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Register. L. No. 1720

GOVERNMENT OF BENGAL.

Received from
Finance Deptt.

APPROPRIATION ACCOUNTS

1941-42

AND

THE AUDIT REPORT

1943



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5/22/22

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PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1941-42 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, 1943.

(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-three demands for grants aggregating Rs. 13,57,45,700 were placed before the Provincial Legislature in March, 1941, which voted them without any reduction. This amount and another sum of Rs. 2,62,96,500 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 31st March, 1941, under Section 80 of the Government of India Act, 1935. Expenditure relating to the Major Head 12-charges on account of Motor Vehicles Acts (Appropriation No. 7) which was voted in the year 1940-41 was classified as charged in the year under review under the provisions of the Bengal Revenues (Charged Expenditure) Act, 1940.

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. 2,39,44,000 was authenticated by His Excellency the Governor on the 12th March, 1942. The schedule covered Rs. 2,36,69,000 on account of thirteen supplementary grants voted by the Legislature and Rs. 2,75,000 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.	Saving in the grant or appropriation as a whole.
	Rs.	Rs.
16.—Police—Charged	35,000	59,893
27.—Industries—Cinchona—Voted	68,000	1,22,163

The saving under the former was mainly due to smaller expenditure incurred in England by the High Commissioner. The supplementary appropriation was obtained mainly for meeting the cost of expansion of the

civic guard organisation, some unforeseen passage expenses and some arrear charges payable to the Defence Department on account of Military Intelligence Officers in Bengal.

The saving under the latter was mainly due to smaller expenditure on works owing to difficulties in getting plans and estimates sanctioned and in obtaining licenses for steel as well as to the non-availability of factory stores. The supplementary grant was obtained for laying by a reserve of chemicals and packing materials against an apprehended shortage of such materials due to war conditions as well as for a rise in the price of materials and tools and plant.

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 . . . . .	..	13,57,45,700	13,57,45,700
(b) Included by His Excellency the Governor .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the province	2,62,96,500	..	2,62,96,500
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	2,36,69,000	2,36,69,000
(b) Included by His Excellency the Governor .	..	..	..
(c) Appropriations to meet expenditure charged on the revenues of the province	2,75,000	..	2,75,000
3. Net aggregate grant or appropriation	2,65,71,500	15,94,14,700	18,59,86,200
4. Aggregate disbursements	2,51,81,113	14,75,66,235	17,27,47,348
5. Less (—) or more (+) than granted	—13,90,337	—1,18,48,465	—1,32,38,852
6. Percentage of 5 to 3	5.2	7.4	7.1

4. *Savings on voted grants.*—Savings occurred in 30 out of 33 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	32,13	..	32,13	27,25	4,88	15.2
12—General Administration—General Administration.	1,27,00	..	1,27,00	1,19,29	7,71	6.1
13—General Administration—Debt conciliation.	20,23	..	20,23	18,59	1,64	8.1
19—Charges on account of Education.	1,68,74	..	1,68,74	1,55,86	12,88	7.6
22—Public Health . . .	50,52	..	50,52	38,28	12,24	24.2
23—Charges on account of Agriculture.	43,85	10,87	54,52	49,55	4,97	9.1
25—Charges on account of Co-operative Credit.	17,30	..	17,30	16,18	1,12	6.5
26—Industries—Industries	19,19	..	19,19	16,08	3,11	16.2
27—Industries—Cinchona	7,14	68	7,82	6,60	1,22	15.6
29—Civil Works	1,55,71	..	1,55,71	1,24,81	30,90	19.8
30—Famine	2,60	27,71	30,31	24,59	5,72	18.9
32—Stationery and Printing.	25,13	..	25,13	22,53	2,60	10.4
34—Extraordinary Charges	7,52	70,23	77,75	69,73	8,02	10.3
36—Loans and Advances bearing interest.	72,33	99,17	1,71,50	1,57,30	14,20	8.3

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

10—*Irrigation.*—Postponement and slow progress of works.

12—*General Administration—General Administration.*—Postponement of the general election to the Provincial Legislature, suspension of certain schemes of rural reconstruction, smaller expenditure on the service of notices of transfers under the Bengal Tenancy Act and lesser number of meetings of the Legislative Assembly held during the year.

13—*General Administration—Debt Conciliation.*—Vacancies in the posts of Special Officers, printing of forms by the Press and Forms Department instead of in local presses and curtailment of contingent expenditure.

19—*Charges on account of Education.*—Postponement of the construction of a building for the Dacca University, curtailment of grants to local bodies for primary education and reduction in the number of training centres for primary school teachers owing to administrative difficulties.

22—*Public Health.*—Non-utilisation in full of the provision for rural water supply grants owing to a change in the system of distribution of the grants,

non-commencement of certain schemes and certain other schemes not having matured during the year.

23—*Charges on account of Agriculture.*—Less expenditure on the scheme for substitute crops in jute-restricted areas owing to lesser demands from the cultivators for seeds and partial utilisation of the supplementary grant for expenditure on the scheme for regulation and licensing of jute under the Jute Regulation Act, 1940, owing to late decision on the question of fixation of jute quota.

25—*Charges on account of Co-operative Credit.*—Non-appointment of certain temporary staff owing to their training not having been completed within the year, non-entertainment of staff for five new land mortgage banks and lesser number of Secretaries of rural societies having attended their training.

26—*Industries—Industries.*—Postponement of the scheme for the marketing of cottage industry products owing to abnormal rise in the price of yarns and delay in the recruitment of a Director for the Fisheries Department.

27—*Industries—Cinchona.*—Non-commencement of certain works in connection with the reorganisation scheme of the Department owing to difficulties in getting plans and estimates sanctioned and in obtaining licenses for steel.

29—*Civil Works.*—Postponement, slow progress and late commencement of works.

30—*Famine.*—Unexpected improvement in the economic condition of the people.

32—*Stationery and Printing.*—Rise in the price of paper not coming up to expectations, less supply of stationery articles due to heavy demands of the Military Department and to restriction of transport facilities and adjustment of the charges for printing work done for the A. R. P. Controller under “34—Extraordinary Charges”.

34—*Extraordinary Charges.*—Expenditure on Air Raid Precaution measures did not come up to expectations.

36—*Loans and Advances bearing Interest.*—Non-utilisation in full of the provision for crop loans distributed through the Bengal Provincial Co-operative Bank owing to non-fulfilment of the conditions of the loans and to late receipt of applications.

5. *Savings on charged appropriations.*—Savings also occurred in 28 out of 31 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 .	1,73	..	1,73	1,49	24	13·9
8—Other Taxes and Duties.	27	42	69	57	12	17
10—Irrigation .	3,00	..	3,00	2,61	39	12·8
15—Jails and Convict Settlements.	1,07	..	1,07	67	40	37·7
21—Medical .	6,27	..	6,27	3,75	2,52	40·2
22—Public Health .	1,23	..	1,23	1,01	22	17·7
25—Charges on account of Co-operative Credit.	46	..	46	25	21	44·9
33—Miscellaneous .	57,67	..	57,67	51,26	6,41	11·1

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

2—*Land Revenue*.—Entertainment of a voted officer instead of a charged officer for whom provision was made.

8—*Other Taxes and Duties*.—Vacancies on account of leave and transfer.

10—*Irrigation*.—Deputation of one officer to Military duty and dismissal of another.

15—*Jails and Convict Settlements*.—Recall of I. M. S. Officers to Military duty.

21—*Medical*.—Reversion of I. M. S. Officers to Military duty.

22—*Public Health*.—Reversion of I. M. S. Officer to Military duty and vacancies.

25—*Charges on account of Co-operative Credit*.—The post of the Deputy Registrar proposed to be filled up by an I. C. S. Officer remained unfilled.

33—*Miscellaneous*.—Smaller payment of contributions to local bodies on account of a fall in the receipts under the Government of India (Adaptation of Indian Laws) Order, 1937, owing to economic depression, reduction in the number of cases instituted due to general economic distress and adjournment of a large number of cases following a large scale exodus of the civil population on account of the war scare.

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 :—

—	Final appro- priations and grants.	Savings.	Percentage of savings.
1	2	3	4
<i>Charged—</i>			
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
1941-42	2,65,71	13,90	5.2
<i>Voted—</i>			
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
1941-42	15,94,15	1,18,49	7.4
<i>Charged and Voted—</i>			
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
1941-42	18,59,86	1,32,39	7.1

As compared with the previous year there has been a slight decrease in the percentage of savings in the charged section, while there has been a definite increase in the voted section. The bulk of the savings in the voted section occurred under Grants Nos. 19, 22, 29, 30, 34 and 36 for the reasons stated in paragraph 4 *ante*.

7. *Excesses over voted grants.*—Expenditure was incurred in excess of the voted grant in the following three 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.	
5—Forest . . .	14,57,000	..	14,57,000	16,40,350	1,83,350	12·6
17—Ports and Pilotage . . .	4,08,000	..	4,08,000	4,30,212	22,212	5·4
35—Interest Free Advances . . .	4,52,000	..	4,52,000	7,87,043	3,35,043	74·1

The excess under Forest was mainly due to larger removals of departmental timber to meet unforeseen demands of the Supply Department of the Government of India as well as to recoveries from that department falling short of expectations on account of certain supplies not being completed during the year owing to difficulties in transport.

The excess under Ports and Pilotage was due to thorough overhauling and extensive repairs to a steam launch after her salvage, rise in the price of stores and larger expenditure on coal and oil fuel owing to extensive use of a large number of pooled launches in some districts for relief operations following the cyclone in May, 1941.

The excess under Interest-free Advances was mainly due to the payment of emergent advances to Government servants for the removal of their families to safer zones during the closing months of the year for which a supplementary grant could not be obtained.

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

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
31—Superannuation Allowances and Pensions, etc. . .	35,37,000	92,000	36,29,000	37,02,767	73,767	2
34—Extraordinary Charges . . .	..	50,000	50,000	90,722	40,722	81·4

The excess under Superannuation Allowances and Pensions was mainly due to a larger number of cases of obligatory commutation of pensions which could not be anticipated.

The excess under Extraordinary Charges was mainly due to non-settlement before the close of the year of the basis of allocation of the recoveries from the Central Government between 'Charged' and 'Voted'.

9. *Excesses over voted grants and charged appropriations as compared with previous years.*—The table below compares the number and amount of excesses over voted grants and charged appropriations during the year under review with those of the four preceding years.

Year.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
1	2	3	4	5
			Rs.	Rs.
1937-38	3	4	87,017	14,959
1938-39	2	Nil	1,36,491	Nil
1939-40	1	2	1,862	13,409
1940-41	2	3	47,735	1,858
1941-42	3	2	5,40,605	1,14,489

As compared with the four preceding years the excesses are large in amount both in the charged and voted sections. There was, however, a slight decrease in the number in the charged section compared with the previous year. The excesses, as already stated, were mostly due to the abnormal situation brought about by the war.

GENERAL COMMENTS ON THE ACCURACY OF BUDGETING.

10. *Voted grants.*—The budget estimate for 1941-42 provided a total sum of Rs. 13,57.46 lakhs for voted expenditure against which the actual expenditure was Rs. 14,75.66 lakhs causing an excess of Rs. 1,18.20 lakhs, i.e., 8.7 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 2,36.69 lakhs converted the excess to a saving of Rs. 1,18.49 lakhs which was 7.4 per cent. of the final grant. The excess of Rs. 1,18.20 lakhs in the original grant was composed of an excess of Rs. 2,05.71 lakhs under thirteen heads and a saving of Rs. 87.51 lakhs under twenty heads. The final saving of Rs. 1,18.49 lakhs consisted of a saving of Rs. 1,23.89 lakhs under thirty heads and an excess of Rs. 5.40 lakhs under three heads. It will thus be seen that the supplementary grant covered all the excesses except three. 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, 19—Charges on account of Education, 22—Public Health, 23—Charges on account of Agriculture, 26—Industries—Industries, 29—Civil Works, 30—Famine, 34—Extraordinary Charges and 36—Loans and

Advances bearing Interest together contributed over 88 per cent. of the total saving in the final grant. The largest amount of saving, accounting for 26 per cent. of the total saving, occurred under Civil Works (Rs. 30·90 lakhs), other bigger savings being under Loans and Advances (Rs. 14·20 lakhs), Education (Rs. 12·88 lakhs) and Public Health (Rs. 12·24 lakhs) which contributed about 12, 11 and 10 per cent. respectively of the aggregate saving in the final grant. The reasons for the more important savings have been explained in paragraph 4 *ante*.

Charged appropriations.—The total charged expenditure for 1941-42 was Rs. 2,51·81 lakhs against the budget estimate of Rs. 2,62·96 lakhs leading to a saving of Rs. 11·15 lakhs, which was 4·2 per cent. of the original appropriation. Supplementary appropriations of Rs. 2·75 lakhs increased the saving to Rs. 13·90 lakhs which was 5·2 per cent. of the final appropriation. The saving of Rs. 11·15 lakhs in the original appropriation was composed of a saving of Rs. 14·39 lakhs under twenty-five heads and an excess of Rs. 3·24 lakhs under five heads. The excesses were covered by supplementary appropriations fully under three heads and partially under two. In one case, however, the supplementary appropriation increased the saving in the original grant, *vide* paragraph 2 *ante*. The final saving of Rs. 13·90 lakhs consisted of a saving of Rs. 15·05 lakhs under twenty-eight heads and an excess of Rs. 1·15 lakhs under two heads. The largest amount of saving occurred under Miscellaneous (Rs. 6·41 lakhs) which alone contributed 46 per cent. of the total saving in the final appropriation. The reasons for the more important savings have been explained in paragraph 5 *ante*.

Out of 35 heads for which appropriation accounts have been prepared, there was no variation in one case, three showed variations of less than 1 per cent., ten between 1 and 5 per cent. and thirteen between 5 and 10 per cent. In the remaining eight cases the variations were above 10 per cent. The reasons for the more important variations have been explained in paragraphs 4, 5, 7 and 8.

CONTROL OVER EXPENDITURE.

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

(a) *Reappropriations obtained unnecessarily or in excess of requirements—*

Grant No. 14—Sub-head D-3—Voted, page 81.

Grant No. 34—Sub-head A-2(5), page 239.

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

Grant No. 10—Sub-head D-13, page 49 and paragraph 4 of the review, page 53.

Grant No. 12—sub-head F, page 75.

Grant No. 22—Sub-head B-1, page 144.

(c) *Injudicious reappropriations and surrenders causing excess over allotments—*

Grant No. 2—Sub-head B-2, page 22 and paragraph 3 of the review on page 27

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

Grant No. 8—Sub-head A-4—Charged, page 42.

Grant No. 12—Sub-head E-1(8)—page 74 and paragraphs 3 and 4 of the review, page 78.

Grant No. 23—Sub-head I, page 154 and paragraph 3 of the review, page 157.

Grant No. 24—Sub-head A—Voted, page 160 and paragraph 2 of the review, page 162.

Grant No. 29—Sub-head A-4—Voted, page 182 and item 5 of Annexure A, page 193.

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

Grant No. 2—Sub-heads A-5 and B-2, page 22 and paragraphs 2 and 3 of the review, page 27.

Grant No. 4—Sub-head A-2, page 32 and paragraph 2 of the review.

Grant No. 16—Sub-head A-4, page 96.

Grant No. 29—Item 72 of Annexure A, page 205.

Grant No. 33—Sub-head J—Charged, page 233 and paragraph 3 of the review, page 234.

Grant No. 34—Sub-heads A-1(b) (i) (5) and A-1 (b) (iii), pages 236 and 237.

GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. Out of the saving of Rs. 1,18.49 lakhs in the total voted grant for 1941-42 (*vide* paragraph 10 *ante*) an aggregate amount of Rs. 85.66 lakhs was surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 32.83 lakhs. This works up to 2.2 per cent. of the final modified appropriation.

Savings in the charged appropriations for 1941-42 amounted to Rs. 13.90 lakhs (*vide* paragraph 10 *ante*), out of which a sum of Rs. 11.53 lakhs was surrendered to the Finance Department by the controlling officers. The unadjusted saving of Rs. 2.37 lakhs is .9 per cent. of the final modified appropriation.

The following table compares the percentages of the unadjusted savings in the final modified appropriation for the year under review with those of the preceding four years :—

		(In Rs. lakhs.)		
1		Final modified appropriations.	Unadjusted savings.	Percentage of unadjusted savings.
		2	3	4
<i>Charged—</i>				
1937-38	. . . . .	1,73.16	1.19	<i>Below 1</i>
1938-39	. . . . .	2,09.04	0.76	<i>Do.</i>
1939-40	. . . . .	1,92.09	3.04	1.6
1940-41	. . . . .	1,87.34	1.41	<i>Below 1</i>
1941-42	. . . . .	2,54.18	2.37	<i>Do.</i>

(In Rs. lakhs.)

		Final modi- fied appro- priations.	Unadjusted savings.	Percentage of unadjusted savings.
Voted—	1	2	3	4
1937-38		10,59·17	12·72	1·2
1938-39		11,66·39	14·84	1·3
1939-40		12,96·62	36·19	2·8
1940-41		13,85·43	21·69	1·6
1941-42		15,08·49	32·83	2·2

It would appear from the above table that the improvement noticed in the previous year was not maintained in the year under review in respect of the voted expenditure, the position in respect of the charged expenditure remaining the same.

Cases of defective control over expenditure have been noticed in the notes and in the reviews on the appropriation accounts concerned and in paragraph 11 *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 indicate any substantial deterioration in the standard of control except with regard to A. R. P. expenditure much of which, however, was difficult to foresee.

FINANCIAL IRREGULARITIES, LOSSES, ETC.

13. Fifteen cases of defalcation and loss of Government money which deserve to be brought to notice have been mentioned in the reviews of Grants Nos. 2, 4, 5, 8, 10, 16, 21, 23, 24 and 29 in Part II.

OTHER TOPICS OF INTEREST.

14. *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 twelve 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 nine offices of the Civil Department. The store accounts of fourteen Public Works and six Irrigation Divisions and eleven other offices and the stock accounts of forty-two offices of the Civil Department were also locally test-audited.

The accounts of one sub-jail, in which defalcation of public money was suspected, were subjected to a special audit at the instance of Government. Special audits of the accounts of an aided educational institution and an office under the Civil Veterinary Department were also undertaken at the request of Government. The results of these audits have been reported to Government. The audit of the last mentioned accounts revealed a defalcation of Government money to the extent of Rs. 2,041. The defalcation was due to the non-observance of the financial rules of Government and to the lack of supervision on the part of the head of the office.

The general state of the initial accounts maintained by the Public Works and Irrigation Divisions was found during local inspections to be, on the whole, satisfactory. The more important types of irregularities noticed in some of the divisions during these inspections are detailed below :—

- (1) Irregular record of measurements.
- (2) Open tenders not invited.
- (3) Acceptance of tenders other than the lowest in contravention of Government orders.
- (4) Standard measurement books not properly maintained.

The initial accounts of civil offices were generally found satisfactory. Important types of irregularities noticed in some of them related to the

- (1) acceptance of tenders other than the lowest without adequate reasons,
- (2) failure to verify stocks at regular intervals,
- (3) delay in crediting receipts into the Cash Book and in their remittance to the treasury,
- (4) delay in the issue of certificates in certificate cases leading to short realisation of interest,
- (5) withdrawal of moneys from treasuries at the close of the year with a view to avoid lapse of grant.

15. *Audit of grants-in-aid.*—The Examiner, Local Audit Department, who conducted a detailed audit of grants-in-aid paid to local bodies has certified that the grants paid during 1940-41 were utilised properly and in accordance with the prescribed conditions.

In respect of one scheme there was an unspent balance of Rs. 3,355 of which Rs. 2,821 was refunded in 1940-41, Rs. 463 in 1941-42 and Rs. 71 in 1942-43.

In the case of grants-in-aid paid to other institutions, the requisite certificates have been received from the departmental authorities.

16. *Expenditure on Civil Defence.*—The expenditure incurred in this Province during the year 1941-42 in connection with Civil Defence was in respect of the following items, namely,

- (i) Establishment of Civic Guards to supplement the regular Police forces.
- (ii) Establishment of war-time additional Police in connection with the control of foreigners, protection of vulnerable places and preservation of internal security.
- (iii) Motor Spirit Rationing Scheme introduced as a war emergency measure to control the consumption of Motor Spirit.
- (iv) Press Censor Scheme for advising the Press on matters affecting their interests and preventing the publication of information prejudicial to national security.

- (v) Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.
- (vi) Propaganda Units of the Publicity Department sanctioned for the expansion of propaganda with a view to keep public opinion healthy.
- (vii) Air Raid Precautions Scheme.

The expenditure on item (i) is apportioned between the Central and the Provincial Governments in the proportion of 1 : 2, as some of the duties performed by the Civic Guards are the concern of the Central Government. The total expenditure incurred on this item during the year was Rs. 2·85 lakhs, out of which a sum of Rs. 51 thousand was re-imbursed by the Central Government on the basis of expenditure incurred during the calendar year. Under item (ii) the total expenditure was Rs. 8·52 lakhs out of which Rs. 2·07 lakhs which were accepted as a proper charge against Central Revenues were recovered from the Central Government. Under items (iii), (iv) and (v), the expenditure amounted to Rs. 66 thousand, 33 thousand and 24 thousand respectively which was charged initially in the Provincial accounts, although the whole of it was ultimately recoverable from the Central Government. Out of this expenditure sums of Rs. 32 thousand, 36 thousand and 19 thousand were actually recovered from the Central Government during the year on the basis of expenditure incurred during the calendar year 1941. The expenditure under item (vi) amounted to Rs. 24 thousand and was met wholly from Provincial revenues, pending recovery of a portion (namely about 7 thousand) from the Central Government in the next year.

The expenditure on item (i) was booked under the major head, "29—Police", that on items (ii), (iii), (iv) and (v) under the major head "63—Extraordinary charges" and that on (vi) under "25—General Administration." The recoveries effected from the Central Government were adjusted by deduct entries under these heads.

Advances aggregating Rs. 87·06 lakhs were taken by the Provincial Government from the Central Government to finance the Civil Defence expenditure in this Province during the year. Of this amount Rs 43 lakhs were repaid by the Provincial Government before the close of the year and the balance was converted into an interest-free loan to be repaid by the Provincial Government in 5 equal annual instalments.

In respect of item (vii) a financial arrangement was made during 1941-42 whereby the Central Government agreed to re-imburse all non-recurring expenditure it had sanctioned before the 1st July 1941 and all recurring expenditure sanctioned and incurred before that date. As regards expenditure sanctioned after the 30th June 1941, the Central Government agreed that certain classes of expenditure, whether recurring or non-recurring, were to be pooled between the Central and the Provincial Governments. Under this arrangement the first slab of expenditure to be borne entirely by the Provincial Government was originally fixed at Rs. 50 lakhs, the second slab of Rs. 50 lakhs was intended to be shared equally between the two Governments, the third slab of similar amount to be shared in the

proportion of 75 : 25 and any expenditure beyond that in the proportion of 87½ : 12½. As a result of representations made by the Government of Bengal the initial slab of expenditure to be borne by that Government in the year 1941-42 was, however, fixed at Rs. 25 lakhs, as a special case, and the whole of the expenditure incurred during the year including pre-July (1941) expenditure was included in the pool. The Provincial Government submits early each month a list of all the new schemes it has initiated in the preceding month for the approval of the Central Government and to the extent that a scheme is included in the list of poolable items, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government does not, however, meet any part of the expenditure on A. R. P. in respect of services owned and exclusively utilised by the Provincial Government or a local body for the needs of its employees or for its structural works, etc.

In respect of the schemes initiated by the Calcutta Corporation a special arrangement was made by the Bengal Government under which the latter advanced the total cost and the question of the amount to be paid by the Corporation was left for settlement at some future date. In respect of these schemes the Central Government have agreed to contribute one-third of the total cost and no share of any subsequent recoveries will come to the Centre. The whole expenditure on this account is kept outside the pool.

With regard to expenditure in other municipalities and local areas the Provincial Government will determine the proportion to be borne by the local body concerned and the remaining expenditure will be treated as poolable Civil Defence expenditure.

All "approved" items of expenditure on A. R. P. are booked initially in the Provincial Section of the accounts under "63—Extraordinary Charges—Charges in India—Expenditure on A. R. P." Any expenditure that is incurred by the Central Government on behalf of the Province for supplies made or services rendered is also passed on to the Province for adjustment in the Provincial accounts under the major head named above. At the close of the year the Central Government's share of the expenditure is transferred to the Central Section of the accounts by a deduct entry in the Provincial Section of the accounts under the service head concerned. The expenditure incurred during the year in this Province under the above major head including that on Corporation schemes was Rs. 1,07 lakhs, out of which Rs. 43 lakhs were transferred to the Central Government.

An account of all equipment supplied and its disposal is required to be kept by the officers concerned and is subject to audit. The local audit conducted revealed that the stock account of equipments was not maintained according to the procedure and in the forms prescribed by the Central Government, that there were practically no records for transactions prior to August 1941 and that the opening entries of receipts and issues shown in the stock books which were opened subsequently could not be verified properly. Suggestions to improve the existing procedure of accounting have been made and special rules for the maintenance of stock accounts of A. R. P. stores, etc., are under issue by the Provincial Government.

17. *Termination of an agreement on breach of the conditions of a recurring grant-in-aid.*—In paragraph 19 of the last Audit Report on the Appropriation Accounts mention was made of a provisional payment of Rs. 12,400 to a Credit Syndicate towards its administration expenses for the period from the 1st April 1939 to the 3rd January 1940, the date of termination of its agreement with Government. The accounts of the Syndicate as certified by their auditors were carefully scrutinised and a further sum of Rs. 718 which was found due to it on account of administration expenses was paid to the Syndicate in November 1942 in full satisfaction of all its claims which were much larger than the amount paid as stated above.

Whether Government has any further liabilities under the other clauses of the agreement originally entered into with the Syndicate is still being investigated.

18. *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 disbursements to the audit office in a prescribed form. The expenditure incurred on this account during the year under report amounted to Rs. 2,11,190 which was met from Grants Nos. 3—Provincial Excise, 12—General Administration—General Administration and 16—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received.

CALCUTTA ;
The 3rd April, 1943.

}

H. BOSE,
Accountant General, Bengal.

Countersigned.

SIMLA ;
The 12th April, 1943.

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A. C. BADENOCH,
Auditor General of India.

PART II.

**Appropriation Accounts of sums expended in the year ended
31st March 1942, compared with the several sums
specified in the schedules of authorised
expenditure authenticated under
Section 80 of the Government
of India Act, 1935.**

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

(b) In the Accounts—

'O' stands for the original grant or appropriation.

'S' stands for the supplementary grant or appropriation.

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

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

NOTE 2.—(a) Expenditure in England is provided for in the respective subject demands.

(b) The detailed Appropriation Accounts of expenditure incurred by the Secretary of State have been furnished by the Account General, India Office; those of expenditure incurred by the High Commissioner by his Chief Accounting Officer. They have been included in the individual Appropriation Accounts of the Grants concerned.

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

(d) The original grants for "Leave and Deputation Salaries, etc." were based on leave programmes furnished to the High Commissioner in the preceding year by the several departments and administrations of the Government, those for "Sterling Overseas Pay" mainly on figures proposed by the High Commissioner on the basis of the average expenditure in past years with due allowance for the leave programme.

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.

No. 1. Page 15.—Substitute the following for Note 2 (d) :—

"Budget Estimates were proposed by the High Commissioner, in the first instance, in October and December, 1940, on the basis of such information as was then available in his office, including leave programmes furnished by the several Departments and Administrations of the Government. These estimates were, however, subsequently substantially modified by Government, and in the absence of the details of the provisions eventually fixed for the purpose of the Budget it has not been possible generally to furnish precise explanations of variations between original and final grants or appropriations."

**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 . . .	34,83,000	33,93,413	89,587	..
	Charged . . .	1,73,000	1,49,006	23,994	..
29	3. Provincial Excise —				
	Voted . . .	22 29,000	21,84,167	44,833	..
	Charged . . .	47,000	42,891	4,109	..
32	4. Stamps	4,74,000	4,71,578	2,422	..
34	5. Forest—				
	Voted . . .	14,57,000	16,40,350	..	1,83,350
	Charged . . .	4,57,000	4,30,005	26,995	..
40	6. Registration—				
	Voted . . .	20,57,000	19,75,061	81,939	..
	Charged . . .	300	251	49	..
42	8. Other Taxes and Duties—				
	Voted . . .	3,82,000	3,52,047	29,953	..
	Charged . . .	69,000	57,256	11,744	..
45	10. Irrigation—				
	Voted—Gross . . .	32,13,000	27,25,152	4,87,848	..
	Deduct—Recoveries . . .	..	—3,42,595	3,42,595	..
	Charged . . .	3,00,000	2,61,440	38,560	..
63	11. Interest on Ordinary Debt—				
	Voted . . .	7,000	113	6,887	..
	Charged . . .	18,52,000	18,35,950	16,050	..
67	12. General Administration—General Administration—				
	Voted . . .	1,27,00,000	1,19,28,755	7,71,245	..
	Charged . . .	36,81,000	36,23,406	1,57,594	..

**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.
79	13. General Administration— Debt Conciliation . . .	20,23,000	18,59,015	1,63,985	..
80	14. Administration of Justice— Voted Charged	71,12,000 27,69,000	68,94,122 26,92,310	2,17,878 76,690	....
86	15. Jails and Convict Settlements— Voted Charged	45,67,000 1,07,000	45,07,280 66,711	59,740 40,289	....
95	16. Police— Voted Charged	2,32,46,000 18,27,000	2,31,89,810 17,67,007	56,190 69,993	....
106	17. Ports and Pilotage— Voted Charged	4,08,000 1,08,000	4,30,212 99,647	.. 8,353	22,212 ..
111	18. Scientific Departments	30,100	29,636	464	..
112	19. Charges on account of Education— Voted Charged	1,68,74,000 8,71,000	1,55,65,694 8,48,597	12,68,306 22,403	....
129	20. Charges on account of Anglo-Indian and European Education— Voted Charged	11,45,800 200	11,29,847 52	16,953 148	....
131	21. Medical— Voted Charged	51,13,000 6,27,000	49,16,636 3,74,809	1,96,364 2,52,191	....

**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.
141	22. Public Health—				
	Voted . . .	50,52,000	38,28,256	12,23,744	..
	Charged . . .	1,23,000	1,01,230	21,770	..
152	23. Charges on account of Agriculture—				
	Voted . . .	54,52,000	49,54,622	4,97,378	..
	Charged . . .	96,000	94,230	1,770	..
160	24. Charges on account of Veterinary—				
	Voted . . .	7,19,000	6,68,071	50,929	..
	Charged . . .	33,000	32,125	875	..
163	25. Charges on account of Co-operative Credit—				
	Voted . . .	17,30,000	16,17,883	1,12,117	..
	Charged . . .	46,000	25,348	20,652	..
168	26. Industries—Industries—				
	Voted . . .	19,19,000	16,08,477	3,10,523	..
	Charged . . .	1,000	911	89	..
171	27. Industries—Cinchona—				
	Voted . . .	7,82,000	6,59,837	1,22,163	..
	Charged . . .	50,000	48,302	1,698	..
178	28. Miscellaneous Departments—				
	Voted . . .	4,92,000	4,44,682	47,318	..
	Charged . . .	53,000	49,218	3,782	..
181	29. Civil Works—				
	Voted . . .	1,55,71,000	1,24,81,102	30,89,898	..
	Charged . . .	12,60,000	11,94,449	65,551	..

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

Page.	Number and name of grant or appropriation.	Grant or appro- priation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
215	30. Famine—				
	Voted . . .	30,31,000	24,59,226	5,71,774	..
	Charged . . .	2,000	330	1,670	..
217	31. Superannuation Allowances and Pensions, etc.—				
	Voted . . .	86,80,000	83,54,077	3,25,923	..
	Charged . . .	36,29,000	37,02,767	..	73,767
224	32. Charges on account of Station- ery and Printing—				
	Voted . . .	25,12,800	22,52,492	2,60,308	..
	Charged . . .	16,000	15,549	451	..
232	33. Miscellaneous—				
	Voted . . .	15,76,000	15,35,325	40,675	..
	Charged . . .	57,67,000	51,26,142	6,40,858	..
235	34. Extraordinary Charges—				
	Voted . . .	77,75,000	69,73,433	8,01,567	..
	Charged . . .	50,000	90,722	..	40,722
245	7. Charges on account of Motor Vehicles Acts—				
	Charged . . .	4,50,000	4,50,000	..	..
245	9. Interest on Works for which Capital Accounts are kept—				
	Charged . . .	20,74,000	20,70,338	3,662	..
246	35. Deposits and Advances—				
	Interest-free Advances . . .	4,52,000	7,87,043	..	3 35,043

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

Page.	Number and name of grant or appropriation.	Grant or appro- priation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
247	36. Loans and Advances bearing interest—				
	Voted	1,71,50,000	1,57,29,841	14,20,159	..
	Charged	33,000	30,114	2,886	..
	Totals—			Net saving (Voted).	
	Voted—Gross	15,94,14,700	14,75,66,235	1,18,48,465	
	Deduct—Recoveries . . . . .	..	—3,42,595		
	Charged	2,65,71,500	2,51,81,113	Net saving (Charged). 13,90,387	
	GRAND TOTAL	18,59,86,200	17,24,04,753		

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

	Rs.
Voted (see paragraph 7 of the Audit Report)	5,40,605
Charged (see paragraph 8 of the Audit Report)	1,14,489

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.

SIMLA ;
The 12th April, 1943.

}

A. C. BADENOCH,
Auditor General of India.

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 "7.—Land Revenue."				
A.—CHARGES OF ADMINISTRATION—				
A. 1.—Pay of Officers—				
<i>Charged</i>	28,400	28,400	..	
Voted—	Rs.			
O.	80,206	67,760	66,939	
R.	-12,446			-821
Col. 1.—Mainly due to (i) entertainment of part-time officers for the supervision of the attached estates in place of whole-time officers for whom provision was made in the budget (Rs. 9,537) and (ii) curtailment of programme of cess revaluation operation (Rs. 2,509).				
A. 2.—Pay of Establishment—				
<i>Charged—</i>				
O.	13,650	13,646	14,916	
R.	-4			+1,270
<i>Voted—</i>				
O.	4,90,119	4,88,767	4,68,180	
S.	9,000			-587
R.	-10,352			
Col. 1.—Increase due to some new cases of land acquisition not anticipated at the budget stage. Reduction mainly due to (i) employment of less staff on account of decrease in work and suspension of the collection of Education Cess in a district (Rs. 6,191) and (ii) appointment of Kanungoes on the minimum pay of the scale in the vacancies caused by death, promotion and transfer (Rs. 3,651).				
A. 3.—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	6,860	5,447	5,390	
R.	-1,413			-57
Col. 1.—Mainly due to an officer not having drawn the house-rent allowance owing to war conditions.				
<i>Voted—</i>				
O.	63,351	70,018	65,574	
S.	2,000			-4,444
R.	4,667			

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.	500	607	539
R.	107		
<i>Voted—</i>			
O.	1,30,385	1,19,038	1,12,242
R.	—11,347		
Col. 1.—Mainly due to curtailment of programme of cess revaluation operation (Rs. 14,246), partly set off by increased expenditure on account of attachment of new estates not foreseen at the budget stage (Rs. 2,915).			
A. 5.—<i>Add</i>—Establishment charges payable to other Governments, Departments, etc.			
		14,578	+14,578
Col. 4.—Due to absence of provision for the proportionate cost of the Certificate Munshikhana and Record room establishments employed on Education Cess work. See paragraph 2 of the review.			
A. 6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	— 3,14,036	—2,89,413	—2,84,958
R.	24,623		
Col. 1.—Smaller recoveries owing principally to curtailment of programme of cess revaluation operation (Rs. 15,191) and to reasons stated in item (i) under A. 2.—Voted (Rs. 6,831).			
For rounding		—25	+ 25
B.—MANAGEMENT OF GOVERNMENT ESTATES—			
B. 1.—Pay of Officers—			
O.	61,700	52,900	53,705
R.	—8,800		
B. 2.—Pay of Establishment—			
O.	4,53,000	4,58,208	4,78,579
S.	10,000		
R.	—4,792		
Cols. 1 and 4.—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 "7.—Land Revenue"—contd.				
B.—MANAGEMENT OF GOVERNMENT ESTATES—concl'd.				
B. 3.—Allowances, honoraria, etc.—				
	Rs.			
O.	1,08,300	1,25,376	1,29,865	
R.	17,076			+4,489
Col. 1.—Mainly due to the travelling allowance of the staff entertained to keep up the standard of collection of revenue on account of the suspension of the certificate procedure and to payment of compensation for dearness of food.				
B. 4.—Contingencies—				
O.	5,47,400	5,70,319	5,63,528	
S.	21,000			—6,791
R.	1,919			
Col. 1.—Mainly due to institution of rent-suits for Khasmahal rent in order to save limitation.				
B. 5.—Losses—				
R.	17,200	17,200	17,128	
			—72	
Col. 1.—Due to the post-budget sanction to the write-off of a loss. [The loss was mentioned in paragraph 6 of the review under this grant in the Appropriation Accounts for 1940-41].				
C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—				
<i>Charged—</i>				
O.	34,000	27,139	27,139	
R.	—6,861			..
Col. 1.—Due to payment of less commission owing to less collection of rent.				
D.—SURVEY SETTLEMENT AND RECORD OPERATIONS—				
D. 1.—Pay of Officers—				
<i>Charged—</i>				
O.	55,276	38,211	38,415	
R.	—17,065			+204
Col. 1.—Mainly due to the entertainment of a voted officer although provision was made for a charged officer.				

