, the provision was not required. | | | |
| Voted | 48,000 | 47,573 | —427 |
| E.—DONATIONS TO PROVIDENT FUNDS— | | | |
| <i>Charged</i> | 5,500 | 5,496 | —4 |
| Voted | 64,000 | 63,816 | —184 |
| F.—GRATUITIES— | | | |
| <i>Charged—</i> | | | |
| R. | 2,720 | 2,720 | 2,719 |
| | | | —1 |
| Col. 1.—Mainly unforeseen Government contribution towards the gratuity of an officer borrowed from the Railway Department (Rs. 2,500). | | | |
| Voted— | | | |
| O. | 62,000 | } 36,000 | 32,250 |
| R. | —26,000 | | |
| | | | —3,750 |
| Col. 1.—Based on the slow progress of actuals for ordinary gratuities. Col. 4.—Mainly due to some of the gratuitants not being able to draw their compassionate gratuities in course of the year. | | | |

220 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.*

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "55.—Superannuation Allowances and Pensions"—<i>contd.</i> | | | |
| G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS— | | | |
| | Rs. | | |
| O. | 1,000 | } 225 | 225 .. |
| R. | —775 | | |
| I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES— | | | |
| Charged | 2,000 | 2,000 | .. |
| J.—CHARGES IN ENGLAND— | | | |
| J.-1.—Secretary of State— | | | |
| J.-1(1).—Superannuation and Retired Allowances— | | | |
| J.-1(1) (i).—Pensions of Military and Navy Officers in respect of Civil employment—Con- tribution payable under Section 156 of the Go- vernment of India Act, 1935— | | | |
| <i>Charged—</i> | | | |
| O. | 3,40,000 | } 2,80,000 | 2,76,946 |
| R. | —60,000 | | |
| J.-2.—High Commissioner— | | | |
| J.-2 (1).—Superannuation and Retired Allowances— | | | |
| J.-2(1) (i).—High Court Judges— | | | |
| <i>Charged—</i> | | | |
| O. | 2,00,000 | } 2,08,000 | 1,94,733 |
| R. | 8,000 | | |
| J.-2(1)(ii).—Indian Civil Service— | | | |
| <i>Charged—</i> | | | |
| O | 7,60,000 | } 7,12,000 | 7,20,849 |
| R. | —48,000 | | |

Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.* 221

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "55.—Superannuation Allowances and Pensions"—<i>contd.</i> | | | |
| J.—CHARGES IN ENGLAND—<i>concl.</i> | | | |
| J.-2.—High Commissioner—<i>concl.</i> | | | |
| J.-2(1) (iii).—Other Civil Services in India— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 9,33,360 | 8,80,000 | 8,89,053 |
| R. | —53,360 | | |
| <i>Voted—</i> | | | |
| O. | 2,80,000 | 2,32,000 | 2,25,927 |
| R. | —48,000 | | |
| Col. 1.—Savings due to casualties being much more than new pensions issued. | | | |
| J.-2(1) (iv).—Compassionate Allowances— | | | |
| <i>Charged</i> | 32,000 | 28,729 | —3,271 |
| Col. 4.—Increase in expenditure during the second half of the year was less than was expected. | | | |
| <i>Voted</i> | 4,000 | 3,549 | —451 |
| J.-2 (1) (v).—Gratuities— | | | |
| <i>Charged—</i> | | | |
| R. | 1,120 | 1,120 | 1,008 |
| Col. 1.—Unforeseen expenditure. | | | |
| J.-2 (1) (vi).—Government contribution payable under the Indian Civil Service Family Pension Rules— | | | |
| <i>Charged—</i> | | | |
| R. | 34,200 | 34,200 | 33,924 |
| Col. 1.—The necessary information to enable these charges to be budgeted for was not available when the budget was framed. | | | |
| K.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | 3,742 | +3,742 |
| Col. 4.—A fluctuating item. | | | |
| <i>Voted</i> | .. | 399 | +399 |

222 Grant No. 31.— Superannuation Allowances and Pensions, etc.—*contd.*

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 55.—Superannuation Allowances and Pensions"—<i>concl.</i> | | | |
| L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O. | —34,000 | —28,000 | —28,678 |
| R. | 6,000 | | |
| Col. 1.—Mainly due to the deputation of three officers to Military Service. | | | |
| <i>Voted—</i> | | | |
| O. | —66,000 | —65,000 | —67,454 |
| R. | 1,000 | | |
| M.—Deduct—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS— | | | |
| <i>Charged—</i> | | | |
| R. | —1,000 | —1,000 | +1,000 |
| Cols. 1 and 4.—Provision for recovery of pensionary charges from the Central Government on account of passport work could not be utilised in the absence of that Government's acceptance of the charges. | | | |
| <i>Voted—</i> | | | |
| R. | —1,600 | —1,600 | +1,600 |
| Cols. 1 and 4.—Same as under <i>Charged</i> . | | | |
| <i>For rounding—</i> | | | |
| <i>Charged</i> | | 440 | —440 |
| <i>Voted</i> | | 400 | —400 |
| Total—Major Head—" 55—Superannuation Allowances and Pensions"— | | | |
| <i>Charged—</i> | | | |
| O. | 32,04,000 | 30,82,280 | 30,66,587 |
| R. | —1,21,720 | | |
| <i>Voted—</i> | | | |
| O. | 77,42,000 | 76,66,625 | 76,86,737 |
| R. | —75,375 | | |

Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.* 223

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "55-A.—Commutation of pensions financed from ordinary revenues". | | | |
| N.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"— | | | |
| <i>Charged—</i> | | | |
| O. | Rs. 3,15,000 | 1,24,640 | 1,06,921 |
| R. | —1,90,360 | | |
| Col. 1.—Mainly due to obligatory commutation cases being fewer than originally anticipated. Col. 4.—Mainly due to a case of non-drawal by one of the applicants. | | | |
| <i>Voted—</i> | | | |
| O. | 2,05,000 | 1,76,650 | 1,70,202 |
| R. | —28,350 | | |
| Col. 1.—Mainly owing to delay in furnishing medical certificates in certain cases. | | | |
| Major Head "83.—Payments of commuted value of pensions". | | | |
| O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS— | | | |
| O.-1.—Payments in India— | | | |
| <i>Charged—</i> | | | |
| O. | 2,65,000 | 88,800 | 71,052 |
| R. | —1,76,200 | | |
| * Cols. 1 and 4.—Same as under "N.—Charged". | | | |
| <i>Voted—</i> | | | |
| O. | 2,00,000 | 1,72,150 | 1,65,986 |
| R. | —27,850 | | |
| Col. 1.—Same as under "N.—Voted". | | | |
| O.-2.—Payments in England— | | | |
| (i) Par value— | | | |
| <i>Charged—</i> | | | |
| O. | 50,000 | 37,440 | 37,437 |
| R. | —12,560 | | |
| Col. 1.—Same as under "N.—Charged"—Col. 1 | | | |
| Voted | 5,000 | 4,996 | —4 |