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>				
D.—SURVEY SETTLEMENT AND RECORD OPERATIONS—<i>contd.</i>				
D. 1.—Pay of Officers— <i>concl'd.</i>				
Voted—	Rs.			
O.	1,22,789	} 1,28,098	1,26,316	
R.	5,309			} —1,782
D. 2.—Pay of Establishment—				
O.	5,00,411	} 4,93,453	4,94,289	
S.	21,000			} + 836
R.	—27,958			
Col. 1.—Increase due to the original estimate having been drawn up on too conservative a basis and to certain unforeseen complications having arisen in the course of the Settlement operations. Reduction mainly due to (i) stoppage of mapping work in a district (Rs. 9,482), (ii) discharge of field staff owing to alteration in the programme (Rs. 6,661), (iii) reduction of pay of a number of settlement Kanungoes owing to acceptance of the pension scheme by them (Rs. 4,925) and (iv) unforeseen retirement of some old hands (Rs. 2,794).				
D. 3.—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	12,475	} 8,594	8,459	
R.	—3,881			} —135
Col. 1.—Same as under D. 1.—Charged—Col. 1.				
Voted—				
O.	1,10,901	} 1,08,370	1,06,836	
S.	11,000			} —1,534
R.	—13,531			
Col. 1.—Increase due to payment of compensation for dearness of food. Reduction mainly due to (i) smaller charges under travelling allowance owing to certain settlement areas being under water and some officers being allowed to use boats at Government expense (Rs. 8,218), (ii) less remuneration paid to copyists (Rs. 1,114) and (iii) postponement of a minor settlement operation (Rs. 2,110).				
D. 4.—Contingencies—				
O.	5,81,510	} 7,66,353	7,69,924	
S.	2,43,000			} + 3,571
R.	—58,157			
Col. 1.—Increase due to the reasons stated in the first sentence under sub-head D. 2. Reduction due partly to change in the system of attestation and partly to smaller expenditure on job works owing to certain areas having been under water.				

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 OPERA- TIONS—<i>concl.</i>			
D. 7.— <i>Deduct</i> —Establishment charges reco- verable from other Governments, Depart- ments, etc.	—8,300	—7,015	—715
For rounding—			
<i>Charged</i>	49	..	—49
<i>Voted</i>	—11	..	+11
E.—LAND RECORDS—			
<i>Charged</i> —	Rs.		
O.	17,800	} 16,928	16,894
R.	—872		
<i>Voted</i> —			
O.	94,500	} 1,00,763	98,374
S.	8,000		
R.	—1,737		
Col. 1.—Due to the charges on account of travelling allowance of certain committees whose work was expected to be completed in 1940-41, having been thrown on the budget for 1941-42 as a result of their activities being prolonged over the year end. Col. 4.—Mainly due to some members of certain committees not having drawn their travelling allowance in proper time and to certain meetings of the committees not being held during the year.			
F.—ASSIGNMENTS AND COMPENSATION	1,28,800	1,00,495	—28,305
Col. 4.—Anticipations of claims for payments on account of malikana and land revenue compensation did not materialise.			
G.—CHARGES IN ENGLAND—			
G. 1.—Secretary of State—			
O.	4,000	} ..	..
R.	—4,000		
Col. 1.—Provision made for possible Privy Council appeals was not required.			

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>concl'd.</i>			
G.—CHARGES IN ENGLAND—<i>concl'd.</i>			
G. 2.—High Commissioner—			
<i>Charged—</i>	Rs.		
✓ O.	4,000	8,440	8,829
R.	4,440			+ 389
Col. 1.—Due to the overseas pay of an officer which was not provided in the budget through oversight.			
Voted—			
O.	520	881	832
R.	361			— 49
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	25	+ 25
Voted . . . . .	..	2	+ 2
For rounding—			
<i>Charged</i>	—10	..	+ 10
Voted	480	..	— 480
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	25,549	25,549	— 25,549
Voted—			
R. Gross	1,06,588	1,06,588	— 1,06,588
R. Deductions	— 24,623	— 24,623	+ 24,623
Totals—			
<i>Charged</i>	1,73,000	1,49,006	— 23,994
Voted—			
Gross	38,03,336	36,85,386	— 1,17,950
Deductions	— 3,20,336	— 2,91,973	+ 28,363
Net	34,83,000	33,93,413	— 89,587

REVIEW.

Charged savings were 13·9 per cent. of the authenticated appropriation as compared with 21·3 per cent. in the previous year. The savings were chiefly contributed by sub-heads C and D-1. There was an excess of 1·1 per cent. in the final appropriation as against 1·6 per cent. in the year 1940-41. In the voted section there were savings of 2·6 and ·2 per cent. in the original and the final grants respectively as against 2·6 and 2·2 per cent. in the previous year.

2. In September, 1941, orders were issued by Government that the proportionate cost of the Certificate, Munshikhana and Record-room establishments employed on education cess work should be adjusted under the sub-head A-5. No arrangements for funds to cover the expenditure booked under the sub-head were made although the controlling officer was aware of the bulk of the requirements of the year, the estimates of all the local officers except three having been received by the end of February, 1942. It was explained by the controlling officer that the remaining estimates of the local officers were being awaited. This indicates that there was a lack of proper control.

3. A supplementary grant of Rs. 10,000 was obtained under the sub-head B-2, as an increase in expenditure was anticipated by the controlling officer under the detailed head "Temporary Establishment". As, however, the anticipation did not materialise, the supplementary grant was reappropriated to the sub-head B-4, although there were excesses under other detailed heads subordinate to the sub-head B-2 which remained unregularised. This indicates defective control.

4. Notes to the value of Rs. 11,903 were damaged by white-ants in a Khasmahal Office, owing to their having been kept in a condemned iron chest, when a new chest was in its possession. Out of the damaged notes, notes to an aggregate value of Rs. 11,018 could be redeemed from the Imperial Bank of India, the Currency Officer, Calcutta, and the Currency Officer, Rangoon. The rest of the notes valued at Rs. 885 were mutilated beyond redemption and constituted a loss to Government which was written off by the competent authority.

5. A sum of Rs. 1,129 representing Khasmahal rent was at first reported by a Tahsildar to have been stolen from the iron safe inside the Kutchery of a district on the night of the 30th January, 1941, but the police on subsequent investigation found the Tahsildar's report of theft to be false and charged him with defalcation of the Government money. The Tahsildar was prosecuted criminally and sentenced to rigorous imprisonment for six months and to a fine of Rs. 500 or, in default, rigorous imprisonment for another six months. On appeal he was, however, acquitted by the Appellate Court. Departmental proceedings were then drawn up against him in which he was found guilty of various offences including culpable negligence of duty, non-observance of rules and falsification of Government records and was accordingly dismissed from Government service.

REVIEW—concl'd.

Against the above mentioned loss of Rs. 1,129, Rs. 400 has been realised from the Tahsildar's security deposit and the balance (*viz.*, Rs. 729) is proposed to be recovered by attaching his immovable properties or from his sureties.

Necessary remedial measures have also been taken by the Collector to prevent the recurrence of such frauds in future.

6. On the 13th April, 1941, a Sub-Tahsildar of a Khasmahal Office got his cash balance amounting to Rs. 6,528 counted and sealed in bags by his peon for remittance into a Sub-treasury, the sealing having (as reported by the Sub-Tahsildar) been done in a room away from his presence.

On the 4th May, 1941, when the money was about to be paid into the Sub-treasury by the Sub-Tahsildar, a sum of Rs. 1,981 was found short in the bags. The peon who was reported to have sealed the bags but who did not accompany the Sub-Tahsildar to the Sub-treasury fell ill in his house in the meantime and eventually died on the 4th May, 1941. On a departmental enquiry the Sub-Tahsildar was dismissed.

A sum of Rs. 500 was realised by forfeiting the Sub-Tahsildar's security deposit and a further sum of Rs. 258 was realised by withholding his dues on account of pay, travelling allowance, etc.

Regarding the recovery or write-off of the balance, *viz.*, Rs. 1,223 orders of the competent authority are awaited.

7. A loss of Rs. 2,554 being the book value of certain articles burnt by fire which broke out in a settlement camp in April, 1941, was written off by Government. The cause of the fire could not be ascertained.

8. A sum of Rs. 1,098 being the book value of certain articles in the stock of a Settlement Office which were lost in the cyclone of the 25th May, 1941, was written off by Government.

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. 32,500	31,800	31,505
R.	—700		
<i>Voted—</i>			
O.	2,33,500	2,41,500	2,38,974
R.	8,000		
B.—DISTRICT CHARGES—			
B.-1.—Pay of Officers—			
O.	2,96,420	2,79,174	2,75,144
R.	—17,246		
Col. 1.—Mainly due to (i) deputation of officers to Military Service (Rs. 14,000), (ii) change of incumbents (Rs. 1,000) and (iii) smaller leave-charges (Rs. 2,000).			
B.-2.—Pay of Establishment—			
<i>Charged</i>			
		4,420	4,393
<i>Voted—</i>			
O.	6,48,930	6,35,224	6,31,754
R.	—13,706		
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	1,150	1,656	1,650
R.	506		
<i>Voted—</i>			
O.	2,42,232	2,63,302	2,62,955
R.	21,070		
Col. I.—Mainly due to (i) payment of compensation for dearness of food (Rs. 14,000) and of compensatory allowance to increased number of officers and overtime allowance for increased work in laboratories and distilleries (Rs. 2,000) and (ii) grant of special rewards in several important cases (Rs. 4,000).			
B.-4.—Contract Contingencies—			
<i>Charged</i>			
		480	467
<i>Voted—</i>			
O.	42,000	49,500	50,723
R.	—2,500		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "8.—Provincial Excise"—<i>contd.</i>			
B.—DISTRICT CHARGES—<i>concl.</i>			
B.5.—Other Contingencies—			
<i>Charged—</i>	Rs.		
O.	350	76	63
R.	-274		
<i>Voted—</i>			
O.	1,00,600	1,05,715	1,02,349
R.	5,115		
<i>For rounding—</i>			
O.	-182	..	..
R.	182	..	..
C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE DEPARTMENT—			
O.	5,32,000	5,31,856	5,17,617
R.	-144		
D.—COMPENSATIONS—			
<i>Charged—</i>			
O.	3,000	3,123	..
R.	123		
Col. 4.—Due to the amount of compensation not having been drawn by the party during the year.			
<i>Voted—</i>			
O.	1,17,000	1,15,616	97,555
R.	-1,384		
Col. 4.—Mainly due to charges incurred by the Accountant General, Madras on account of Opium Compensation paid to the French Government not having been adjusted in the accounts of the year owing to the late receipt of details.			
E.—CHARGES IN ENGLAND—			
E.2.—High Commissioner—			
<i>Charged</i>	..	4,800	4,800
<i>Voted—</i>			
O.	2,320	2,105	2,093
R.	-215		

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"—concl'd.			
F.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	17	17	—4
<i>Voted—</i>			
R.	8	8	—1
G.—WORKS—			
O.	4,816	5,000	4,996
R.	684			—4
<i>For rounding—</i>			
<i>Charged—</i>			
O.	300	..	..
R.	—300		
<i>Voted—</i>			
O.	—136	..	..
R.	136		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	628	628	—628
Totals—			
<i>Charged</i>	47,000	42,891	—4,109
<i>Voted</i>	22,29,000	21,84,167	—44,833

REVIEW.

In the charged section the savings were 8·7 per cent. of the appropriation as against 2·2 per cent. in the previous year. Voted savings were 2 per cent. of the grant as against ·5 per cent. in the preceding year.

Grant No. 4.— Stamps.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture	Excess + Saving—.
1	2	3	4
Major Head "9.—Stamps".	Rs.	Rs.	Rs.
A.—NON-JUDICIAL—			
A.-1.—Superintendence—			
	Rs.		
O.	36,700	37,680	37,184
R.	980			—496
A.-2.—Charges for the sale of stamps—			
O.	1,60,000	1,68,000	1,88,538
S.	8,000			+20,538
Col. 1.—Due to improvement in the sale of stamps. Col. 4.—Due to increase in the number of transfers by sale or mortgage. See paragraph 2 of the review.			
A.-3.—Cost of Stamps supplied from Central Stamp Stores—			
O.	54,000	52,530	48,277
R.	—1,470			—4,253
B.—JUDICIAL—			
B.-1.—Superintendence—			
O.	18,300	18,790	18,592
R.	490			—198
B.-2.—Charges for the sale of stamps	1,21,000	1,11,942	—9,058
Col. 4.—Due to smaller sale of stamps than anticipated.			
B.-3.—Cost of Stamps supplied from Central Stamp Stores—			
O.	69,000	76,000	67,045
S.	7,000			—8,955
Cols. 1 and 4.—Anticipation of more indents in the closing months of the year did not materialise.			
Total	4,74,000	4,71,578	—2,422

REVIEW.

Savings were '5 per cent. of the original grant as compared with 2'1 per cent. in the previous year.

2. An excess of 12'2 per cent. over the final grant occurred under sub-head A.-2. This was due to the controlling authority not having based his estimate for the last three months on the trend of actuals. There was scope for better control under this head.

REVIEW—concl'd.

3. In June, 1941, it was detected that stamp vendors in two Stamp Depôts were being allowed discount on non-judicial stamps at a higher rate than what was admissible in terms of rules contained in the Stamp Manual. The mistake had been going on for about twelve years. The total ascertainable loss amounted to Rs. 1,277. The loss was due primarily to the failure on the part of the officers in charge of the Stamp Depôts as well as the inspecting officers of the department to detect the incorrect rate that was being allowed. Against Rs. 1,277 overpaid to the vendors, a total sum of Rs. 137 was realised from them. The orders of Government regarding the recovery or write-off of the balance of Rs. 1,140 are awaited.

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—			
<i>Charged—</i>	Rs.		
O.	45,390	} 35,835	35,829
R.	-9,555			-6
Col. 1.—Due to (i) less extraction of timber for the break-down of the tractor (Rs. 1,370) and (ii) less demand for bamboos owing to war conditions (Rs. 8,185).			
<i>Voted—</i>			
O.	1,25,000	} 1,83,618	1,94,134
R.	58,618			+10,516
Cols. 1 and 4.—Due to larger removals of departmental timber to meet unforeseen demand of the Supply Department of the Government of India.			
A.-II.—Timber and other produce removed from the forests by consumers and purchasers—			
<i>Charged—</i>			
O.	6,000	} 6,895	6,893
R.	895			-2
<i>Voted—</i>			
O.	1,45,080	} 6,34,820	6,76,537
R.	4,89,740			+41,717
Col. 1.—Due to the post-budget decision to adjust the recoveries on account of supply of timber to the Supply Department of the Government of India under the sub-head A.-VIII, instead of in reduction of charges under this head as originally anticipated.			
A.-III.—Construction, purchase, maintenance, etc.—			
<i>Charged—</i>			
O.	23,200	} 21,851	21,815
R.	-1,349			-36
<i>Voted—</i>			
O.	2,96,377	} 2,43,748	2,35,639
R.	-52,629			-8,109
Col. 1.—Mainly due to postponement of certain new schemes on account of financial stringency.			

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"—contd.			
A.—CONSERVANCY AND WORKS—contd.			
A.-IV.—Conservancy and Regeneration—			
<i>Charged—</i>			
	Rs.		
O.	13,700	} 12,530	12,530 ..
R.	-1,170		
<i>Voted—</i>			
O.	1,06,380	} 93,820	93,995 +175
R.	-12,560		
Col. 1.—Mainly due to (i) postponement of climber cutting (Rs. 6,505) and employment of less number of fire patrols (Rs. 1,275) owing to war conditions, (ii) postponement of certain works for delay in obtaining possession of lands (Rs. 2,220) and (iii) payment at cheaper rates for sowing and planting (Rs. 1,115).			
A.-V.—Miscellaneous—			
<i>Charged—</i>			
O.	5,550	} 2,488	2,473 -15
R.	-3,062		
Col. 1.—Mainly due to the postponement of the scheme for the revision of the working plan of certain forests.			
<i>Voted—</i>			
O.	44,385	} 51,770	50,997 -773
R.	7,385		
Col. 1.—Mainly due to the payment of compensation for dearness of food.			
A.-VI.—Suspense—			
R.	-126	-126	-230 -104
A.-VII.—Charges on account of the Bengal Forest School—			
O.	1,772	} 1,592	1,592 ..
R.	-180		
A.-VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
R.	-4,93,529	-4,93,529	-3,42,032 +1,51,497
Col. 1.—See notes under A.-II Voted—Col. 1. Col. 4.—Owing to the holding up of railway and other transport facilities on account of war, supply could not be completed during the year and in consequence certain debits could not be raised.			

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"—contd.			
A.—CONSERVANCY AND WORKS—concl'd.			
For rounding—			
Rs.			
Charged—			
O.	160	}	.. .. .
R.	—160		
Voted—			
O.	6	}	.. .. .
R.	—6		
B.—ESTABLISHMENT—			
B.1.—Pay of Officers—			
Charged—			
O.	2,30,700	}	2,24,151 2,32,736 +8,585
R.	—6,549		
Col. 1.—Due to unfilled vacancies (Rs. 10,549) partly set off by the payment of leave-salaries drawn in India instead of in the United Kingdom (Rs. 4,000). Col. 4.—Mainly due to payment towards the close of the year of compensation to certain officers on account of supersession which could not be anticipated.			
Voted—			
O.	65,000	}	75,142 72,582 —2,560
R.	10,142		
Col. 1.—Due to revision of pay of certain officers not foreseen at the budget stage.			
B.2.—Pay of Establishment—			
Charged—			
O.	34,832	}	34,781 34,682 —99
R.	—51		
Voted—			
O.	4,55,362	}	4,42,303 4,40,167 —2,136
R.	—13,059		
B.3.—Allowances, honoraria, etc.—			
Charged—			
O.	48,191	}	45,040 43,763 —1,277
R.	—3,151		

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"—contd.			
B.—ESTABLISHMENT—contd.			
B.-3.—Allowances, honoraria, etc.—concl'd.			
Voted—			
	Rs.		
O.	1,22,801	1,33,342	1,29,532
R.	10,541			—3,810
Col. 1.—Mainly due to payment of compensation for dearness of food.			
B.-4.—Contingencies—			
Charged—			
O.	4,520	4,631	4,536
R.	111			—95
Voted—			
O.	71,371	65,518	62,284
R.	—5,853			—3,234
Col. 1.—Due to the postponement of the purchase of iron safes for difficulties in obtaining supply.			
B.-5.—Losses—			
R.	52	52	..
B.-6.—Grants-in-aid, contributions, etc.—			
Charged—			
O.	800	625	629
R.	25			+4
B.-7.—Charges on account of Bengal Forest School—			
Charged		1,200	1,200
Voted—			
O.	22,092	22,182	22,182
R.	90		
B.-8.—Add—Establishment charges payable to other Governments, Departments, etc.			
		7,000	7,000

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"—contd.			
B.—ESTABLISHMENT—concl'd.			
B.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	-5,878	-4,332	-4,084
R.	1,546			+248
Col. 1.—Due to less number of patrols being entertained on behalf of the Shooting and Fishing Clubs.			
For rounding—			
Charged—			
O.	-43	..	..
R.	43	..	..
Voted—			
O.	252	..	..
R.	-252	..	..
D.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
O.	43,200	34,100	32,830
R.	-9,100			-1,270
Col. 1.—Due partly to less number of officers drawing sterling overseas pay owing to transfer and retirement (Rs. 5,100) and partly to leave-salaries being drawn in India (Rs. 4,000.) See also notes under "B.-1.—Charged"—Col. 1.			
Voted—			
R.	80	80	55
E.—LOSS OR GAIN BY EXCHANGE—			
Charged—			
R.	50	50	89
For rounding—			
Charged—			
O.	-200	..	..
R.	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 "10.—Forest"—concl'd.			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
R.	32,823	32,823	.. —32,823
<i>Voted—</i>			
R. Gross	—4,91,983	—4,91,983	.. +4,91,983
R. Deductions	4,91,983	4,91,983	.. —4,91,983
Totals—			
<i>Charged</i>	4,57,000	4,30,005	—26,995
<i>Voted—</i>			
Gross	14,62,878	19,86,466	+5,23,588
Deductions	—5,878	—3,46,116	—3,40,238
Net	14,57,000	16,40,350	+1,83,350

REVIEW.

Charged savings were 5·9 per cent. of the original appropriation as against 7·3 per cent. in the previous year. In the final appropriation there was an excess of 1·4 per cent. The excess in the voted grant was 12·6 per cent. and occurred mainly under the sub-head A-VIII.

2. A loss amounting to Rs. 2,800 caused by the death of two elephants of a Forest Division was written-off by competent authorities. The death was not due to any negligence on the part of any forest official.

3. The accounts of the Siliguri Band Saw Mill Sub-division and the Manager's financial review will be found in the Appendix on page 250.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "11.—Registration".	Rs.	Rs.	Rs.
A.—SUPERINTENDENCE—			
	Rs.		
O.	77,000	77,700	77,550
R.	700			—141
B.—DISTRICT CHARGES—			
B.1.—Pay of Officers—			
O.	8,51,460	8,38,460	8,37,697
R.	—13,000			—1,373
B.2.—Pay of Establishment—			
<i>Charged</i>	240	239	—1
<i>Voted—</i>			
O.	8,08,768	8,06,768	8,06,353
R.	—2,000			—415
B.3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
R.	12	12	..
<i>Voted—</i>			
O.	47,400	54,909	55,785
R.	7,500			+865
Col. 1.—Due to payment of grain compensation allowance for which no provision existed in the budget.			
B.4.—Contract Contingencies—			
O.	80,400	84,400	82,434
R.	4,000			—1,966
B.5.—Other Contingencies—			
O.	1,95,100	1,18,800	1,19,193
R.	—76,300			+393
Col. 1.—Mainly due to the change in the system of service of tenancy notices. See paragraph 2 of the review.			
B.7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.			
	—3,330	*	—3,330
			..

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "11.—Registration"—concl'd.	Rs.	Rs.	Rs.
For rounding—			
Charged—	Rs.		
O.	60	48	..
R.	-12			-48
Voted—			
O.	202	2	..
R.	-200			-2
Surrenders or withdrawals within grant or approp- riation—			
Voted—			
R.	79,300	79,300	..
Totals—			
Charged	300	251	-49
Voted—			
Gross	20,60,330	19,78,391	-81,939
Deductions	-3,330	-3,330	..
Net	20,57,000	19,75,061	-81,939

REVIEW.

Charged savings were 16·3 per cent. of the original appropriation as against 19·7 per cent. in the previous year. Voted savings were 4 per cent. of the original grant as compared with 5 per cent. in the preceding year and occurred mainly under the sub-head B-5. Voted savings in the final grant, however, came up to 1 per cent. only.

2. The service of notices under Section 26 (c) of the Bengal Tenancy Act which had hitherto been effected by Sub-Registrars was taken over by the Collectors with effect from 1941-42. The provision for the purpose was accordingly made under "Grant No. 12.—General Administration—Landlords' fee Establishment" instead of under sub-head B-5 of this grant.

Grant No. 8.—Other Taxes and Duties.

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 "13.—Other Taxes and Duties".				
A.—COLLECTION CHARGES—				
A.-1.—Entertainment Tax—				
	Rs.			
O.	6,000	5,780	5,783	
R.	—220			+3
A.-2.—Betting Tax	5,000	5,000	..	
A.-3.—Tax under Bengal Finance Act, 1939—				
O.	59,700	57,670	57,021	
R.	—2,030			—649
A.-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—				
<i>Charged—</i>				
S.	35,000	35,000	27,616	
			—7,384	
Col. 1.—Provision for charges of administration of the Bengal Finance (Sales Tax) Act, 1941, which came into operation after the budget had been passed. Col. 4.—Due partly to the officer being on leave and his leave-salary being debitable to Grant No. 12—General Administration (Rs. 3,684) and partly to a voted officer having officiated in the post (Rs. 3,700). The savings were not surrendered through oversight.				
<i>Voted—</i>				
S.	2,28,000	2,28,000	2,06,475	
			—21,525	
Col. 1.—Same as under A-4—Charged—Col. 1. Col. 4.—Due to a portion of the staff not having been appointed owing to difficulty in securing suitable candidates.				
B.—CHARGES UNDER THE ELECTRICITY ACTS—				
<i>Charged—</i>				
O.	22,300	23,285	22,934	
S.	1,000			—351
R.	—15			
<i>Voted—</i>				
O.	74,900	70,415	69,441	
S.	1,000			—974
R.	—5,485			
Col. 1.—Increase due to change in personnel. Reduction mainly due to (i) vacancies (Rs. 2,312), (ii) less purchase of stores owing to difficulties in obtaining materials (Rs. 1,025) and (iii) curtailment of examinations owing to unforeseen circumstances (Rs. 1,800).				

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>			
E.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
✓ O.	Rs. 4,800		
S.	6,000		
	} 10,800	6,688	—4,112
Col. 1.—Due to overseas pay (Rs. 5,000) and family allotment outside India (Rs. 1,000) which were not anticipated at the budget stage.			
Voted—			
O.	6,240		
S.	1,000		
R.	1,240		
	} 8,480	8,301	—179
Col. 1.—Mainly due to unanticipated extension of leave outside India (Rs. 1,000) and to family allotment (Rs. 880).			
F.—LOSS OR GAIN BY EXCHANGE—			
Charged—			
R.	15	15	28 +3
Voted—			
R.	25	25	26 +1
For rounding—			
Charged	—100	..	+100
Voted	160		—160
Surrenders or withdrawals within grant or appropriation—			
Voted—			
R.	6,470	6,470	.. —6,470
Totals—			
Charged	69,000	57,256	—11,744
Voted	3,82,000	3,52,047	—29,953

Major Head and Sub-head.	Final Grant or Appro- priation.	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—<i>concl.</i>			
B. 3.—Establishment—			
Revenue Establishment	64,468	62,386	—2,082
For rounding	—468	..	+468
Total—XVII.—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept—Working Expenses—			
Rs.			
O. 8,55,000 } R. 76,211 }	9,31,211	8,37,991	—93,220
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—			
O. 13,600 } R. —400 }	13,200	5,005	—8,195
See item 21 of Annexure A.			
C.-3.—Maintenance and Repairs—			
O. 2,000 } R. 95 }	2,095	2,092	—3
C.-4.—Establishment—			
Revenue Establishment	528	552	+24
For rounding	—28	..	+28
Miscellaneous Expenditure—			
C.-10.—Establishment—			
Special Establishment—			
O. 31,400 } R. 8,635 }	40,035	34,785	—5,300

Col. 1.—Due to increased expenditure on crop-cutting experiments in Burdwan-Hooghly-Howrah Flushing and Irrigation Schemes. Col. 4.—Mainly due to the suspension of contour survey of North Bengal by the end of February 1942.

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>			
C.-A—IRRIGATION WORKS—<i>concl'd.</i>			
C.-12.—Other charges—	Rs.		
O.	39,500	} 43,389	} 38,182
R.	3,889			} —5,207
Col. 4.—Mainly due to the suspension of the contour survey of North Bengal owing to the transfer of an officer and many of his staff to the Central Public Works Department (Rs. 3,849) and less expenditure on Miscellaneous Surveys (Rs. 1,154).			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—			
Works for which no capital accounts are kept—			
D.-1.—Works—			
O.	3,74,064	} 2,37,890	} 1,93,329
R.	—1,36,174			} —44,561
See items 15 to 20 and 22 to 25 of Annexure A.			
D.-2.—Extensions and Improvements—			
O.	1,434	} 1,388	} 1,379
R.	—46			} —9
D.-3.—Maintenance and Repairs—			
O.	6,45,000	} 6,27,523	} 5,90,071
R.	—17,477			} —37,452
D.-4.—Establishment—			
D.-4 (1).—Revenue Establishment	17,002	18,876	+1,874
Col. 4.—Mainly due to the provision for a portion of the revenue staff of the Magrahat Channel having been wrongly made under sub-head B-3 (Rs. 2,016).			
D.-4(2).—General Establishment—			
<i>Charged—</i>			
O.	2,76,520	} 2,53,520	} 2,43,331
R.	—23,000			} —10,189
<i>Voted—</i>			
O.	8,49,516	} 8,47,079	} 8,28,319
R.	—2,437			} —18,760

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.—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>contd.</i>			
D.-4.—Establishment— <i>concl.</i>			
D.-4 (3).—Establishments under Collectors for collection of revenue on account of Zamindari Embankment under the contract system	6,140	3,163	—2,977
Col. 4.—Due partly to overestimation of requirements (Rs. 1,640) and partly to certain charges having been adjusted under sub-head D.-4 (2)—voted (Rs. 1,400).			
D.-5.—Tools and Plant—			
Rs.			
O. 1,01,500			
R. —2,284	99,216	75,759	—23,457
Col. 4.—Mainly due to non-utilisation of the provision for the purchase of a motor boat, the same having been purchased by the Government of India (Rs. 15,000), (2) difficulty in obtaining iron materials and supplies from the Mathematical Instrument Office owing to the war (Rs. 3,000), (3) less expenditure on repairs to a steam launch (Rs. 1,500) and (4) payment for furnishing a boat not having been made during the year (Rs. 1,300).			
D.-6.—Suspense—			
<i>Charged</i>		—2,264	—2,264
Col. 4.—Due to the write-back of expenditure incurred by the High Commissioner in 1940-41 and adjusted under this head in the accounts for that year (Rs. 3,422), partly set off by a debit of Rs. 1,158 on account of expenditure incurred by that officer in 1941-42, the intimation of which was received after the <i>pro rata</i> allocation had been made. See Annexure B.			
Voted—			
O. 9,200			
R. —58,822	—49,622	—51,406	—1,784
Col. 1.—Mainly due to the issue of stock materials to the work " Special Repairs to the Anderson Weir ". See Annexure B.			
D.-7.—Charges in England—			
<i>Charged</i> —			
O. 23,480			
R. —5,200	18,280	20,319	+2,039
D.-8.—Loss or gain by exchange—			
<i>Charged</i>	400	54	—346

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— <i>concl.</i>			
For rounding—			
Charged	—400	..	+ 400
Voted	139	..	—139
Miscellaneous Expenditure—			
D.-12.—Other charges—	Rs.		
O.	41,705		
R.	—14,098		
	27,607	25,834	—1,773
Col. 1.—Mainly due to the failure of a steam launch to move freely on the Padma river for observation work throughout the year owing to the subsidence of water level, inability to take bed silt samples for want of requisite instruments and the hiring of boats at a lower rate than was estimated.			
D.-13.—Grants-in-aid—			
O.	54,300		
R.	—53		
	54,247	28,437	—25,810
Col. 4.—Due mainly to (1) the Kharda Khal Improvement Scheme not having matured (Rs. 9,137) and (2) grants not having been drawn by District Boards on account of late allotment of funds (Rs. 16,134). See paragraph 4 of the review.			
D.-15.—Grants-in-aid—Grants and subventions to schemes of rural reconstruction from Provincial Revenues—			
O.	5,000		
R.	—5,000		

Col. 1.—Due to the details of the scheme not having been settled and approved by government. See paragraph 5 of the review.			
D.-16.—Grants-in-aid—Expenses out of the grant from the Central Government and local contributions received for economic development and improvement of rural areas.			
D.-16(a).—Minor Drainage and Flushing Schemes—			
O.	12,000		
R.	—12,000		

Col. 1.—Due to no allotment on the schemes being required as they were not expected to be completed during the year.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 18.— Other Revenue Expenditure, etc."—<i>concl.</i>			
D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— <i>concl.</i>			
Miscellaneous Expenditure— <i>concl.</i>			
D.-16(b)—Improvement of existing village communications including existing waterways—			
R.	Rs. 20,346	20,346	2,835
			—17,511
Col. 1.—Allotment for unforeseen works. Col. 4.—Mainly due to (i) non-execution of a project for want of expert opinion (Rs. 1,400) and (ii) abandonment of a bridge project in view of difficulty in procuring iron and timber (Rs. 15,630).			
Reserve for Maintenance and Repairs—			
O.	1,50,000		
R.	—1,50,000	..	..
Col. 2.—Rs. 1,46,536 was allotted for expenditure under other heads and Rs. 3,464 surrendered. See paragraph 6 of the review.			
Total—18—Other Revenue Expenditure financed from Ordinary Revenues—			
<i>Charged—</i>			
O.	3,00,000	2,71,800	2,61,440
R.	—28,200			—10,360
<i>Voted—</i>			
O.	23,54,000	19,88,174	17,97,162
R.	—3,65,826			—1,91,012
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)— <i>Deduct—</i> Receipts and Recoveries on Capital Account			
		..	—11,931
			—11,931
Col. 4.—Due to receipts on account of the hire charges of the dredger " Alexandra " for dredging shoals in Arial Khan near Padma and other places which was not forecasted.			
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage works"—			
G.-A.—Irrigation Works.—			
UNPRODUCTIVE—			
G.-9.—Works—			
O.	4,000	26,460	89,999
R.	22,460			+63,539
See item 27 of Annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 68.—Construction of Irrigation, Navigation, Embankment and Drainage works"—<i>concl.</i>			
G.-A.—IRRIGATION WORKS— <i>concl.</i>			
G.-13.— <i>Deduct</i> —Receipts and Recoveries on Capital Account . . . . .	..	—664	—664
H.-B.—Navigation, Embankment and Drainage works—			
UNPRODUCTIVE—			
H.-12.— <i>Deduct</i> —Receipts and Recoveries on Capital Account—	..	—3,30,000	—3,30,000
Col. 4.—Due to the credit on account of the sale of the dredger " Cowley " with terminal pontoons, which was not foreseen.			
<hr/>			
Total—68.—Construction, etc.—	Rs.		
Gross—			
O.	4,000	} 26,460	89,999
R.	22,460		
Recoveries . . . . .		..	—3,30,664
Net		26,460	—2,40,665
<hr/>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged</i> —			
R.	28,200	28,200	.. —28,200
<i>Voted</i> —			
R.	2,67,155	2,67,155	.. —2,67,155
<hr/>			
Total—Grant No. 10.—Irrigation—			
<i>Charged</i>	3,00,000	2,61,440	—38,560
<i>Voted</i> —			
Gross	32,13,000	27,25,152	—4,87,848
Recoveries . . . . .	..	—3,42,595	—3,42,595
Net	32,13,000	23,82,557	—8,30,443

REVIEW.

Charged savings were 12·8 per cent. of the original appropriation compared with 21·1 per cent. in the preceding year. The savings in the finally modified appropriation were, however, 3·8 per cent. as against an excess of 10·1 per cent. in 1940-41.

Voted savings were 15·2 per cent. of the original grant and 7·5 per cent. of the finally modified appropriation compared with 13·2 and 4 per cent. respectively in the preceding year.

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 1941-42 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. No provision for these charges is, however, made in the budget separately under the different major heads as the expenditure varies in proportion to the works outlay under the system of *pro rata* distribution and consequently no effective control is possible. On the recommendations of the Public Accounts Committee it was, therefore, decided by Government that the provision for these charges should not be distributed throughout the budget but exhibited separately as sub-heads. The provision for the charges in the budget was accordingly 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. Rs.	Voted. Rs.	Voted. Rs.	Charged. Rs.	Charged. Rs.
XVII.—Irrigation, etc.—					
<i>Deduct</i> —Working Expenses	67,444	3,05,382	35,029	6,730	18
18.—Other Revenue Expenditure, etc.	1,66,824	4,82,776	39,235	12,757	34
68.—Construction of Irrigation, etc., works	9,063	40,161	1,495	832	2
Total	2,43,331	8,28,319	75,759	20,319	54

REVIEW—contd.

3. The gross establishment charges of the Irrigation Department during the year 1941-42, excluding those incurred on special establishments entertained for the Damodar-Hooghly Flush Irrigation Scheme, collection of revenue, etc., amounted to Rs. 10·80 lakhs, *i.e.*, 69·27 per cent. of the total works outlay of Rs. 15·59 lakhs against 76·56 per cent. of the previous year. An aggregate amount of Rs. ·08 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. 10·72 lakhs and were 68·76 per cent. of the total works outlay against 74·23 per cent. of the previous year.

4. A saving of Rs. 16,000 occurred under sub-head D. 13.—Grants-in-aid owing to grants not having been drawn by District Boards on account of late allotment of funds.

5. *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 two years, but it had ultimately to be surrendered as the schemes did not mature.

6. *Reserve for maintenance and repairs.*—Out of the reserve provision of Rs. 1,50,000 an aggregate sum of Rs. 1,46,536 was allotted for expenditure, the details of which are furnished below :—

Sub-head.	Purpose.	Amount.
		Rs.
A.-9.	Special repairs to the Anderson Weir, Damodar Canal project .	89,461
	Repairs to certain locks and silt clearance of certain reaches of the Midnapur Canal	23,000
D.-13.	Contributions to the Birbhum District Board on account of departmental charges, etc., in connection with the repairs to certain road	736
	Contribution to the Khulna District Board on account of supervision charges in connection with the re-excavation of the Dhatukhal	539
D.-16(b).	Government contribution towards the construction of two bridges in the Rangpur District	12,800
G.-9.	Construction of certain distributaries and widening of the branch Canal of the Damodar Canal project	20,000.
	Total .	1,46,536

7. The question of disposal of the dredgers maintained by the Irrigation Department has been pending for a long time and was considered by the Public Accounts Committee on several occasions in the past, but for want of suitable offers none of them could be sold. Of the five dredgers "Foyers" and "Alexandra" are employed in normal dredging work. As "Foyers" has almost finished its life of efficiency, it was decided by Government to

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retain "Ronaldshay" for replacing "Foyers" and to dispose of the remaining two surplus dredgers "Cowley" and "Burdwan" by sale even as scrap. In June, 1938, Government decided to postpone the sale of these two dredgers till the formation of the Waterways Board. This decision was also endorsed by the Public Accounts Committee which deliberated on the Appropriation Accounts for 1939-40. One of the dredgers, *viz.*, "Cowley" was, however, sold for Rs. 3,30,000 during the year 1941-42.

8. Two sums aggregating Rs. 640 being the irrecoverable rent of land (including cost of legal proceedings and interest) were written off during the year under orders of the competent authority.

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—					
I.—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	10,000	..	..	—10,000	..
Col. 5.—Due to silt clearance of a portion of the nala not being taken up in the absence of the orders of Government for the purchase of a new type of excavator required for the execution of the work. Estimate Rs. 1,77,854; expenditure to end of 1941-42 Rs. 53,941; balance Rs. 1,23,913; in progress. See sub-head—B-1.					
2. Reconstruction of the Barrackpore Bridge	18,000	31,468	31,419	+13,419	—49
Col. 5.—Due to certain works executed during 1940-41 having been paid for in 1941-42 owing to the late sanction of the Board (Improvement Trust). Revised Estimate Rs. 2,76,600; expenditure to end of 1941-42 Rs. 2,48,785; balance Rs. 27,815; in progress. See sub-head B-1.					
3. Reconstruction of the Ulta-dunga Bridge over the Circular Canal	25,000	..	..	—25,000	..
Col. 5.—Work postponed owing to the difficulty in obtaining steel products. See sub-head B-1.					
II.—Other Major works for which specific provision was made in the budget—					
Collectively—					
4. A.—Irrigation Works	2,500	..	..	—2,500	..
Col. 5.—Due to the work having been kept in abeyance. See sub-head A-1.					
5. B.—Navigation, Embankment and Drainage works	40,000	20,000	20,011	—19,989	+11
Col. 5.—Mainly due to difficulty in procuring labour for a work owing to the abnormal situation arising out of the war (Rs. 15,000), non-acquisition of the fishery right in a channel (Rs. 3,000) and postponement of the construction of toll buildings for the channel owing to the rise in prices of building materials on account of the war (Rs. 2,000). 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—<i>contd.</i>					
Working Expenses—<i>contd.</i>					
III.—Major works for which specific provision was not made in the budget—					
6. Reconstruction of the Tollygunge Bridge	1,443	1,426	+1,426	—17
Col. 5.—Due to the payment of Government's share of additional gratuity paid to the Chief and Deputy Chief Engineers of the Calcutta Improvement Trust. Estimate Rs. 1,56,500; expenditure to end of 1941-42 Rs. 1,26,192; balance Rs. 30,308; completed. Further charges to come. See sub-head B.-1.					
7. Reconstruction of the Balia-ghata Bridge	201	201	+201	..
Estimate Rs. 2,94,680; expenditure to end of 1941-42 Rs. 2,69,903; balance Rs. 24,777; completed. See sub-head B.-1.					
8. Reconstruction of the Alipore Bridge	136	136	+136	..
Estimate Rs. 1,94,000; expenditure to end of 1941-42 Rs. 1,83,997; balance Rs. 10,003; in progress. See sub-head B.-1.					
9. Reconstruction of the Narkeldanga Bridge	200	200	+200	..
Estimate for the completed work reopened for the adjustment of Government's share of the amount of additional gratuity paid to the Chief and Dy. Chief Engineers of the Calcutta Improvement Trust. Estimate Rs. 3,48,200; expenditure to end of 1941-42 Rs. 2,68,489; completed. See sub-head B.-1.					
10. Reconstruction of the Manicktola Bridge	225	225	+225	..
See note under item 9. Estimate Rs. 3,11,416; expenditure to end of 1941-42 Rs. 3,01,780; completed. See sub-head B.-1.					
11. Reconstruction of the Chit-pore Bridge	75	75	+75	..
See note under item 9. Estimate Rs. 1,32,000; expenditure to end of 1941-42 Rs. 1,00,325; completed. 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—concl'd.					
Working Expenses—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
12. Reconstruction of the Dum Duni Bridge		340	340	+340	..
See note under item 9. Estimate Rs. 4,40,879; expenditure to end of 1941-42 Rs. 4,20,340; completed. See sub-head B-1.					
IV.—Major Works—					
Collectively—					
13. A.—Irrigation Works	11,485	7,691	5,692	—5,793	—1,999
Col. 5.—Mainly due to (1) some structural works in the Bakreswar Canal area not being taken up owing to difficulty in the possession of land (Rs. 2,000), (2) stoppage of a work by the contractors in the Midnapore Canal area (Rs. 1,174) and (3) non-adjustment of charges for acquisition of land in the Damodar Canal area (Rs. 1,785). Col. 6.—Mainly due to the third cause explained above. See sub-head A-1.					
14. B.—Navigation, Embankment and Drainage works		1,826	1,707	+1,707	—119
Col. 5.—Due to the construction of a bridge which was considered as very urgent. See sub-head B-1.					
Total XVII.—Working Expenses	1,06,985	63,605	61,432	—45,553	—2,173
18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—					
B.—Navigation, Embankment and Drainage Works—					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
15.—Establishment of an Institute for River Research in Bengal	20,000	11,000	8,689	—11,311	—2,311
Cols. 5 and 6.—Due to certain preliminary works not having been taken up owing to the non-appointment of the Director of the proposed Institute. Estimate Rs. 5,96,000; expenditure to end of 1941-42 Rs. 8,689; balance Rs. 5,87,311; 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—<i>contd.</i>					
B.—Navigation, Embankment and Drainage Works— <i>concl'd.</i>					
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget— <i>concl'd.</i>					
16. Bidyadhari Peali Scheme	50,000	5,000	..	—50,000	—5,000
Cols. 5 and 6.—Due to postponement of the scheme owing to the Corporation of Calcutta not having completed certain works on which the success of the scheme depends. See sub-head D. 1.					
17. Improvement of the Karnapura Khal in the district of Dacca . . .	20,000	20,000	1,674	—18,326	—18,326
Cols. 5 and 6.—Due to slow progress of work and non-payment of Rs. 7,000 by the Collector of Dacca on account of compensation for standing crops. Estimate Rs. 1,00,759; expenditure to end of 1941-42 Rs. 1,674; balance Rs. 99,085; in progress. See sub-head D. 1.					
18. Flood protection on the right bank of the Damodar river	16,000	10,337	10,284	—5,716	—53
Col. 5.—Mainly due to (i) less payment having been made for land (Rs. 2,963) and (ii) difficulty in the carriage of materials and modification in pitching work (Rs. 2,700). Revised estimate Rs. 1,43,793; expenditure to end of 1941-42 Rs. 1,27,497; balance Rs. 16,296; in progress. See sub-head D.-1.					
19. Bhairab Scheme in the district of Jessore	8,000	27,000	27,199	+19,199	+199
Col. 5.—Due to the failure of the District Board and the Municipality of Jessore to pay their share of contribution during the year. Estimate Rs. 2,19,174; expenditure to end of 1941-42 Rs. 1,72,719; balance Rs. 46,455; in progress. See sub-head D.-1.					
20. Reclaiming the silted up Madhumati river from Babugunj to Gora Nalua in the Khulna district (Chitalmari Scheme)	75,000	72,000	64,161	—10,839	—7,839
Col. 5.—Due to the inability of the contractors to execute some portions of the work at the accepted rates of the previous year's tenders owing to the increase in the price of steel, etc. Estimate Rs. 1,01,615; expenditure to end of 1941-42 Rs. 87,234; balance Rs. 14,381; in progress. See sub-head D.-1.					
II.—Other Major works for which specific provision was made in the budget—					
Collectively—					
21. A.—Irrigation Works	13,600	13,200	5,005	—8,595	—8,195
Cols. 5 and 6.—Mainly due to the stoppage of a work. See sub-head C.-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, ETC.—concl'd.					
II. - Other Major works for which specific provision was made in the budget-- <i>concl'd.</i>					
Collectively—					
22. B.—Navigation, Embankment and Drainage Works	1,80,000	77,483	69,735	—1,10,265	—7,748
Col. 5.—Mainly due to (i) one work not being taken up owing to legal difficulties (Rs. 45,000), (ii) postponement of two works (Rs. 23,000), (iii) one work having been completed at a less cost than estimated (Rs. 4,000), (iv) slow progress of a work owing to the outbreak of epidemics and increase in price of foodstuff (Rs. 7,500) and (v) payment for land acquired for a work not being made fully during the year (Rs. 29,000). See sub head D.-1.					
III.—Major Works for which specific provision was not made in the budget—					
B.—Navigation, Embankment and Drainage Works—					
23. Flushing the "Bhatui" river in the Nadia District	..	..	—7	—7	—7
Estimate Rs. 21,376; expenditure to end of 1941-42 Rs. 10,342; balance Rs. 5,034; in progress. See sub-head D.-1.					
24. Constructing spurs on the bank of the river Dharla at Kurigram	..	10,530	10,519	+10,519	—11
Due to the post budget sanction to the work for protecting Government buildings from erosion. Estimate Rs. 11,675; expenditure to end of 1941-42 Rs. 11,540, balance Rs. 135; in progress. See sub head D.-1.					
IV.—Minor Works—Collectively—					
B.—Navigation, Embankment and Drainage Works—					
25. Works	5,064	4,540	1,075	—3,989	—3,465
Cols. 5 and 6.—One work was postponed and another was not taken up owing to the soil of the foundation being found to be extremely bad. See sub-head D.-1.					
26. Extensions and Improvements	1,434	1,388	1,379	—55	—9
See sub-head D.-2.					
Total—18.—Other Revenue Expenditure, etc.	3,89,098	2,52,478	1,99,713	—1,89,385	—52,765

ANNEXURE A—concl'd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More+ Less—.	Modified Appropriation More+ Less—.
1	2	3	4	5	6
68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—	Rs.	Rs.	Rs.	Rs.	Rs.
27. Damodar Canal	4,000	26,460	89,999	+85,999	+63,539
Col. 5.—Due to the adjustment of the Capital portion of the flood damage work, viz., "Reconditioning the Anderson Weir" (Rs. 79,970) and execution of some residual works in connection with the Canal which was not foreseen at the budget stage. Col. 6.—Due to no appropriation having been sanctioned under this head for the former work, partly set off by savings owing to non-adjustment during the year of (i) land charges (Rs. 8,500) and (ii) claims of the East Indian Railway (Rs. 2,987) and to slow progress on other works on account of scarcity of labour (Rs. 4,950). See sub-head G.-9.					
Total—68.—Construction of Irrigation, etc., works.	4,000	26,460	89,999	+85,999	+63,539

Important comments.

Expenditure on works, maintenance and repairs appears under the following sub-heads in the Grant, viz., 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 were as follows:—

	(In thousands of Rupees)
Original appropriation	17,81
Modified appropriation	17,16
Expenditure	15,94

The expenditure was less than the original and the modified appropriations by 1,87 and 1,22 respectively. The savings in the original and the final appropriations were 10.5 and 7.1 per cent. respectively and were mainly due to the postponement and slow progress of works.

2. The following works estimated to cost Rs. 1 lakh or over were reported to have been completed during the year under review:—

Name of works.	Estimate.	Expenditure.	Saving.
1	2	3	4
	Rs.	Rs.	Rs.
1. Reconstruction of the Tollygunge Bridge	1,56,500	1,26,192	30,308(a)
2. Reconstruction of the Beliaghata Bridge	2,94,680	2,69,903	24,777

(a) The saving in the estimate was due partly to the temporary bridge not being required and the new approach road not being widened fully and partly do saving in miscellaneous items.

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 1941-42 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 1941-42 are exhibited below :—

Detailed units.			Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6		
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
18.—Other Revenue Expenditure, etc.—							
Purchases	—7,524	3,12,604	3,34,521	—21,917	—29,441		
Stock	1,80,466	12,974	48,275	—35,301	1,45,165		
		(a)	(b)				
Miscellaneous P. W. Advances	6,968	24,217	20,669	3,548	10,516		
Total	1,79,910	3,49,795	4,03,465	—53,670	1,26,240		

See sub-head D.-6.

(a) Includes Rs. 1,158 (charged) on account of the adjustment of the expenditure incurred by the High Commissioner for India during 1941-42, the intimation of which was received after the *pro rata* allocation was made.

(b) Includes Rs. 3,422 (charged) on account of the readjustment of expenditure incurred by the High Commissioner for India during 1940-41 and debited to this head in the accounts for that year.

ANNEXURE C.

Store accounts of the Irrigation Department for the year 1941-42.

Particulars of stores.	Opening balance.	Receipts during the year.	Disposal by utili- ation, or sales during the year.	Deprecia- tion, short- ages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Small stores	2,663	6,618	5,677	..	3,604
Building materials	61	..	..	..	61
Metals	49	361	..	49	361
Fuel	720	5,565	2,911	..	3,374
Miscellaneous stores	1,76,973	430	39,638	..	1,87,765
Total	1,80,466	12,974	48,226	49	1,45,165

The transactions under stock were normal during the year. The book balance of stock of each Irrigation Division was reported to have been verified by the 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 Account Rules.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations".			
A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—			
A.-3.—Interest on Floating Loans—			
A.-3 (1).—Discount on Treasury Bills—			
<i>Charged—</i>			
<i>O.</i>	59,000		
<i>S.</i>	48,000	1,19,000	1,19,434
<i>R.</i>	12,000		+434
Col. 1.—Due to the issue of a larger amount of treasury bills for ways and means purposes than originally anticipated.			
A.-3 (2).—Interest on other Floating Loans—			
Interest on temporary loans from Bank—			
<i>Charged—</i>			
<i>O.</i>	10,000		
<i>R.</i>	14,000	24,000	23,863
Col. 1.—Due to larger amount of ways and means advances taken from the Reserve Bank than originally anticipated.			
A.-4.—Other Items—			
A.-4 (1).—Expenditure connected with the issue of new loans—			
<i>Charged—</i>			
<i>R.</i>	3,400	3,400	3,400
Col. 1.—Provision originally made under voted.			
<i>Voted—</i>			
<i>G.</i>	1,500		
<i>R.</i>	-1,500	..	..
Col. 1.—The provision was transferred under charged as expenditure is adjustable thereunder.			
For rounding—			
<i>O.</i>	500		
<i>R.</i>	-500	..	..

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i>			
B.—INTEREST ON UNFUNDED DEBT—			
B.-1.—Interest on General Provident Fund—			
<i>Charged—</i>			
	Rs.		
O.	16,80,000	16,58,600	16,42,169
R.	—21,400			—16,431
B.-2.—Interest on Indian Civil Service Provident Fund—			
<i>Charged—</i>			
O.	88,000	83,000	82,072
R.	—5,000			—928
B.-3.—Interest on Indian Civil Service (Non-European Members) Provident Fund—			
<i>Charged</i>	11,000	11,000	..
B.-4.—Interest on Contributory Provident Fund—			
<i>Charged</i>	62,000	62,000	..
B.-5.—Interest on Other Miscellaneous Provident Funds—			
<i>Charged—</i>			
O.	1,200	1,000	1,310
R.	—200			+310
For rounding—			
<i>Charged—</i>			
O.	—200	..	..
R.	200	..	..

Major Head and Sub-head.	1	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—
		2	3	4
		Rs.	Rs.	Rs.
Major Head "22.—Interest on Debt and Other Obligations"—<i>contd.</i>				
C.—INTEREST ON OTHER OBLIGATIONS—OTHER ITEMS—				
C.-1.—Miscellaneous—				
<i>Charged—</i>				
	Rs.			
O.	6,000	4,000	..	—4,000
R.	—2,000			
Cols. 1 and 4.—Due to no interest being required to be paid under Court's decrees. A fluctuating item.				
<i>Voted—</i>				
O.	5,000	1,000	113	—887
R.	—4,000			
Cols. 1 and 4.—Due to smaller amount of interest paid on revenue refunds than anticipated. A fluctuating item.				
D.—TRANSFERS TO OTHER ACCOUNTS—				
D.-1.—Deduct—Interest transferred to Commercial Departments—				
D.-1 (a).—Irrigation Department—				
<i>Charged—</i>				
O.	—3,000	—4,000	483	+4,483
R.	—1,000			
See paragraph 2 of the review.				
D.-2.—Deduct—Interest portion of equated payments on account of commuted value of pensions—				
<i>Charged</i>		—1,10,000	—1,09,681	+319
Surrenders or withdrawals within grant or appropriation—				
<i>Charged—</i>				
<i>R. Gross</i>	—1,000	—1,000	..	+1,000
<i>R. Deductions</i>	1,000	1,000	..	—1,000
<i>Voted—</i>				
R.	6,000	6,000	..	—6,000

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 Obligations "—<i>concid.</i>			
Total—Grant No. 11—				
<i>Charged—</i>				
	<i>Gross</i>	19,65,000	19,45,148	—19,862
	<i>Deductions</i>	—1,13,000	—1,09,198	+3,802
	<i>Net</i>	18,52,000	18,35,950	—16,050
	<i>Voted</i>	7,000	113	—6,887

REVIEW.

Charged savings were '9 per cent. of the appropriation compared with 2·8 per cent. in the previous year. The bulk of the voted grant remained unutilised.

2. A credit of Rs. 3,30,000 representing the sale proceeds of the dredger "Cowley" having been adjusted during the year under the head "68.— Construction of Irrigation, etc., works" (*vide* sub-head H.-12 of Grant No. 10 Irrigation, page 51), the total capital outlay from the 1st April 1937 to the 31st March 1942 for irrigation works became a *minus* figure and consequently the interest charges on the outlay, *viz.*, Rs. 483 were credited to the head "17.—Interest on works for which capital accounts are kept" (Grant No. 9) by debit to sub-head D.-1(a) of this grant. The *minus* provision of Rs. 4,000 under this sub-head did not take into account the interest on the credit of Rs. 3,30,000 referred to above.

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 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>			
O.	3,38,900	} . 3,09,472	. 3,04,319
R.	-29,428			-5,153
Col. 1.—Mainly due to unfilled vacancies.			
A.-4.—Secretarial Staff of Governor—			
<i>Charged—</i>			
O.	1,37,300	} 1,38,217	1,39,754
R.	917			+1,537
A.-5.—Expenditure from Contract allowance—			
<i>Charged</i>	1,10,000	1,09,985	-15
A.-6.—Tour Expenses—			
<i>Charged—</i>			
O.	1,42,500	} 1,41,313	1,27,521
R.	-1,187			-13,792
Col. 4.—Mainly due to abandonment of tours in the closing months of the year owing to war conditions.			
A.-7.—Ministers—			
<i>Charged—</i>			
O.	4,11,000	} 3,64,900	3,69,579
R.	-46,100			+4,679
Col. 1.—Due to a smaller number of Ministers holding office than originally 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 " 25.—General Administration "—<i>contd.</i>			
A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl.</i>			
A.-7.—Ministers—<i>concl.</i>			
Voted—	Rs.		
O.	94,400	} 1,03,800	1,01,470
R.	9,400			-2,330
B.—LEGISLATIVE BODIES—			
B.-1.—Provincial Legislative Assembly—			
B.-1 (1).—Pay of Officers—			
O.	4,87,700	} 4,87,360	4,94,030
R.	-340			+6,670
B.-1 (2).—Pay of Establishment—			
O.	80,000	} 79,600	78,877
R.	-400			-723
B.-1 (3).—Allowances, honoraria, etc.—			
O.	4,55,350	} 3,65,620	3,56,270
R.	-89,730			-9,350
Col. 1.—Due partly to the number of Assembly meetings being less than anticipated and partly to members not drawing travelling allowance in time.			
B.-1 (4).—Contingencies—			
O.	41,900	} 36,725	36,515
R.	-5,175			-210
Col. 1.—Mainly due to a general curtailment of expenditure on furniture, carpets and maintenance of gardens on account of war emergencies.			
For rounding	50	..	- 50
B.-2.—Provincial Legislative Council—			
O.	2,63,000	} 2,60,825	2,53,801
R.	-2,175			-7,024

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>			
B.—LEGISLATIVE BODIES—<i>concl'd.</i>			
B.-3.—Elections for Legislatures—			
<i>Charged—</i>	Rs.		
O.	5,000		
R.	—5,000	..	..
Col. 1.—Due to the Election Tribunal not having been set up during the year.			
<i>Voted—</i>			
O.	2,25,000		
R.	—1,05,400	1,19,600	1,21,653 +2,053
Col. 1.—Mainly due to the postponement of the general election to the Provincial Legis- lature (Rs. 2,00,000), partly set off by unanticipated expenditure on the revision of electoral rolls for the Central Legislative Assembly (Rs. 72,000) and on the extraction of certain special census figures for electoral purposes (Rs. 28,000).			
C—SECRETARIAT AND HEADQUARTERS ESTABLISH- MENTS—			
C.-1.—Civil Secretariats—			
C.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	5,26,800		
R.	71,305	5,98,105	5,96,440 —1,665
Col. 1.—Mainly due to (i) the post-budget decision to entertain two officers, one to cope with the increased work in consequence of the war (Rs. 17,400) and the other in connection with the Dacca Riots Enquiry Committee (Rs. 19,200) and (ii) retention of the posts of certain officers on special duty for a longer period than anticipated (Rs. 35,700), partly set off by savings owing to abolition of a post about the middle of the year (Rs. 6,000).			
<i>Voted—</i>			
O.	2,98,000		
R.	8,946	3,06,946	3,10,382 +3,436
C.-1 (2).—Pay of Establishment—			
O.	12,20,918		
R.	—47,898	11,73,020	11,67,720 —5,300

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
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 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	50,700	46,988	49,375
R.	-3,712			+2,337
<i>Voted—</i>			
O.	1,11,612	1,72,250	1,70,758
R.	60,638			-1,492
Col. 1.—Mainly due to charges connected with the Dacca Riots Enquiry Committee which could not be anticipated at the budget stage.			
C.-1 (4).—Contract Contingencies —			
O.	4,350	4,205	4,008
R.	-145			-197
C.-1 (5).—Other Contingencies —			
O.	2,81,245	3,42,453	3,31,193
R.	61,208			-11,260
Col. 1.—Mainly due to the reason stated under the sub-head C. 1 (3)—Voted (Rs. 50,476) and to the purchase of loud-speakers for war propaganda (Rs. 6,020) which could not be anticipated at the budget stage.			
C.-1 (6).—Grants-in-aid, contributions, etc.—			
R.	24,000	24,000	24,000
Col. 1.—Due partly to the purchase of certain equipments for the war propaganda units (Rs. 15,000) and partly to the preparation of films on Bengal's War efforts (Rs. 9,000) which could not be anticipated at the budget stage.			
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 Govern- ment on account of share cost of the Bengal Secretariat—			
<i>Charged—</i>			
O.	-6,900	..	..
R.	6,900		
Col. 1.—Provision for recovery of charges from the Central Government on account of passport work could not be utilised as the charges were not accepted by that Government.			

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>concl.</i>			
C.-1.—Civil Secretariats—<i>concl.</i>			
C.-1 (9).—<i>Deduct</i>—Recoveries from Central Govern- ment, etc.—<i>concl.</i>			
Voted—			
	Rs.		
O.	-4,500	..	..
R.	4,500		
Col. 1.—Same as under C. 1 (9)—Charged.			
For rounding—			
O.	-125	-91	..
R.	34		
C.-2.—Public Service Commission—			
<i>Charged</i>	1,33,100	1,32,459	-641
C.-3.—Board of Revenue—			
<i>Charged</i>—			
O.	48,700	46,190	45,572
R.	-2,510		
Voted—			
O.	1,27,400	1,20,544	1,20,290
R.	-8,856		
C.-4.—Local Fund Audit Establishments—			
O.	2,84,000	2,89,800	2,88,522
R.	5,800		
D.—COMMISSIONERS—			
<i>Charged</i>—			
O.	1,94,600	1,94,511	1,97,064
R.	-89		
Voted—			
O.	2,42,800	2,39,004	2,37,333
R.	-3,796		

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—			
E.-1.—General Establishments—			
E.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	9,50,000	} 9,30,286	9,12,340
R.	—19,714			—17,946
<i>Voted—</i>			
O.	27,10,000	} 26,36,041	25,18,993
R.	—73,959			—1,17,048
<p>Cols. 1 and 4.—Mainly due to transfer of certain officers to A. R. P. and other duties, confirmation of certain B. C. S. officers in listed posts and delay in joining appointments by certain newly recruited officers.</p>			
E.-1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	26,592	} 26,794	26,623
R.	202			—171
<i>Voted—</i>			
O.	21,70,880	} 21,36,155	21,18,108
R.	—34,725			—18,047
E.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	1,37,850	} 1,25,141	1,26,869
R.	—12,709			+1,728
<i>Voted—</i>			
O.	7,03,400	} 7,42,169	7,49,913
R.	38,769			+7,744

Col. 1.—Mainly due to increased tours in connection with war emergencies and floods and for conducting direct election of the District Boards.

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>contd.</i>			
E.-1 (4).—Contract Contingencies—			
<i>Charged</i>	4,850	4,824	—26
Voted—			
	Rs.		
O.	4,58,600	4,58,046	4,63,845
R.	—554			+5,799
E.-1 (5).—Other Contingencies—			
<i>Charged—</i>			
O.	17,800	22,899	21,025
R.	5,099			—1,874
Col. 1.—Mainly due to payments in satisfaction of decrees awarded by courts being more than anticipated.			
Voted—			
O.	10,41,876	8,42,777	8,30,459
R.	—1,99,099			—12,318
Col. 1.—Mainly due to smaller charges on account of service of notices of transfers under Section 26(c) of the Bengal Tenancy Act, the estimate for which could not be accurately framed in the absence of any definite data. See also paragraph 2 of the review under Grant No. 6—Registration.			
E.-1 (6).—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>			
O.	1,200	1,592	1,592
R.	392		
Voted—			
R.	331	331	331
E.-1 (7).—Establishment charges payable to other Governments, Departments, etc.—			
R.	24,437	24,437	24,436
			—1
Col. 1.—Due to the extraction of some census figures relating to village tables and certain selected castes the necessity of which was not foreseen 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 " 25.—General Administration "—contd.			
E.—DISTRICT ADMINISTRATION—contd.			
E. 1.—General Establishments—concl'd.			
E.-1 (8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
Rs.			
O.	—3,000	—2,174	—20,429
R.	826		
		—18,255	
Col. 4.—Due partly to larger recoveries from District Boards under Section 99 of the Cess Act than anticipated (Rs. 6,611) and partly to recoveries made from the District School Boards on account of the proportionate cost of the Munshikhana and Record-room establishments employed on Education Cess work (Rs. 11,644). See paragraphs 3 and 4 of the review.			
E.-1 (9).—Losses—			
R.	3,520	3,520	3,543
			+23
Col. 1.—Due to post-budget sanction of Government to the write-off of certain losses. The losses were mentioned in paragraph 18 of the Audit Report, 1942, and paragraph 9 of the review under this grant in the Appropriation Accounts for 1940-41 (pages 12 and 84).			
For rounding—			
Charged		8	..
Voted		44	..
			—8
			—44
E.-2.—Sub-divisional Establishments—			
E.-2 (1).—Pay of Establishment—			
Charged		4,956	4,831
			—125
Voted—			
O.	7,12,420	7,05,824	6,93,970
R.	—8,596		
			—11,854
E.-2 (2).—Allowances, honoraria, etc.—			
Charged—			
O.	874	632	589
R.	—242		
			—43
Voted—			
O.	53,106	55,401	60,973
R.	2,295		
			+5,572
Col. 4.—Mainly due to increased tours in connection with the war measures and floods in several districts.			

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>			
For rounding—			
Charged	—30	..	+30
Voted	—26	..	+26
E.-3.—Other Establishments—			
Charged	400	399	—1
Voted—	Rs.		
O. 1,85,000	} 82,638	78,271	—4,367
R. —1,02,362			
Col. 1.—Mainly due to the schemes of Rural Reconstruction not having been given effect to during the year (Rs. 1,07,000), partly counterbalanced by increased expenditure for the equipment of several circuit houses in connection with the visit of His Excellency the Governor (Rs. 4,170). See paragraph 5 of the review.			
F.—WORKS—			
R. 15,500	15,500	11,168	—4,332
Col. 1.—Due to works connected with the improvement of tanks in certain districts which could not be anticipated at the budget stage. Col. 4.—Due to late receipt of sanction and allotment.			
G.—MISCELLANEOUS—			
G.-1.—Discretionary Grants by Heads of Provinces—			
Charged	5,500	4,566	—934
Voted—			
O. 3,35,500	} 1,71,390	1,70,276	—1,114
R. —1,64,110			
Col. 1.—Due partly to suspension of schemes for rural welfare owing to financial stringency (Rs. 1,57,000) and partly to delay by local officers in giving effect to certain schemes (Rs. 7,110). See also paragraph 6 of the review.			

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "25.—General Administration"—<i>contd.</i>			
G.—MISCELLANEOUS—<i>concl.</i>			
G.-2.—Miscellaneous—			
<i>Charged—</i>	Rs.		
O.	1,200	} 18,038	18,696
R.	16,838			+ 658
Col. 1.—On account of payment of allowances to the I. C. S. probationers while under training at Dehra Dun which could not be foreseen at the budget stage.			
Voted—			
O.	18,000	} 18,560	18,560
R.	560		
H.—CHARGES IN ENGLAND—			
H.-1.—Secretary of State for India—			
H.-1(2).—Other Items—			
<i>Charged—</i>			
O.	9,800	} 200	209
R.	-9,600			+ 9
Obl. 1.—Budget provision was based on leave programme.			
H.-1(3).—Loss or gain by exchange—			
<i>Charged</i>	..	1	+ 1
H.-2.—High Commissioner for India—			
H.-2(1).—Salaries and Expenses of the High Commissioner's Department—			
O.	89,640	} 99,840	1,02,627
R.	10,200			+ 2,787
H.-2(2).—Other Items—			
<i>Charged—</i>			
O.	2,81,920	} 1,82,036	1,82,992
R.	-99,884			+ 966
Voted—			
O.	4,960	} 400	741
R.	-4,560			+ 341

Grant No. 12.—General Administration—General Administration—*contd.* 77

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'd.</i>			
H.—CHARGES IN ENGLAND—<i>concl'd.</i>			
H.-2.—High Commissioner for India—<i>concl'd.</i>			
H.-2(3).—Loss or gain by exchange—			
<i>Charged</i>	1,000	482	—518
<i>Voted</i>	100	181	+81
For rounding—			
<i>Charged</i>	380	..	—380
<i>Voted</i>	400		—400
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	1,35,422	1,35,422	.. —1,35,422
<i>R. Deductions</i>	—6,900	—6,900	.. +6,900
<i>Voted—</i>			
<i>R. Gross</i>	5,82,242	5,82,242	.. —5,82,242
<i>R. Deductions</i>	—5,326	—5,326	.. +5,326
Totals—			
<i>Charged—</i>			
<i>Gross</i>	36,87,900	35,23,406	—1,64,494
<i>Deductions</i>	—6,900	..	+6,900
<i>Net</i>	36,81,000	35,23,406	—1,57,594
<i>Voted—</i>			
<i>Gross</i>	1,27,07,500	1,19,49,184	—7,58,316
<i>Deductions</i>	—7,500	—20,429	—12,929
<i>Net</i>	1,27,00,000	1,19,28,755	—7,71,245

REVIEW.

Charged savings were 4·3 and ·8 per cent. of the original and the final appropriations as against 3·8 and 2 per cent. respectively in the year 1940-41. Voted savings were 6·1 per cent. of the original grant as compared with 4·5 per cent. in the previous year. The savings in the final grant were 1·6 per cent. in the year under review, the corresponding savings in the previous year being 1·3 per cent.

2. Prior to 1941-42 the charges relating to the Price Controller and his staff were provided for under Grant No. 34—Extraordinary charges. With effect from the year under review they have been provided for under the minor head C-1—Civil Secretariats of this grant.

3. In September, 1941, orders were issued by Government that the proportionate cost of the Munshikhana and Record-room establishments employed on the education cess work should be adjusted under the sub-head A-5 of Grant No. 2—Land Revenue. No provision for the recoveries on this account (Rs. 11,644) was made under the sub-head E-1(8) of this grant although the estimates of all the local officers except three were available by the end of February, 1942. This indicates defective control.

4. A sum of Rs. 2,174 only on account of recoveries from District Boards under Section 99 of the Cess Act was provided under the sub-head E-1(8) of this grant against which the actual recoveries amounted to Rs. 8,785, causing a saving of Rs. 6,611. The controlling officer explained that this being a fluctuating head, accurate estimating was not possible and that in some cases the recoveries were adjusted after the close of the year. It has also been stated by the controlling officer that an attempt was made, as an experimental measure, to exercise better control by issuing circulars to all the District Officers to submit their estimates by the 31st January each year. The experiment, however, does not appear to have proved successful.

5. A provision of Rs. 1,07,000 was made under the sub-head E-3—Voted for the Training Institute and other charges in connection with the schemes of Rural Reconstruction. The entire provision was surrendered as the details of the schemes were not settled. The bulk of the provision made for the purpose in the preceding two years also remained unutilised for the same reason.

6. The Public Accounts Committee which considered the Appropriation Accounts for 1938-39 recommended that rules should be drawn up defining the scope and distribution of discretionary grants for rural welfare. The question has been considered by Government and it has been decided that in view of the situation arising out of the war no such grants will be made for the present. The question of framing the rules has, therefore, been deferred till the present emergency is over.

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—			
	Rs.		
O.	3,00,400	2,56,875	2,54,818
R.	—43,525		
Col. 1.—Mainly due to 30 posts of Special Officers remaining vacant till the beginning of November, 1941 and 14 posts during the whole year.			
B.—Pay of Establishment—			
O.	9,78,400	10,26,000	10,23,974
R.	47,600		
Col. 1.—Mainly due to (1) post-budget sanction to the formation of certain additional Debt Settlement Boards (Rs. 5,000), (2) grant of increased rates of pay to part-time clerks and peons (Rs. 25,000) and (3) payment of arrear bills (Rs. 15,000).			
C.—Allowances, honoraria, etc.—			
O.	3,44,400	2,99,300	2,76,429
R.	—45,100		
Col. 1.—Mainly due to the reason stated under A. Col. 4.—Mainly due to the failure of certain district officers to surrender funds retained by them to meet payment of remuneration of copyists (Rs. 21,500) and arrear travelling allowance bills (Rs. 1,300).			
D.—Contingencies—			
O.	4,00,000	3,08,445	3,03,794
R.	—91,555		
Col. 1.—Mainly due to (1) printing of forms having been done by the Press and Forms Department instead of by local presses (Rs. 21,000), (2) non supply of watches within the year for distribution to the Chairmen and Members of Debt Settlement Boards (Rs. 12,000) and (3) curtailment of expenditure and economy (Rs. 58,000).			
For rounding	—200	..	+200
Surrenders or withdrawals within grant or appropriation—			
R.	1,32,580	1,32,580	—1,32,580
Total	20,23,000	18,59,015	—1,63,985

REVIEW.