224 Grant No. 31.—Superannuation Allowances and Pensions, etc.—*contd.*

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|--|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 83.—Payments of commuted value of pensions"—<i>concl'd.</i> | | | |
| O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—<i>concl'd.</i> | | | |
| O.-2.—Payments in England—<i>concl'd.</i> | | | |
| (ii) Loss or gain by exchange— | | | |
| Charged | .. | 65 | + 65 |
| Voted | .. | 9 | + 9 |
| P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES— | | | |
| Charged— | | | |
| O | Rs. | | |
| R. | —3,15,000 | | |
| | 1,90,350 | —1,24,640 | —1,06,921 |
| | | | + 17,719 |
| | Cols. 1 and 4.—Same as under "N.—Charged". | | |
| Voted— | | | |
| O | —2,05,000 | | |
| R. | 28,350 | —1,76,650 | —1,70,202 |
| | | | + 6,448 |
| | Col. 1.—Same as under "N.—Voted". | | |
| Q.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE— | | | |
| Charged | —17,000 | —17,233 | —233 |
| Voted | —2,48,000 | —2,48,298 | —298 |
| R.—Deduct—COMMUTED VALUE OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS— | | | |
| Charged— | | | |
| R. | —1,600 | —1,633 | —33 |
| | Col. 1.—Based on actuals. | | |
| Voted— | | | |
| R. | —500 | —789 | —289 |
| Total—Major Head " 83.—Payments of commuted value of pensions"— | | | |
| Charged | —17,000 | —17,233 | —233 |
| Voted | —2,48,000 | —2,48,298 | —298 |

Grant No. 31.—Superannuation Allowances and Pensions, etc.—concl'd. 225

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| <i>Surrenders or withdrawals within grant or appro- priation—</i> | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| R. Gross | 5,05,840 | 5,05,840 ⁰ | —5,05,840 |
| R. Deductions | —1,93,760 | —1,93,760 | +1,93,760 |
| <i>Voted—</i> | | | |
| R. Gross | 1,30,975 | 1,30,975 | —1,30,975 |
| R. Deductions | —27,250 | —27,250 | +27,250 |
| <hr/> | | | |
| <i>Total—Grant No. 31—</i> | | | |
| <i>Charged—</i> | | | |
| Gross | 38,68,000 | 33,10,740 | —5,57,260 |
| Deductions | —3,66,000 | —1,54,465 | +2,11,535 |
| Net | 35,02,000 | 31,56,275 | —3,45,725 |
| <i>Voted—</i> | | | |
| Gross | 82,18,000 | 80,95,384 | —1,22,616 |
| Deductions | —5,19,000 | —4,86,743 | +32,257 |
| Net | 76,99,000 | 76,08,641 | —90,359 |

REVIEW.

Charged savings were 9·9 and 1·1 per cent. of the original and the final appropriations respectively against 1·4 per cent. in the preceding year. Voted savings were 1·2 per cent. of the grant as compared with 1·8 per cent. in the previous year. There was, however, a small excess of ·2 per cent. in the final modified appropriation as compared with a saving of ·8 per cent. in 1939-40.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "56.—Stationery and Printing". | | | |
| I.—STATIONERY. | | | |
| A.—STATIONERY SUPPLIED BY OTHER GOVERN- MENTS— | | | |
| <i>Charged</i> | 800 | 753 | —47 |
| Voted— | | | |
| | Rs. | | |
| O. | 8,63,000 | } 10,47,428 | } 10,33,731 |
| S. | 1,75,000 | | |
| R. | 9,428 | | |
| Col. 1.—Mainly due to increase in the price of paper owing to war conditions and demand for a larger quantity of paper for printing a greater number of forms than anticipated. | | | |
| B.—DISCOUNT OF PLAIN PAPER USED WITH STAMPS | 15,000 | 13,563 | —1,437 |
| C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS— | | | |
| O. | 69,000 | } 90,700 | } 90,663 |
| S. | 21,000 | | |
| R. | 700 | | |
| Col. 1.—Mainly due to increase in the price of paper owing to war conditions. | | | |
| D.—GOVERNMENT PRESSES— | | | |
| D.-1.—Pay of Officers— | | | |
| <i>Charged</i> | 10,050 | 10,037 | —13 |
| Voted | 34,050 | 33,889 | —161 |
| D.-2.—Pay of Establishment— | | | |
| O. | 8,29,180 | } 8,05,972 | } 8,00,701 |
| R. | —23,208 | | |

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 227

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "56.—Stationery and Printing"—<i>contd.</i> | | | |
| D.—GOVERNMENT PRESSES—<i>contd.</i> | | | |
| D.-3.—Allowances, honoraria, etc.— | | | |
| <i>Charged</i> | 250 | 241 | —9 |
| Voted — | | | |
| | Rs. | | |
| O. | 11,600 | | |
| R. | 4,712 | | |
| | 16,312 | 16,206 | —106 |
| Col. 1.—Mainly due to execution of certain unforeseen extra work. | | | |
| D.-4.—Contingencies— | | | |
| O. | 1,36,355 | | |
| R. | 6,538 | | |
| | 1,42,893 | 1,42,332 | —561 |
| D.-5.—Contract Contingencies— | | | |
| O. | 49,100 | | |
| R. | —1,530 | | |
| | 47,570 | 47,140 | —430 |
| D.-6.—Mechanical Section— | | | |
| O. | 20,500 | | |
| R. | —200 | | |
| | 20,300 | 20,074 | —226 |
| D.-7.—Type Foundry Section | | | |
| | 4,120 | 4,201 | +81 |
| D.-8.—Provision for depreciation | | | |
| | 85,000 | 80,285 | —4,715 |
| D.-9.—Stores— | | | |
| O. | 28,550 | | |
| R. | 373 | | |
| | 28,923 | 28,208 | —715 |
| D.-10.—Additions to plant and machinery— | | | |
| O. | 40,450 | | |
| R. | —500 | | |
| | 39,950 | 39,887 | —63 |
| D.-11.—Charges payable to other departments— | | | |
| O. | 68,000 | | |
| R. | 1,617 | | |
| | 69,617 | 69,123 | —494 |

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

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving —. |
|---|---------------------------------------|-----------------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "50.—Stationery and Printing"—<i>contd.</i> | | | |
| D.—GOVERNMENT PRESSES—<i>concl'd.</i> | | | |
| D.-12.—Renewals and replacements from Depre- ciation Reserve— | | | |
| | Rs. | | |
| O. | 54,520 | | |
| R. | -500 | 54,020 | 53,421 |
| | | | -599 |
| D.-13.—<i>Deduct</i>—Amount transferred from Depre- ciation Reserve— | | | |
| O. | -54,520 | | |
| R. | 500 | -54,020 | -53,421 |
| | | | +599 |
| For rounding | | -5 | .. |
| | | | +5 |
| E.—PRINTING AT PRIVATE PRESSES— | | | |
| O. | 4,000 | | |
| R. | 1,100 | 5,100 | 4,835 |
| | | | -265 |
| <p>Col. 1.—Mainly due to certain items of printing work done in connection with the Governor's tour and also to printing work done in several vernacular languages for the Bengal Sanskrit Association.</p> | | | |
| F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS— | | | |
| O. | 3,700 | | |
| R. | 650 | 4,350 | 3,984 |
| | | | -366 |
| G.—CHARGES IN ENGLAND— HIGH COMMISSIONER— | | | |
| G.-1.—Leave salaries, deputation pay, overseas pay, etc.— | | | |
| Charged | | 4,000 | 4,000 |
| | | | .. |