Savings were 8·1 and 1·7 per cent. of the original and the final grants compared with 16·1 and ·3 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 "27.—Administration of Justice".			
A.—HIGH COURT—Charged.—			
A.-1.—Pay of Officers—	Rs.		
O.	10,94,800	} 11,17,059	11,16,904
R.	22,259			—165
A.-2.—Pay of Establishment—			
O.	6,28,553	} 6,23,826	6,21,347
R.	—4,727			—2,479
A.-3.—Allowances, honoraria, etc.—			
O.	39,500	} 38,076	39,941
R.	—1,424			+1,865
A.-4.—Contingencies—			
O.	1,12,062	} 1,11,982	1,00,623
R.	—80			—11,359
Col. 4.—Mainly due to emergent payments on account of the purchase of ambulance, etc., not having been made for want of sanction within the year.			
A.-5.—Grants-in-aid, contributions, etc.—			
R.	275	275	275
A.-6.—Deduct—Establishment charges recover- able from other Governments, Departments—			
O.	—1,10,000	} —1,30,000	—71,093
R.	—20,000			+58,907
Cols. 1 and 4.—The anticipation of larger recoveries from the Government of Assam did not materialise as that Government could not accept the full debit for the year.			
For rounding—			
O.	85	} 211	..
R.	126			—211
B.—OFFICIAL ASSIGNEE—			
O.	87,000	} 88,478	88,352
R.	—3,522			—126
C.—OFFICIAL RECEIVER—			
O.	50,700	} 59,071	62,297
R.	8,871			+3,226
Col. 1.—Mainly due to the debit on account of rent, taxes and caretaking establishments of the previous year having been raised by the Central Government in the year under 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 " 27.—Administration of Justice "			
<i>—contd.</i>			
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
<i>Charged</i>	57,000	56,881	—119
Voted—	Rs.		
<i>O.</i>	1,42,600		
<i>R.</i>	—4,849		
	1,37,751	1,34,648	—3,103
D.-2.—Pay of Establishment—			
<i>Charged --</i>			
<i>O.</i>	5,166		
<i>R.</i>	444		
	5,610	5,610	—
Voted	30,668	30,925	+257
D.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
<i>O.</i>	8,400		
<i>R.</i>	9,644		
	18,044	17,845	—199
Col. 1.—Mainly due to payment of fees to the Advocate-General in certain appeal cases not completed in the previous year.			
Voted—			
<i>O.</i>	1,61,679		
<i>R.</i>	13,435		
	1,75,114	1,56,921	—18,193
Cols. 1 and 4.—The anticipation of increased expenditure due to the institution of more cases did not materialise.			
D.-4.—Contingencies—			
<i>Charged</i>	200	..	—200
Voted—			
<i>O.</i>	1,35,400		
<i>R.</i>	—13,417		
	1,21,983	1,15,653	—6,330
Col. 1.—Mainly 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 "			
<i>—contd.</i>			
D.—LAW OFFICERS—<i>concl'd.</i>			
D. 5.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged</i>	—1,800	—1,900	—100
<i>Voted—</i>			
Rs.			
O. —12,700	} —12,765	} —12,800	} —35
R. —65			
.For rounding—			
<i>Charged</i>	34	..	—34
<i>Voted—</i>			
O. —47	} ..	} ..	} ..
R. 47			
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE—			
O. 1,35,700	} 1,32,096	} 1,32,013	} —83
R. —3,604			
F.—CORONER'S COURT—			
O. 6,200	} 6,112	} 6,187	} +75
R. —88			
G.—PRESIDENCY MAGISTRATES' COURTS—			
<i>Charged</i>	22,700	20,372	—2,328
Col. 4.—Due to the adjustment of the leave-salary of an officer under the head " 25— General Administration (Grant No. 12)."			
<i>Voted—</i>			
O. 2,01,900	} 2,04,900	} 2,03,396	} —1,504
R. 3,000			
H.—CIVIL AND SESSIONS COURTS—			
H. 1.—Pay of Officers—			
<i>Charged—</i>			
O. 7,67,400	} 7,58,943	} 7,11,104	} —47,839
R. —8,457			
Col. 4.—Mainly due to fewer appointments of I. C. S. officers as District Judges.			

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.
H.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i>			
H. 1.—Pay of Officers—<i>concl'd.</i>			
Voted—	Rs.		
O.	17,85,000	17,31,050	17,16,354
R.	—53,950			—14,696
Col. 1.—Due partly to the postponement of recruitment of Munsiffs (Rs. 34,000) and partly to vacancies left unfilled (Rs. 19,000). Col. 4.—Mainly due to vacancies in the grades of Sub-Judges and Munsiffs left unfilled (Rs. 61,628), partly set off by increased expenditure due to appointment of more non-I.C.S. officers as District Judges (Rs. 40,982), <i>vide</i> also explanation under H. 1— <i>Charged</i> —Col. 4.			
H. 2.—Pay of Establishment—			
O.	31,79,455	30,98,721	30,54,187
R.	—80,734			—44,534
Col. 1.—Mainly due to fewer number of processes having been issued owing to a fall in the number of suits. Col. 4.—Mainly due to vacancies left unfilled.			
H. 3.—Allowances, honoraria, etc.—			
<i>Charged</i> —			
O.	24,840	25,330	17,604
R.	490			—7,726
Col. 4.—Mainly due to non-utilisation in full of the provision for the cost of passage owing to fewer officers having proceeded on leave.			
Voted—			
O.	3,50,850	3,86,164	3,85,274
R.	35,314			—890
Col. 1.—Mainly on account of payment of grain compensation allowance not provided for in the budget.			
H. 4.—Contract Contingencies—			
O.	2,05,000	2,06,450	2,04,471
R.	1,450			—1,979
H. 5.—Other Contingencies—			
O.	3,65,650	3,54,570	3,43,221
R.	—11,080			—11,349
For rounding—			
<i>Charged</i>		—240	+240
Voted		45	—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 " 27.—Administration of Justice "—<i>contd.</i>			
I.—COURT OF SMALL CAUSES—			
	Rs.		
O.	2,67,700	2,60,788	2,60,627
R.	-6,912			-161
J.—CRIMINAL COURTS—			
<i>Charged</i>	10	..	-10
Voted—			
O.	9,500	10,793	11,481
R.	1,293			+688
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES			
	7,000	5,829	-1,171
Col. 4.—Owing to fewer candidates having appeared in the Muktearship examination.			
L.—CHARGES IN ENGLAND—			
L. 1.—Secretary of State—			
<i>Charged</i>	520	375	-145
Voted—			
O.	2,680	1,360	53
R.	-1,320			-1,307
Cols. 1 and 4.—The cost of appeals cannot be accurately forecast.			
L. 2.—High Commissioner—			
<i>Charged—</i>			
O.	1,20,000	67,240	56,266
R.	-52,760			-10,974
Voted—			
R.	600	600	33
			-567
M.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>		156	+156
For rounding—			
<i>Charged</i>	-230	..	+230
<i>Voted</i>	20	..	-20

an

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 "—concl'd.			
Surrenders or withdrawals within grant or appro- priation.			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	34,210	34,210	.. —34,210
<i>R. Deductions</i>	20,000	20,000	.. —20,000
<i>Voted—</i>			
<i>R. Gross</i>	1,15,966	1,15,966	.. —1,15,966
<i>R. Deductions</i>	65	65	.. —65
TOTALS—			
<i>Charged—</i>			
<i>Gross</i>	28,80,800	27,65,303	—1,15,497
<i>Deductions</i>	—1,11,800	—72,993	+38,807
<i>Net</i>	27,69,000	26,92,310	—76,690
<i>Voted—</i>			
<i>Gross</i>	71,24,700	69,06,922	—2,17,778
<i>Deductions</i>	—12,700	—12,800	—100
<i>Net</i>	71,12,000	68,94,122	—2,17,878

REVIEW.

In the charged section there were savings of 2·8 and ·8 per cent. in the original and final appropriations as compared with a saving of 3·1 per cent. in the original and an excess of 1·4 per cent. in the final appropriation respectively in the previous year.

Voted savings were 3·1 and 1·5 per cent. in the original and final grants as against 5·4 and 2·5 per cent. respectively in 1940-41.

Grant No. 15.—Jails and Convict Settlements.

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.	96,800	57,600	57,244	
R.	—39,200			—356
Col. 1.—Mainly due to the I. M. S. Officers having been recalled to Military duty.				
<i>Voted—</i>				
O.	1,13,180	1,24,267	1,24,232	
S.	8,500			—35
R.	2,587			
Col. 1.—Mainly due to the appointment of voted officers in place of charged officers recalled to Military duties.				
A. 2.—Pay of Establishment—				
<i>Charged—</i>				
O.	2,450	2,285	2,268	
R.	—165			—17
<i>Voted—</i>				
O.	11,97,208	11,99,036	11,93,925	
R.	—1,828			—5,111
A. 3.—Allowances, honoraria, etc.—				
<i>Charged—</i>				
O.	3,021	1,571	1,575	
R.	—1,450			+4
Col. 1.—Same remarks as under sub-head A-1 Col. 1—Charged.				
<i>Voted—</i>				
O.	84,941	1,17,467	1,14,983	
R.	32,526			—2,484
Col. 1.—Mainly on account of payment of grain compensation allowance not provided for in the budget.				
A. 5.—Contingencies—				
<i>Charged—</i>				
O.	2,556	3,791	4,110	
R.	1,235			+319
Col. 1.—Mainly for payment of compensation in connection with the acquisition of land for a jail garden.				

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>contd.</i>			
A. 5.—Contingencies—<i>concl'd.</i>			
Voted—	Rs.		
O.	17,06,334	} 23,42,714	23,55,211
S.	5,68,500		
R.	67,880			+12,497
Col. 1.—Mainly due to all round increase in the prices of food stuff and other articles, payment to contractors for the residual supplies against the previous year's contract and to increase in the number of prisoners.			
A. 7.—Charges for distribution of quinine by the Presidency Jail—			
O.	33,000	} 25,681	25,620
R.	—7,319			—61
Col. 1.—Mainly due to the transfer of the work of distribution of quinine from the Jail Department.			
A. 8.—Establishment charges payable to other Governments, Departments, etc.—			
R.	1,568	1,568	1,206
Col. 1.—Due to the cost of special audit of the accounts of a Sub-jail.			
A. 9.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—2,700	} —4,100	—4,576
R.	—1,400			—476
Col. 1.—Larger recoveries from other Governments owing partly to longer detention of transportation prisoners in jails due to shipping difficulties and partly to increased cost of maintenance and to adjustment of certain arrear claims.			
A.-10.—Charges for Police Custody and Calcutta Police Lock-up.			
<i>Charged—</i>			
O.	500	} 950	948
R.	450			—2
<i>Voted—</i>			
O.	79,600	} 97,845	91,233
S.	14,000		
R.	4,245			—6,612
Col. 1.—Due to a rise in the number of undertrial prisoners owing mainly to communal disturbances.			

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'd.</i>			
For rounding—			
Charged—			
	Rs.		
O.	673	}	.. .. .
R.	—673		
Voted—			
O.	437	}	400 .. —400
R.	—37		
B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE—			
R.	79	79	197 +118
C.—JAIL MANUFACTURES—			
C.-1.—Pay of Officers—			
O.	5,300	}	5,699 5,703 +4
R.	399		
C.-2.—Pay of Establishment—			
O.	37,200	}	35,970 35,148 —822
R.	—1,230		
C.-3.—Allowances, honoraria, etc.—			
O.	5,900	}	4,107 3,310 —797
R.	—1,793		
Col. 1.—Mainly due to abandonment of some tours by the Bengal Jail Industries Enquiry Committee.			
C.-4.—Contingencies—			
Charged—			
O.	650	}	713 712 —1
R.	63		

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.-4.—Contingencies—<i>concl.</i>			
Voted—			
	Rs.		
O.	8,83,300	} 11,58,671	11,39,322
S.	2,82,000		
R.	-4,629		
			-19,349
<p>Col. 1.—Due partly to increased activity in the Manufactory Departments of jails owing to enhanced demand for jail products and partly to a rise in the price of raw materials.</p> <p>Col. 4.—Mainly due to certain supplies to the jails as well as to the Jail Depot not having been completed within the year.</p>			
C.-5.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
Charged—			
O.	-100	} -125	-146
R.	-25		
			-21
Voted—			
O.	-4,50,000	} -5,42,704	-5,78,254
R.	-92,704		
			-35,550
<p>Cols. 1 and 4.—Due partly to enhanced cost of production as a result of a rise in the price of raw materials and partly to larger supplies to the jails and to the Jail Depot owing to an increase in the number of prisoners and to larger public demand for jail made goods.</p>			
For rounding—			
Charged—			
O.	50	} ..	..
R.	-50		
			..
Voted		300	-300
For rounding—			
Charged		400	-400

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'd.</i>			
Surrenders or withdrawals within grant or appropria- tion—			
	Rs.		
<i>Charged—</i>			
<i>R. Gross</i>	39,790	39,790	.. —39,790
<i>R. Deductions</i>	25	25	.. —25
<i>Voted—</i>			
<i>R. Gross</i>	—94,104	—94,104	.. +94,104
<i>R. Deductions</i>	94,104	94,104	.. —94,104
Totals—			
<i>Charged—</i>			
<i>Gross</i>	1,07,100	66,857	—40,243
<i>Deductions</i>	—100	—146	—46
<i>Net</i>	1,07,000	66,711	—40,289
<i>Voted—</i>			
<i>Gross</i>	50,19,700	50,90,090	+70,390
<i>Deductions</i>	—4,52,700	—5,82,830	—1,30,130
<i>Net</i>	45,67,000	45,07,260	—59,740

REVIEW.

Charged savings are 37·7 and '8 per cent. of the original and the final appropriations respectively as compared with 5·06 and '39 per cent. in the previous year. The savings in the original grant were due mainly to the I. M. S. Officers having been recalled to Military duties.

The savings in the voted grant were 1·3 per cent. as against a small excess of '1 per cent. in the previous year.

Store Accounts of the Manufactory Department of the Presidency and Central Jails for the year 1941.

1	Tools and plant.	Raw materials.	F n' shed articles.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	1,06,579	1,79,219	93,199
2. Receipts—			
(i) By purchase from the market	8,480	6,81,702	..
(ii) From the same jail	2,732	9,998	10,66,321
(iii) From other jails within the Province	643	14,462	5,503
(iv) From other departments of Government . . . . .	..	3	..
(v) From the different departments of the Government in Provinces other than Bengal (excluding the Indian Stores Department) . . . . .	..	..	..
(vi) From the Indian Stores Department . . . . .	..	64,895	..
(vii) From overseas (on indent through the Director General of Stores) . . . . .	..	..	..
Total	1,18,434	9,50,279	11,65,023
3. Issues—			
(i) To the same jail'	5,377	7,02,072	2,07,323
(ii) To other jails within the Province . . . . .	..	861	4,13,220
(iii) To other departments of Government . . . . .	..	..	2,78,386
(iv) To different departments of Government in Provinces other than Bengal (excluding the Indian Stores Department) . . . . .	..	..	9,738
(v) To the Indian Stores Department . . . . .	..	..	..
(vi) Sales to the public . . . . .	..	..	1,46,716
(vii) Written off—			
(1) On account of loss	230	129	345
(2) On account of depreciation	9,115	102	70
4. Closing balance	1,03,612	2,47,115	1,09,225
Total	1,18,434	9,50,279	11,65,023

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 lying in

the Presidency Jail. There were 117 spring mattresses lying in stock in that Jail at the close of the year of the value of Rs. 585. Steps are being taken to dispose of them gradually.

Certified that the increase in the closing balances under the heads "Raw materials" and "Finished articles" is due to—

- (a) *Rajshahi Central Jail*.—The supply of raw materials, mainly cloth, by the Mills being done at the latter part of the year out of which, however, a certain portion was used up in making uniforms, and the disposal of the latter not being made within the year.
- (b) *Dacca Central Jail*.—The purchase of additional wool being effected at the end of the year required to run the Jail Blanket Factory up to 31st March 1942 and the finished goods made at the end of the year not having been disposed of during that year. The finished goods were, however, fully disposed of in the beginning of the current year.

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 27th November, 1942.

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

AUDIT CERTIFICATE.

The store Accounts of the Central Jails at Alipore, Dacca and Rajshahi, for 1941 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 5th December, 1942.

T. S. PARASURAMA IYER,
For Examiner, Outside Audit Department,
Bengal.

AUDIT COMMENTS.

The Committee on Public Accounts in considering the Appropriation Accounts and Finance Accounts for 1940-41 observed that the question of the compilation of profit and loss account for the Manufactory Department of certain jails was pending for a long time and desired that the requisite account should be included in the Appropriation accounts for 1941-42, if possible. At the request of Government, the profit and loss account of the Rajshahi and Dacca Central Jails has been prepared by the Accountant General's staff and sent to Government so as to serve as models for the preparation by the Jail Department of the consolidated profit and loss accounts of the Presidency and Central Jails for the year ending December 1942 with a view to their inclusion in the Appropriation Accounts for 1942-43.

Store Account of the Jail Depot, Calcutta for 1941.

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.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.*
1	2	3	4	5	6	7	8	9	10	11	12							
1. Dusters, Towels, Swabs and Gamchaa.	12,248	Rs. 2,134	26,308	Rs. 6,501	26,120	Rs. 8,113	59	Rs. 21	2,190	12,377	Rs. 2,691							
2. Cotton, Silk and Woollen Cloth.	9,057 Yds.	3,298	63,123 yds.	1,10,431	61,150 yds.	1,29,384	156 Yds.	372	19,752	10,878 yds.	3,725							
3. Purdahs, Durries, Ashnies, Counter panes, Bed Sheets, Draw Sheets, Carpet and Carpet Ashnies.	3,430	4,996	3,832	9,359	4,719	14,226	--	..	5,083	2,543	5,212							
4. Teakwood Furniture	233	628	1,432	2,224	1,452	3,203	5	31	1,032	208	650							
5. Cane Articles	1,711(a)	1,469	34,130	22,535	34,903	30,762	8	2	7,958	930	1,198							
6. Woollen Blankets, Rugs, Wrappers, Carpets, and Scarves.	4,485	11,490	4,53	13,566	8,811	28,899	3	53	4,320	124	424							
7. Coir String, Newar and Washing Soap.	7 Mds.	96	328 Mds.	2,536	332 Mds.	3,900	1 Md.	7	1,302	2 Mds.	27							
8. Coir Brush Mats, Sennit, Billiards and Matting.	840(b)	1,107	1,444	2,170	1,037	4,093	3	..	2,057	1,244	1,241							
9. Mustard Oil and Oil Cake.	14 Mds.	258	389 Mds.	6,766	356 Mds.	8,063	4 Mds.	70	1,891	43 Mds.	782							
10. Other Manufactures	2,673(c)	412	295	230	641	414	..	..	156	2,327	384							
Total	..	25,888	..	1,76,318	..	2,31,057	..	556	45,741	..	16,334							

* Valued at market price or cost whichever is lower.

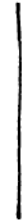
NOTE. (a)—Differs from the previous year's closing balance on account of rectification of an error. (b) and (c)—Differs from the previous year's closing balance due to rectification of misclassification.

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.

CALCUTTA, }
The 16th July, 1942.

K. C. SEN GUPTA,
Manager, Jail Depôt.



AUDIT CERTIFICATE.

The store accounts of the Jail Depôt, Calcutta, for the year 1941, 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 10th August, 1942.

K. BATABYAL,
Examiner,
Outside Audit, 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 " 29.—Police ".			
A.—PRESIDENCY POLICE—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,17,500	} 1,24,500	} 1,23,502
S.	6,000		
R.	1,000		
<i>Voted—</i>			
O.	86,700	} 94,100	} 96,115
S.	3,000		
R.	4,400		
A.-2.—Pay of Establishment—			
O.	33,86,530	} 35,08,330	} 34,26,386
S.	1,69,000		
R.	-47,200		
<p>Col. 1.—Addition due to the employment of temporary force as an emergency measure for the maintenance of internal security during the war (Rs. 1,64,000) and to the expansion of the Civic Guard organisation (Rs. 5,000). Reduction due partly to vacancies left unfilled and partly to employment of men on lower scales of pay in certain deputation vacancies (Rs. 55,600). Col. 4.—Due partly to vacancies and other casualties in temporary and permanent forces and partly to transfer of charges in respect of the Motor Spirit Rationing Scheme from this head to the head " 63—Extraordinary Charges " under orders of Government received after the close of the year.</p>			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	18,050	} 21,050	} 16,561
S.	4,000		
R.	-1,000		
<p>Col. 1.—Mainly due to the expansion of the Civic Guard organisation. Col. 4.—Mainly due to less cost of passages on account of the war.</p>			
<i>Voted—</i>			
O.	1,58,980	} 2,26,780	} 2,24,085
S.	52,000		
R.	15,800		
<p>Col. 1.—Mainly due to the payment of compensation for dearness of food for which no provision was made in the budget.</p>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
A.—PRESIDENCY POLICE—<i>concl'd.</i>			
A.-4.—Contract Contingencies	1,56,700	1,73,835	+17,135
Col. 4.—Mainly due to the employment of additional temporary forces for which no provision existed in the budget.			
A.-5.—Other Contingencies—			
	Rs.		
O.	8,22,447		
S.	3,56,000		
R.	27,000		
	12,05,447	11,77,408	—28,039
Col. 1.—Increased expenditure partly on account of the cost of arms and ammunitions (Rs. 68,600), clothing charges (Rs. 15,700), purchase and maintenance of motor cars and bicycles, etc. (Rs. 83,400) for the temporary forces entertained for the maintenance of internal security and for additional equipment for traffic police and Tear Smoke Squads (Rs. 77,000) and partly on account of considerable expansion of the Civic Guard organisation (Rs. 1,31,000).			
A. 7.—Establishment charges payable to other Governments, Departments, etc.	1,000	734	—266
A. 8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
<i>Charged</i> —			
O.	—3,200		
S.	—3,000		
	—6,200	—2,422	+3,778
Col. 1.—Increased recoveries from the Central Government due to the expansion of Civic Guard organisation. Col. 4.—Mainly on account of recoveries of passport charges from the Central Government for the year under review not having been effected during the year.			
<i>Voted</i> —			
O.	—1,60,000		
S.	—49,000		
	—2,09,000	—1,59,730	+49,270
Col. 1.—Same as under A. 8.— <i>Charged</i> —Col. 1 above. Col. 4.—Due partly to recoveries from the Central Government on account of the cost of Civic Guard organisation having been made on the basis of the calendar year and partly to the reasons stated under A. 8.— <i>Charged</i> —Col. 4.			
<i>For rounding.</i>			
<i>Charged</i>	—50	..	+50
<i>Voted</i>	—57	..	+57
B.—SUPERINTENDENCE—			
<i>Charged</i> —			
O.	2,11,500		
S.	3,000		
R.	—2,700		
	2,11,800	2,11,608	—192

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>			
B.—SUPERINTENDENCE—<i>concl.</i>			
Voted—			
	Rs.		
O.	1,77,000	} 1,86,950	1,85,903
S.	3,000		
R.	6,950		
			—1,047
C.—DISTRICT EXECUTIVE FORCE—			
C. 1.—Pay of Officers—			
Charged—			
O.	6,17,000	} 6,36,000	6,35,553
S.	11,000		
R.	8,000		
Voted		1,72,200	1,70,617
			—1,583
C. 2.—Pay of Establishment—			
O.	1,06,77,210	} 1,05,84,510	1,04,99,860
S.	1,000		
R.	—93,700		
			—84,650
Cols. 1 and 4.—Mainly due to vacancies left unfilled.			
C. 3.—Allowances, honoraria, etc.—			
Charged—			
O.	1,42,000	} 1,43,000	1,42,392
S.	1,000		
Voted—			
O.	17,34,260	} 20,72,760	20,62,307
S.	2,89,000		
R.	49,500		
			—10,453

Col. 1.—Mainly on account of the deputation of large Police Forces in connection with the communal disturbances in a district (Rs. 39,000), increased touring (Rs. 50,000) and grant of allowance owing to dearness of food (Rs. 2,50,000).

Major Head and Sub head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police "—<i>contd.</i>			
C.—DISTRICT EXECUTIVE FORCE—<i>contd.</i>			
C. 4.—Contract Contingencies—			
	Rs.		
O.	6,83,200	} 7,29,314	7,29,268
S.	18,000		
R.	28,114		
			—46
Col. 1.—Mainly due to repairs to a large number of Police buildings damaged by cyclone, grant of grain compensation allowances to contingency menials and rise in the price of articles.			
C. 5.—Other Contingencies—			
C. 5(1).—Petty Construction—			
O.	1,67,000	} 1,33,631	1,33,616
R.	—33,369		
			—15
Col. 1.—Due to the transfer of certain works from this head to the head " J-Works ".			
C. 5(2).—Other Contingencies—			
O.	14,05,500	} 17,95,400	17,58,440
S.	3,69,000		
R.	20,900		
			—36,960
Col. 1.—Mainly due to the increased cost on account of house-rent, clothing and arms and ammunitions for the temporary Range Reserve Force and the District Intelligence staff (Rs. 1,88,000), bus hire in connection with the communal disturbances in a district (Rs. 85,000), purchase of motor lorries for improving the mobility of Police forces in certain districts (Rs. 72,000) and to rise in the price of diet, medicine, etc., for patients in hospitals (Rs. 26,700) and expansion of the Civic Guard organisation (Rs. 18,000).			
C. 6.—Grants in-aid, contributions, etc.—			
<i>Charged—</i>			
R.	316	316	316
C. 7.—Establishment charges payable to other Governments, Departments, etc.—			
<i>Charged—</i>			
O.	48,000	} 58,000	59,386
S.	10,000		
			+ 1,386
Col. 1.—Due to arrear charges payable to the Defence Department on account of Military Intelligence Officers in Bengal.			

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>concl.</i>				
C. 7.—Establishment charges payable to Other Governments, Departments, etc.—<i>concl.</i>				
Voted—	Rs.			
O.	1,800	} 3,300	2,513	
R.	1,500			} —787
Col. 1.—On account of payment to the Posts and Telegraphs Department for main- tenance of two post offices not provided for in the budget.				
C. 8.—<i>Deduct</i>—Estab'ishment charges recover- able from other Governments, Departments, etc.—				
<i>Charged</i> —				
S.	—3,000	} —2,000	..	
R.	1,000			} +2,000
Cols. 1 and 4.—Recoveries from the Central Government on account of cost of Civic Guard organisation were not made during the year as no expenditure was incurred during the calendar year, 1941, on the basis of which the recovery was made.				
Voted—				
O.	—1,88,800	} —1,99,500	—43,532	
S.	—33,000			} +1,55,968
R.	22,300			
Col. 1.—The proposed expansion of the Civic Guard organisation was not completed during the year although a supplementary grant was obtained for the same. Col. 4.— Due partly to recoveries from the Central Government on account of the cost of Civic Guard organisation having been made on the basis of the calendar year (Rs. 12,400) and partly to the recoveries from the East Indian and Bengal and Assam Railways on account of the cost of additional police employed for the protection of railway properties during war emergency having not been effected during the year owing to non-settlement of details (Rs. 1,43,500).				
For rounding		30	..	
D.—POLICE TRAINING SCHOOLS—				
<i>Charged</i> —				
O.	14,200	} 14,600	14,591	
R.	400			} —9
Voted—				
O.	1,95,000	} 1,95,367	1,92,067	
R.	367			} —3,300

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 29.—Police "—<i>contd.</i>			
E.—SPECIAL POLICE—			
E. 1. Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	57,130	} 57,207	57,200
R.	77			—7
E. 2. Pay of Establishment—			
<i>Charged—</i>			
O.	98,000	} 93,173	93,033
R.	—4,827			—140
<i>Voted—</i>			
O.	2,21,400	} 2,10,100	2,17,795
R.	—2,300			—1,305
E. 3. Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	22,600	} 26,252	25,905
R.	3,652			—347
Col. 1.—Mainly due to the payment of compensation for dearness of food for which no provision was made in the budget.			
<i>Voted—</i>			
O.	59,040	} 56,660	56,369
R.	—2,380			—291
E. 4. Contract Contingencies—			
<i>Charged—</i>			
O.	8,500	} 9,500	9,478
R.	1,000			—22
Voted		19,376	19,360
E. 5. Other Contingencies—			
<i>Charged—</i>			
O.	7,800	} 6,846	6,069
R.	—954			—777

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head " 29.—Police "—contd.				
E.—SPECIAL POLICE—concl'd.				
E. 5.—Other Contingencies—concl'd.				
Voted—				
	Rs.			
O.	69,440	79,040	78,709	
R.	9,600			—331
E. 6. Grants-in-aid, contributions, etc.—				
Charged	600	350	—250	
E. 7. Establishment charges payable to other Governments, Departments, etc.—				
O.	1,700	2,631	2,232	
R.	931			—399
For rounding—				
Charged	—30	..	+30	
Voted	44	..	—44	
F.—RAILWAY POLICE—				
F-1.—Pay of Officers—				
Charged—				
O.	49,500	43,900	43,887	
R.	—5,600			—13
F-2.—Pay of Establishment—	..	4,84,100	4,82,389	
F-3.—Allowances, honoraria, etc.—				
Charged . . . . .	..	5,200	5,194
Voted—				
O.	48,600	62,600	62,184	
S.	10,000			—416
R.	4,000			

Col. 1—Due to grant of allowance on account of dearness of food (Rs. 10,000) and to increased movements of Police Force on emergent duties (Rs. 4,000).

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"—<i>contd.</i>			
E.—RAILWAY POLICE—<i>contd.</i>			
F-4.—Contract Contingencies—	Rs.		
O.	15,600		
R.	—3,100	12,500	12,465
			—35
Col. 1.—Transfer of provision due to the post-budget decision to adjust the charges for the staff employed for the protection of railway property under the head "District Executive Force".			
F-5.—Other Contingencies—			
O.	1,31,848		
R.	28,552	1,60,400	1,58,484
			—1,016
Col. 1.—Due to rise in the price of clothing materials and to payment to the Railway Administration on account of arrear rents and taxes at enhanced rates.			
F-6.—Losses—			
R.	1,034	1,034	1,034
			..
Col. 1.—On account of loss due to theft in an office. See paragraph 2 of the review.			
F-7.—Establishment charges payable to other Governments, Departments, etc.	25,000	12,750	—12,250
Col. 4.—Claims for arrear charges were not preferred by the Government of Orissa within the year.			
F-8.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—			
O.	—3,66,000		
R.	—23,500	—3,89,500	—3,89,600
			—100
Col. 1.—Due to larger recoveries from the Railway Administrations than were originally anticipated.			
For rounding		—48	..
			+48
G.—CRIMINAL INVESTIGATION DEPARTMENT—			
G.-1—Pay of Officers—			
<i>Charged—</i>			
O.	1,07,900		
R.	2,100	1,10,000	1,09,739
			—261
<i>Voted—</i>			
O.	74,000		
R.	—18,000	56,000	55,565
			—435
Col. 1.—Due to change of incumbents and to a vacancy.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head "29.—Police"—contd.	Rs.	Rs.	Rs.
G.—CRIMINAL INVESTIGATION DEPARTMENT—contd.			
G.-2—Pay of Establishment—	Rs.		
O.	8,38,900		
R.	-8,500		
	8,30,400	8,26,669	-3,731
G.-3—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	19,000		
S.	6,000		
R.	-4,700		
	20,300	19,825	-475
Col. 1.—Provision for the cost of passage of an officer was not required as he spent his leave in India.			
<i>Voted—</i>			
O.	1,62,800		
S.	5,000		
R.	10,400		
	1,78,200	1,77,921	-279
Col. 1.—Due to more touring (Rs. 10,400) and to payment of compensation for dearness of food (Rs. 5,000).			
G.-4—Contract Contingencies—			
O.	2,500		
R.	200		
	2,700	2,690	-10
G.-5—Other Contingencies—			
O.	4,74,900		
R.	-32,868		
	4,42,032	4,40,786	-1,246
Col. 1.—Due to smaller expenditure on secret service and to non-supply of arms and ammunitions as a result of the war.			
J.—WORKS—			
O.	3,05,000		
R.	33,369		
	3,38,369	3,37,785	-584
Col. 1.— <i>Vide</i> explanation under C. 5 (1) <i>ante</i> .			
K.—CHARGES IN ENGLAND—			
K.-1—Secretary of State—			
<i>Charged</i>	400	1,651	+1,251
Col. 4.—Mainly due to unforeseen allotment of pay of officers.			

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>concl.</i>			
K.—CHARGES IN ENGLAND—<i>concl.</i>			
K. 2.—High Commissioner—			
<i>Charged—</i>	Rs.		
O.	2,48,320	} 2,46,400	1,92,658
R.	-1,920		
Voted	8,000	4,311	-3,689
L.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>	2,000	531	-1,469
Voted	100	20	-80
For rounding—			
<i>Charged</i>	80	..	-80
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R. Gross	5,156	5,156	..
R. Deductions	-1,000	-1,000	..
<i>Voted—</i>			
R. Gross	-1,200	-1,200	..
R. Deductions	1,200	1,200	..
Totals—			
<i>Charged—</i>			
Gross	18,36,200	17,69,429	-66,771
Deductions	-9,200	-2,422	+6,778
Net	18,27,000	17,67,007	-59,993
<i>Voted—</i>			
Gross	2,40,42,800	2,37,82,672	-2,60,128
Deductions	-7,96,800	-5,92,862	+2,03,938
Net	2,32,46,000	2,31,89,810	-56,190

REVIEW.

Charged savings were 3·3 and 3·1 per cent. of the original and final appropriations as compared with 2·9 and 2·7 per cent. respectively in the preceding year.

Voted savings in the final grant were 24 per cent. only as against a very small saving in the previous year.

2. A cash box was stolen from a safe embedded in the Police Office on the night of the 8th April, 1941. It contained, besides certain Security Pass Books and other documents, Rs. 25 collected on account of War Fund subscription and Rs. 1,034 representing permanent advance and undisbursed pay, travelling allowance, etc., of the force. The latter amount was subsequently redrawn and adjusted as a loss under orders of Government. No clue to the theft could be discovered on Police investigation, nor could anybody be held responsible for the loss. Proposals for the write-off of the sums of Rs. 1,034 and Rs. 25 have been submitted to Government, on which orders are awaited.

(5) Grant No. 16—Police—

Page 104—Sub-head K.2—Charged—

“Col. 4.—Variations in leave programme.”

Voted—

“Col. 4.—See note 2 (d) on page 15.”

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—			
Charged	12,000	12,064	+ 64
Voted—			
Gross.	Rs.		
O.	4,69,000		
R.	-1,576	4,67,424	4,91,003 + 23,579
Col. 4.—Due to thorough overhauling and extensive repairs to a steam launch after her salvage, rise in the price of stores and larger expenditure on coal and oil fuel owing to extensive use of a large number of pooled launches in some districts for relief operations following the cyclone in May 1941.			
<i>Deduct—Recoveries—</i>			
O.	-84,000		
R.	3,000	-81,000	-82,230 -1,230
C.—PORTS ESTABLISHMENTS—			
Charged	96,000	87,583	-8,417
Voted—			
Gross.			
O.	14,000		
R.	-364	13,636	13,526 -110
<i>Deduct—Recoveries</i>			
		-1,000	-1,000 ..
D.—SUBSIDIES TO STEAM BOAT COMPANIES			
	3,200	3,200	..
F.—MISCELLANEOUS—			
O.	1,500		
R.	-600	900	900 ..
G.—CHARGES IN ENGLAND—			
G.—2.—High Commissioner—			
O.	5,000		
R.	-200	4,800	4,800 ..

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"—concl'd.			
H.—LOSS OR GAIN BY EXCHANGE	20	13	—7
For rounding—			
O.	280	..	—20
R.	—260		
Surrenders or withdrawals within grant or appro- priation—			
R. Gross	3,000	..	—3,000
R. Deductions	—3,000	..	+3,000
Totals—			
Charged	1,08,000	99,647	—8,353
Voted—			
Gross	4,93,000	5,13,442	+20,442
Deductions	—85,000	—83,230	+1,770
Net	4,08,000	4,30,212	+22,212

REVIEW.

Savings in charged appropriation were 7·7 per cent. as against 5·1 per cent. in the preceding year. There was an excess of 5·4 per cent. in the voted section against a saving of 14·3 per cent. in the previous year which was mainly due to sub-head A.

Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March 1942.

1. Opening balance on 1st April 1941	Rs. ..	Rs. 84,856
2. Receipts during the year :—		
(a) Local purchase	1,16,038	..
(b) From overseas . . . . .	..	..
(c) From other sources	481	..
3. On account of elimination of fractions of pies, etc. in the calculation of issue rates, amounts, etc.	6	1,16,525
Deduct—		
1. Stores utilised on production, etc.	88,700	..
2. Stores sold	142	..
3. Stores written off	4	88,846
Closing balance on 31st March 1942, as analysed below, to exhibit the main categories (i.e., kinds) of stores.	..	1,12,535*

* See page 108.

	Rs.
*1. Engines and spare parts	10,347
2. Tools	4,939
3. Hardware	17,640
4. Metal	6,502
5. Canvas	15,489
6. M. S. angles, plates, rods, etc.	19,443
7. Bolts and nuts, rivets, etc.	11,138
8. Timber	2,224
9. Coal	1,725
10. Asbestos goods	1,803
11. Belting	1,867
12. Paints and oils, etc.	3,203
13. Electrical goods	2,140
14. Crockery and cutlery, etc.	329
15. Miscellaneous	13,726
	1,12,535

(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 in March 1942, by Mr. J. L. Godfrey, then in charge of the Dockyard.

NARAYANGANJ ;
The 20th July, 1942.

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

AUDIT CERTIFICATE.

The stores accounts of the Government Dockyard, Narayanganj, for 1941-42 were test-audited with reference to local records under my supervision and I certify that the accounts are correct according to the best of my information and on consideration of the explanations given to me.

CALCUTTA ;
The 11th September, 1942.

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

AUDIT COMMENTS.

In considering the Appropriation Accounts and Finance Accounts for the year 1938-39, the Public Accounts Committee suggested that the outside work undertaken by the Government Dockyard, Narayanganj, should be charged for on a commercial basis. No orders of Government have yet been received in the matter.

In the course of the last audit of the Dockyard accounts it was observed that about 60 per cent. of the work done is in respect of paying departments and private bodies and these are charged as under :—

- (i) Cost of materials and cost of labour and docking and welding charges at prescribed rates, and
- (ii) Overhead at 10 per cent. on the cost of materials and 100 per cent. on the cost of labour.

These rates for overhead are, however, not based on any commercial costing and were found inadequate to cover the overhead charges actually incurred. The Dockyard has consequently been working at a loss, the amount of the loss as per *pro formâ* accounts being Rs. 28,609 in 1939-40, Rs. 13,908 in 1940-41 and Rs. 15,673 in 1941-42.

In allocating overhead charges on each job a more suitable method would appear to be to have a single rate of overhead based on the total direct labour charges incurred on all the jobs and to revise this rate from year to year with reference to the actuals of the previous year.

GOVERNMENT DOCKYARD, NARAYANGUNJ.

Profit and loss accounts for the 5 years up to 1941-42.