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 229

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving —. |
|--|---------------------------------------|-----------------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "56.—Stationery and Printing"—<i>concl'd.</i> | | | |
| G.—CHARGES IN ENGLAND—<i>concl'd.</i> | | | |
| G.-2.—Cost of stores proper— | | | |
| | Rs. | | |
| O. | 24,040 | } 20,400 | 17,130 |
| R. | -3,640 | | |
| | | | -3,270 |
| Col. 1.—Reduction in prices. Col. 4.—Mainly due to liabilities carried forward. | | | |
| G.-3.—Cost of stores purchased from Depreciation Reserve— | | | |
| O. | 8,280 | } 7,960 | 7,055 |
| R. | -320 | | |
| | | | -905 |
| G.-4.—<i>Deduct</i>—Amount transferred from Depreciation Reserve for renewals and replacements— | | | |
| O. | -8,280 | } -7,960 | -7,055 |
| R. | 320 | | |
| | | | +905 |
| H.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | | 60 | 7 |
| <i>Voted</i> | | 150 | 30 |
| For rounding— | | | |
| <i>Charged</i> | | -150 | .. |
| <i>Voted</i> | | 210 | .. |
| <hr/> | | | |
| Total—Major Head "56.—Stationery and Printing"— | | | |
| <i>Charged</i> | | 15,000 | 15,038 |
| Voted— | | | |
| O. | 22,86,000 | } 24,78,040 | 24,45,982 |
| S. | 1,96,000 | | |
| R. | -3,960 | | |
| | | | -32,058 |

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

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving —. |
|---|---------------------------------------|-----------------------------|-----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Deposits and Advances— Deposits not bearing interest— Reserve Funds. | | | |
| I.—DEPRECIATION RESERVE FUND— | | | |
| Government Presses— | | | |
| | Rs. | | |
| O. | 62,800 | 1,980 | 60,476 |
| R. | —820 | | |
| Surrenders or withdrawals within grant or appropriation— | | | |
| R. Gross | 5,600 | 5,600 | .. —5,600 |
| R. Deductions | —820 | —820 | .. +820 |
| Totals— | | | |
| <i>Charged</i> | 15,000 | 15,038 | +38 |
| Voted— | | | |
| Gross | 26,07,600 | 25,66,934 | —40,666 |
| Deductions | —62,800 | —60,476 | +2,324 |
| Net | 25,44,800 | 25,06,458 | —38,342 |

REVIEW.

There was a trifling excess in the charged appropriation mainly owing to the provision for "Rounding". In the voted section, there were savings of 1·5 and 1·3 per cent. of the grant and the modified appropriation respectively, the corresponding savings in the previous year being trifling.

2. The transactions relating to "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 for meeting the cost of renewal and replacement of plant, machinery and furniture of the Government presses. The annual receipts of the Fund consist of (a) the amount of depreciation calculated on the value of plant, machinery and furniture in use in the presses 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.

Grant No. 32.—Charges on account of Stationery and Printing—*contd.* 231

The position of the Depreciation Reserve Fund for the year 1940-41 is shown below :—

| 1 | Opening balance. | Receipts. | Expenditure | Closing balance. |
|--------------------------------------|---------------------|-----------|-------------|---------------------|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Bengal Government Press | 3,00,000 | 50,266 | 55,091 | 2,94,284 |
| Press and Forms Department | 2,12,470 | 30,019 | 4,485 | 2,38,004 |
| Total | 5,12,479 | 80,285 | 60,476 | 5,32,288 |

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. The difference of Rs. 17,452 between the book value of the plant and machinery on the 31st March, 1939, and the value arrived at on their reclassification and actual stock-taking on the 1st April, 1939, mentioned in the Appropriation Accounts for 1939-40 (page 225), has since been reconciled under orders of the Government of Bengal.

Store Accounts of the Central Jail Press for the year 1940-41.

| 1 | Opening balance. | Receipts. | Issues. | Closing balance. |
|--|---------------------|-----------|----------|---------------------|
| 1 | 2 | 3 | 4 | 5 |
| | Rs. | Rs. | Rs. | Rs. |
| Stationery, printing and binding materials | 1,19,039 | 6,07,521 | 5,35,834 | 1,91,626 |
| Spare parts and petty plant | 12,935 | 1,900 | 2,793 | 12,132 |
| Dead stock | 4,738 | 3,316 | 2,791 | 5,203 |
| Other stores | 6,323 | 17,783 | 16,510 | 7,596 |

The stock was verified by the 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.

H. W. SHEA,

*Press and Forms Manager,
Bengal (offg.).*

ALIPORE,

The 25th August 1941.

}

The store accounts of the Central Jail Press, Alipore, for the year 1940-41, 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.

S. GHOSH,

*Assistant Accounts Officer,
Bengal.*

CALCUTTA,

The 26th August 1941.

}

AUDIT COMMENTS.

The closing balance of stationery, printing and binding materials, *viz.*, Rs. 1,91,626 was heavy, as compared with the balances of Rs. 1,19,939 and Rs. 49,094 at the close of the previous two years (1939-40 and 1938-39 respectively). This was due partly to materials worth about Rs. 1,63,000 having been received in the closing month of the year, in respect of indents sent between the 18th January 1941 and the 6th March 1941, against additional grants aggregating Rs. 1,77,000 sanctioned by Government in January and February 1941 and partly to a rise in the price of paper held in stock (by 25 per cent. approximately).

Store Accounts of the Bengal Government Press and its branches for the year 1940-41.

| 1 | Opening balance. | Receipts. | Issues. | Closing balance. |
|--|---------------------|-----------|----------|---------------------|
| 2 | 3 | 4 | 5 | |
| | Rs. | Rs. | Rs. | Rs. |
| Stationery, printing and binding materials | 56,487 | 1,90,123 | 2,00,520 | 46,090 |
| Spare parts and petty plant | 8,265 | 14,386 | 15,175 | 5,476 |
| Dead stock | 995 | 1,19,114 | 1,20,109 | .. |
| Other stores | 5,410 | 30,650 | 29,250 | 6,810 |

. 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.

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

ALIPORE, }
The 28th August 1941.

The store accounts of the Bengal Government Press and its branches for the year 1940-41 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.

S. GHOSH,
Assistant Accounts Officer,
Bengal.

CALCUTTA, }
The 30th August 1941,

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 57.—Miscellaneous " | | | |
| AA.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS— | | | |
| R. | 1,232 | 1,232 | 1,166 —66 |
| Col. 1.—Mainly to meet arrear bills for medical treatment of certain detenus (Rs. 234), family allowances of certain security prisoners (Rs. 416), maintenance allowance of certain externees (Rs. 247) and loss of cash as a result of fire at a Detenus Training Camp in 1937-38 (Rs. 240). See also paragraph 3 of the review. | | | |
| B.—COST OF BOOKS AND PERIODICALS | 350 | 256 | —94 |
| C.—DONATIONS FOR CHARITABLE PURPOSES— | | | |
| O. | 1,32,900 | 1,44,138 | 1,42,947 —1,191 |
| R. | 11,238 | | |
| E.—SPECIAL COMMISSIONS OF ENQUIRY— | | | |
| <i>Charged</i> | 3,300 | 3,279 | —21 |
| Voted— | | | |
| O. | 15,400 | 23,348 | 22,529 —819 |
| R. | 7,948 | | |
| Col. 1.—Mainly due to the extension of the tenure of the Land Revenue Commission for a month. | | | |
| G.—PETTY ESTABLISHMENTS— | | | |
| O. | 1,10,000 | 1,33,500 | 1,23,789 —9,711 |
| R. | 23,500 | | |
| Col. 1.—Mainly due to the opening of a branch of the Central Despatch Office at the Anderson House, Alipore, for conducting the despatch work of a large number of offices located therein. Col. 4.—Mainly on account of a liability carried forward. | | | |
| H.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF— | | | |
| O. | 5,000 | 11,000 | 9,338 —1,662 |
| R. | 6,000 | | |
| Cols. 1 and 4.—Estimate based on past actuals—a fluctuating item. | | | |
| I.—RENTS, RATES AND TAXES— | | | |
| O. | 42,600 | 45,314 | 39,780 —5,534 |
| R. | 2,714 | | |
| Col. 4.—Mainly due to non-payment of occupier's share of municipal tax of the Anderson House, Alipore, in the absence of separate valuation of the three offices located in the building. | | | |

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

Major Head " 57.—Miscellaneous"—contd.

J.—CONTRIBUTIONS—

Charged—

| | | | | |
|------------|------------|-----|-----|------|
| R. | Rs. 105 | 105 | 210 | +105 |
|------------|------------|-----|-----|------|

Voted—

| | | | | | |
|------------|-----------|---|-----------|-----------|-----------|
| O. | 74,30,000 | } | 66,23,196 | 67,80,681 | +1,57,485 |
| S. | 1 | | | | |
| R. | —8,06,805 | | | | |

Col. 1.—Mainly due to payments to local bodies of smaller sums than anticipated on account of less receipts under the Government of India (Adaptation of Indian Laws) Order, 1937, the estimate for the receipts under the items concerned having been based on the actuals of three years prior to 1939-40 (Rs. 8,98,000), partly counter-balanced by a payment of Rs. 1 lakh as contribution to the Calcutta Mayor's Fund for the relief of air-raid victims in London for which a token grant of Re. 1 was voted by the legislature. Col. 4.—Mainly due to (1) the adjustment of payments to two District Boards (Rs. 1,01,874) of receipts under the Bengal Ferries Act, realised and wrongly credited direct to the local funds in 1939-40—the wrong credit being rectified during the year by credit to Provincial revenues and debit to this head, (2) payments of contributions on account of receipts under the Bengal Ferries Act to two other District Boards during the year which were due for payment in 1941-42 (Rs. 14,734) and (3) underestimation of requirements for grants in lieu of lapsed landlords' fees and landlords' transfer fees (Rs. 41,274). See paragraph 2 of the review.

L.—MISCELLANEOUS DURBAR CHARGES—

| | | | | | |
|------------|--------|---|-------|-------|------|
| O. | 4,000 | } | 2,300 | 2,144 | —156 |
| R. | —1,700 | | | | |

Col. 1.—Due to no higher Indian titles having been conferred on any person residing in Bengal.

M.—MISCELLANEOUS AND UNFORESEEN CHARGES—

Charged—

| | | | | | |
|------------|------|---|-----|----|-----|
| O. | 600 | } | 100 | 16 | —84 |
| R. | —500 | | | | |

Voted—

| | | | | | |
|------------|---------|---|--------|--------|--------|
| O. | 52,000 | } | 36,207 | 27,578 | —8,629 |
| R. | —15,793 | | | | |

Col. 1.—Mainly due to transfer of funds to cover anticipated excess expenditure under other sub-heads from the general reserve of Rs. 40,000 kept under this head for meeting such expenditure. Col. 4.—Mainly due to non-drawal of a contribution (Rs. 2,000) and smaller expenditure on the travelling allowance of recruits for a battalion and also of the non-official members of recruiting committees (Rs. 4,900). 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. |
| Major Head "57.—Miscellaneous"—<i>concl.</i> | | | |
| N.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| O | 600 | 740 | 733 |
| R | 140 | | |
| <i>Voted—</i> | | | |
| O | 400 | 100 | 20 |
| R | —300 | | |
| O.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | .. | 1 |
| For rounding | | 350 | .. |
| | | | —350 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| R | 255 | 255 | .. |
| <i>Voted—</i> | | | |
| R | 7,71,966 | 7,71,966 | .. |
| | | | —7,71,966 |
| Totals— | | | |
| <i>Charged</i> | .. | 4,500 | 4,239 |
| Voted | .. | 77,93,001 | 71,50,228 |
| | | | —6,42,773 |

REVIEW.

Charged savings in the original appropriation were 5·8 per cent. against 28 per cent. in the preceding year. The savings in the final charged appropriation were trifling, the corresponding savings in the previous year being 2·6 per cent.

REVIEW—concl'd.

Voted savings were 8·2 per cent. of the grant as compared with 45·2 per cent. in 1939-40 and were mainly contributed by sub-head J as in the previous year. There was, however, an excess of 1·8 per cent. over the final modified appropriation as against a saving of 24·4 per cent. in the preceding year.

2. The original provision of Rs. 1,16,000 included under sub-head J for grants to District Boards in lieu of the receipts on account of lapsed landlords' fees and landlords' transfer fees was underestimated owing to the failure of some local officers to comply with the Government instructions. As the grants were payable annually in arrears and statements of accounts were required to be submitted by the district officers to the controlling authority in April each year, necessary arrangements for additional grant could have been made in the course of the year. The controlling officer explained that the district officers' reports not having been received in time, he had no information as to the possibility of an excess expenditure on this account. This indicates that there was room for better control.

3. A sum of Rs. 2,506 representing loss of Government money and property to the value of Rs. 240 and Rs. 2,266 respectively, by fire at a certain Detenus Training Camp in December 1937 was written off under the orders of Government. The cause of the fire could not be ascertained.

4. A loan of Rs. 4,000 was granted to a Silk Reeling Society in 1925-26 on condition of repayment with interest in fifteen annual instalments with effect from 1st June 1927. The Society, however, went into liquidation in March, 1934 by which time it had paid Rs. 1,330 and Rs. 929 towards principal and interest respectively. Subsequently a total sum of Rs. 470 was realised through the liquidator of which Rs. 127 was adjusted against the principal and the balance against interest. The unrealised balance of the principal (Rs. 2,543) and the interest (Rs. 180) was remitted by Government in May, 1940.

5. A sum of Rs. 40,000 was included under sub-head M.—Voted as a general reserve for meeting anticipated excess expenditure under this and other sub-heads, out of which a sum of Rs. 17,768 was transferred to sub-heads A, C, E, G and I and the balance mainly utilised to meet unforeseen excesses under the sub-head M.