	1937-38.	1938-39.	1939-40.	1940-41.	1941-42.		1937-38.	1938-39.	1939-40.	1940-41.	1941-42.
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
<i>I. Direct charges</i>											
1. Materials issued on jobs	80,432	80,506	80,441	95,548	79,127	Recoveries for work done and credit for departmental work.	1,94,302	1,90,271	1,96,278	2,28,737	2,07,719
2. Direct labour	52,752	50,696	53,736	61,626	61,335						
3. Hire charge on Barges (Chargeable expense). . . . .	..	..	..	..	5,353						
4. Materials supplied to departments. . . . .	..	..	4,109	4,529	3,268	4 per cent. on materials	3,217	3,220	3,218	3,822	2,885
Total	1,33,184	1,31,202	1,38,286	1,61,703	1,42,083						
<i>II. Overhead charges.</i>											
5. Pay of Engineer Superintendent.	13,310	13,750	13,800	14,350	15,487	Docking charges realised	824	888	1,604	11,414	9,633
6. Pay of Establishment	28,596	28,322	28,766	29,861	28,716	Value of stores supplied . . . . .	..	..	4,700	5,181	3,739
7. Travelling and other allowances.	844	1,023	709	961	920	Miscellaneous receipts. (Sale of old stores, electric charges recovered, etc.)	983	2,339	326	2,132	738
8. Stores for workshop, running launches, repairs and miscellaneous.	12,778	12,955	13,133	14,260	11,934	Net loss	29,281	33,085	28,609	13,908	15,673
9. Office and miscellaneous contingencies.	7,234	7,208	6,813	6,194	5,800						
10. Repairs to buildings (including electrical).	1,742	4,460	2,358	3,492	1,480						
11. Depreciation on machinery and buildings etc.	7,611	7,532	7,269	7,038	6,805						
12. Stationery and forms	496	629	447	463	436						
13. Pension contribution	4,653	5,082	5,313	5,494	6,572						
14. Audit charges	3,333	3,128	3,406	4,267	3,428						
15. Interest on capital	11,340	11,097	10,974	11,181	11,483						
16. Dredging charges	3,357	3,357	3,358	5,403	5,403						
17. Writings off	129	58	4	537	(-) 160						
Total	95,423	98,601	96,349	1,03,491	98,304						
TOTAL EXPENDITURE	2,28,607	2,29,803	2,34,635	2,65,194	2,40,387	TOTAL CREDITS	2,28,607	2,29,803	2,34,635	2,65,194	2,40,387

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	30,006	29,636	—370
For rounding	94	..	—94
Total .	30,100	29,636	—464

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—			
<i>Charged</i>	5,50,000	5,50,000	..
<i>Voted—</i>	Rs.		
O. 7,54,500	6,14,500	6,14,502	+2
R. —1,40,000			
Col. 1.—Due to the postponement of the construction of the Muslim Hall for the Dacca University owing to the war.			
B.—GOVERNMENT ARTS COLLEGES—			
B.-1.—Arts Colleges for men—			
B.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O. 81,000	85,800	85,011	—789
R. 4,800			
<i>Voted—</i>			
O. 12,35,650	11,93,828	11,84,371	—9,457
R. —41,822			
Col. 1.—Due to transfers, retirements and the conversion of a Bengal Educational Service post into Subordinate Educational Service.			
B.-1 (2).—Pay of Establishment—			
O. 1,03,556	1,00,145	1,00,529	+384
R. —3,411			
B.-1 (3) —Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. 1,888	2,575	2,564	—11
R. 687			
<i>Voted—</i>			
O. 15,350	16,416	16,113	—303
R. 1,066			
B.-1 (4).—Contract Contingencies—			
O. 17,250	18,161	17,942	—219
R. 911			

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>			
B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i>			
B.-1.—Arts Colleges for Men—<i>concl.</i>			
B.-1 (5).—Other Contingencies—			
	Rs.		
O.	2,04,874	1,90,263	1,90,229
R.	-14,611			-34
For rounding—			
<i>Charged</i>	12	..	-12
<i>Voted</i>	20	..	-20
B.-2.—Arts Colleges for Women—			
B.-2 (1).—Pay of Officers—			
O.	1,31,600	1,10,100	1,08,222
R.	-21,500			-1,878
Col. 1.—Due partly to delay in filling up certain posts and partly to fewer appointments in an Arts College.			
B.-2 (2).—Pay of Establishment—			
O.	13,114	12,464	11,986
R.	-650			-478
B.-2 (3).—Allowances, honoraria, etc.—			
O.	4,156	2,656	2,623
R.	-1,500			-33
Col. 1.—Mainly due to the house allowance of an officer not having been required in full as the officer was provided with quarters during the year.			
B.-2 (4).—Contract Contingencies—			
O.	31,181	29,151	28,700
R.	-2,030			-451
B.-2 (5).—Other Contingencies—			
O.	80,399	70,364	69,079
R.	-10,035			-1,285
For rounding		50	..
			-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 " 37.—Education "—<i>contd.</i>			
C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—			
C.-1.—Arts Colleges for Men—			
	Rs.		
O.	4,11,500	} 4,53,322	4,50,786
R.	41,822		
C.-2.—Arts Colleges for Women	28,300	28,300	..
D.—GOVERNMENT PROFESSIONAL COLLEGES—			
<i>Charged—</i>			
O.	32,200	} 20,783	20,256
R.	—11,417		
Col. 1.—Mainly due to the deputation of an officer as Special Officer, Lecture and Study Courses, for a part of the year and again as Special Officer, A. R. P., for two months thereafter.			
<i>Voted—</i>			
O.	3,83,800	} 3,76,725	3,71,333
R.	—7,075		
<i>Secondary—</i>			
E.—GOVERNMENT SECONDARY SCHOOLS—			
E.-1.—Secondary Schools for Boys—			
E.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	34,348	} 32,519	31,557
R.	—1,829		
<i>Voted—</i>			
O.	10,47,780	} 10,29,260	10,25,365
R.	—18,520		
E.-1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	2,100	} 2,090	2,064
R.	—10		
<i>Voted—</i>			
O.	57,700	} 57,000	56,672
R.	—700		

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>			
E.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i>			
E.-1.—Secondary Schools for Boys—<i>concl'd.</i>			
E.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>	Rs.		
O.	2,828	} 2,793	2,575
R.	—35			} 15,440	—218
<i>Voted—</i>			
O.	13,300	} 15,440	14,666
R.	2,140			} 39,035	—483
Col. 1.—Mainly due to the grant of grain compensation allowance to establishment menials.			
E.-1 (4).—Contract Contingenoes—			
<i>Charged—</i>			
O.	969	} 1,098	1,073
R.	129			} 39,035	—483
<i>Voted—</i>			
O.	41,181	} 39,035	38,552
R.	—2,146			} 64,067	—203
E.-1 (5).—Other Contingenoes—			
<i>Charged—</i>			
O.	4,535	} 4,415	4,339
R.	—120			} 64,067	—203
<i>Voted—</i>			
O.	63,317	} 64,067	63,864
R.	750			} 64,067	—203
For rounding—			
<i>Charged</i>		20	..
<i>Voted</i>		22	..

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>			
E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl'd.</i>			
E.-2.—Secondary Schools for Girls—			
E.-2 (1).—Pay of Officers—	Rs.		
O.	1,81,620	1,75,600	1,72,089
R.	—6,020		
E.-2 (2).—Pay of Establishment—			
O.	14,544	13,644	13,340
R.	—900		
E.-2 (3).—Allowances, honoraria, etc.—			
O.	2,400	2,515	2,385
R.	115		
E.-2 (4).—Contract Contingencies—			
O.	24,001	26,133	25,617
R.	2,132		
E.-2 (5).—Other Contingencies—			
O.	89,245	89,500	89,171
R.	255		
For rounding		—10	..
			+10
F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
F.-1.—Secondary Schools for Boys—			
<i>Charged—</i>			
O.	5,300	5,180	5,192
R.	—120		
<i>Voted—</i>			
O.	13,65,300	13,70,189	13,72,424
R.	4,889		
F.-2.—Secondary Schools for Girls—			
O.	5,50,000	5,69,539	5,48,990
R.	19,539		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
Major Head " 37.—Education "— <i>contd.</i>	Rs.	Rs.	Rs.
<i>Primary.</i>			
G.—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—			
	Rs.		
O.	4,800	4,542	4,227
R.	—258			—315
H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS FOR BOYS AND GIRLS—			
Charged	34,600	34,571	—29
Voted	3,54,600	3,54,604	+4
I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION FOR BOYS AND GIRLS—			
O.	45,12,000	38,50,000	38,49,554
R.	—6,62,000			—446
Col. 1.—Due to curtailment of expenditure owing to financial stringency.			
<i>Special.</i>			
J.—GOVERNMENT SPECIAL SCHOOLS—			
J.-1.—Special Schools and Training Schools for Masters—			
J.-1 (1) Pay of Officers—			
O.	3,50,300	3,38,868	3,34,087
R.	—11,432			—4,781
J.-1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	550	575	523
R.	25			—52
<i>Voted—</i>			
O.	3,64,770	3,30,863	3,26,645
R.	—33,907			—4,218
J.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged</i>			
		72	63
<i>Voted—</i>			
O.	18,000	18,823	18,477
R.	823			—346
J.-1 (4).—Contract Contingencies—			
O.	20,519	20,523	20,356
R.	4			—167

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>			
J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i>			
J.-1.—Special Schools and Training Schools for Masters—<i>concl'd.</i>			
J.-1 (5).—Other Contingencies—			
<i>Charged—</i>	Rs.		
O.	2,429	1,229	1,758
R.	—540		
Voted—			
O.	6,49,739	5,26,866	5,11,377
R.	—1,22,873		
Col. 1.—Mainly due to a lesser number of training centres having been run owing to administrative difficulties.			
J.-1 (6).—Establishment charges payable to other Governments, Departments, etc.—			
O.	42,000	41,439	41,439
R.	—561		
For rounding—			
<i>Charged</i>		49	..
<i>Voted</i>		—128	..
J.-2.—Training Schools for Mistresses—			
J.-2 (1).—Pay of Officers			
		23,000	22,702
J.-2 (2).—Pay of Establishment—			
O.	4,900	4,700	4,624
R.	—200		
J.-2 (3).—Allowances, honoraria, etc.—			
O.	800	815	862
R.	15		
J.-2 (5).—Other Contingencies—			
O.	38,615	37,150	36,450
R.	—1,465		
For rounding		—15	..

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>			
K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—			
K.-1.—Special Schools for Boys, Girls and Masters—			
	Rs.		
O.	6,02,361	} 6,24,200	6,11,712
R.	21,839		
			—12,488
Col. 1.—Mainly due to grants for repairs to certain schools for damage caused by cyclone.			
K.-2.—Special Schools for Girls and Mistresses—			
O.	90,632	} 95,132	93,063
R.	4,500		
			—2,069
For rounding		7	..
			—7
<i>General.</i>			
L.—DIRECTION—			
<i>Charged—</i>			
O.	66,600	} 64,930	64,777
R.	—1,670		
			—153
<i>Voted—</i>			
O.	1,45,800	} 1,64,450	1,63,481
R.	18,650		
			—969
Col. 1.—Due to the appointment of Special Officers for Cyclone Relief Work, Muslim Education and War Propaganda Work.			
M.—INSPECTION—			
M.-1.—Men's Branch—			
M.-1 (1).—Pay of Officers—			
<i>Charged—</i>			
O.	5,600	} 5,900	5,821
R.	300		
			—79
Voted		7,40,000	7,36,017
			—3,983
M.-1 (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	1,350	} 1,595	1,511
R.	245		
			—84
Voted		1,25,850	1,26,563
			+713

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>			
M.—INSPECTION—<i>contd.</i>			
M.-1.—Men's Branch—<i>concl.</i>			
M.-1 (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	2,030	} 2,105	1,982
R.	75		
<i>Voted—</i>			
O.	1,80,500	} 1,78,762	1,77,184
R.	-1,738		
M.-1 (4).—Contract Contingencies—			
<i>Charged—</i>			
O.	195	} 170	170
R.	-25		
Voted		30,688	30,337
M.-1 (5).—Other Contingencies—			
<i>Charged</i>		20	20
<i>Voted—</i>			
O.	19,316	} 18,076	17,345
R.	-1,240		
For rounding—			
<i>Charged</i>		5	..
Voted		46	..
M.-2.—Women's Branch—			
M.-2. (1).—Pay of Officers—			
O.	60,000	} 56,000	54,146
R.	-4,000		
M.-2 (2).—Pay of Establishment—			
O.	25,300	} 25,775	24,917
R.	475		

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>			
M.—INSPECTION—<i>concl.</i>			
M.-2.—Women's Branch—<i>concl.</i>			
M.-2 (3).—Allowances, honoraria, etc—	Rs.		
O.	16,350	16,690	16,260
R.	340		
			—430
M.-2 (4).—Contract Contingencies—			
O.	8,950	9,350	9,331
R.	400		
			—19
M.-2 (5).—Other Contingences	3,050	2,970	—80
For rounding	—50	..	+50
N.—SCHOLARSHIPS—			
<i>Charged—</i>			
O.	2,600	2,390	1,498
R.	—210		
			—892
<i>Voted—</i>			
O.	5,32,500	5,38,480	5,28,633
R.	5,980		
			—9,847
O.—MISCELLANEOUS—			
O.-1.—Grants for the encouragement of literature	14,600	14,580	—20
O.-1-(a).—Grants for the encouragement of Aeronautical training—			
O.	9,600	880	..
R.	—8,720		
			—880
Col.-1.—Due to the requisite number of scholarships not being awarded by Government.			
O.-2.—Examination Charges—			
<i>Charged—</i>			
O.	800	600	600
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 " 37.—Education "—<i>contd.</i>			
O.—MISCELLANEOUS—<i>contd.</i>			
O.-2.—Examination Charges—<i>concl.</i>			
Voted—			
	Rs.		
O.	85,500	} 1,33,645	1,32,572
R.	48,145		
			-1,073
Col. 1.—Mainly due to increased number of candidates appearing at the various departmental examinations (Rs. 34,000) and certain examinations having been conducted by Government instead of by the Bengal Sanskrit Association (Rs. 14,000).			
O.-3.—Board of Intermediate and Secondary Education—			
O.	65,480	} 64,920	64,582
R.	-560		
			-338
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) (b).—Grants, etc., in connection with play fields and recreation grounds for villages and village schools—			
O.	32,000	} 23,920	21,214
R.	-8,080		
			-2,706
Col. 1.—Due to the actual demands of the local officers falling short of anticipations.			
Col. 4.—Due to anticipated demands not being made by local officers during the year.			
O. 4 (2).—Other Grants-in-aid, Contributions, etc.—			
O.	1,60,800	} 1,40,080	1,38,596
R.	-20,720		
			-1,484
Col. 1.—Mainly due to non-introduction of the scheme of reorganisation of the Bengal Sanskrit Association.			
O.-5.—Miscellaneous—Other Charges—			
<i>Charged—</i>			
O.	1,550	} 670	513
R.	-880		
			-157
<i>Voted—</i>			
O.	59,800	} 55,220	54,215
R.	-4,580		
			-1,005

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>			
O.—MISCELLANEOUS—<i>contd.</i>			
O.-6.—Charges of the Youth Welfare Works under the Physical Director—			
Charged	4,800	3,953	—847
Voted—	Rs.		
O. 2,28,500	} 2,10,909	2,11,181	+ 272
R. —71,591			
Col. 1.—Mainly due to (1) grant of ordinary travelling allowance to the District Organiser of Physical Education instead of fixed travelling allowance (Rs. 12,000), (2) non-utilisation in full of the provisions for (i) tiffin grant owing to the failure of certain schools to conform to the conditions therefor (Rs. 29,786) and (ii) Refresher Course owing to the attendance of a lesser number of teachers in view of the existing emergency (Rs. 6,500) and (3) partial postponement of the scheme for building grants to Youth Clubs (Rs. 20,000).			
O.-7.—Charges of the Youth Welfare Works under the Physical Directress—			
O. 26,100	} 26,650	22,379	—4,271
R. 550			
O.-8.—Rural Reconstruction—Adult Education—			
O. 92,000	} 2,000	2,000	—
R. —90,000			
Col. 1.—Due to full effect of the scheme not being given as its details could not be settled during the year. See paragraph 2 of the review.			
O.-9.—Advancement of the Education of members of the Scheduled Castes—			
O.-9(1).—Amount transferred to the Scheduled Castes Education Fund			
	1,50,000	1,50,000	..
O.-9(2).—Expenditure from the Scheduled Castes Education Fund—			
O. 2,53,043	} 1,56,046	1,86,935	+ 30,889
R. —96,997			
Col. 1.—Mainly due to (1) smaller allocations for stipends (Rs. 41,000) and (2) non-completion of certain building schemes (Rs. 50,000). Col. 4.—Mainly due to payment of building grants having largely exceeded anticipations owing to completion of certain buildings within the year (Rs. 52,000), partly set off by undrawn stipends (Rs. 24,000)			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 37.—Education "—<i>contd.</i>			
O.—MISCELLANEOUS—<i>concl'd.</i>			
O.-10.—Other Items—			
<i>Charged—</i>			
	Rs.		
O.	400	7,500	7,510
R.	7,100			+10
Col. 1.—Due to the starting of the Lecture and Study Courses in International Affairs during the year.			
<i>Voted—</i>			
O.	38,680	30,900	25,664
R.	—7,780			—5,236
Col. 1.—Mainly due to the postponement of the scheme for providing radio sets in Educational Institutions owing to financial stringency. Col. 4.—Mainly due to certain amounts sanctioned for the Lecture and Study Courses not having been drawn under unavoidable circumstances.			
<i>For rounding—</i>			
<i>Charged</i>	50	..	—50
<i>Voted</i>	40	..	—40
P.—Deduct—AMOUNT MET FROM THE SCHEDULED CASTES EDUCATION FUND—			
O.	—2,53,043	—1,56,045	—1,86,035
R.	96,997			—30,889
Cols. 1 and 4.—Same as under O.-9 (2). See paragraph 3 of the Review.			
<i>Charges in England.</i>			
S.—HIGH COMMISSIONER—			
<i>Charged—</i>			
O.	32,160	22,760	18,693
R.	—9,400			—4,067
Col. 1.—Due to an officer not having gone on leave and another officer having retired in June 1941.			
<i>Voted—</i>			
O.	25,560	15,320	13,461
R.	—10,240			—1,859

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>concl'd.</i>			
T.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>	Rs.		
O.	200	115	63
R.	—85		
Voted	300	37	—263
For rounding—			
<i>Charged</i>	—260	..	+260
Voted	140	..	—140
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	13,180	13,180	..
Voted—			
R. Gross	12,54,522	12,54,522	..
R. Deductions	—96,997	—96,997	..
TOTALS—			
<i>Charged</i>	8,71,000	8,48,597	—22,403
Voted—			
Gross	1,71,27,043	1,57,72,629	—13,54,414
Deductions	—2,53,043	—1,86,935	+66,108
Net	1,68,74,000	1,55,85,694	—12,88,306

REVIEW.

Charged savings were 2·6 and 1·1 per cent. of the original and the final appropriations respectively as compared with 1·1 per cent. in the preceding year. Voted savings were 7·6 and ·8 per cent. of the original and the finally modified appropriations as against 1·5 and ·8 per cent. respectively in 1940-41. The bulk of the savings in the original voted grant was contributed by sub-heads A and I.

2. A substantial sum of money was provided for rural reconstruction schemes under sub-head O-8 in the year under review, the bulk of which had to be surrendered as full effect of the schemes could not be given. Similar surrenders had to be made in the previous two years also as the schemes did not then take a final shape.

3. As in the preceding three years, large savings occurred in the original grants under sub-heads J. 1 (2)—Voted and J. 1 (5)—Voted mainly due to a lesser number of Training Centres for teachers of Primary Schools having been run owing to administrative difficulties. At the instance of the Public

REVIEW—*concl'd.*

Accounts Committee which considered the Appropriation Accounts for 1938-39, the question has been considered by Government and it has been stated by them that in view of the uncertainty of the introduction of free primary education in the districts due to financial considerations and other reasons it was not possible to start training centres there. The dearth of qualified candidates also stands in the way of Government's going ahead with the scheme.

4. *Scheduled Castes Education Fund.*—The fund was created by the Government of Bengal in 1938-39 with an initial contribution of Rs. 5 lakhs for the advancement of education of the members of the Scheduled Castes in Bengal. The receipts of the Fund represent the amount of contribution paid by Government and debited to sub-head O.9(1). 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 1940-41 a sum of Rs. 2,81,608 was spent for the purpose leaving a balance of Rs. 2,18,392 in the Fund. The transactions of the Fund during 1941-42 are shown below :—

	Rs.
Opening balance on the 1st April 1941	2,18,392
Receipts during 1941-42	1,50,000
Expenditure during 1941-42	1,86,935
	1,81,457
Closing balance on the 31st March 1942	1,81,457

STORE ACCOUNTS.

(i) *Store Accounts of the Bengal Engineering College for 1941-42.*

	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	158	1,070	687	199	(a)1,328	5,374
<i>Receipts.</i>						
(a) By local purchase	7,904	622	1,667	302	3,575	3,610
(b) From other Govern- ment Departments. . . . .		..	..	..	..	..
(c) From overseas . . . . .		..	..	..	..	1,897
(d) From other sources	1	5	11	..	..	371
<i>Issues.</i>						
Issues for different works, etc.	7,727	648	2,018	395	2,836	7,318
Depreciation, loss, short- age, etc., written off.	1	..	1	50	..	6
Closing balance.	332	1,049	346	56	2,067	3,928

(a) The closing balance of the last year was Rs. 1,131. The increase was due to the inclusion of Rs. 197 on account of price of certain articles of general stores which were not shown in the stock account, although they were included in the Store Register.

Agency employed for verification.—Mr. C. V. Newman and Mr. P. B. Ghosh (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. A. M. Ahmed, a gazetted officer, took the annual stock of the Electrical Engineering Department.

Certificate and remarks by the Head of the Department.

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

SIBPORE, }
The 18th June 1942. }

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

AUDIT COMMENTS.

As the accounts of the College for 1941-42 were not test-audited this year, the accuracy of the store accounts cannot be certified by audit.

(ii) *Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1941-42.*

—	Timber.	Iron.	Paint.	Fuel.	Miscel- laneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	3,589†	8,112†	687	662	9,120†	28,620
<i>Receipts.</i>						
(a) By local purchase . . .	946	2,407	375	1,168	5,052	4,054
(b) From other Govern- ment Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . . .	..	..	..	..	..	227
<i>Issues.</i>						
(a) Issue for different works, etc.	1,481	3,718	296	1,549	5,368	43
(b) Depreciation, loss shortage, etc., written off	49	..	..	..	..	*621
Closing balance . . .	3,005	6,801	766	281	8,804	32,237

† Differ from last year's closing balances by reason of corrections since made—*vide* also paragraph 1 of the Audit comments below.

* Includes Rs. 584 representing the value of tools lost by students and artisans while working in the workshop, which will be recovered from them and deposited in the treasury in due course.

Agency employed for verification.—Principal, Ahsanulla School of Engineering, Dacca.

Certificate and remarks by the Head of the Department.

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

DACCA, }
The 26th August, 1942. }

HAKIM ALI,
Lecturer-in-charge,
Ahsanulla School of Engineering, Dacca.

AUDIT CERTIFICATE.

The Store Accounts of the Ahsanullah School of Engineering, Dacca, for 1941-42 were test-audited under my supervision, with reference to the local records, and 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 7th August 1942. }

K. BATBYAL,
Examiner, Outside Audit, Bengal.

AUDIT COMMENTS.

The Store Accounts for the year 1940-41 were included in the Appropriation Accounts for the year unaudited. These were checked in the course of audit of the Store Accounts for 1941-42 and certain mistakes were noticed in the calculation of current issue rates, which necessitated some alterations in the figures of the closing balances of the Store Accounts for 1940-41 and the opening balances of the Accounts for 1941-42.

Value accounts were maintained in respect of receipts of stores, but individual items of "Issues" of stores were accounted for in the Store Ledger in quantities only. The closing balance of stock at the end of the year was valued at the rates then current and the value of total "Issues" of stores for the year was arrived at by deducting the value of the closing balance from the totals of the opening balance and purchases. For the purpose, of correct accounting, value accounts of individual items of "Issues" of stores should have been kept and the closing balance arrived at by deducting the total value of "Issues" from the totals of the opening balance and purchases.

Grant No. 20.—Charges on account of Anglo-Indian and European Education. 129

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>Secondary.</i>			
A.—GOVERNMENT SECONDARY SCHOOLS—			
	Rs.		
O.	2,88,700	2,78,460	2,76,425
R.	-10,240			-2,035
B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—			
O.	3,07,800	3,03,953	3,03,757
R.	-3,847			-196
<i>Primary.</i>			
C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—			
O.	4,51,500	4,53,307	4,53,681
R.	1,807			+374
<i>Special.</i>			
E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.			
		2,000	1,770
			-230
<i>General.</i>			
F.—INSPECTION—			
O.	31,700	36,540	36,730
R.	4,840			+190
Col. 1.—Mainly due to the drawal of leave salary of an officer in India instead of in the United Kingdom.			
G.—SCHOLARSHIPS—			
O.	37,100	39,500	37,280
R.	2,400			-2,220
H.—MISCELLANEOUS—			
<i>Charged—</i>			
O.	200	52	52
R.	-148		
<i>Voted—</i>			
O.	17,600	16,285	15,847
R.	-1,315			-438

130 Grant No. 20.—Charges on account of Anglo-Indian and European 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 "—<i>concl'd.</i>			
<i>Charges in England.</i>			
K.—HIGH COMMISSIONER—	Rs.		
O.	8,960		
R.	—4,960		
		4,000	3,346
			—654
L.—LOSS OR GAIN BY EXCHANGE		200	11
			—189
For rounding		240	
			—240
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
R.	148	148	
			—148
<i>Voted—</i>			
R.	11,315	11,315	
			—11,315
Total—Grant No. 20—			
<i>Charged</i>		200	52
			—148
<i>Voted</i>		11,45,800	11,28,847
			—16,953

REVIEW.

Voted savings were 1·5 per cent. of the original grant and ·5 per cent. of the final appropriation compared with 3·2 and ·7 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 Expendi- ture.
	Rs.	Rs.
1. Expenditure debited to the Major head " 37.—Edu- cation " (Grant No. 20).	11,46,000	11,28,899
2. Expenditure debited to the Major head " 50.—Civil Works " (Sub-head A-9(a) of Grant No. 29).	5,000	5,330
Total	11,51,000	11,34,229

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>			
O.	Rs. 1,74,000	} 1,12,987	1,12,230
R.	—61,013			—757
Col. 1.—Mainly due to the posts reserved for I. M. S. officers having been filled up by voted officers on account of the reversion of the former to the Military Department owing to the war.			
<i>Voted—</i>			
O.	2,91,380	} 2,66,334	2,65,492
R.	—25,046			—841
A.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	1,600	} 1,518	1,558
R.	—82			+ 40
<i>Voted—</i>			
O.	2,08,940	} 1,93,879	1,95,154
R.	—15,061			+ 1,275
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	10,900	} 5,511	4,893
R.	—5,389			—618
Col. 1.—Same as under A. 1.—Charged.			
<i>Voted—</i>			
O.	52,650	} 51,590	49,895
R.	—1,060			—1,095
A.-4.—Contract Contingencies—			
<i>Charged—</i>			
O.	200	} 240	240
R.	40		
<i>Voted—</i>			
O.	10,180	} 12,065	11,963
R.	1,885			—102
Col. 1.—Due to a rise in the price of articles.			

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—			
	Rs.		
O.	15,000	} 15,012	15,012 ..
R.	12		
A.5. (ii)—Other charges—			
<i>Charged—</i>			
O.	116	} 141	50 —91
R.	25		
<i>Voted—</i>			
O.	7,800	} 7,131	6,905 —226
R.	—669		
A.6.—Grants-in-aid, contributions, etc.—			
<i>Charged—</i>			
O.	600	} 963	963 ..
R.	363		
A.7.—<i>Deduct</i>—Establishment charges recover- able from other Governments, Departments, etc.			
		—2,856	—1,428 +1,428
Col. 4.—Due to non-payment of contribution by a District Board for the services of the medical officers lent to it.			
For rounding—			
<i>Charged</i>		584	.. —584
<i>Voted</i>		—94	.. +94
B.—HOSPITALS AND DISPENSARIES—			
B.1.—Pay of Officers—			
<i>Charged—</i>			
O.	70,400	} 40,327	40,116 —211
R.	—30,073		
Col. 1.—Mainly due to the reversion of I. M. S. officers to the Military Department on account of the war.			

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.			
B.—HOSPITALS AND DISPENSARIES—contd.			
B.-1.—Pay of Officers—concl'd.			
Voted—	Rs.		
O.	2,14,066	} 1,80,100	1,76,062
R.	—38,966			—4,068
Col. 1.—Mainly due to the reversion of I. M. D. officers to the Military Department and the posting of junior officers in place of senior ones.			
B.-2.—Pay of Establishment—			
<i>Charged—</i>			
O.	15,450	} 12,538	12,159
R.	—2,912			—379
Col. 1.—Mainly due to the posts of Sub Assistant Surgeons in some of the dispensaries in the Chittagong Hill Tracts having remained vacant for a certain period of the year owing to a shortage in the cadre of B. M. S. (lower).			
Voted—			
O.	3,93,291	} 3,14,000	3,12,515
R.	—19,291			—1,485
B.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	4,750	} 3,915	3,320
R.	—835			—595
Voted—			
O.	60,000	} 64,455	62,706
R.	4,455			—1,749
B.-4.—Contract Contingencies—			
<i>Charged—</i>			
O.	3,400	} 4,169	3,233
R.	769			—936
Voted—			
O.	4,14,344	} 4,29,249	4,32,091
R.	14,905			+2,842

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.***B.—HOSPITALS AND DISPENSARIES.—*contd.*****B.-5.—Other Contingencies—**

	Rs.				
<i>Charged—</i>					
O.	8,095	}	8,195	7,263	—932
R.	100				
<i>Voted—</i>					
O.	8,89,451	}	10,05,396	9,46,961	—58,435
R.	1,15,945				

Col. 1.—Mainly due (i) to a rise in the prices of medicines, etc., and of articles of diet, clothing, bedding and the imposition of the Sales Tax during the year and (ii) to the purchase of equipments and medical and surgical requisites for the reception of air raid casualties in a Presidency Hospital. Col. 4.—Mainly due to (1) expenditure of Rs. 37,482 on account of item (ii) above, which was originally debited to this sub-head as per Government orders having been written back to sub head A.-2 (4) in Grant No. 34.—Extraordinary Charges under the revised Government orders issued after the close of the financial year, (2) a smaller number of patients in the Calcutta hospitals as a result of evacuation from the city (Rs. 8,950), (3) less purchase of medical stores (Rs. 3,690) and (4) the sanction to the purchase of liveries for the menials of two hospitals not having been received within the year (Rs. 3,850).

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

<i>Charged—</i>					
O.	64,800	}	62,904	62,904	..
R.	—1,896				

B.-6 (i)—Grants to hospitals and dispensaries—

O.	7,81,119	}	6,18,833	6,14,686	—4,147
R.	—1,62,286				

Col. 1.—Mainly due to non-utilisation of the provision of Rs. 2,20,000 for capital grants to local bodies towards improvement of sadar hospitals owing to their failure, on account of financial stringency, to fulfil the conditions imposed by Government, partly set off by the payment of an arrear grant of Rs. 54,000 to a hospital.

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>			
B.—HOSPITALS AND DISPENSARIES—<i>concl.</i>			
B.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O.	—10,000		
R.	2,860		
	—7,140	—5,069	+2,071
Col. 1.—Due to non-payment of contributions by two dispensaries for the services of medical officers lent to them. Col. 4.—Mainly due to the remission of contribution payable by a hospital having been sanctioned after the close of the financial year.			
For rounding—			
Charged	105	..	—105
Voted	729	..	—729
C.—GRANTS FOR MEDICAL PURPOSES.			
<i>Charged—</i>			
O.	500		
R.	—385		
	115	..	—115
<i>Voted—</i>			
O.	2,75,000		
R.	14,137		
	2,89,137	2,86,160	—2,977
D.—MEDICAL COLLEGE AND SCHOOLS—			
D.-1.—Pay of Officers—			
<i>Charged—</i>			
O.	1,76,000		
R.	—1,03,620		
	72,380	72,130	—250
Col. 1.—Mainly due to the reversion of I. M. S. officers to the Military Department on account of the war and the appointment of voted officers in their places.			
<i>Voted—</i>			
O.	5,16,540		
R.	22,460		
	5,39,000	5,26,623	—12,377
D.-2.—Pay of Establishment—			
O.	1,11,670		
R.	968		
	1,12,638	1,11,804	—834

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>			
D.—MEDICAL COLLEGE AND SCHOOLS—<i>concl.</i>			
D.-3.—Allowances, honoraria, etc—			
<i>Charged—</i>	Rs.		
O.	14,500	} 2,796	2,796 ..
R.	-11,704		
Col. 1.—Same as under D.-1.—Charged.			
<i>Voted—</i>			
O.	47,960	} 54,006	51,939 -2,067
R.	6,046		
D.-4.—Contract Contingencies—			
O.	64,918	} 67,944	68,567 +623
R.	3,026		
D.-5.—Other Contingencies—			
<i>Charged</i>		731	203 -528
<i>Voted—</i>			
O.	2,36,870	} 2,29,947	2,27,115 -2,832
R.	-6,923		
D.-6.—Grants-in-aid, contributions, etc—			
<i>Charged—</i>			
R.	22	22	22 ..
<i>Voted</i>		2,900	2,850 -50
D.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.			
O.	-97,200	} -1,01,774	-90,969 +10,805
R.	-4,574		
Col. 4.—Due to the deputation of smaller number of students by other Governments for training in the Medical College (Rs. 5,831), omission to demand the recovery of contribution from a State (Rs. 3,924), and part payment of contribution by the Assam Government.			
For rounding—			
<i>Charged</i>		-231	.. +231
<i>Voted</i>		-658	.. +658
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers—			
O.	2,580	} 2,680	2,580 -100
R.	100		

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.			
E.—MENTAL HOSPITAL—concl'd.			
E.-2.—Pay of Establishment—			
Rs.			
O. 3,770	} 3,625	3,626	+1
R. —145			
E.-3.—Allowances, honoraria, etc.	2,500	2,696	+196
E.-4.—Contract Contingencies	5,000	4,933	—67
E.-5.—Other Contingencies—			
O. 6,250	} 5,600	5,314	—286
R. —650			
E.-6.—Establishment charges payable to other Governments, Departments, etc.—			
O. 5,40,000	} 5,44,275	5,44,315	+40
R. 4,275			
For rounding	—100		+100
F.—CHEMICAL EXAMINER—			
O. 83,000	} 83,273	83,887	+614
R. 273			
G.—CHARGES IN ENGLAND—			
High Commissioner—			
<i>Charged—</i>			
O. 80,000	} 50,480	50,589	+109
R. —29,520			
<i>Voted—</i>			
O. 46,320	} 5,890	2,273	—3,617
R. —40,430			
LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>			
	800	140	—660
<i>Voted</i>			
	100	7	—93
For rounding—			
<i>Charged</i>			
	—300		+300
<i>Voted</i>			
	—420		+420

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'd.</i>			
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
R.	2,46,110	2,46,110	.. —2,46,110
<i>Voted—</i>			
R. Gross	1,17,040	1,17,040	.. —1,17,040
R. Deductions	1,714	1,714	.. —1,714
Total Grant No. 21—			
<i>Charged</i>	6,27,000	3,74,809	—2,52,191
<i>Voted—</i>			
Gross	52,23,056	50,14,102	—2,08,954
Deductions	—1,10,056	—97,466	+12,590
Net	51,13,000	49,16,636	—1,96,364

REVIEW.

Charged savings were 40·2 per cent. of the authenticated appropriation against 21·3 per cent. in the preceding year. The bulk of the savings was contributed by sub-heads A.-1, B.-1, D.-1 and G, and was mainly due to the reversion of I. M. S. officers to the Military Department owing to the war. The savings in the modified appropriation were 1·6 per cent. against ·9 per cent. in 1940-41.

Voted savings were 3·8 per cent. of the grant and 1·6 per cent. of the modified appropriation against ·8 per cent. in the previous year.

2. The statutory grant of Rs. 60,000 to the Albert Victor Leper Hospital which was recorded as voted expenditure in 1940-41 under sub-head B.-6 (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 Appropriation No. 7 at page 245.

3. A special audit of the accounts of a State hospital, undertaken at the instance of Government in the latter part of 1940-41, revealed a defalcation of Government money to the extent of Rs. 1,064, committed by the Rent Collector of the institution, mainly by the issue of unauthorised temporary receipts and by short credit of amounts collected by the sisters and made over to the former. A further sum of Rs. 915 on account of confinement and surgical fees was found either not to have been realised from the cabin and turret patients or, if realised from them by the issue of unauthorised temporary receipts, not to have been credited to Government. It has since been reported that a sum of Rs. 80 out of the latter amount has been realised.

A copy of the special audit report was forwarded to Government in May, 1941 and their orders are still awaited.

4. A sum of Rs. 1,000 being the book value of an X-Ray tube lost by theft was written off by competent authority.

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1941-42.