Grant No. 34.—Extraordinary Charges.

See also the Audit Report.

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

Major Head "63—Extraordinary Charges".

A.—CHARGES IN INDIA—

A.1—Charges incurred as a direct result of the
war—

A.1.(a)—Press Censor—

Charged—

| | | | | |
|-------|-----------|--------|--------|--------|
| Gross | | 13,000 | 15,916 | +2,916 |
|-------|-----------|--------|--------|--------|

Col. 4.—Mainly due to sanction of an increased rate of pay to an officer. See paragraph 6 of the review.

Deduct—Recoveries of war charges—

Rs.

| | | | | |
|-------------|--------|--------|---------|--------|
| B | -7,500 | -7,500 | -12,170 | -4,670 |
|-------------|--------|--------|---------|--------|

Col. 1.—Post-budget decision of the Central Government to reimburse during the year, the actual expenditure up to December 1940. Col. 4.—The actual expenditure to be reimbursed by the Government of India could not be accurately estimated owing to a misapprehension of the controlling office.

Voted—

| | | | | |
|-------|-----------|--------|--------|--------|
| Gross | | 20,000 | 15,011 | -4,989 |
|-------|-----------|--------|--------|--------|

Col. 4.—Mainly due to emergent expenses not coming up to expectations.

| | | | | |
|----------------------------------|-----------|---|--------|--------|
| Deduct—Recoveries of war charges | | — | -7,422 | -7,422 |
|----------------------------------|-----------|---|--------|--------|

See paragraph 2 of the review.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|--|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "63.—Extraordinary Charges".—<i>contd.</i> | | | |
| A.—CHARGES IN INDIA—<i>contd.</i> | | | |
| A.-1—Charges incurred as a direct result of the war—<i>contd.</i> | | | |
| A.-1(b)—Miscellaneous— | | | |
| A.-1(b) (i)—Price Controller— | | | |
| <i>Charged—</i> | | | |
| O. | 15,400 | 5,480 | 5,468 |
| R. | -9,920 | | |
| Col. 1.—Mainly due to a vacancy caused by the transfer of an officer. | | | |
| <i>Voted—</i> | | | |
| O. | 28,600 | 21,250 | 20,311 |
| R. | -7,350 | | |
| Col. 1.—In the absence of past actuals, accurate estimation was not possible. | | | |
| A.-1(b) (ii)—Extra Police Force (including extra staff for seaplane base at Bally)— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 10,000 | 9,360 | -640 |
| <i>Deduct—Recoveries of war charges—</i> | | | |
| R. | -5,497 | -5,497 | -4,772 |
| Col. 1.—Same as under sub-head A.-1(a)— <i>Charged, Deduct—Recoveries of war charges—</i> | | | |
| Col. 1. | | | |
| <i>Voted—</i> | | | |
| <i>Gross—</i> | | | |
| O. | 10,90,000 | 7,13,251 | 5,67,686 |
| R. | -3,76,749 | | |
| Col. 1.—Mainly due to the post-budget decision to adjust certain charges for extra police staff under Grant No. 16—Police— <i>vide</i> paragraph 3 of the review under that Grant (page 113). Col. 4.—Mainly due to the extra police staff sanctioned by Government not having been actually employed in full and also to the reason stated in Col. 1 above. | | | |
| <i>Deduct—Recoveries of war charges</i> | | | |
| | | -98,449 | -98,449 |
| Col 4.—Same as under sub-head A.-1(a)— <i>Charged, Deduct—Recoveries of war charges—</i> | | | |
| —Col. 1. See also paragraph 2 of the review. | | | |

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess + Saving—. |
|---|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head " 63.—Extraordinary Charges"—<i>contd.</i> | | | |
| A.—CHARGES IN INDIA—<i>contd.</i> | | | |
| A.-1—Charges incurred as a direct result of the war—<i>concl'd.</i> | | | |
| A-1(b)—Miscellaneous—<i>concl'd.</i> | | | |
| A.-1(b) (iii)—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta— | | | |
| Gross— | | | |
| | Rs. | | |
| O. | 10,000 | 22,894 | 23,308 |
| R. | 3,894 | | |
| Col. 1.—Mainly due to (i) the special pay of a Cypher clerk (500), (ii) cost of telegrams between the Tea Controller and the Secretary of State for India recoverable from the former (Rs. 1,800) and (iii) employment of additional staff and increments of pay (Rs. 1,500). See also paragraph 4 of the review. | | | |
| Deduct—Recoveries of war charges— | | | |
| R. | -14,000 | -14,000 | -18,249 |
| Col. 1.—Same as under sub-head A.-1 (a)— <i>Charged</i> , <i>Deduct</i> —Recoveries of war charges—Col. 1. Col. 4.—Mainly due to larger amounts having been reimbursed by the Government of India than anticipated. See also paragraph 4 of the review. | | | |
| A.-1 (b) (iv)—Flax Production— | | | |
| Gross | .. | 46,137 | +46,137 |
| <i>Deduct</i> —Recoveries of war charges— | .. | -46,137 | -46,137 |
| Col. 4.—Gross and <i>Deduct</i> heads—See paragraph 5 of the review. | | | |
| A.-1(c)—Works | .. | 13,771 | +13,771 |
| Col. 4.—See paragraph 3 of the review. | | | |
| A.-2.—Expenditure on Air Raid Precautions— | | | |
| <i>Charged</i>— | | | |
| <i>Gross</i>— | | | |
| O. | 12,500 | 23,000 | 24,643 |
| R. | 10,500 | | |
| Col. 1.—Mainly due to the employment of extra staff in connection with the work of Air Raid Precautions not anticipated at the budget stage. | | | |

| Major Head and Sub-head. | Final Grant or Appro- priation. | Actual Expendi- ture. | Excess + Saving— |
|--|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "63.—Extraordinary Charges"—<i>contd.</i> | | | |
| A.—CHARGES IN INDIA—<i>concl.</i> | | | |
| A.-2.—Expenditure on Air Raid Precautions—<i>concl.</i> | | | |
| <i>Charged—concl.</i> | | | |
| <i>Deduct—Recoveries of war charges—</i> | | | |
| | Rs. | | |
| R. | —7,000 | —7,000 | —2,494 |
| | | —9,494 | —2,494 |
| Col. 1.—Same as under sub-head A-1 (a)— <i>Charged</i> , <i>Deduct—Recoveries of war charges—Col. 1.</i> Col. 4.—Mainly for the reason stated in the note under A-1 (b) (iii), <i>Deduct—Recoveries of war charges—Col. 4.</i> | | | |
| Voted— | | | |
| Gross— | | | |
| O. | 52,500 | 1,04,180 | 2,32,347 |
| R. | 51,680 | | |
| Col. 1.—Same as under A.-2— <i>Charged—Gross—Col. 1.</i> Col. 4.—The expenditure for the last two months of the year was higher than could be foreseen. | | | |
| <i>Deduct—Recoveries of war charges—</i> | | | |
| R. | —14,394 | —14,394 | —31,341 |
| | | —45,735 | —31,341 |
| Cols. 1 and 4.—Same as under " <i>Charged</i> ". | | | |
| B.—CHARGES IN ENGLAND— | | | |
| High Commissioner— | | | |
| <i>Charged—</i> | | | |
| R. | 4,000 | 4,000 | +493 |
| | | 4,493 | +493 |
| Col. 1.—Adjustment of debits after the close of the year in respect of overseas pay of two officers transferred to this head during the year. | | | |
| Voted | .. | 29 | +29 |
| C.—LOSS OR GAIN BY EXCHANGE— | | | |
| <i>Charged</i> | .. | 7 | +7 |
| For rounding— | | | |
| <i>Charged</i> | .. | 100 | —100 |
| Voted | .. | —100 | +100 |