1	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscella- neous.
2	3	4	5	6	
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance .	1,45,934	83,476	17,220	450	6,581
Receipts—					
(a) By local purchase .	1,25,486	2,37,577	38,891	3,485	49,914
(b) From other Govern- ment Departments .	3,684	94,506	17,015	..	2,498
(c) From overseas .	..	34	..	..	..
(d) From other sources .	..	..	..	..	737
Issues during the year .	1,24,792	2,96,261	38,074	2,995	47,342
Depreciation, loss, short- age, etc., written off .	12,999	31	..	..	10
Closing balance . .	1,37,313	1,19,301*	35,052	940	12,378

The large increase in the closing stocks is primarily due to the abnormal rise in the prices of all articles and stocks kept reserved for emergencies.

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.

CALCUTTA ; } W. C. PATON, MAJOR-GENERAL, I.M.S.,
The 5th November, 1942. } Surgeon-General with the Government of Bengal.

AUDIT CERTIFICATE.

The store accounts of the Medical College Hospitals and the Presidency General Hospital for the year 1941-42 and of the Mitford Hospital, Dacca, for the years 1940-41 and 1941-42, 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 17th November, 1942. }

B. R. RANGASWAMI,
Examiner, Outside Audit, Bengal.

AUDIT COMMENTS.

The value of 'Issues' shown in the Store accounts of the Mitford Hospital, Dacca, for both the years 1940-41 and 1941-42, was arrived at by deducting the value of the closing balance of stock from that of the opening balance plus the value of purchases made during the years. For the purpose of correct accounting value accounts of individual items of issues of stores should have been kept and the closing balance arrived at by deducting the total value of issues from the total of opening balance and purchases.

The closing stock of 'Instruments and appliances' of the Medical College Hospitals includes obsolete instruments valued at about Rs. 1,800 which are stated to be preserved for teaching students.

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 " 39.—Public Health "			
A.—PUBLIC HEALTH ESTABLISHMENT—			
A. (a).—Director of Public Health—			
A. (a) (1).—Pay of Officers—			
<i>Charged—</i>	Rs.		
O.	19,800	} 15,926	15,926
R.	—3,874		
Col. 1. — Mainly due to the reversion of an officer to the Military Department.			
Voted—			
O.	1,53,400	} 1,47,838	1,45,668
R.	—5,562		
A. (a) (2).—Pay of Establishment—			
<i>Charged—</i>			
O.	12,700	} 10,990	10,962
R.	—1,710		
Col. 1.—Due to the late appointment of certain staff of an office.			
Voted—			
O.	1,86,779	} 1,88,771	1,87,243
R.	1,392		
A. (a) (3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	10,520	} 7,359*	7,094
R.	—3,161		
Col. 1.—Mainly for the reasons stated under A (a) (1) and A (a) (2)—Charged.			
Voted	46,316	45,594	—722

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"—<i>contd.</i>			
A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i>			
A. (a).—Director of Public Health—<i>concl'd.</i>			
A. (a) (4).—Contract Contingencies—			
<i>Charged—</i>	Rs.		
O.	600	} 1,200	1,128
R.	600		
<i>Voted—</i>			
O.	12,700	} 10,700	10,086
R.	—2,000		
Col. 1.—Mainly due to less expenditure on office expenses and other petty contingencies.			
A. (a) 5.—Other Contingencies—			
<i>Charged—</i>			
O.	2,220	} 4,545	4,450
R.	2,325		
Col. 1.—Due to a rise in the prices of medicines and also to larger supplies of the same in some health centres.			
<i>Voted—</i>			
O.	39,348	} 40,048	35,775
R.	700		
Col. 4.—Mainly due to (1) less supply of stores from England owing to the international situation and (2) a part of the provision for the publicity of posters and materials having remained unutilised for want of Government sanction.			
A. (a) 6.—Grants-in-aid, contributions, etc.—			
O.	300	} 970	1,080
R.	670		
For founding—			
<i>Charged</i>		60	—60
<i>Voted</i>		157	—157

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—concl'd.			
A. (b).—Chief Engineer, Public Health Department—			
A. (b) (1).—Pay of Officers—			
<i>Charged—</i>	Rs.		
O.	44,300	} 42,300	42,300 ..
R.	-2,000		
<i>Voted—</i>			
O.	37,800	} 31,142	31,142 ..
R.	-6,658		
Col. 1.—Due to a change in personnel and also in the leave programme.			
A. (b) (2).—Pay of Establishment—			
O.	91,564	} 76,574	76,277 -294
R.	-14,993		
Col. 1.—Mainly due to certain subordinate engineering posts not having been made permanent during the year.			
A. (b) (3).—Allowances, honoraria, etc.—			
<i>Charged</i>	7,200	6,923	-277
<i>Voted—</i>			
O.	12,696	} 9,908	9,994 -4
R.	-2,698		
Col. 1.—Mainly due to less touring owing to certain new schemes not having been sanctioned during the year.			
A. (b) (4).—Contingencies—			
O.	14,890	} 19,911	19,353 -558
R.	5,021		
Col. 1.—Due to the shifting of the Chief Engineer's office from a Government to a hired building and to the installation of electric lights and fans therein.			
For rounding	50	..	-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 " 39.—Public Health "—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—			
B.-1.—Grants-in-aid towards water works schemes—			
	Rs.		
O.	12,65,170	8,53,318	7,32,778
R.	-4,11,852			-1,20,540
<p>Col. 1.—Due to (1) late allotment of funds owing to a change in the system of the distribution of the rural water supply grants decided upon late in the year (Rs. 2,74,652), (2) the progress of a work having been hampered owing to communal disturbances and to delay and difficulty in obtaining materials as a result of the war (Rs. 80,000) and (3) four other schemes not having sufficiently matured during the year (Rs. 57,200). Col. 4.—Due to (1) the stipulated number of tube-wells not having been sunk during the year owing to late allotment of funds and (2) modification in the size of pipes and strainers originally provided for the flood-damaged areas of a district.</p>			
B.-2.—Grants-in-aid towards sewerage schemes—			
O.	1,57,533	45,600	45,426
R.	-1,11,933			-174
<p>Col. 1.—Due to (1) a scheme having been held up for want of certain data (Rs. 75,000), and (2) another scheme not having been started owing to difficulty in the acquisition of land and also to an increase in the cost of labour and materials (Rs. 36,933).</p>			
B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors			
	1,10,000	1,07,174	-2,826
B.-4.—Grants and subventions to schemes of rural reconstruction—			
O.	10,000	..	..
R.	-10,000		
<p>Col. 1.—The comprehensive scheme of rural reconstruction could not be given effect to during the year as the details of the scheme were not settled.</p>			
B.-5.—Other schemes—			
<i>Charged</i>	420	420	..
Voted—			
O.	16,18,417	14,39,890	14,15,765
R.	-1,78,527			-24,125
<p>Col. 1.—Mainly due to two schemes, <i>viz.</i>, Anti-tuberculosis and Reorganisation of Rural Public Health Services, not having been operative during the year as the details could not be settled.</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 " 39.—Public Health"—<i>contd.</i>			
B.—GRANTS FOR PUBLIC HEALTH PURPOSES—<i>concl'd.</i>			
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 (b).—Grants-in-aid towards improvement of rural sanitation—			
O.	23,000	} 14,243	6,620
R.	—8,757			—9,423
Col. 1.—Mainly due to revision of the estimates of requirements originally submitted by the local officers. Col. 4.—Due to the failure on the part of the local officers to utilise fully the grants placed at their disposal late in the year.			
B. 6 (c).—Grants-in-aid towards improvement of rural water supply—			
O.	38,000	} 64,550	36,408
R.	26,550			—28,142
Cols. 1 and 4.—Mainly due to the additional allotments asked for by the local officers and sanctioned late in the year not having been utilised as the works undertaken by them could not be completed as anticipated.			
For rounding—			
Charged		80	— 80
Voted		—120	+120
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—			
C. 1.—Amount met from the Provincial revenues—			
Charged		6,500	6,219
Voted—			
O.	10,65,080	} 8,99,330	7,07,687
R.	—1,65,750			—1,91,643
Col. 1.—Mainly due to the various anti-malaria schemes of local bodies not having been finally approved during the year as the examination of their details took a longer time than anticipated. Col. 4.—Mainly due to (1) an anti-malaria scheme of a local body not having matured during the year (Rs. 37,866), (2) certain invoices for supply of quinine not having been adjusted in the accounts for 1941-42 owing to their late receipt in the Account Office (Rs. 40,800) and to (3) partial utilisation of quinine grants by certain recipient bodies (Rs. 95,200).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—<i>contd.</i>			
C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—<i>concl.</i>			
C: 2.—Amount financed from the contribution made by the Indian Research Fund Association—			
O.	Rs. 20,000	16,750	12,590
R.	-3,250			-4,160
Col. 1 and 4.—Due to the progress of work of an anti-malaria scheme having been hampered on account of the war conditions. See also paragraph 4 of the review.			
For rounding	-80		+80
D.—BACTERIOLOGICAL LABORATORIES—			
O.	86,200	91,120	90,996
R.	4,920			-124
E.—PASTEUR INSTITUTES—			
O.	43,300	39,670	39,225
R.	-3,630			-445
F.—WORKS—			
O.	7,100	53,300	60,514
R.	46,200			+7,214
Col. 1.—Mainly due to the post-budget sanction to a water-works scheme. Col. 4.—Mainly due to the debit to "Suspense" under this sub-head in March 1942 of the excess expenditure over contribution for two works and payment of more bills for purchases in the same month than anticipated. See the Annexure.			
G.—CHARGES IN ENGLAND—			
HIGH COMMISSIONER—			
<i>Charged—</i>			
O.	18,280	5,840	5,792
R.	-12,440			-48
<i>Voted—</i>			
O.	12,520	13,440	12,846
R.	920			-594
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	16	+16
<i>Voted</i> . . . . .	..	25	+25
For rounding—			
<i>Charged</i>	320	..	-320
<i>Voted</i>	-120	..	+120

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"—<i>concl'd.</i>			
Surrenders or withdrawals within grant or appro- priation—			
Charged—			
R.	Rs. 20,260	20,260	.. —20,260
Voted—			
R.	8,39,237	8,39,237	.. —8,39,237
Total—Grant No. 22—			
Charged	1,23,000	1,01,230	—21,770
Voted	50,52,000	38,28,256	—12,23,744

REVIEW.

Charged savings were 17·7 per cent. of the original appropriation against 21·7 per cent. in the preceding year and were chiefly contributed by sub-head G.

Voted savings were 24·2 per cent. of the original grant against 17·8 per cent. in the previous year. The bulk of these savings occurred under sub-heads B.-1, B.-2, B.-5 and C.-1. Savings in the modified appropriation were 9·1 per cent. against 5·7 per cent. in 1940-41, which were mainly contributed by sub-heads B.-1 and C.-1.

2. As in the preceding two years, the provision of Rs. 10,000 made under sub-head B.-4 to make grants and subventions to schemes of rural reconstruction out of the provincial revenues remained unutilised, owing to a comprehensive scheme not having fully worked out.

3. The Public Accounts Committee discussing the Appropriation Accounts for the year 1940-41 referred to the large savings in the Public Health budget (17·8 per cent. of the original voted grant and 21·7 per cent. of the original charged appropriation) and observed that in spite of repeated admonitions to the effect that provisions for public health purposes should be utilised to the fullest possible extent, such large savings should continue to materialise. During the year under report the savings were still large, *viz.*, 24·2 per cent. of the original voted grant and 17·7 per cent. of the original charged appropriation.

4. *Deposit Account of grants made by the Indian Research Fund Association.*—This deposit account has been opened with effect from the year 1939-40 to record the transactions connected with the grants made by the Indian Research Fund Association for the anti-malaria scheme at Jessore. The scheme is financed, half and half, by the Government of Bengal and the Association.

REVIEW—*Contd.*

The grants made by the Association are credited to this deposit account. The actual expenditure incurred each month on the scheme is adjusted, half and half, under sub-heads C.-1—Voted and C.-2 of this grant. At the end of the year an amount equivalent to the total expenditure booked under sub-head C.-2 is credited to the head "XXVIII.—Public Health" by a corresponding debit to this deposit account.

The transactions for the year 1941-42 are given below :—

	Rs.
Opening balance on 1st April 1941	20,616
Receipts during 1941-42	20,000
Expenditure during 1941-42	12,590
Closing balance on 31st March 1942	28,026

5. *Grants from the Central Government for economic development and improvement of rural areas*—Grants received from the Central Government for the economic development and improvement of rural areas as well as the amounts contributed for the same purpose by the public up to the year 1937-38 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. Monies received whether as grants from the Central Government or as contributions from the public are now credited to the deposit head, but the expenditure incurred from these grants is included in the demand for grant under the relevant service head of account and an amount equivalent to the expenditure incurred is debited at the end of the year to the deposit head by corresponding credit to the appropriate revenue head. The detailed account of each scheme pertaining to this grant is exhibited below :—

Name of the Scheme.	Receipts during the year 1941-42.	Receipts to the end of the year 1941-42.	Expenditure during the year 1941-42.	Expenditure to the end of the year 1941-42.	Unexpended balance at the end of the year 1941-42.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. I.					
1. Establishment of seed, paddy and crop demonstration centres.	..	1,09,000	..	1,08,998	2
2. Improvement of cattle and fodder crops.	..	1,75,000	..	1,74,993	7
3. Improvement of Poultry	500	..	500	..
4. Propaganda in districts-Loudspeakers and Gramophones.	..	20,000	..	19,999	1
5. Wireless transmission with Midnapore District.	..	17,000	..	17,000	..

REVIEW—contd.

Name of the Scheme.	Receipts during the year (1941-42).	Receipts to the end of the year (1941-42).	Expenditure during the year (1941-42).	Expenditure to the end of the year (1941-42).	Un-expended balance at the end of the year (1941-42).
1	2	3	4	5	6
Grant No. I.—contd.					
	Rs.	Rs.	Rs.	Rs.	Rs.
6. Establishment of an Agricultural Institute at Daulatpur.	..	50,000	..	50,000	..
7. Coir Spinning and Weaving . . .	..	40,700	..	40,700	..
8. Union Board dispensaries and improvement of water.	..	3,96,035	..	3,94,700	1,335
9. Attachment of Agricultural Farms, etc, to Secondary Schools and provision of play grounds and village halls.	..	2,34,025	(a)200	2,33,422	603
10. Boy Scouts, Girl Guides and Bratachari movements.	..	20,000	..	20,000	..
11. Minor Drainage and flushing schemes.	6,151	3,29,017	..	3,13,949	15,068
12. Chittagong Hill Tracts Improvements.	..	30,000	..	30,000	..
13. Discretionary grants to Commissioners and District Officers.	..	2,05,800	..	2,05,799	1
14. Co-operative Training and Education.	1,18,603	2,79,408	(b)1,22,443	2,74,149	5,259
Grant No. II.					
15. Improvement of rural water supply.	27,801	9,07,810	(c)36,355	8,60,604	47,206
16. Provision for playing fields and recreation grounds for villages and village schools.	9,890	3,75,959	(d)21,214	3,72,457	3,502
17. Improvement of existing village communications including, where desirable, existing waterways.	14,962	6,71,221	(e)23,433	6,18,929	52,292
18. Improvement of rural sanitation .	3,429	67,894	(f)4,490	66,369	1,525
19. Extension of cattle improvement scheme to more districts.	7,200	1,43,690	..	1,36,370	7,320
20. Scheme for alternative employment of women workers excluded from underground work in coal-mines in Bengal.	..	4,750	..	..	4,750
Unallotted reserve . . . . .	..	25	..	..	25
Total	1,88,036	40,77,834	2,08,135	39,38,938	1,38,896

(a) to (f) - See page 150

(a) Represents write-back of the amount debitable to this scheme, but originally debited to item 16 in the accounts for 1938-39.

(b) Included under sub-head C.—Voted in Grant No. 25.—Charges on account of Co-operative credit, page 164.

(c) Arrived at as follows :—

	Rs.
Grant No. 22.—Public Health, Sub-head B6(c), page 145	36,408
<i>Deduct</i> —Amount debited in excess in 1940-41 and written back in the accounts for 1941-42.	—53
Total	36,355

(d) *Vide* Grant No. 19.—Charges on account of Education, Sub-head O-4(1)(b), page 122.

(e) Arrived at as follows :—

	Rs.
Grant No. 10.—Irrigation, Sub head D-16(b), page 50	2,835
„ „ 29.—Civil Works, Sub-head F. 2, page 188	20,388
<i>Add</i> —Refund of local contribution debited direct to the deposit account .	300
<i>Deduct</i> —Amount spent in 1941-42 but debited to the deposit account in 1942-43.	—90
Total	23,433

(f) Arrived at as follows :—

Grant No. 22.—Public Health, Sub-head B 6(b), page 145	4,620
<i>Deduct</i> —Amount spent in 1941-42 but debited to the deposit account in 1942-43.	—130
Total	4,490

The expenditure incurred on all the schemes during the year 1941-42 was regular and conformed to the conditions of the grants with the exception of Rs. 2,797 and Rs. 3,391 spent on items 15 and 16 respectively for which certificates of proper utilisation are awaited.

In respect of expenditure incurred in the previous years certificates of proper utilisation for the aggregate sums of Rs. 1,49,432 and Rs. 8,295 spent on items 11 and 16 respectively are still awaited. In respect of the former amount reports of completion of projects have been received from the grantees (local bodies) for a total sum of Rs. 37,632, which is, however, awaiting clearance pending the receipt of the certificate of proper utilisation to be furnished by the Local Audit Department after checking the accounts of the projects locally.

ANNEXURE.*

Details of the transactions for the year 1941-42 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	—9,860	13,03,998	13,00,381	3,617	—6,243
Miscellaneous Advances	267	4,449	267	4,182	4,440
Total	—9,593	13,08,447	13,00,648	7,799	—1,794

The credit balance of Rs. 6,243 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 4,449 in column 6 against "Miscellaneous Advances" consists of the following :—

- (a) Rs. 282 represents the value of surplus materials awaiting adjustment in 1942-43.
- (b) Rs. 4,167 represents the excess expenditure over local contribution for two works awaiting adjustment in 1942-43.

* See Sub-head F.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture".			
A.—DIRECTION—			
<i>Charged—</i>			
	Rs.		
O.	31,700	} 31,100	30,703
R.	—600		
<i>Voted—</i>			
O.	76,700	} 63,855	61,849
R.	—13,045		
Col. 1.—The bulk of the provision for stipends was not utilised as students could not go to America for training owing to the international situation.			
B.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	25,300	} 24,650	24,640
R.	—650		
<i>Voted—</i>			
O.	2,59,900	} 2,55,190	2,52,988
R.	—4,710		
C.—SUBORDINATE AND EXPERT STAFF—			
<i>Gross—</i>			
O.	2,43,500	} 2,30,250	2,25,168
R.	—13,250		
<i>Deduct—Recoveries</i>	—700	..	+700
See paragraph 2 of the review.			
D.—EXPERIMENTAL FARMS—			
<i>Charged</i>	7,800	7,709	—91
<i>Voted—</i>			
<i>Gross—</i>			
O.	2,37,700	} 2,33,980	2,32,961
R.	—3,720		
<i>Deduct—Recoveries</i>	—1,400	..	+1,400
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 " 40.—Agriculture "—<i>contd.</i>			
E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—			
Charged	100	100	..
Voted—			
	Rs.		
O. 6,44,800	} 3,34,910	3,04,571	—30,339
R. —3,09,890			
<p>„Col. 1.—Mainly due to (1) less expenditure on the scheme for substitute crops in jute-restricted areas owing to (i) lesser demands from the cultivators for seeds (Rs. 2,89,706), (ii) less touring (Rs. 4,000) and (iii) purchase of paddy seeds at a lower price (Rs. 5,700), (2) non-arrival of two shakers ordered in the United Kingdom for Flax Demonstration scheme (Rs. 2,083), (3) lesser grant paid to an institution (Rs. 3,000) and (4) exhibitions not having been held in most of the districts (Rs. 3,000.)</p>			
F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—			
Gross—			
O. 2,69,700	} 2,42,909	2,31,988	—10,921
R. —26,791			
<p>Col. 1.—Mainly due to (1) a vacant post (Rs. 3,620), (2) termination of two schemes during the year (Rs. 3,080), (3) deputation of some staff to jute census work (Rs. 9,000), (4) provision made for the increase of work on the scheme for organisation of Co-operative Societies among cane growers which was not sanctioned by Government (Rs. 2,160) and (5) non-establishment of egg and orange grading stations and late commencement of a scheme (Rs. 5,616).</p>			
Deduct—Recoveries	—31,100	—27,289	+ 3,811
See paragraph 2 of the review.			
G.—AGRICULTURAL EDUCATION—			
Charged—			
O. 16,200	} 24,050	24,126	+ 76
R. 7,850			
<p>Col. 1.—Mainly on account of the sanction of special pay of an officer (Rs. 1,550) and his promotion to the selection grade (Rs. 6,800).</p>			
Voted—			
O. 98,000	} 1,22,240	1,18,744	—3,496
R. 24,240			
<p>Col. 1.—Mainly due to carry over of the liabilities of the previous year.</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 "40—Agriculture"—<i>contd.</i>			
II.—AGRICULTURAL ENGINEERING—			
O.	21 700	25,900	25,908
R.	4,200			+8
Col. 1.—Mainly due to an officer having retired later than was originally anticipated.			
I.—BOTANICAL AND OTHER PUBLIC GARDENS—			
O.	1,62,900	1,66,200	1,62,226
R.	3,300			—3,974
Col. 4.—See paragraph 3 of the review.			
J.—SPECIAL RURAL UPLIFT SCHEMES—			
O.	13,000	11,320	10,444
R.	—1,680			—876
K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—			
<i>Charged—</i>			
O.	200	..	..
R.	—200		
Voted	1,05,000	1,03,086	—1,914
L.—OTHER CHARGES—			
L.-1.—Pay of Officers—			
R.	23,441	23,441	23,367
Col. 1.—Transfer of funds from sub head L-5 --Voted for reasons stated in the note thereunder.			
L.-2.—Pay of Establishment—			
R.	5,84,292	5,84,292	5,81,915
Col. 1.—Mainly for the reason stated under L-1 (Rs. 6,02,904), partly set off by a surrender of Rs. 18,662 owing to delay in filling up casual vacancies.			
L.-3.—Allowances, honoraria, etc.—			
O.	1,200	2,12,381	2,07,996
R.	2,11,181			—4,385
Col. 1.—Original grant represents amounts payable to clerks for work in connection with the purchase of jute. Increase mainly due to (1) the reappointment of an expert for the conduct of further enquiries and report on the jute and hessian futures markets (Rs. 8,476) and (2) transfer of funds from sub head L-5—Voted for reasons stated in the note thereunder (Rs. 2,18,707), partly set off by savings chiefly on account of (i) economy in the grant of travelling allowance (Rs. 12,937) and (ii) non-utilisation of the provision for jute purchase (Rs. 1,200).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "40.—Agriculture"— <i>contd.</i>			
L.—Other Charges— <i>concl'd.</i>			
L.-4.—Other Contingencies—	Rs.		
O.	75,472	} 24,04,418	} 24,33,180 + 28,762
R.	23,28,946		
<p>Col. 1.—Addition mainly for the reason stated under L.-1 (Rs. 24,28,948) and for meeting unforeseen charges in connection with the sale of jute undertaken in consequence of the favourable market position (Rs. 64,141), partly counterbalanced by savings due to (i) non-entertainment of the full staff required for job work till late in the year owing to late decision on the question of fixation of jute quota (Rs. 1,32,230), (ii) less expenditure on account of godown rent, insurance premium, etc., owing to the earlier sale of the stock of jute (Rs. 14,173) and (iii) non-utilisation of the provision for storage of jute records owing to the records having been accommodated in the ordinary jute regulation offices without extra cost (Rs. 17,172).</p>			
L.-5.—Lump provision—			
Charged—			
O.	8,000	}	}
R.	-8,000		
<p>Col. 1.—Due to the adjustment of the charges under sub-head C(1)-1 of Grant No. 2—General Administration. See paragraph 4 of the review.</p>			
Voted—			
O.	22,07,000	}	}
S.	10,67,000		
R.	-32,74,000		
<p>Col. 1.—In the absence of full data at the time, provision for the expenditure on the scheme for the regulation and licensing of jute under the Jute Regulation Act, 1940, was originally made in lump under this sub-head. Supplementary grant was due to the expenditure on the scheme having proved larger than originally anticipated. The entire provision was transferred to sub-heads L.-1 to L.-4 under which the charges were adjusted. These sub-heads also include charges for (1) Divisional Seed Stores, (2) preparation of complete record of lands where jute was grown in 1940 (2nd operation), (3) enquiry on the Jute and Hessian Futures Markets, (4) purchase and sale of jute and (5) storage of jute records.</p>			
For rounding		28	-28
N.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged			
		6,960	6,931 -26
Voted—			
O.	1,840	} 6,880	} 5,507 -1,373
R.	5,040		

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>concl'd.</i>			
O.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	18	+18
<i>Voted</i> . . . . .	..	15	+15
For rounding—			
<i>Charged</i>	—260	..	+260
<i>Voted</i>	—240	..	+240
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.—		
<i>R.</i>	1,600	1,600	.. —1,600
<i>Voted—</i>			
<i>R. Gross</i>	4,62,446	4,62,446	.. —4,62,446
Totals—			
<i>Charged</i>	96,000	94,230	—1,770
<i>Voted—</i>			
<i>Gross</i>	54,85,200	49,81,911	—5,03,289
<i>Deductions</i>	—33,200	—27,200	+5,911
<i>Net</i>	54,52,000	49,54,622	—4,97,378

REVIEW.

1. Charged savings were 1·8 per cent. of the authenticated appropriation as in the previous year. Savings in the final charged appropriation were trifling. Voted savings were 9·1 per cent. of the sanctioned grant as against 5·2 per cent. in 1940-41. Savings in the final voted appropriation were 7 per cent. as compared with 1·1 per cent. in the preceding year.

2. 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. As the above decision was known to the controlling authority as early as in May 1940, no provision for recoveries should have been made under sub-heads "C" and "D" and only a portion of the recoveries should have been provided for under sub-head "F". No

REVIEW—*contd.*

action was also taken to regularise the unutilised provision during the year. This indicates defective budgeting and control.

3. The final saving under sub-head I, which was due to the appointment of the Assistant Superintendent as Superintendent of a Zoological Garden, was known to the controlling authority long before the due date of surrender of savings, but was not surrendered. It was explained that the surrender was not made through oversight in the controlling office.

4. Provision for the pay of the Chief Controller of Jute Regulation was made under sub-head L—5—Charged, although it was known to the controlling authority at the budget stage that the charges on this account would be adjusted under sub-head C(1)—1 of Grant No. 12—General Administration. This indicates defective budgeting.

5. *Deposit Account of the Grant made by the Imperial Council of Agricultural Research.*—The grants received from the Council towards the cost of research schemes undertaken at their instance are credited to this deposit account. Part of the expenditure incurred on the schemes is booked under sub-head F of this Grant and part under sub-head D of each of the Grants Nos. 21 and 24. At the end of the year an amount equivalent to the share of expenditure to be met from the grants made by the Council is debited to this deposit account by corresponding credit to the revenue heads, *viz.*, XXIX—Agriculture, XXVII—Medical and XXX—Veterinary.

An account of the transactions during the year 1941-42 is given below :—

	Rs.
Opening balance	3,855
Receipts	65,705
Charges	65,889 (a)
Closing balance	3,761

(a) Grant No. 21—Sub-head D—

Expenditure in 1941-42	8,725
Expenditure incurred in 1940-41 but debited to the Deposit Account in 1941-42	1,379
Deduct—Expenditure incurred in 1941-42 but not debited to the Deposit Account	—834

Grant No. 23—Sub-head F—

Expenditure incurred in 1941-42	53,991
Expenditure incurred in 1940-41 but debited to the Deposit Account in 1941-42	743
Deduct—Expenditure incurred in 1941-42 but not debited to the Deposit Account	—73

Grant No. 24—Sub-head D—

Expenditure in 1941-42	1,958
----------------------------------	-------

Total 65,889

6. *Deposit Account of the Grant made by the Indian Central Jute Committee.*—This deposit account is intended for recording transactions relating to the grant made by the Committee for the conduct of experimental work on the census of jute crop in Bengal. The procedure for accounting of these grants is similar to that adopted for the grants received from the Imperial Council of Agricultural Research, *vide* paragraph 5 above. The expenditure on the

REVIEW—*contd.*

scheme during the year is booked under sub-head F of this Grant. An amount equivalent to the expenditure was credited during the year to the head XXIX—Agriculture.

An account of the transactions during the year 1941-42 is given below :—

	Rs.
Opening balance	Nil.
Receipts	32,575
Charges	32,575 (b)
Closing balance	Nil.

(b) Grant No. 23 Sub-head F—

Expenditure incurred in 1941-42	37,697
Part of the expenditure incurred in 1940-41 but debited to the Deposit Account in 1941-42	32,575
Deduct—Expenditure incurred in 1941-42 but not debited to the Deposit Account	—37,697
Total	32,575

7. *Deposit Account of Grants from Sugar Excise Fund.*—This deposit account is intended for recording transactions relating to the grants received from the Central Government out of this fund for the organisation of Co-operative Societies among the sugarcane growers in Bengal. The accounting procedure is similar to that adopted for the grants made by the Imperial Council of Agricultural Research. The expenditure on this account is booked partly under sub-head F of this grant and partly under sub-head C of Grant No. 25. An amount equivalent to the expenditure was credited during the year partly to the head XXIX—Agriculture and partly to XXXI—Co-operation.

An account of the transactions during the year 1941-42 is given below :—

	Rs.
Opening balance	467
Receipts	22,413
Charges	20,228 (c)
Closing balance	2,652

(c) Grant No. 23—Sub-head F	11,546
Grant No. 25—Sub-head C	8,682
Total	20,228

8. With a view to maintain an economic price level for the jute crop of 1940 a considerable quantity of jute was purchased in 1940-41 out of revenue and kept in stock. The entire stock was sold in 1941-42. This was mentioned in paragraph 5 of the Review under this grant in the Appropriation Accounts for 1940-41, but the exact gain or loss on the transaction could not be worked out as all the relevant charges were not then booked

REVIEW—concl'd.

The transactions on the purchase and sale of the jute, as they finally stand, are shown below :—

	Rs.
Cost of jute purchased	28,44,554
Agents' commission at the time of purchase	31,840
Agents' commission at the time of sale	31,327
Brokerage at the time of sale	29,209
Godown rent	31,014
Insurance premia	34,130
Loading and unloading charges	21,426
Sorting charges	3,059
Retying charges	546
Arbitration fee	107
Miscellaneous	58
	Total
	30,27,270
Sale proceeds of jute credited to revenue	31,16,909
	Gain
	89,639

If as in commercial undertakings interest on capital and other overhead charges are added to the expenditure side of the foregoing account, the transaction would show a loss. For the purchase of jute Government advanced Rs. 10 lakhs on the 18th June 1940 and Rs. 20 lakhs on the 4th July 1940 and the whole amount of Rs. 30 lakhs remained out of Government account till the 31st March 1942. Calculating interest on this sum even at the rate at which the Provincial Government had to pay interest to the Reserve Bank of India for their "Ways and Means" advances during 1940-41 and 1941-42, viz., 2 per cent. per annum, the loss to Government on the scheme, excluding overhead charges, e.g., the pay, establishment and contingent charges of the Special Officer, would come to about Rs. 16,000 as detailed below :—

	Rs.
Interest on capital	1,05,178
Less gain shown above	89,639
	Loss
	15,539
	Say
	16,000

The Provincial Government has pointed out that the undertaking described above was not a commercial one, but was intended to carry out a policy designed to secure an adequate price level for the jute crop of 1940.

9. A scheme for the survey of areas affected by the red-rot diseases of sugarcane was launched for a period of three years with effect from the 1st November, 1941 at a total annual cost of Rs. 10,120 as a preparatory measure to bring the disease under control. The survey was initiated first in Dinajpur and Birbhum and while it was in operation there, it came to be known that the disease was spread almost all over the province. The scheme was found to be inadequate and was, therefore, abandoned. A fresh scheme has since been drawn up estimated to cost Rs. 3,16,000.

A sum of Rs. 1,132 was spent on the original scheme in 1941-42.

10. A loss amounting to Rs. 19,159 due to the death of cattle and birds in different agricultural farms was written off by competent authority during the year 1941-42.

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 " 41.—Veterinary ".			
A.—SUPERINTENDENCE—			
<i>Charged—</i>			
O.	Rs. 1,500	1,277	1,275
R.	—223		
<i>Voted—</i>			
O.	1,44,500	1,48,482	1,37,148
R.	3,982		
Col. 4.—Mainly due to the non-utilisation of the provision for grants to local bodies in lieu of fines realised under the Cruelty to Animals Act, the charges being debitable to sub-head J of Grant No. 33.—Miscellaneous. See paragraph 2 of the review.			
B.—VETERINARY EDUCATION AND RESEARCH—			
<i>Charged</i>	21,000	21,030	+30
<i>Voted—</i>			
O.	1,43,000	1,42,225	1,40,037
R.	—775		
C.—SUBORDINATE ESTABLISHMENT—			
O.	84,000	77,290	75,280
R.	—6,710		
D.—HOSPITALS AND DISPENSARIES—			
<i>Charged</i>	6,000	5,007	—993
<i>Voted—</i>			
O.	3,33,000	3,15,601	3,03,444
R.	—17,399		
F.—PRIZES—			
O.	1,000	945	996
R.	—55		

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 "—<i>concl'd.</i>			
I.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged	4,800	4,800	..
Voted—			
O.	13,200		
R.	—800		
	12,400	11,156	—1,244
J.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	13	+13
Voted . . . . .	..	30	+30
For rounding—			
Charged	—300	..	+300
Voted	300	..	—300
Surrenders or withdrawals within grant or appro- piation—			
Charged—			
R..	223	223	—223
Voted—			
R.	21,757	21,757	—21,757
Totals—			
Charged	33,000	32,125	—875
Voted	7,19,000	6,68,071	—50,929

REVIEW.

Charged savings were 2·7 and 2 per cent. of the original and the final appropriations respectively as against an excess of 4·3 per cent. in the preceding year. Voted savings were 7·1 and 4·2 per cent. of the grant and the finally modified appropriation as compared with 3·3 and 1·6 per cent. respectively in the previous year.

REVIEW—*concl.*

2. The original estimate under sub-head A.—Voted included a provision of Rs. 10,000 for grants to local bodies in lieu of fines realised under the Cruelty to Animals Act previously paid direct to those bodies. It was subsequently decided by Government to debit the charges to sub-head J (voted) of Grant No. 33.—Miscellaneous. But neither the appropriation for the above expenditure made under the former head was surrendered nor any provision was made under the latter head. This indicates defective control.

3. On the night of 30th August 1940 a theft was committed in a Government office in which cash amounting to Rs. 16, service postage stamps worth Rs. 183 and certain Government properties of the book value of Rs. 489 were stolen. No clue to the theft could be found out on police investigation. A departmental enquiry was also conducted, but the responsibility for the loss could not be fixed on any official.

The entire loss was written off by Government.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 42.—Co-operation "			
A.—SUPERINTENDENCE—			
A.-1.—Pay of Officers—			
<i>Charged—</i>			
	Rs.		
O.	35,400	18,900	18,500
R.	—16,500		
			—400
Col. 1.—Due to the I. C. S. officer meant for the Deputy Registrar's post not having been appointed.			
Voted	1,24,000	1,17,157	—6,843
A.-2.—Pay of Establishment—			
O.	8,54,550	7,92,133	7,90,012
R.	—62,417		
			—2,121
Col. 1.—Due to (1) non-appointment of temporary Inspectors, Auditors and Assistant Auditors owing to the training of the candidates not having been completed within the year (Rs. 41,837) and (2) non entertainment of staff for the five new land mortgage bankā (Rs. 20,580).			
A.-3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	10,000	6,214	6,211
R.	—3,786		
			—3
Col. 1.—Same as under A.-1.— <i>Charged.</i>			
Voted—			
O.	2,37,200	2,46,227	2,42,471
R.	9,027		
			—3,756
A.-4.—Contingencies—			
O.	76,240	79,380	74,681
R.	3,140		
			—4,699
For rounding—			
<i>Charged</i>	—400	..	+ 400
Voted	10	..	—10

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'd.</i>			
B.—GRANTS-IN-AID	2,11,256	2,03,113	—8,143
C.—OTHER CHARGES—			
<i>Charged—</i>			
	Rs.		
O.	1,268	798	637
R.	—470			—161
<i>Voted—</i>			
O.	2,27,100	1,97,960	1,90,449
R.	—29,140			—7,511
Col. 1.—Mainly due to less number of Secretaries having attended their training (Rs. 22,274) and less tours (Rs. 2,416).			
<i>For rounding—</i>			
<i>Charged</i>	—268	..	+268
<i>Voted</i>	—356	..	+356
Surrenders or withdrawals within grant or appropria- tion—			
<i>Charged—</i>			
R.	20,756	20,756	.. —20,756
<i>Voted—</i>			
R.	79,390	79,390	.. —79,390
Totals—			
<i>Charged</i>	46,000	25,348	—20,652
<i>Voted</i>	17,30,000	16,17,883	—1,12,117

REVIEW.