| Major Head and Sub-head. | Final Grant or appro- priation. | Actual Expendi- ture. | Excess+ Saving—. |
|---|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "63.—Extraordinary Charges"—<i>concl.</i> | | | |
| Surrendere or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| | Rs. | | |
| <i>R. Gross</i> | —4,580 | .. | +4,580 |
| <i>R. Deductions</i> | 19,997 | .. | —19,997 |
| <i>Voted—</i> | | | |
| <i>R. Gross</i> | 3,28,525 | .. | —3,28,525 |
| <i>R. Deductions</i> | 28,394 | .. | —28,394 |
| Totals— | | | |
| <i>Charged—</i> | | | |
| <i>Gross</i> | 51,000 | 59,887 | +8,887 |
| <i>Deductions</i> | .. | —26,436 | —26,436 |
| <i>Net</i> | 51,000 | 33,451 | —17,549 |
| <i>Voted—</i> | | | |
| <i>Gross</i> | 12,10,000 | 9,18,600 | —2,91,400 |
| <i>Deductions</i> | .. | —2,15,992 | —2,15,992 |
| <i>Net</i> | 12,10,000 | 7,02,608 | —5,07,392 |

REVIEW.

Charged savings were 34·4 and 6 per cent. of the original and the final appropriations respectively against 80·2 per cent. in 1939-40 and were mainly contributed by sub-heads A.-1(a) and A.-1(b)(i).

Voted savings were 41·9 and 17·6 per cent. of the original grant and the finally modified appropriation respectively as compared with 47·6 per cent. in the preceding year and were mainly due to the decision of Government to adjust certain charges on account of extra police staff under Grant No. 16—Police (*Vide* paragraph 3 of the review under Grant No. 16.—page 113).

2. Although the decision of the Central Government that "the actual expenditure incurred up to December, 1940, as a direct result of the war would be reimbursed to the Provincial Government in the course of the year 1940-41, was known to the controlling authorities in January 1941, no provision was made under "*Deduct—Recoveries of war charges*" subordinate to the sub-heads A.-1 (a)—Voted and A.-1 (b) (ii)—Voted which led to the final savings under these heads. This indicates that there was scope for better control.

REVIEW—concl'd.

3. In April and December 1940, Government accorded sanctions to the construction of barracks, etc., for the accommodation of police forces employed for the performance of agency functions on account of the outbreak of war at a total estimated cost of Rs. 16,201, against which an expenditure of Rs. 13,771 was incurred during the year [*vide* sub-head A.-1(c)]. No funds were, however, provided for the purpose. This indicates defective control. The question of recovery of a part or the whole of the expenditure under the sub-head from the Central Government is under correspondence with the Government of Bengal.

4. It was known to the controlling authority in January 1941, that a provision of Rs. 2,600 would be necessary under each of the heads "Gross" and "Deduct—Recoveries of war charges" subordinate to the sub-head A.-1(b)(iii) for charges in connection with the exchange of cypher telegrams between the Tea Controller and the Secretary of State for India and for recoveries thereof from the former. A provision of Rs. 2,300 was made for the charges on the 31st March, 1941, but no provision was made for the recoveries. An expenditure of Rs. 2,725 was incurred on this account which was fully recovered from the Tea Controller during the year. Failure to make adequate provision under the "Deduct" head partly contributed to the final saving under that head.

5. A scheme for the cultivation of flax in Bengal was sanctioned by the Central Government in July, 1940, at an estimated cost of Rs. 2,19,205. The Central Government guaranteed a minimum payment of Rs. 30 per acre to the cultivators in case of total or partial failure of the crop from causes beyond their control or to purchase from them straw over 1 foot in length at Rs. 1-4-0 per maund and seed at Rs. 9-8-0 per maund, whichever would fetch a greater amount to them. The work has been entrusted to the Director of Agriculture, Bengal. The charges incurred on the cultivation were met by the Provincial Government in the first instance from sub-head A.-1(b)(iv) of this Grant opened during the year and recovered from the Central Government at the end of the year, the recoveries being taken in reduction of the expenditure under the sub-head.

No provision for the charges or the recoveries was, however, made by the Provincial Government with the result that an expenditure of Rs. 46,137 incurred on the scheme, as well as the recovery of an equivalent amount effected during the year, remained uncovered by provisions under the "Gross" and "Deduct" heads subordinate to the sub-head mentioned above.

6. Pay in the senior scale of the I. C. S. was granted by Government in May 1940 to the Special Press Advisor, Calcutta. Necessary provision for the increased expenditure was not, however, made which led to the final excess under sub-head A.-1(a)—Charged (Gross). This indicates defective control.

Grant No. 35.—Interest Free Advances.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Approp- riation. | Actual Expendi- ture. | Excess+ Saving—. |
|-------------------------------|---------------------------------------|-----------------------------|---------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| A.—Advances Repayable— | | | |
| A.1.—Civil Advances— | | | |
| | Rs. | | |
| O. | 4,05,000 | } 34,55,000 | 34,99,440 +44,440 |
| S. | 80,50,000 | | |
| Total | 34,55,000 | 34,99,440 | +44,440 |

Col. 1.—Mainly due to the payment of advances for the purchase of jute decided on after the budget had been framed. Col. 4.—Mainly due to the adjustment of expenditure incurred in excess of the grants received from the Indian Central Jute Committee (Rs. 33,744) and from the Central Government for the extension of the Cattle Improvement Scheme (Rs. 27,064), partly set off by savings on other accounts. See paragraphs 5, 6 and 7 of the review under Grant No. 23 on pages 162-164.

REVIEW.

The unadjusted excess of Rs. 44,440 was 1·3 per cent. of the grant. There was a saving of 3·2 per cent. in the preceding year.

See also the Audit Report.

| Major Head and Sub-head. | Final Grant or Appropria- tion. | Actual Expen- diture. | Excess + Saving—. |
|--------------------------|---------------------------------------|-----------------------------|----------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |

**Major Head " Loans to Municipalities, Port Funds,
etc. "**

A.—LOANS TO MUNICIPALITIES—

| | Rs. | | | | |
|------------|----------|---|--------|--------|-----|
| O. | 1,80,500 | } | 80,067 | 81,000 | +33 |
| R. | -90,533 | | | | |

Col. 1.—Non-payment of loans due to (1) non-completion of a scheme of protective embankment (Rs. 75,000), (2) delay in the acquisition of land for a pumping station (Rs. 15,400) and (3) delay in the submission of revised estimates for water supply schemes of two municipalities (Rs. 44,133), partly set off by an unforecasted payment of loan to a municipality for its water supply improvement (Rs. 35,000). See review.

**B.—LOANS TO DISTRICT AND OTHER LOCAL FUND
COMMITTEES—**

| | | | | | |
|------------|-----------|---|--------|--------|--------|
| O. | 3,33,500 | } | 40,867 | 44,723 | -5,144 |
| R. | -2,83,633 | | | | |

Col. 1.—Due to loans not having been required by certain District Boards for improvement of rural water supply owing to the adoption by them of a comprehensive water supply programme and to local objections in two districts (Rs. 2,55,000) and also to the revision in the estimate of a certain water supply scheme (Rs. 28,633). Col. 4.—Non-payment of loan to a school board owing to the re-imposition of education cess in the district from which the school board was to be financed. See review.

C.—ADVANCES TO CULTIVATORS—

Charged—

| | | | | | |
|------------|---------|---|--------|--------|----|
| O. | 35,000 | } | 19,808 | 19,808 | .. |
| R. | -15,192 | | | | |

Col. 1.—Mainly due to the provision made for distribution of loans to *Jhumias* on account of restriction of credits in the Chittagong Hill Tracts not having been required.

Voted—

| | | | | | |
|------------|-----------|---|-----------|-----------|---------|
| O. | 5,00,000 | } | 10,97,961 | 10,33,309 | -64,652 |
| S. | 10,00,000 | | | | |
| R. | -4,02,039 | | | | |

Col. 1.—The supplementary grant was required for payment of larger advances of ordinary agricultural loans to cultivators owing to unfavourable crop situation in certain areas (Rs. 5,00,000) and to the special advance of Rs. 5 lakhs as short-term crop loans to cultivators in areas not subject to economic distress. Reduction due to the bulk of the provision for the latter not having been required as well as to partial improvement in the agricultural situation in certain areas. Col. 4.—Due to slight improvement in the economic situation in some districts. See review.

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

Major Head "Loans to Municipalities, Port Funds, etc."—*concl'd.*

D.—ADVANCES UNDER SPECIAL LAWS—

| | Rs. | | | | |
|------------|--------|---|--------|--------|---------|
| O. | 48,000 | } | 38,278 | 25,051 | -13,227 |
| R. | -0,722 | | | | |

Col. 1.—Mainly due to non-completion of a work (Rs. 5,840) and anticipated savings in expenditure on another (Rs. 1,966). Col. 4.—Mainly due to delay in the adjustment of expenditure in connection with the Ramnagar Sapua Khal owing to non-receipt of its acceptance by the Collector within the year.

E.—MISCELLANEOUS LOANS AND ADVANCES—

| | | | | | |
|------------|-----------|---|-----------|-----------|-----------|
| O. | 1,04,000 | } | 50,52,500 | 45,46,450 | -5,06,050 |
| S. | 50,00,000 | | | | |
| R. | -51,500 | | | | |

Col. 1.—Supplementary grant meant for giving advances to the Bengal Provincial Co-operative Bank in order to enable it to supply short-term credits to cultivators through the agency of the Co-operative Societies. Reduction due mainly to the Board of Industries not requiring any loan from Government as the loans paid by them could be met from the balance at credit of the Bengal State Aid to Industries Act Fund. Col. 4.—Mainly due to smaller demands for short-term loans (Rs. 4,55,000) and non-utilisation of the provision of Rs. 50,000 for advances for the working of the Bengal Tanks Improvement Act owing to a later decision of Government to treat the works as test works to be met from the Famine Relief grant. See review.

Total—Loans to Municipalities, Port Funds, etc.—

Charged—

| | | | | | |
|------------|---------|---|--------|--------|----|
| O. | 35,000 | } | 19,808 | 19,808 | .. |
| R. | -15,192 | | | | |

Voted—

| | | | | | |
|------------|-----------|---|-----------|-----------|-----------|
| O. | 11,66,000 | } | 63,19,573 | 57,30,533 | -5,89,040 |
| S. | 60,00,000 | | | | |
| R. | -8,46,427 | | | | |

Major Head "Loans to Government Servants".

| | | | |
|--------------------------------------|----------|--------|---------|
| G.—HOUSE BUILDING ADVANCES | 1,00,000 | 45,718 | -54,282 |
|--------------------------------------|----------|--------|---------|

Col. 4.—Due to non-drawal of earmarked amounts. The savings were not surrendered as it could not be foreseen that the amounts would not be drawn before the close of the year. See review.

| Major Head and Sub-head. | Final Grant or Appropriation. | Actual Expenditure. | Excess + Saving—. |
|--|-------------------------------|---------------------|-------------------|
| 1 | 2 | 3 | 4 |
| | Rs. | Rs. | Rs. |
| Major Head "Loans to Government Servants"—<i>concl'd.</i> | | | |
| H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS— | | | |
| O. | 1,50,000 | 1,45,439 | 70,417 |
| R. | —4,561 | | |
| Col. 4.—Same as under sub-head G. above. See review, | | | |
| I.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES— | | | |
| R. | 747 | 747 | 727 |
| J.—PASSAGE ADVANCES— | | | |
| O. | 1,000 | 3,960 | 5,289 |
| R. | 2,960 | | |
| Col. 1.—Unforecasted passage of an officer's family. Col. 4.—Mainly due to a payment made by the High Commissioner intimation of which was received after the close of the year (Rs. 933). | | | |
| K.— OTHER ADVANCES— | | | |
| R. | 854 | 854 | 853 |
| Total—Loans to Government servants | | | |
| | 2,51,000 | 1,23,004 | —1,27,996 |
| Surrenders or withdrawals within grant or appropriation— | | | |
| <i>Charged—</i> | | | |
| R. | 15,192 | 15,192 | —15,192 |
| <i>Voted—</i> | | | |
| R. | 8,46,427 | 8,46,427 | —8,46,427 |
| Total—Grant No. 36— | | | |
| <i>Charged</i> | | 35,000 | 19,308 |
| <i>Voted</i> | | 74,17,000 | 58,53,537 |
| | | | —15,63,463 |

REVIEW.

Charged savings were 43·4 per cent. of the appropriation compared with 16·2 per cent. in the preceding year. Voted savings were 21 per cent. of the grant and 10·9 per cent. of the modified appropriation as against savings of 14·3 per cent. and excess of ·1 per cent. respectively in 1939-40. The bulk of the savings in the voted grant appears under the sub-heads A, B, C, and E, while sub-heads C, E, G and H chiefly contributed to the savings in the final grant.

APPENDIX.

ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1940-41.

ACCOUNTS OF THE SILIGURI BAND SAW MILL.

(See paragraph 3 of the review under Grant No. 5.—Forest—page 39.)

Trading and Profit and Loss Account of the Siliguri Band Saw Mill for 1940-41.

Dr.