In the charged section the savings were 44·9 per cent. of the original appropriation as compared with 47·6 per cent. in the preceding year. There was, however, an excess of '4 per cent. over the final charged appropriation against a saving of 1·8 per cent. in the previous year.

In the voted section the savings were 6·5 per cent. of the original grant and 2 per cent. of the final appropriation as against 5·6 and 2·1 per cent. respectively in the preceding year and were mainly contributed by sub-heads A.-2 and C.

REVIEW—*contd.*

2. *Deposit Account of Grants from the Central Government for the Development of Handloom Industries.*—These grants are received from the Central Government for the development of handloom industries in Bengal and are credited to this deposit account. Part of the expenditure incurred on the scheme is booked under sub-head C of this Grant and part under sub-head A of Grant No. 26. At the end of the year amounts equivalent to the expenditure on the scheme booked under the above two sub-heads are debited to this deposit account by corresponding credit to the revenue heads, *viz.*, XXXI—Co-operation and XXXII—Industries.

An account of the transactions during the year 1941-42 is given below :—

	Rs.
Opening balance	1,38,924
Receipts	1,03,528
Expenditure	81,508*
Closing balance	1,60,944

*Grant No. 25—Sub-head C	59,324
„ 26— „ „ A	22,184
Total	81,508

3. *Land Mortgage Banks.*—In addition to the five land mortgage banks established in 1933-34 and 1934-35 at Mymensingh, Pabna, Jessore, Birbhum and Comilla, four new banks were started during the year under review at Burdwan, Rajshahi, Dacca and Khulna. Another new bank was also organized at Feni (Noakhali), but it could not be given a start owing to military activities going on in that sub-division.

According to the orders of Government the banks received from Government the entire cost of their management for the first year of their existence and during the following two years a subsidy equal to the excess of the cost of management over their gross profits. Due, however, to economic depression and other causes the progress of the first five banks was rather slow and Government sanctioned for them the continuance of subsidies even beyond the first three years till they became self-supporting. Further, each of these banks enjoyed the privilege of drawing advances from Government to the maximum extent of Rs. 4,868 per annum to meet the management charges which could be adjusted with or repaid to Government, as the case may be, as soon as the financial results of each bank were known. The total amount of subsidy paid by Government to these banks up to the 30th June 1942 (including the cost of their management during the first year) is shown below :—

	Rs.
(i) Pabna	22,681
(ii) Jessore	19,335
(iii) Birbhum	12,236
(iv) Mymensingh	15,755
(v) Comilla	10,239
Total	80,246

REVIEW—*concl'd.*

No portion of the above subsidy is recoverable from the banks. The cost of management only in respect of each of the new banks opened during the year under review, defrayed by Government, is indicated below :—

	Rs.
(i) Burdwan	559
(ii) Rajshahi	559
(iii) Dacca	578
(iv) Khulna	577
Total	<u>2,273</u>

The sub-joined statement compiled from the audited accounts of the banks furnished by the Registrar of Co-operative Societies, Bengal, shows their general revenue position for the year ending 30th June, 1942 and their financial relation with the Provincial Government. It will be observed therefrom that barring the four banks, newly started during the year, in which cases the entire cost of management had to be paid by Government, the only other bank which worked at a loss was the one at Jessore. This bank became entitled to a subsidy of Rs. 536 only on the year's working—being the excess of the cost of management over the gross profits earned by it. The Government subsidies payable to the banks in respect of the year ending 30th June, 1942 are shown against item 6 of the statement and the amounts recoverable from them against item 8 *ibid.* These latter amounts have not, however, been recovered as yet.

From a short review of the working of the land mortgage banks for the year ending 30th June, 1942 made by the Registrar of Co-operative Societies, Bengal, it appears that during the year there was a great demand for loans from these banks, but that their business suffered a serious set-back due to the Bengal Provincial Co-operative Bank's sudden inability to finance these banks owing to its own financial difficulties. The idea of getting adequate funds by the issue of debentures under Government guarantee (as provided for in the Bengal Co-operative Societies Act, 1940) had also to be kept in abeyance in accordance with the advice of the Reserve Bank of India.

Statement for the year ending June, 1942.

Particulars.	Pabna.		Jessore.		Birbhum.		Mymen- singh.		Comilla.		Dacca.		Rajshahi.		Khulna.		Burdwan.	
	1	2	3	4	5	6	7	8	9	10	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Interest earned and other receipts		11,015	8,926	10,002	16,417	12,372	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2. Deduct—Interest paid and other charges		6,144	5,009	5,574	9,218	6,631	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
3. Gross profit		4,871	3,917	4,428	7,199	5,741	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
4. Management charges		4,474	4,453	4,373	3,998	4,272	578	559	577	559	577	559	577	559	577	559	577	559
5. Difference (more + , less —)		+397	—536	+55	+3,201	+1,469	—578	—569	—577	—559	—577	—559	—577	—559	—577	—559	—577	—559
6. Government subsidy		Nil	536	Nil	Nil	Nil	578	559	577	559	577	559	577	559	577	559	577	559
7. Management charges drawn from Government		4,344	4,128	4,162	3,906	4,313	471	259	422	372	422	372	422	372	422	372	422	372
8. Amount recoverable from the banks		4,344	3,592	4,162	3,906	4,313	..	..	..	..	..	..	..	..	..	..	..	..
9. Amount repayable to the banks by Government	107	300	155	187	107	300	155	187	107	300	155	187

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 "			
A.—INDUSTRIES—			
A.-1.—Pay of Officers—			
	Rs.		
O.	2,89,930	2,79,570	2,78,962
R.	—10,360			—608
A.-2.—Pay of Establishment—			
O.	4,58,264	4,53,835	4,51,365
R.	—4,429			—2,470
A.-3.—Allowances, honoraria, etc.—			
O.	75,885	81,310	80,668
R.	5,425			—642
A.-4.—Contract Contingencies			
		12,800	12,625
A.-5.—Other Contingencies—			
O.	5,77,515	3,40,299	3,37,610
R.	—2,37,216			—2,689
<p>Col. 1.—Mainly due to (1) effect not having been given to the scheme for the market- ing of cottage industry products owing to abnormal rise in the price of yarns (Rs. 2,03,300) and (2) funds having been originally provided in lump under this sub-head for research schemes formulated by the Industrial Research Board which were subsequently trans- ferred to other sub-heads to which the charges were debitable (Rs. 21,666).</p>			
A.-6.—Scholarships—			
O.	73,000	72,523	72,014
R.	—477			—509
A.-7.—Grants-in-aid—			
O.	3,31,454	3,64,420	3,59,542
R.	32,966			—4,878
<p>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 (Rs. 17,736) and increased grant to some schools (Rs. 18,000), partly set off by a surrender of Rs. 5,000 owing to the Rural Reconstruction scheme not having been given effect to. See paragraph 2 of the review.</p>			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "43.— Industries"—concl'd.			
A.—INDUSTRIES—concl'd.			
A.-8.—Miscellaneous—			
<i>Charged—</i>			
	Rs.		
O.	1,000	910	911
R.	—90			+1
<i>Voted—</i>			
O.	15,900	15,750	15,570
R.	—150			—180
<i>For rounding—</i>			
O.	152	..	..
R.	—152		
C.—FISHERIES—			
O.	80,400	..	..
R.	—80,400		
Col. 1.—Due to delay in the recruitment of a Director of Fisheries for the Fisheries Department.			
E.—CHARGES IN ENGLAND—			
High Commissioner—			
O.	4,000	280	121
R.	—3,720			—159
For rounding		—300	..
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	90	90	..
<i>Voted—</i>			
R.	2,98,513	2,98,513	..
Totals—			
Charged	1,000	911	—89
Voted	19,19,000	16,08,477	—3,10,523

REVIEW.

Voted savings were 16·2 and ·7 per cent. of the grant and the final modified appropriation as compared with 3·4 and ·5 per cent. respectively in the preceding year. Sub-heads A-5 and C mainly contributed to the saving in the original grant.

2. Provision was made successively for three years from 1939-40 to 1941-42 under sub-head A-7 for Rural Reconstruction scheme, but in all these years the provision was surrendered. The controlling authority explained that the provision made in the year under review could not be utilised as the details of the scheme were not settled.

3 *Deposit Account of Grant from the Central Government for the Development of Sericultural Industry*—This deposit account is intended for recording transactions relating to the grant made by the Government of India for schemes for the improvement of sericultural industry in Bengal. The expenditure incurred on the schemes is booked under sub-head A of this grant. At the end of the year an amount equivalent to the total expenditure on the schemes booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head XXXII.—Industries.

An account of the transactions during the year 1941-42 is given below :—

	Rs.
Opening balance	4,621
Receipts	37,188
Charges	36,765
Closing balance	5,044

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>	32,610	31,524	—1,086
<i>Voted</i>	48,465	40,912	—7,553
Col. 4.—Mainly due to partial effect having been given to the re-organisation scheme owing to the late receipt of the final orders of Government.			
B.-2.—Pay of Establishment—			
	Rs.		
O.	29,329	26,829	26,464
R.	—2,500		
			— 36 5
			— 825
B.-3.—Allowances, honoraria, etc.—			
<i>Charged</i>	4,778	3,943	—835
Voted—			
O.	9,930	5,620	5,429
R.	—4,310		
			—101
Col. 1.—Same as stated in the note under B.-1.—Voted.			
B.-4.—Contingencies—			
O.	5,05,656	5,80,446	5,64,415
S.	68,000		
R.	6,790		
			—16,031
Col. 1.—Supplementary grant due to arrangements made for laying by a reserve of chemicals and packing materials against an apprehended shortage of such materials on account of the war (Rs. 50,000) and to a rise in the price of materials and tools and plant (Rs. 18,000). Col. 4.—Factory stores were not available in full quantities owing to war conditions.			
B.-7.—Grants-in-aid, contributions, etc.—			
O.	700	720	720
R.	20		
			..
For rounding—			
<i>Charged</i>	12	..	—12
<i>Voted</i>	—80	..	+ 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—"43—Industries"—concl'd.			
D.—WORKS—			
	Rs.		
O.	1,16,306		
R.	—98,000		
	18,306	18,911	+605
Col. 1.—Due to very little work on buildings in connection*with the reorganisation scheme owing to difficulties in getting plans and estimates sanctioned and in obtaining licenses for steel.			
E.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged	12,800	12,800	..
Voted—			
O.	3,640		
R.	3,000		
	6,640	2,978	—3,661
F.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	35	+35
Voted . . . . .	..	8	+8
For rounding—			
Charged	—200	..	+200
Voted	54	..	—54
Surrenders or withdrawals within grant or appropriation.			
R.	95,000	95,000	—95,000
Totals—			
Charged	50,000	48,302	—1,698
Voted	7,92,000	6,59,837	—1,22,163

REVIEW.

There was a saving of 3·4 per cent. in the charged appropriation against an excess of ·9 per cent. in the previous year. Voted savings were 15·6 and ·4 per cent. of the sanctioned grant and the modified appropriation respectively as against 3·3 and ·6 per cent. in the preceding year. Sub-head 'D contributed to the bulk of the saving in the sanctioned grant.

2. As already reported in the Appropriation Accounts for 1940-41, a scheme for the introduction of a commercial system of accounts in the Cinchona Department was formulated and submitted to Government. The scheme provides for the appointment of an Accounts Officer and a staff under him. It could not be given effect to for want of office building and quarters. The matter is, however, still under the consideration of Government.

Store Accounts of the Mungpo Quinine Factory, 1941-42.

Particulars of stores.	Opening balance.		Receipts.		Utilisations, issues, etc., written off.		Shortage, loss, etc., written off.		Results of stock verification and revaluation, if any.		Closing balance.			
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.		
	1		2	3	4	5	6	7	8	9	10	11	12	13
		lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	Rs.
Cinchona bark . . .		486,377	(a) 2,43,189	1,573,553	7,86,777	1,584,599	7,92,300	*	..	..	..	475,331	2,37,666
Quinine sulphate purified .		16,482	(b) 1,48,338	88,338	7,95,042	83,561	7,52,049	0.05	..	..	..	21,250	1,91,331
“ “ crude .		13,275	(c) 1,19,475	1	9	9,125	82,125	1,285*	11,565	..	..	2,866	25,794
“ “ tablets .		2,829	(d) 30,405	15,643	1,54,980	13,359	1,29,286	0.02	..	..	..	5,113	56,099
Other quinine salts . . .		1,067	(e) 11,832	2,608	26,316	2,884	29,580	0.40	..	..	..	791	8,568
Cinchona febrifuge and other mixed alkaloids.		18,545	(f) 1,11,416	42,911	2,59,821	30,685	1,86,352	..	..	1	6	30,772	1,84,831
Other cinchona products .		36	360	54	540	8	80	..	..	..	..	82	820
Other stores, oils, chemicals, etc.		..	52,331	..	1,76,640	..	1,36,494	..	43	..	91	..	92,525	

(a) Bark—@ As. 8 per lb.

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

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

(e) Quinine alkaloid—@ Rs. 12 per lb.; other quinine salts and net quinine salt contents 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.

* Bin loss—Write off sanctioned by Government.

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

MUNGPOO,
The 25th July 1942. }

M. SEN,
Quinologist to the Government of Bengal.

Certificate and remarks of the Head of the Department.

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

ROYAL BOTANIC GARDEN, CALCUTTA, }
The 8th August 1942. }

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

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.

Though it had been decided to maintain stock ledgers for miscellaneous stores other than the major items for which ledgers are at present maintained, no such ledgers have been opened as yet. This is explained to be due to the factory working without a Store Keeper for over eight months owing to unavoidable circumstances.

It appears that there is no system of physical verification of the stock of bark on bins. Government have stated that this verification will entail enormous expenditure and loss of bark in the process of reweighment.

On the clearance of 'bin stocks' quinine sulphate (crude) of the value of Rs. 11,565 was found short and was written off under the orders of the Provincial Government. The loss was explained by the Superintendent, Cinchona, as due to the errors in estimating by analysis and sampling the net quinine content of the crude quinine originally taken to stock.

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

CALCUTTA, }
The 1st August 1942. }

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

Audit Comments.

The above store accounts of quinine products relate to the transactions at the quinine factory only, the issues made to the Sales Depot at Calcutta and to the Government Agents being accounted for as final transactions. It is desirable that future accounts should include the actual sales and the closing stock held not only in the factory but also in sales depots and with the agents so that the transactions of the department as a whole may be brought out.

Store Accounts of the Mungpoo Cinchona Plantation for 1941-42.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Depreciation, shortage, loss, verification and re-etc., written off. valuation, if any.		Result of stock		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cinchona bark	3,563	1,781	748,310	3,74,155	705,260	3,52,630	..	..	..	..	46,613	23,306
Manures, implements and other stores.	..	2,156	..	12,191	..	12,514	..	..	..	..	..	1,833

The stock was verified by the Manager.

H. THOMAS,
Manager,
Government Cinchona Plantation,
Mungpoo.

MUNGPOO, }
 The 22nd June 1942.

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

ROYAL BOTANIC GARDEN, }
 CALCUTTA, }
 The 10th August 1942.

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

Store Accounts of the Munsong Cinchona Plantation for 1941-42.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Depreciation, shortage, loss, etc., written off.		Result of stock verification and re-valuation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cinchona bark	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Manures, implements and other stores.	..	5,018	..	9,987	..	10,647	..	..	..	..	..	4,358
		625,160		4,12,038		4,30,788		..		..	587,621	2,93,811

The stock was verified by the Manager.

P. V. OSBORNE,
Manager,
Government Cinchona Plantation,
Munsong, P. O. Kalimpong.

MUNSONG,

The 16th July 1942.

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

ROYAL BOTANIC GARDEN, CALCUTTA, }
 S. C. SEN,
Superintendent,
Cinchona, Bengal.

The 10th August 1942.

Audit comments under Plantations.

The store accounts of the Cinchona Plantations at Mungpoo and Munsong which are locally test-audited once in five years were not due for audit during the year.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 47.—Miscellaneous Departments "			
<i>Labour and Emigration.</i>			
A.—LABOUR—			
<i>Charged—</i>			
	Rs.		
O.	21,400	} 21,060	20,793
R.	—340		
<i>Voted—</i>			
O.	54,460	} 51,110	51,784
R.	—3,350		
B.—INSPECTOR OF FACTORIES—			
O.	1,80,700	} 1,39,940	1,38,848
R.	—40,760		
Col. 1.—Mainly due to unforeseen retirement of two officers (Rs. 15,331), deputation of another to the Government of India (Rs. 11,070), unfilled vacancy (Rs. 8,040) and non-utilisation of the provision for passages owing to war conditions (Rs. 4,800).			
<i>Inspection and Tests.</i>			
C.—INSPECTOR OF STEAM BOILERS—			
<i>Charged—</i>			
O.	100	} 40	40
R.	—60		
<i>Voted—</i>			
O.	1,23,800	} 1,22,015	1,19,039
R.	—1,585		
<i>Statistics.</i>			
E.—GAZETTEER AND STATISTICAL MEMOIRS	500	..	—500
F.—PROVINCIAL STATISTICS	8,100	8,057	—43
<i>Miscellaneous.</i>			
G.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS	6,200	5,950	—250
H.—EXAMINATIONS	100	94	—6

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>contd.</i>			
I.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—			
	Rs.		
O	5,200	5,080	4,936
R	—120			—144
J.—ADMINISTRATION OF THE BENGAL MONEY- LENDERS ACT, 1940—			
<i>Charged—</i>			
O	26,000	25,000	23,181
R	—1,000			—1,819
<i>Voted—</i>			
O	5,900	16,840	16,527
R	10,940			—313
Col. 1.—Mainly to meet expenditure in the district offices not provided in the original estimate.			
K.—MISCELLANEOUS—			
<i>Charged—</i>			
O	1,000	860	740
R	—140			—190
<i>Voted—</i>			
O	66,820	67,964	66,488
R	1,144			—1,476
L.—CHARGES IN ENGLAND—			
[Commissioner—			
<i>Charged—</i>			
O	4,800	4,070	4,452
R	—730			+382
<i>Voted—</i>			
O	40,000	32,700	32,870
R	—7,300			+170

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.			
M.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	.2	12	+12
<i>Voted</i> . . . . .	..	89	+89
For rounding—			
<i>Charged</i>	—300	..	+300
<i>Voted</i>	420	..	—420
Surrenders or withdrawals within grant or approp- riation—			
<i>Charged—</i>	Rs.		
<i>R.</i>	2,270	2,270	.. —2,270
Voted			
<i>R.</i>	41,031	41,031	.. —41,031
Totals—			
<i>Charged</i>	53,000	49,218	—3,782
<i>Voted</i>	4,92,000	4,44,682	—47,318

REVIEW.

Charged savings were 7·1 and 3 per cent. of the original and the final appropriations as against 6·1 and 5·3 per cent. respectively in the previous year. Voted savings were 9·6 per cent. of the original grant and 1·4 per cent. of the final appropriation compared with 11·4 and 1·5 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 "50.—Civil Works".			
A.—ORIGINAL WORKS—BUILDINGS—			
A.-1.—Land Revenue—			
	Rs.		
O.	43,000	} 6,874	6,856
R.	—36,126			—18
Col. 1.—Due to postponement of a work owing to the war (Rs 35,000) and another work not having been started for want of possession of land (Rs. 8,000), partly set off by a total increase of Rs. 6,874 owing mainly to the post-budget decision to take up a work. See items 31, 32, 33 and 49 of Annexure A.			
A.-2.—Provincial Excise—			
<i>Charged—</i>			
R.	485	485	485
See item 49 of Annexure A.			
<i>Voted—</i>			
O.	10,148	} 4,352	4,416
R.	—5,795			+63
Col. 1.—Due to postponement of new works. See item 49 of Annexure A.			
A.-3.—Registration—			
O.	93,461	} 35,961	35,917
R.	—57,500			—44
Col. 1.—Due to (1) postponement of certain works owing to financial stringency (Rs. 40,694), (2) another work not having been started as land was not made over to the Department (Rs. 11,000) and (3) cumulative savings amounting to Rs. 6,783 mainly on account of slow progress of work, revision of plans and estimates and the provision for land acquisition not having been required, partly counterbalanced by (4) small increases aggregating Rs. 977. See items 31, 34 and 39 of Annexure A.			
A.-4.—General Administration—			
<i>Charged—</i>			
O.	1,58,000	} 89,153	72,878
R.	—68,847			—16,275
Col. 1.—Due to (1) a work not having been done up to the sanctioned estimate on account of the war situation (Rs. 35,200), (2) another work not having been started owing to scarcity of steel materials (Rs. 26,300) and (3) postponement of new minor works owing to financial stringency (Rs. 7,347). Col. 4.—Mainly due to (1) the provision for the electric portion of a work not having been surrendered in time (Rs. 3,500) and the estimate of expenditure on the structural portion of the work having been upset by war conditions (Rs. 4,610) and (2) to the adjustment of the sale proceeds of a lift realised towards the very close of the year on account of a work which was abandoned (Rs. 7,589). See items 1, 2, 31, 35 and 49 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—contd.			
A.-4.—General Administration—concl'd.			
Voted—			
	Ra.		
O.	18,21,160	13,68,658	11,31,206
R.	-4,52,502			-2,37,452
<p>Col. 1.—Mainly due to (1) an agreement to pay the cost of acquisition of land for a building in three successive years instead of in one instalment during the year (Rs. 2,25,525) and also to excess provision (Rs. 74,565), (2) postponement, partial execution, slow progress and late commencement of works owing to the war (Rs. 1,36,473), (3) non-acquisition of land for a building (Rs. 39,958) and (4) some of the selected new minor works not having been taken up and some minor works in progress having remained incomplete owing to the war conditions (Rs. 1,08,556), partly set off by (5) an increase of Rs. 1,22,916 owing to the post-budget decision to execute a work. Col. 4.—Due to (1) land acquisition for a building not having been completed during the year (Rs. 2,17,489) and to (2) accumulated savings on various works for want of materials (Rs. 19,963). See items 3 to 6, 31, 36 to 41 and 49 of Annexure A.</p>			
A.-5.—Administration of Justice—			
O.	2,09,585	1,63,434	1,58,146
R.	-1,36,151			-5,288
<p>Col. 1.—Mainly due to (1) partial utilisation of the provision for a work owing to non-availability of steel materials and difficulties in procuring bricks (Rs. 65,000), (2) postponement of works owing to financial stringency (Rs. 42,785), (3) reduction of the estimate for a work and acceptance of low tender (Rs. 17,472) and (4) late acceptance of tender (Rs. 8,000). See items 7, 31, 42, 43 and 49 of Annexure A.</p>			
A.-6.—Jails and Convict Settlements—			
O.	1,60,522	1,60,970	1,65,871
R.	448			+4,901
See items 8, 9, 31, 44, 45 and 49 of Annexure A.			
A.-7.—Police—			
Charged—			
O.	2,000	2,087	2,087
R.	87		
See item 49 of Annexure A.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "50.—Civil Works"—contd.			
A.—ORIGINAL WORKS—BUILDINGS—contd.			
A.-7.—Police—concl'd.			
Voted—			
	Rs.		
O.	8,79,771	5,94,594	5,70,896
R.	-2,85,177			-23,698
<p>Col. 1.—Mainly due to (1) postponement of certain works owing to the war (Rs. 1,32,271), (2) non-utilisation in full of the provision for certain other works owing to difficulty in obtaining steel and other materials, slow progress and late commencement of works, late administrative approval and reduction of estimate (Rs. 2,20,799) and (3) restriction on taking up new minor works and non-availability of steel materials (Rs. 42,869), partly set off by (4) an increase of Rs. 1,18,378 owing to the post-budget decision to take up a work. See items 10 to 20, 31, 46, 47 and 49 of Annexure A.</p>			
A.-8.—Ports and Pilotage—			
R.	10	10	4
See item 49 of Annexure A.			
A..9 (a).—Education—Anglo-Indian and European			
	5,000	5,330	+ 330
See item 49 of Annexure A.			
A.-9 (b).—Education—General—			
Charged—			
O.	10,000	..	..
R.	-10,000	..	..
<p>Col. 1.—Due to postponement of a work. See item 31 of Annexure A.</p>			
Voted—			
O.	6,31,512	2,97,658	2,87,250
R.	-3,33,854			-10,408
<p>Col. 1.—Mainly due to (1) postponement of works owing to the war (Rs. 1,52,012) and (2) smaller expenditure (i) on a work owing chiefly to acceptance of tenders at lower rates and payment of the cost of land in the previous year for which provision was made in the budget (Rs. 38,584) and (ii) on another work owing mainly to its stoppage for a considerable period on account of communal disturbances and to scarcity of materials (Rs. 1,41,845). See items 20 to 23, 31 and 49 of Annexure A.</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 "50.—Civil Works"—<i>contd.</i>			
A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i>			
A.-10.—Medical—			
<i>Charged—</i>			
	Rs.		
O.	2,000	} 89	.. — 89
R.	—1,911		
See item 49 of Annexure A.			
<i>Voted—</i>			
O.	3,81,414	} 1,64,225	1,52,050 —12,175
R.	—2,17,189		
Col. 1.—Mainly due to postponement of a work pending the selection of site and non-utilisation in full of the provision for certain other works owing to delay in sanctioning the revised estimate, acceptance of tender at lower rates, slow progress and late commencement of work and non-availability of materials owing to the war. See items 24, 25, 26, 31 and 49 of Annexure A.			
A.-12.—Agriculture—			
O.	1,58,013	} 1,20,008	1,10,829 —9,179
R.	—38,005		
Col. 1.—Mainly due to (1) postponement of works owing to the war (Rs. 30,000), (2) slow progress of work on account of scarcity of materials (Rs. 41,000) and (3) departmental execution of a work (Rs. 6,000), partly set off by (4) increases owing to execution of some items of works which could not be anticipated at the budget stage (Rs. 40,000). See items 27 to 31, 48 and 49 of Annexure A.			
A.-13.—Veterinary—			
O.	3,000	} 1,505	1,751 +246
R.	—1,495		
See item 49 of Annexure A.			
A.-15.—Industries—			
O.	14,000	} 21,043	19,851 —1,192
R.	7,043		
Col. 1.—Mainly due to (1) a throw over from the previous year (Rs. 1,900) and (2) anticipation to meet the expenditure on another work from the normal minor works grant not having materialised (Rs. 4,600). See items 31 and 49 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.-16.—Civil Works—	Rs.		
O.	30,267	17,988	13,132
R.	-12,279			-4,856
Col. 1.—Mainly due to curtailment of expenditure owing to war conditions. Col. 4. Petty savings on various minor works. See item 49 of Annexure A.			
A.-17.—Stationery and Printing—			
O.	1,000	16	..
R.	-984			-16
See item 49 of Annexure A.			
A.-18.—Miscellaneous Departments—			
O.	11,500	7,403	6,903
R.	-4,097			-500
Col. 1.—Mainly due to the transfer of the provision (which is treated as a reserve) to other sub-heads. See item 49 of Annexure A.			
For rounding—			
O.	647	..	..
R.	-647		
B.—ORIGINAL WORKS—COMMUNICATIONS—			
<i>Charged—</i>			
O.	3,000	1,974	1,715
R.	-1,026			-259
See item 62 of Annexure A.			
<i>Voted—</i>			
O.	4,62,000	28,98,015	27,50,667
R.	24,36,015			-1,47,348
Col. 1.—Mainly due to (1) reappropriations of (i) Rs. 23,03,860 from sub-head F.—Grants- in-aid—Voted owing to a change in the classification of certain Road Fund works conse- quent on the Provincial Government having taken over the control and administration of the roads from the District Boards with effect from the 1st May, 1941, and of (ii) Rs. 46,572 from sub-head C.—Repairs—Voted owing to a change in the classification of a work and (2) improvement of certain roads by reappropriation from the repair grants with a view to reducing the future cost of their maintenance (Rs. 1,03,128). Col. 4.— Mainly due to (1) a work not having been taken up as a portion of the road had to be raised for R. A. F. works and materials could not be secured owing to war conditions (Rs. 35,000), (2) steel materials for a work not having been received in time (Rs. 52,790) and (3) the programme of certain works having been upset owing to the war (Rs. 90,754), partly set off by (4) an unregularised excess expenditure of Rs. 50,400 on a work owing to the write-back of expenditure on various advance collection estimates in the accounts for January, 1942. See items 50 to 88 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 "—<i>contd.</i>			
C.—REPAIRS—			
<i>Charged—</i>	Rs.		
O.	4,50,000		
R.	—3,107	4,46,893	4,45,820
			—1,673
<i>Voted—</i>			
O.	43,30,000		
R.	—5,20,181	38,09,819	37,26,611
			—83,208
<p>Col. 1.—Mainly due to (1) curtailment of expenditure owing to the war conditions. (2) certain works not having been taken up owing to scarcity and high price of materials and difficulties in transport and (3) the reasons stated in items 1 (ii) and 2 of the note for Col. 1 under sub-head B.—Voted. Col. 4.—Due to want of materials and difficulties in transport.</p>			
D.—ESTABLISHMENT—			
<i>Gross—</i>			
<i>Charged—</i>			
O.	3,30,200		
R.	—48,200	2,82,000	2,84,493
			+2,493
<p>Col. 1.—Due to transfers of some officers to the Defence Department, detention of an officer in England owing to non-availability of passage and death of another officer.</p>			
<i>Voted—</i>			
O.	14,90,000		
R.	—40,000	14,44,000	14,28,638
			—15,362
<i>Deduct—Recoveries—</i>			
<i>Charged—</i>			
O.	—1,60,000		
R.	1,25,000	—35,000	—36,467
			—1,467
<i>Voted—</i>			
O.	—6,38,000		
R.	4,59,000	—1,79,000	—1,64,553
			+14,447
<p>Charged and Voted—Col. 1.—Mainly due to (1) smaller expenditure on Central civil works owing to war conditions and (2) taking over by Government of certain Road Fund works from the District Boards from the 1st May, 1941.</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 "50.—Civil Works"—contd.

E.—TOOLS AND PLANT—

<i>Charged—</i>	<i>Rs.</i>			
O.	5,000	}	5,160	4,760
R.	160				}	-400
<i>Voted—</i>				
Gross			90,000	79,465
				-10,535

Col. 4.—Mainly due to non-availability of certain articles (Rs. 7,663) and adjustment of the charges for certain other articles under "63.—Extraordinary charges (Rs. 2,744)".

Deduct—Recoveries -1,013 -1,013

F.—GRANTS-IN-AID—

<i>Charged—</i>				
O.	4,03,500	}	4,03,009	4,00,000
R.	-491				}	-3,009
<i>Voted—</i>				
O.	51,91,000	}	19,18,833	19,17,621
R.	-32,72,167				}	-1,212

Col. 1.—Due to (1) a change in the classification of certain Road Fund works from this sub-head to sub-head B.—Voted, *vide* item 1 (i) of the note under the latter sub-head (Rs. 23,03,860) and the consequent saving in the provision for departmental charges (Rs. 6,58,492). (2) grants out of the Motor Vehicles Tax proceeds having been withheld from certain District Boards and Municipalities owing to postponement of a scheme for want of steel materials (Rs. 43,000), non-settlement of schemes to be undertaken (Rs. 34,000) and failure on the part of certain District Boards and Municipalities to maintain the standard of expenditure on roads (Rs. 43,000) and (3) cumulative savings of Rs. 1,89,815 largely brought about by non availability of iron materials for bridges, difficulties in collection of materials, want of sanction to the detailed estimate, late administrative approval and non-acquisition of land.

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

O.	10,000	}
R.	-10,000			

Col. 1.—The comprehensive scheme of rural reconstruction could not be given effect to during the year as the details thereof were not settled. 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 "50.—Civil Works"—<i>contd.</i>			
F.—GRANTS-IN-AID—<i>concl'd.</i>			
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 waterways (2nd Grant schemes)—			
O.	50,000	25,000	20,388
R.	—25,000			—4,612
Col. 1.—Expectation that certain schemes would be completed or taken up during the year did not materialise owing to local contributions not having been available.			
Col. 4.—Mainly due to the failure on the part of local officers to report savings for surrender in time.			
G.—SUSPENSE—			
Charged . . . . .	..	—1,335	—1,335
Voted—			
O.	18,000	17,825	34,069
R.	—175			+16,244
Col. 4.—The excess occurred mainly under the head "Stock" owing to the materia' purchased not having been utilised in full. See also Annexure C.			
H.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
O.	55,800	23,160	20,551
R.	—32,640			—2,669
Voted—			
O.	24,000	18,800	18,748
R.	—5,200			—52

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"—<i>concl'd.</i>			
I.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i> . . . . .	..	62	+62
<i>Voted</i> . . . . .	..	53	+53
For rounding—			
<i>Charged</i>	500	..	—500
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	1,65,490	1,65,490	.. —1,65,490
<i>R. Deductions</i>	—1,25,000	—1,25,000	.. +1,25,000
<i>Voted—</i>			
<i>R. Gross</i>	30,17,008	30,17,008	.. —30,17,008
<i>R. Deductions</i>	—4,59,000	—4,59,000	.. +4,59,000
Total—Grant No. 29.—Civil Works—			
<i>Charged—</i>			
<i>Gross</i>	14,20,000	12,30,916	—1,89,084
<i>Deductions</i>	—1,60,000	—36,467	+1,23,533
<i>Net</i>	12,60,000	11,94,449	—65,551
<i>Voted—</i>			
<i>Gross</i>	1,62,09,000	1,26,46,668	—35,62,332
<i>Deductions</i>	—6,38,000	—1,65,566	+4,72,434
<i>Net</i>	1,55,71,000	1,24,81,102	—30,89,898

REVIEW.

Charged savings were 5·2 per cent. of original appropriation against 8·8 per cent. in the preceding year. The saving in the final appropriation was 2·1 per cent. against 7 per cent. in 1940-41.

Voted savings were 19·8 and 4·1 per cent. of the original grant and the modified appropriation respectively against 13·3 and 2·5 per cent. in the previous year. The savings in the original grant were mainly contributed by sub-heads A.-4, A.-5, A.-7, A.-9 (b), A.-10, C and F, partly set off by excesses under sub-heads B and D—*Deduct—Recoveries.*

REVIEW—*contd.*

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 Acts at page 245.

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 three years, for a Climatic Sanitarium for Tuberculosis (*vide* item 25 of Annexure A), but the work had to be postponed from year to year pending the selection of a site. The Public Accounts Committee on the Appropriation Accounts for 1940-41 recommended that the matter should be expedited.

4. The provision of Rs. 10,000 made under sub-head F.-1 to make grants and subventions to schemes of rural reconstruction out of the provincial revenues remained unutilised as in the preceding two years owing to a comprehensive scheme not having matured. The Public Accounts Committee which considered the Appropriation Accounts for 1940-41 expressed the opinion that it would be best to inform the District Officers of the existence of the provision and the nature of the schemes for which grants would be made out of it so that they might send up suitable schemes to Government in time.

5. The gross establishment charges of the Communications and Buildings Branch of the Communications and Works Department during the year 1941-42 amounted to Rs. 17.13 lakhs against the total works outlay of Rs. 96.70 lakhs, *i.e.*, 17.71 per cent. against 21.69 per cent. of the previous year. A sum of Rs. 2.01 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 of Rs. 15.12 lakhs were 15.64 per cent. of the total works outlay against 14.62 per cent. of the previous year.

6. A School building with the Mistress's quarters was constructed in 1915-16 out of Government grant. There was a stipulation that the buildings would be made over to the School Committee after construction. But inadvertently they were borne on the register of buildings and maintained at the cost of Government up to the year 1941-42, although they had been in occupation of the school authorities since their construction. They have since been removed from the Register of buildings. As the exact terms and conditions on which the buildings were to be made over to the School Committee could not be traced, Government did not propose to fix the responsibility for the loss in respect of the maintenance charges of the buildings.

7. 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.

REVIEW—contd.

A duly verified *Pro formâ* account of the Bengal Motor Vehicles Tax Fund for the year 1941-42 is given below :—

	Rs.
1. Opening balance on the 1st April 1942	14,71,798
2. Net receipts excluding refunds	16,16,169
3. Expenditure :—	Rs.
(i) Cost of collection	69,900
(ii) Statutory payment to the Calcutta Corporation	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads	8,34,078
(iv) Contribution paid to the old Howrah Bridge Commissioners for the maintenance of the existing bridge	2,00,000
(v) Expenditure other than those under (iii) and (iv) on the construction and maintenance of roads and bridges	10,285
Total	15,64,263
4. Closing balance	15,23,704

8. *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 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 Central Legislature in 1937 the portions allocated for expenditure in Governor's Provinces are retained by the Central Government. 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

REVIEW—concl'd.

—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 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 1941-42 is given below :—

Opening balance on the 1st April, 1941 Rs. 76,329

1	To the end of the year 1940-41. 2	During the year 1941-42. 3	Total to end of 1941-42. 4
	Rs.	Rs.	Rs.
Allotments from the Central Road Fund—			
(i) Ordinary	1,41,29,205	30,37,233	1,71,66,438
(ii) Special grant from the reserve	11,74,926	4,465	11,79,391
Total	1,53,04,131	30,41,698	1,83,45,829
Expenditure on projects financed from subventions from Central Road Fund—			
(i) Ordinary	1,40,52,876	31,02,575	1,71,55,451
(ii) Special grant from the reserve	11,74,926	4,465	11,79,391
Total expenditure	1,52,27,802	31,07,040	1,83,34,842
Closing balance	76,329	—65,342	10,987

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

	Rs.
(a) Expenditure on Road Fund Works classified as Communications	25,97,172
(b) Grants-in-aid	4,79,797
(c) Expenditure on special establishment for Road Fund works	30,07,831
Total	31,07,040

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.69 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 1941-42.