Cr.

| Particulars. | 1940-41. | | 1939-40. | |
|---|----------|-----------------|-----------------|------------|
| | 1 | 2 | 3 | 4 |
| To opening stock of sawn timber, slabs and firewood on the 1st April. | | Rs. 24,383 | Rs. 28,413 | |
| To purchases during the year | | 3,837 | 7,337 | |
| To cost of production transferred from Production Account. | | 83,002 | 96,171 | |
| To selling expenses | | 1,771 | 1,561 | |
| To profit for the year | | 11,665 | .. | |
| Total | | 1,24,658 | 1,33,482 | |
| | | | | Rs. 75,901 |
| By sale of sawn timber, etc. | | | | 74,533 |
| By departmental use | | | | 10,318 |
| By sale of saw dust | | | | 339 |
| By other miscellaneous receipts | | | | 1,103 |
| By closing stock on 31st March— Sawn timber | | | | 38,365 |
| Firewood and slabs | | | | 891 |
| By loss for the year | | | | 15,466 |
| Total | | 1,24,658 | 1,33,482 | |

Average sale rate for { 1939-40.—Rs. 1-7-1 per C. ft.
1940-41.—Rs. 1-14-11 " " "

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

SILIGURI,

R. L. ACHARYA,
Manager,

Dated the 22nd August, 1941. }

Band Saw Mill, Siliguri.

Production Account of the Siliguri Band Saw Mill for the year 1940-41.

| Particulars. | 1940-41. C. ft. | 1939-40. C. ft. |
|---|--------------------|--------------------|
| I. Logs and sawn timber issued for conversion | 83,093 | 88,407 |
| II. Out-turn obtained | 52,077 | 54,276 |
| III. Wastage | 31,016 | 34,131 |
| Do. (percentage) | 36.93% | 38.60% |

| Particular items of cost. | Amount. | | Cost per C. ft. of out-turn. | |
|--|---------------|---------------|------------------------------|--------------|
| | 1940-41. | 1939-40. | 1940-41. | 1939-40. |
| | 1 | 2 | 3 | 4 |
| | Rs. | Rs. | As. | As. |
| Cost of timber (I above) | 62,734 | 72,420 | 18.95 | 21.35 |
| Direct charges | 10,674 | 14,294 | 3.22 | 4.21 |
| Depreciation charges | 2,439 | 2,691 | 0.74 | 0.70 |
| Overhead charges | 5,266 | 5,352 | 1.50 | 1.58 |
| Interest on capital | 1,880 | 1,414 | 0.57 | 0.42 |
| Total cost of production transferred to Trading and Profit and Loss Account . | 83,002 | 96,171 | 25.07 | 28.35 |

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

SILIGURI,
The 22nd August, 1941. }

R. L. ACHARYA,
Manager,
Band Saw Mill, Siliguri.

Financial Review of the work done by the Band Saw Mill, Siliguri, during the year 1940-41.

There has been in the Saw Mill account a profit of Rs. 11,665 in the year 1940-41 against the loss of Rs. 15,466 in 1939-40 and a profit of Rs. 13,727 in 1938-39. For the year 1938-39 and for three years previous to that the royalty of Sal, Teak, Gamari, Champ, Toon, and Sissoo was taken at the rate of -/4/- and that of other species at the rate of -/1/- per c.ft. But in the year 1939-40 the royalty was taken at the rate of -/8/- per c.ft. for Teak, -/7/- for Toon, -/5/- for Sissoo, -/4/- for Champ and Gamari, -/2/- for Simul and -/1/- for other Kukat species. In the year under report the royalty has been taken at the rate of -/8/- for Teak, -/4/- for Toon, Sissoo, Champ and Gamari, -/2/- for Simul and -/1/- for other Kukat species. The royalty of Sal is being taken based on the average auction sale price which is -/10/8 in 1939-40 and -/11/- in 1940-41. Panisaj timber was not supplied to the Mill during the year.

Though the royalty of most of the logs sawn went up, yet there has been a profit of Rs. 11,665 in the year under report which is mainly due to higher average rate of sale price received, more economic running of the Mill and sawing of less Sal and more Kukat to meet the demand of the War Board and other private purchasers, the royalty of the latter being much lower than that of Sal.

If we continue the present procedure and saw more Kukat logs and can get good market for the Kukat sawn timbers, the Mill will run at more profit henceforth.

As regards Sal trees, it would be preferable to sell them standing in forests by public auction as that would fetch more value than putting them through the Mill.

SILIGURI,
 The 23rd August, 1941. }

R. L. ACHARYA,
 Manager,
 Band Saw Mill, Siliguri.

INDEX.

Analysis under Grants or Appropriations of the Report on the Accounts showing to which accounts specific reference is made in the Report.

| No. and title of Grant or Appropriation. | Page. | Paragraph. |
|---|----------------------------------|-----------------------------|
| 2. Land Revenue | 4, 10, 12 | 5, 14, 16 |
| 3. Provincial Excise | 13 | 20 |
| 4. Stamps | 9, 12 | 14, 16 |
| 5. Forest | 4, 9 | 5, 14 |
| 10. Irrigation | 2—5, 7, 8, 10, 12, 13 | 4, 5, 10, 11, 14, 16, 21 |
| 11. Interest on Ordinary Debt | 9 | 14 |
| 12. General Administration—General Administration | 7, 8, 9, 12, 13 | 10, 11, 14, 16, 20, 21 |
| 13. General Administration—Debt Conciliation | 2, 3, 7, 10 | 4, 10, 14 |
| 14. Administration of Justice | 2, 3, 7 | 4, 10 |
| 15. Jails and Convict Settlements | 6, 10 | 7, 14 |
| 16. Police | 1, 9, 10, 12, 13 | 2, 14, 16, 20 |
| 17. Ports and Pilotage | 2, 3, 12 | 4, 16 |
| 19. Charges on account of Education | 8, 9, 12, 13 | 11, 14, 16, 21 |
| 21. Medical | 1, 4, 5, 9, 10 | 2, 5, 14 |
| 22. Public Health | 3, 4, 5, 7, 8, 9, 10, 11, 12, 13 | 4, 5, 10, 11, 14, 15, 21 |
| 23. Charges on account of Agriculture | 3, 9, 10, 13 | 4, 10, 14, 21 |
| 24. Charges on account of Veterinary | 6, 7, 10, 12 | 8, 14, 16 |
| 25. Charges on account of Co-operative Credit | 3, 13 | 4, 21 |
| 26. Industries—Industries | 8, 13 | 11, 21 |
| 27. Industries—Cinchona | 6 | 8 |
| 28. Miscellaneous Departments | 3, 4 | 4 |
| 29. Civil Works | 3—5, 7, 8, 9 | 4, 5, 10, 11, 14 |
| 31. Superannuation Allowances and Pensions, etc. | 4, 5 | 5 |
| 32. Charges on account of Stationery and Printing | 6 | 8 |
| 33. Miscellaneous | 1, 3, 4, 7, 10, 12 | 2, 4, 10, 14, 16 |
| 34. Extraordinary charges | 1, 3, 5, 7, 9, 10 | 1, 4, 5, 10, 14 |
| 35. Interest Free Advances | 6, 10 | 7, 14 |
| 36. Loans and Advances bearing Interest | 3—5, 7 | 4, 5, 10 |