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—					
A.—Original Works—Buildings—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
1.					
<i>Charged</i>	<i>88,700</i>	<i>53,500</i>	<i>45,390</i>	<i>—43,310</i>	<i>—8,110</i>
Col. 5.—Same as under A.-4.—Charged—Col. 1—item (1). Col. 6.—Same as under A.-4.—Charged—Col. 4—item (1). Estimate Rs. 2,19,535; expenditure to end of 1941-42 Rs. 1,84,470; balance Rs. 35,065; in progress. See sub-head A.-4.—Charged.					
2.					
<i>Charged</i>	<i>26,300</i>	<i>..</i>	<i>..</i>	<i>—26,300</i>	<i>..</i>
Col. 5.—Same as under A.-4.—Charged—Col. 1—item (2). See sub-head A.-4.—Charged.					
<i>3.</i>	<i>1,35,800</i>	<i>83,875</i>	<i>83,471</i>	<i>—52,329</i>	<i>—404</i>
Col. 5.—Due to non-availability of iron and asbestos materials, inadequate outturn of bricks on account of coal rationing and non-receipt of sanctioned estimates for some works. Estimate Rs. 5,71,637; expenditure to end of 1941-42 Rs. 3,03,066; balance Rs. 2,68,571; in progress. See sub-head A.-4.—Voted.					
<i>4.</i>	<i>53,900</i>	<i>9,000</i>	<i>8,914</i>	<i>—44,986</i>	<i>—86</i>
Col. 5.—Due to late commencement of work. Estimate Rs. 98,236; expenditure to end of 1941-42 Rs. 31,186; balance Rs. 67,051; in progress. See sub-head A.-4.—Voted.					
<i>5.</i>	<i>5,00,000</i>	<i>5,00,000</i>	<i>2,82,511</i>	<i>—2,17,489</i>	<i>—2,17,489</i>
Cols. 5 and 6.—Same as under A.-4.—Voted—Col. 4—item (1). Estimate Rs. 6,94,863; expenditure to end of 1941-42 Rs. 2,82,511; balance Rs. 4,12,342; in progress. See sub-head A.-4.—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.					
A.—Original Works—Buildings—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
6.	8,00,000	4,99,910	4,97,828	—3,02,172	—2,082
Col. 5.—Same as under A.-4—Voted—Col. 1—item (1). Estimate Rs. 7,25,835; expenditure to end of 1941-42 Rs. 4,97,828; balance Rs. 2,28,007; in progress. See sub-head A.-4—voted.					
7.	1,50,000	85,000	83,813	—66,187	—1,187
Col. 5.—Same as under A.-5—Col. 1—item (1). Estimate Rs. 2,73,439; expenditure to end of 1941-42 Rs. 83,813; balance Rs. 1,89,626; in progress. See sub-head A.-5—Voted.					
8.	5,000	5,724	5,714	+714	—10
Estimate Rs. 11,03,465; expenditure to end of 1941-42 Rs. 9,14,139; balance Rs. 1,89,326; in progress. See sub-head A.-6—Voted.					
9.	67,000	40,600	40,589	—26,411	—11
Col. 5.—Due to difficulty and delay in procuring steel materials and also to shortage of labour owing to the war conditions. Estimate Rs. 75,239; expenditure to end of 1941-42 Rs. 48,679; balance Rs. 26,560; in progress. See sub-head A.-6—Voted.					
10.	1,700	4,200	4,162	+2,462	—38
Col. 5.—Mainly due to execution of some additional items of works. Estimate Rs. 2,43,191; expenditure to end of 1941-42 Rs. 2,31,965; balance Rs. 11,226; in progress. See sub-head A.-7.—Voted.					
11. (a)	27,200	30,059	14,907	—12,293	—15,152
Cols. 5 and 6.—Mainly due to the saving of Rs. 14,000 provided for acquisition of land not being reported by the Collector in time. Estimate Rs. 1,91,496; expenditure to end of 1941-42 Rs. 1,59,393; balance Rs. 32,103; in progress. See sub-head A.-7.—Voted.					

(a) Includes items 63, 64, 66 and 70 of the 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.					
A.—Original works—Buildings—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
12.	1,00,000	29,200	28,977	—71,023	—223
Col. 5.—Due to (1) difficulty in obtaining steel and other materials, (2) substitution of ordinary foundation in place of R. C. raft and piling and (3) scarcity of labour owing to the war conditions. Estimate Rs. 1,23,397; expenditure to end of 1941-42 Rs. 35,597; balance Rs. 87,800; in progress. See sub-head A.-7.—Voted.					
13.	54,000	39,800	39,122	—14,878	—678
Col. 5.—Due to reduction of estimate and to non-availability of asbestos sheets and iron rods. Estimate Rs. 64,237; expenditure to end of 1941-42 Rs. 54,106; balance Rs. 10,131; in progress. See sub-head A.-7.—Voted.					
14.	1,30,000	1,22,600	1,21,915	—8,085	—685
Estimate Rs. 2,27,643; expenditure to end of 1941-42 Rs. 1,92,014; balance 35,629; in progress. See sub-head A.-7.—Voted.					
15.	50,000	11,000	10,693	—39,307	—307
Col. 5.—Due to the progress of the work having been retarded for want of steel materials. Estimate Rs. 84,154; expenditure to end of 1941-42 Rs. 13,156; balance Rs. 70,998; in progress. See sub-head A.-7.—Voted.					
16.	35,000	4,131	3,755	—31,245	—376
Col. 5.—Due to late administrative approval. Estimate Rs. 64,699; expenditure to end of 1941-42 Rs. 51,952; balance Rs. 12,747; in progress. See sub-head A.-7.—Voted.					
17.	20,000	..	..	—20,000	..
Col. 5.—Work postponed owing to the war. See sub-head A.-7.—Voted.					
18.	75,000	..	..	—75,000	..
Col. 5.—Same as under item 17 ante. 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.					
A.—Original Works—Buildings—contd.					
III.—Major works for which specific provision was not made in the budget—					
32.		1,360	1,347	+1,347	—13
Col. 3.—Due to completion of the unfinished work of the previous year and execution of some supplementary works. Estimate Rs. 36,923; expenditure to end of 1941-42 Rs. 33,712; balance Rs. 3,211; in progress. See sub-head A.-1.—Voted.					
33.		5,200	5,196	+5,196	—4
Col. 3.—Due to the post-budget decision to take up the work. Estimate Rs. 36,026; expenditure to end of 1941-42 Rs. 5,196; balance Rs. 30,830; in progress. See sub-head A.-1.—Voted.					
34.		456	456	+456	..
Estimate Rs. 12,636; expenditure to end of 1941-42 Rs. 10,258; balance Rs. 2,378; in progress. See sub-head A.-3.—Voted.					
35.			—7,589	—7,589	—7,589
Charged					
Col. 5 and 6.—Same as under A.-4.—Charged—Col. 4—item (2). Estimate Rs. 11,285; expenditure to end of 1941-42 Rs. 108; balance Rs. 11,177; completed. See sub-head A.-4.—Charged.					
36.		3,355	3,353	+3,353	—2
Col. 3.—Mainly due to execution of works which could not be completed during the previous year. Estimate Rs. 25,815; expenditure to end of 1941-42 Rs. 22,068; balance Rs. 3,147; in progress. See sub-head A.-4.—Voted.					
37.		2,025	2,001	+2,001	—24
Col. 3.—Same as for Col. 3 under item 36 <i>ante</i> . Estimate Rs. 31,828; expenditure to end of 1941-42 Rs. 30,420; balance Rs. 1,408; in progress. See sub-head A.-4.—Voted.					
38.		1,429	1,424	+1,424	—5
Col. 3.—Anticipation that the work would be completed during the previous year did not materialise. Estimate Rs. 14,848; expenditure to end of 1941-42 Rs. 11,392; balance Rs. 3,456; in progress. See sub-head A.-4.—Voted.					

ANNEXURE A—contd.

D. tailed 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.					
A.—Original Works—Buildings—contd.					
III.—Major works for which specific provision was not made in the budget—contd.					
39.		2,500	2,500	+2,500	..
Col. 3.—Due to the post-budget sanction to the work. Estimate Rs. 13,246; expenditure to end of 1941-42 Rs. 2,500; balance Rs. 10,746; in progress. See sub-head A.-4.—Voted.					
40.		1,22,916	1,20,968	+1,20,968	-1,948
Col. 3.—Same as under A.-4.—Voted—Col. 1—item (5). Estimate Rs. 1,22,876; expenditure to end of 1941-42 Rs. 1,20,968; balance Rs. 1,908; in progress. See sub-head A.-4.—Voted.					
41.		..	78	+78	+78
Estimate Rs. 5,84,067; expenditure to end of 1941-42 Rs. 5,72,218; balance Rs. 11,849; completed. See sub-head A.-4.—Voted.					
42.		898	912	+912	+14
Estimate Rs. 17,568; expenditure to end of 1941-42 Rs. 17,319; balance Rs. 249; in progress. See sub-head A.-5.—Voted.					
43.		2,819	2,806	+2,806	-13
Col. 3.—No provision was made in the budget as it was expected that the work would be completed during the preceding year. Estimate Rs. 58,360; expenditure to end of 1941-42 Rs. 47,825; balance Rs. 10,535; in progress. See sub-head A.-5.—Voted.					
44.		22,706	22,716	+22,716	+10
Col. 3.—Work considered as urgent. Estimate Rs. 22,706; expenditure to end of 1941-42 Rs. 22,716; excess Rs. 10; in progress. See sub-head A.-6.—Voted.					
45.		20,000	13,898	+13,898	-6,102
Col. 3.—Work considered as urgent. Col. 6.—Materials could not be secured in time. Estimate not yet sanctioned; expenditure to end of 1941-42 Rs. 13,898; in progress. See sub-head A.-6.—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.					
A.—Original Works—Buildings—concl'd.					
III.—Major Works for which specific provision was not made in the budget—concl'd.					
46.	1,18,378	1,21,870	+1,21,870	+3,492
Col. 3.—Same as under A.-7.—Voted—Col. 1—item (4). Estimate Rs. 2,18,055; expenditure to end of 1941-42 Rs. 1,21,870; balance Rs. 96,185; in progress. See sub-head A.-7.—Voted.					
47.	29	20	+20	—9
Estimate Rs. 1,71,077; expenditure to end of 1941-42 Rs. 1,66,002; balance Rs. 5,075; in progress. See sub-head A.-7.—Voted.					
48.	5,166	5,164	+5,164	—2
Col. 3.—Due to execution of some supplementary works sanctioned during the year. Estimate Rs. 2,73,275; expenditure to end of 1941-42 Rs. 2,38,555; balance Rs. 34,720; in progress. See sub-head A.-12.—Voted.					
IV.—Minor Works—					
49. Collectively—					
Charged		34,000	25,314	24,722	—9,278 —592
Col. 5.—Mainly due to postponement of new works owing to the war. See sub-heads A.-2, A.-4 and A.-7—Charged.					
Voted		8,21,402	5,98,727	5,69,513	—2,51,889 —29,214
Col. 5.—Mainly due to (1) postponement of new works owing to the war, (2) some works in progress having remained incomplete for want of materials or for their abnormally high price, (3) late acceptance of tender and (4) departmental execution of a work. See sub-heads A.-1 to A.-18.—Voted.					
For rounding		647	..	..	—647 ..
Total—Original Works—Buildings—					
Charged		1,72,000	91,814	75,450	—96,550 —16,364
Voted		45,44,000	29,69,700	26,70,408	—18,73,592 —2,99,292

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—					
Works met from Provincial Revenues—					
II.—Other major works for which specific provision was made in the budget—					
50. Collectively	15,000	13,200	13,200	—1,800	..
Col. 5.—Due to certain items of a work not having been taken up. See sub-head B.—Voted.					
III.—Major works for which specific provision was not made in the budget—					
51.	35,000	..	..	—35,000
Col. 3.—Reappropriated from the repair grant with a view to reducing the future cost of maintenance. Col. 6.—Same as under B.—Voted—Col. 4—item (1).					
52.	1,262	1,262	+1,262	..
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 19,495; expenditure to end of 1941-42 Rs. 19,305; balance Rs. 190; in progress. See sub-head B.—Voted.					
53	5,650	5,046	+5,046	—604
Col. 3.—Due to the post-budget decision to finance from the provincial revenues the works on preliminary investigation in connection with the schemes included in the long term programme of road development which have not been approved by the Central Government to be met out of the Central Road Fund. Estimate Rs. 13,450; expenditure to end of 1941-42 Rs. 5,046; balance Rs. 8,404; in progress. See sub-head B.—Voted.					
54.	10,360	10,360	+10,360	..
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 10,360; expenditure to end of 1941-42 Rs. 10,360; balance nil; in progress. See sub-head B.—Voted. f					
55.	5,782	5,417	+5,417	—365
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 15,625; expenditure to end of 1941-42 Rs. 14,322; balance Rs. 1,303; 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—contd.					
Works met from Provincial Revenues—contd.					
III.—Major works for which specific provision was not made in the budget—contd.					
56.		17,958	17,958	+17,958	..
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 23,473; expenditure to end of 1941-42 Rs. 23,958; excess Rs. 485; in progress. See sub-head B.—Voted.					
57.		1,467	946	+946	—521
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 97,710; expenditure to end of 1941-42 Rs. 96,597; balance Rs. 1,113; completed. See sub-head B.—Voted.					
58.			520	+520	+520
Estimate Rs. 16,472; expenditure to end of 1941-42 Rs. 16,470; balance Rs. 2; in progress. See sub-head B.—Voted.					
59.		2,356	2,356	+2,356	..
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 35,879; expenditure to end of 1941-42 Rs. 35,972; excess Rs. 93; in progress. See sub-head B.—Voted.					
60.		46,572	46,572	+46,572	..
Col. 5.—Due to a change in the classification of a work from "Repairs" to "Original Works". Estimate Rs. 73,324; expenditure to end of 1941-42 Rs. 74,228; excess Rs. 904; in progress. See sub-head B.—Voted.					
61.		2,000	2,000	+2,000	..
Col. 3.—Same as for Col. 3 of item 51 of this annexure. Estimate Rs. 21,700; expenditure to end of 1941-42 Rs. 2,000; balance Rs. 19,700; 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.
60.—CIVIL WORKS—contd.					
Original Works—Communications— contd.					
Works met from Provincial Revenues—concl'd.					
IV. Minor Works—					
62. Collectively—					
Charged	3,000	1,974	1,715	—1,285	—259
See sub-head B—Charged.					
Voted	30,217	61,752	47,861	+17,644	—13,891
Col. 3.—The increase in appropriation was the net effect of an addition of Rs. 47,535 and a deduction of Rs. 16,000. The addition was due to the reasons stated under items 51 and 53 (Col. 3) of this annexure. The deduction was due to curtailment of expenditure owing to the war. Col. 6.—Mainly due to late allotment of funds and consequent delay in calling for tenders. See sub-head B—Voted.					
(Motor Vehicles Tax Fund Works)—					
III.—Major Works for which specific provision was not made in the budget.					
63. . . . .	..	..	—3	—3	—3
Estimate Rs. 16,910; expenditure to end of 1941-42 Rs. 16,746; balance Rs. 164; in progress. See sub-head B—Voted.					
Total Works met from Provincial Revenues—					
Charged	3,000	1,974	1,715	—1,285	—259
Voted	45,217	2,03,359	1,53,496	+1,08,278	—49,864

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—contd.					
Works financed from the subventions from the Central Road Fund—					
I.—Major Works above Rs. 50,000 for which specific provision was made in the budget—					
64.	43,000	43,000	42,895	- 105	--105
Estimate Rs. 15,43,680; expenditure to end of 1941-42 Rs. 15,47,337; excess Rs. 3,657; in progress. See sub-head B—Voted.					
65.	5,000	30,000	28,606	+23,606	-1,394
Col. 5.—Due to the post-budget revision of the estimate. Estimate Rs. 7,39,104; expenditure to end of 1941-42 Rs. 7,15,401; balance Rs. 23,703; in progress. See sub-head B—Voted.					
66.	5,000	18,200	18,172	+13,172	-28
Col. 5.—Due to execution of works which could not be done in the previous year for want of the rocker and roller required for the bridge. Estimate Rs. 1,06,150; expenditure to end of 1941-42 Rs. 1,03,974; balance Rs. 2,176; in progress. See sub-head B—Voted.					
67.	2,00,000	60,000	58,211	-1,41,789	-1,789
Col. 5.—Mainly due to (i) non-delivery of the bearings of the girder within the stipulated time owing to the market conditions, (ii) difficulty in manufacturing bricks, (iii) non-completion of the service bridge and (iv) sinking of well not having been started. Estimate Rs. 7,32,162; expenditure to end of 1941-42 Rs. 3,35,158; balance Rs. 3,97,004; in progress. See sub-head B—Voted.					
68.	1,50,000	1,31,299	1,34,681	-15,319	+3,382
Col. 5.—Mainly due to the bituminous work not having been proceeded with owing to non-availability of rollers. Estimate Rs. 3,91,600; expenditure to end of 1941-42 Rs. 2,91,215; balance Rs. 1,00,385; in progress. See sub-head B—Voted.					
II.—Other Major Works for which specific provision was made in the budget—collectively—					
69.	14,000	..	..	-14,000	..
Col. 5.—The agency through which the work was to be executed was not decided upon during the year. 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— contd.					
Works financed from the sub- ventions from the Central Road Fund—contd.					
III.—Major Works for which speci- fic provision was not made in the budget—					
70.		7,900	7,809	+7,809	—91
Col. 3.—The classification of this work and those in items 71 to 83 of this annexure was changed from sub-head F.—Voted to sub-head B—Voted from the 1st May, 1941. Of the modified appropriation stated above Rs. 3,000 was due to the above reason. The balance was mainly due to the execution of a sub-work not anticipated at the budget stage. Estimate Rs. 4,41,564; expenditure to end of 1941-42 Rs. 4,21,175; balance Rs. 20,389; in progress. See sub-head B—Voted.					
71.		94,816	95,848	+95,848	+1,032
Col. 3.—Due to (1) a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> (Rs. 79,816) and (2) more work having been done during the year than could be anticipated at the budget stage (Rs. 15,000). Estimate Rs. 9,29,448; expenditure to end of 1941-42 Rs. 6,74,570; balance Rs. 2,54,878; in progress. See sub-head B—Voted.					
72.		5,20,368	5,70,768	+5,70,768	+50,400
Col. 3.—Rs. 4,13,958 was due to a change in the classification of the work (<i>vide</i> item 70 <i>ante</i>) and the balance was mainly on account of more work having been done during the year and expenditure on land acquisition having been more than anticipated. Col. 6.—Same as under B—Voted—Col. 4—item (4). Estimate Rs. 21,48,726; expenditure to end of 1941-42 Rs. 11,68,207; balance Rs. 9,75,519; in progress. See sub-head B—Voted.					
73.		1,80,272	1,27,482	+1,27,482	—52,790
Col. 3.—Due to a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> (Rs. 1,52,272) and to certain iron materials collected in advance not having been taken into consideration by the Superintending Engineer at the time of submitting the budget (Rs. 28,000). Col. 6.—Same as under B—Voted—Col. 4—item (2). Estimate Rs. 11,97,554; expenditure to end of 1941-42 Rs. 6,38,738; balance Rs. 5,58,816; 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 appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More+ Less—.	Modified appropria- tion. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.

50.—CIVIL WORKS—*contd.*Original Works—Communications—*contd.*

Works financed from the subven-
tions from the Central Road
Fund—*contd.*

III.—Major Works for which
specific provision was not made
in the budget—*contd.*

74. 46,041 41,094 +41,094 —4,947

Col. 3.—Rs. 1,60,811 was originally reappropriated owing to a change in the classifica-
tion of the work (*vide* item 70 *ante*) but Rs. 1,14,770 was subsequently surrendered chiefly
due to non-acquisition of land, failure on the part of the contractors to complete the
cement concrete work owing to difficulty in carriage, etc., and certain works not having
been taken up on account of abnormally high rates tendered by the contractors. Col. 6.—
Same as under B—Voted—Col. 4—item (3). Estimate Rs. 3,77,246; expenditure to
end of 1941-42 Rs. 1,24,580; balance Rs. 2,52,666; in progress. See sub-head B—Voted.

75. 1,04,691 64,092 +64,092 —40,599

Col. 3.—Due to a change in the classification of the work—*vide* item 70 *ante*
(Rs. 1,34,691), set off by a decrease of Rs. 30,000 owing to difficulties in obtaining stone
metal and chips and to non-availability of steel materials for a bridge work. Col. 6.—Same
as under B—Voted—Col. 4—item (3). Estimate Rs. 1,92,965; expenditure to end of
1941-42 Rs. 1,32,891; balance Rs. 60,074; in progress. See sub-head B—Voted.

76. 48,537 48,028 —48,028 —509

Col. 3.—Mainly due to a change in the classification of the work (*vide* item 70 *ante*).
Estimate Rs. 2,93,246; expenditure to end of 1941-42 Rs. 2,74,706; balance
Rs. 18,540; 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 appropria- tion.	Modified appropria- tion.	Expendi- ture.	Outlay compared with	
				Original appropria- tion. More + Less—.	Modified appropria- tion. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works financed from the sub-ven- tions from the Central Road Fund—contd.					
III.—Major Works for which specific provision was not made in the budget—contd.					
77.		2,48,042	2,47,778	+2,47,778	—264
Col. 3.—Due to (1) a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> (Rs. 2,10,042) and (2) an additional requirement of Rs. 38,000 for land acquisition. Estimate Rs. 8,41,232; expenditure to end of 1941-42 Rs. 3,08,474; balance Rs. 5,32,758; in progress. See sub-head B—Voted.					
78.		2,13,335	1,68,127	+1,68,127	—45,208
Col. 3.—Rs. 1,65,335 was due to a change in the classification of the work (<i>vide</i> item 70 <i>ante</i>) and the balance was due to additional funds obtained on the basis of the progress of expenditure on collection of stone metal, etc. Col. 6. —Same as under B—Voted—Col. 4—item (3). Estimate Rs. 3,33,285; expenditure to end of 1941-42 Rs. 2,73,923; balance Rs. 59,362; in progress. See sub-head B—Voted.					
79.		1,13,238	1,02,354	+1,02,354	—10,884
Col. 3.—Due to a change in the classification of the work, <i>vide</i> item 70 <i>ante</i> (Rs. 1,38,038), set off by a net decrease of Rs. 24,800 owing to smaller expenditure on account of the war time difficulties. Estimate Rs. 2,65,457; expenditure to end of 1941-42 Rs. 1,15,757; balance Rs. 1,49,700; in progress. See sub-head B—Voted.					
80.		1,48,335	1,59,353	+1,59,353	+11,018
Col. 3.—Due to a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> (Rs. 98,335) and to additional expenditure on collection of materials and laying concrete owing to more progress of work than anticipated (Rs. 50,000). Estimate Rs. 2,59,897; expenditure to end of 1941-42 Rs. 1,81,406; balance Rs. 78,491; 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—<i>contd.</i>					
Original Works—Communications— <i>contd.</i>					
Works financed from the subventions from the Central Road Fund— <i>contd.</i>					
III.—Major Works for which specific provision was not made in the budget— <i>contd.</i>					
81.	1,19,951	1,22,608	+ 1,22,608	+ 2,657
Col. 3.—Due to a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> . Estimate Rs. 5,89,830; expenditure to end of 1941-42 Rs. 1,33,406; balance Rs. 4,56,424; in progress. See sub-head B—Voted.					
82.	2,87,304	2,86,421	+ 2,86,421	—883
Col. 3.—Due to a change in the classification of the work— <i>vide</i> item 70 <i>ante</i> (Rs. 1,50,000) and to collection of certain materials owing to restrictions of wagons (Rs. 1,37,304). Estimate Rs. 6,29,974; expenditure to end of 1941-42 Rs. 4,81,162; balance Rs. 1,48,812; in progress. See sub-head B—Voted.					
83.	2,40,404	2,36,954	+ 2,36,954	—3,450
Col. 3.—Rs. 1,70,404 was due to a change in classification of the work (<i>vide</i> item 70 <i>ante</i>) and the balance was mainly due to the acquisition of land for the town portion of the work which was expected to be taken up in 1942-43 and also to payment of the liabilities of the previous year. Estimate Rs. 6,05,597; expenditure to end of 1941-42 Rs. 4,94,170; balance Rs. 1,11,427; in progress. See sub-head B—Voted.					
84.	34,345	30,367	+ 30,367	—3,978
Col. 3.—The work was sanctioned after the budget stage as it was considered as urgent. Col. 6.—Due to non-availability of materials. Estimate Rs. 88,857; expenditure to end of 1941-42 Rs. 30,367; balance Rs. 58,490; in progress. See sub-head B—Voted.					

ANNEXURE A—contd.

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

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'd.					
Original Works—Communications—concl'd.					
Works financed from the subventions from the Central Road Fund—concl'd.					
III.—Major Works for which specific provision was not made in the budget—concl'd.					
85. . . . .	..	1,631	1,680	+ 1,680	+ 49
Col. 3.—Due to the payment of the cost of the land acquisition which could not be paid in the preceding year owing to some dispute. Estimate Rs. 1,20,822; expenditure to end of 1941-42 Rs. 1,19,591; balance Rs. 10,231; in progress. See sub-head B—Voted.					
86. . . . .	..	2,445	3,103	+ 3,103	+ 658
Col. 3.—Work considered as urgent. Estimate Rs. 1,30,114; expenditure to end of 1941-42 Rs. 3,103; balance Rs. 1,27,011; in progress. See sub-head B—Voted.					
87. . . . .	..	719	723	+ 723	+ 4
Estimate Rs. 1,20,356; expenditure to end of 1941-42 Rs. 1,17,504; balance Rs. 2,852; in progress. See sub-head B—Voted.					
IV. Minor Works—					
88. Collectively	--	..	18	+ 18	+ 18
Total works financed from the subventions from the Central Road Fund.	4,17,000	26,94,873	25,97,172	+ 21,80,172	- 97,701
For rounding	- 217	- 217	..	+ 217	+ 217
Total—Original Works—Communications—					
Charged	3,000	1,974	1,715	- 1,285	- 259
Voted	4,62,000	28,98,015	27,50,667	22,88,667	- 1,47,348

ANNEXURE A—*contd.**Important comments.*

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

	In lakhs of Rs.
Original appropriation	99·61
Modified appropriation	1,02·18
Expenditure	96·70

The savings of Rs. 2·91 lakhs in the original appropriation was the net effect of a decrease of Rs. 30·77 lakhs in the expenditure on certain works, partly set off by an increase of Rs. 27·86 lakhs in the expenditure on others. The more important savings and excesses are analysed below :—

Savings in the original appropriation.

	In lakhs of Rs.
(a) On account of major works above Rs. 50,000 for which specific provision was made in the budget—	
(i) Postponement of a work pending selection of site (<i>vide</i> item 25 of this annexure)	1·00
(ii) Postponement of works owing to the war (<i>vide</i> items 2, 17, 18, 19, 22 and 23 of this annexure)	2·46
(iii) Slow progress and late commencement of works due to difficulties in execution, non-availability of materials, late sanction to estimates, late administrative approval, acceptance of tenders at lower rates, etc. (<i>vide</i> items 3, 4, 7, 12, 15, 16, 20, 21, 24 and 26 of this annexure)	5·93
(iv) Partial execution of a work owing to the war situation (<i>vide</i> item 1 of the annexure)	·43
(v) Land acquisition for a building not completed during the year (<i>vide</i> item 5 of this annexure)	2·17
(vi) Part payment of the cost of acquisition of land for a building and excess provision (<i>vide</i> item 6 of this annexure)	3·02
(vii) Slow progress of a work owing to war conditions (<i>vide</i> item 67 of this annexure)	1·42

ANNEXURE A—*contd.**Savings in the original appropriation—concl'd.*

	In lakhs of Rs.
(b) On account of other major works for which specific provision was made in the budget (<i>vide</i> item 31 of this annexure)—	
(i) Postponement and partial execution of works owing to the war and to financial stringency	1·46
(ii) Postponement of a work due to non-acquisition of land	·40
(iii) Late commencement of works	·62
(c) On account of minor works (Buildings).—Postponement and partial execution owing to the war (<i>vide</i> item 49 of this annexure)	2 61
(d) Savings under "Repairs" for the reasons explained under that sub-head at page 186	6·08

Excesses over the original appropriation.

	In lakhs of Rs.
On account of major works for which specific provision was not made in the budget—	
(i) Post-budget decision to execute two works (<i>vide</i> items 40 and 46 of this annexure)	2·43
(ii) Change in the classification of a work from "Repairs" to "Original works" (<i>vide</i> item 60 of this annexure)	·47
(iii) Mainly change in the classification of certain Road Fund works from "Grants in-aid" to "Communications" from the 1st May 1941 (<i>vide</i> items 70 to 83 of this annexure)	22·79

2. Expenditure was less than the modified appropriation by Rs. 5·48 lakhs, *i.e.*, 5·4 per cent. The most important saving was a sum of Rs. 2,17,489 which was due to land acquisition for a building not having been completed during the year (*vide* item 5 of this annexure). The residual savings were mainly contributed by items 51, 73, 75 and 78 *ibid.* The saving on these items amounted to Rs. 1,73,597 which was set off by an excess expenditure of Rs. 50,400 under item 72 *ibid.*

3. The number of major works in progress during the year was 102 against 100 in the preceding year. The total expenditure to end of 1941-42 on these works amounted to Rs. 159·21 lakhs against the total estimate of

ANNEXURE A—*concl.*

Rs. 231·68 lakhs. The number of major works completed during the year was 3 against 10 in 1940-41, the total expenditure on them being Rs. 6·69 lakhs against the total estimate of Rs. 6·93 lakhs. There was no substantial variation between the estimates and the expenditure on these completed works except in one case (*vide* item 35 of this annexure) which was due to abandonment of the work.

ANNEXURE B.

(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 1941-42 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	—139	52,740	54,075	—1,335	—1,474
Stock	12	..	..	..	12
Miscellaneous P. W. Advances . . . . .	..	160	160	..	..
Total	—127	52,900	54,235	—1,335	—1,462
Voted—					
Purchases	—1,52,909	28,42,336	28,29,597	12,739	—1,40,170
Stock	62,726	5,15,788	5,00,311	15,477	78,203
Miscellaneous P. W. Advances	19,548	1,07,627	1,01,774	5,853	25,401
Total	—70,635	34,65,751	34,31,682	34,069	—36,566
GRAND TOTAL	—70,762	35,18,651	34,85,917	32,734	—38,028

ANNEXURE C.

Stores Accounts of the Department of Communications and Works (Communications and Buildings) for the year 1941-42.

Particulars of Stores.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
1. Small Stores	2,051	4,694	2,927	..	3,818
2. House fittings	50	..	1	..	49
3. Building materials	7,563	1,80,008	1,76,877	..	10,694
4. Metals	6,320	3,928	3,885	..	6,363
5. Fuel	2,090	5,271	4,669	..	2 692
6. Painters' stores	1,009	9,397	8,202	..	2,804
7. Miscellaneous stores	23,214	3,12,001	3,01,925	52	38,238
8. Land and Kiln	15,708	—23	685	..	15,000
9. Storage	—867	512	1,088	..	—1,443
Total	62,738	5,15,788	5,00,259	52	78,215

The transactions under stock were heavy during the year due to the purchase of various materials required for civil defence. The increase in the closing balance of stock was mainly due to the fact that materials purchased against items 3 and 7 could not be utilised fully during the year.

The book balance of stock for each Public Works Division was reported to have been verified by the Sub-divisional Officers concerned. The registers of stock of all the divisions were audited during local inspections. Re-valuation of stock was also 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 P. W. Account rules.

The *minus* balance against the head "Storage" represents unadjusted profit. This has been adjusted in the accounts for the year 1942-43.

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 "54.—Famine".			
A.—FAMINE RELIEF—			
A.-1.—Salaries and Establishment—			
	Rs.		
O.	2,000	}	.. .. ..
R.	-2,000		
Col. 1.—Due to non-entertainment of staff specially for famine relief.			
A.-4.—Gratuitous Relief—			
<i>Charged—</i>			
O.	2,000	}	330 330 ..
R.	-1,670		
Col. 1.—Mainly due to judicious distribution of gratuitous relief in the excluded area.			
<i>Voted—</i>			
O.	80,000	}	10,00,812 10,52,815 +52,003
S.	11,50,000		
R.	-2,20,188		
Col. 1.—Increase due to widespread distress caused by floods, drought and cyclone in a large number of districts. Reduction mainly due to unexpected improvement in the economic condition of the people in the distressed areas after the winter harvest. Col. 4.—Improvement in the economic condition of the people could not be gauged more accurately.			
A.-5.—Miscellaneous—			
O.	1,78,000	}	15,54,330 14,06,411 -1,47,919
S.	16,21,000		
R.	-2,44,670		
Col. 1.—Increase due to the reason stated under sub-head A-4. Reduction due partly to the improvement in the economic condition of the people (Rs. 1,44,670) and partly to the abandonment of the proposal to take up the earthwork for raising the site of the new headquarters of a district as test work (Rs. 1,00,000). Col. 4.—Mainly due to the unexpected improvement in the economic condition of the people towards the close of the year.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R.	1,670	1,670	.. -1,670
<i>Voted—</i>			
R.	4,75,858	4,75,858	.. -4,75,858
Totals—			
<i>Charged</i>	2,000	330	-1,670
<i>Voted</i>	80,31,000	24,59,226	-5,71,774

REVIEW.

There was a saving of 83·5 per cent. in the original charged appropriation. The finally modified appropriation was, however, fully utilised. Voted savings were 18·9 and 3·8 per cent. of the grant and the modified appropriation respectively. The corresponding savings in the previous year were trifling.

2. *Famine Insurance Fund.*—This fund has been created by the Government of Bengal under the Bengal Famine Insurance Fund Act, 1937, with effect from the year 1938-39 with an initial contribution of Rs. 10 lakhs from the Provincial Revenues. Further contributions to the Fund from the Provincial Revenues amounted to Rs. 2,03,000 in 1939-40 and Rs. 2,00,000 in 1940-41. 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 are invested. The transactions of the Fund during 1941-42 are shown below :—

	Rs.
Opening balance on 1st April 1941	14,75,743
Receipts during 1941-42 :—	Rs.
Transfers from the Revenue Account	Nil
Interest receipts	<u>32,974</u> 32,974
Expenditure during 1941-42	Nil
Closing balance on 31st March 1942	15,08,717*

* This is composed of Rs. 1,16,108 in cash, Rs. 9,93,546 in Government securities and Rs. 3,99,063 in treasury bills. The market value of the Government securities on the 31st March 1942 was Rs. 8,95,013.

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.	8,73,300	9,01,000	9,06,635
B.	27,700		
Voted	75,00,600	75,27,241	+26,641
B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—			
<i>Charged</i>	1,28,000	1,27,563	—437
Voted	2,57,000	2,56,694	—306
C.—COMPASSIONATE ALLOWANCES—			
<i>Charged—</i>			
O.	6,000	5,000	4,937
R.	—1,000		
Col. 1.—Based on actuals.			
<i>Voted—</i>			
O.	49,000	47,000	46,001
R.	—2,000		
E.—DONATIONS TO PROVIDENT FUNDS—			
<i>Charged</i>	5,500	5,468	—37
<i>Voted—</i>			
O.	65,925	65,825	62,791
R.	—100		
F.—GRATUITIES—			
<i>Charged—</i>			
O.	300	100	63
R.	—200		
<i>Voted—</i>			
O.	55,000	49,000	34,797
R.	—6,000		

Col. 4.—Mainly due to smaller expenditure on account of ordinary gratuities during the last two months (Rs. 9,844) and some of the gratuitants not being able to draw their compassionate gratuities in the course of the year (Rs. 4,359).

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>			
G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—			
	Rs.		
O.	300		
R.	—300	..	..
I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—			
<i>Charged—</i>			
O.	2,000		
R.	1,400	3,400	3,416 +16
Col. 1.—Mainly due to increased share payable by the Bengal Government owing to the death of an officer.			
J.—CHARGES IN ENGLAND—			
J. 1.—Secretary of State—			
J.-1(I).—Superannuation and Retired Allowances—			
J.-1 (I)(i).—Pensions of Military and Navy Officers in respect of Civil employment—contribution payable under Section 156 of the Government of India Act, 1935—			
<i>Charged—</i>			
O.	2,92,000		
R.	—28,000	2,64,000	2,60,808 —3,192
Col. 1.—Decrease due mainly to pensions ceasing through re-employment.			
J.-2.—High Commissioner—			
J.-2 (I).—Superannuation and Retired Allowances—			
J.-2 (I) (i).—High Court Judges—			
<i>Charged—</i>			
O.	2,20,000		
R.	—16,000	2,04,000	1,89,815 —14,185
J.-2. (I) (ii).—Indian Civil Service—			
<i>Charged—</i>			
O.	7,66,680		
R.	—34,620	7,32,060	7,30,476 —1,584

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>			
J.—CHARGES IN ENGLAND—<i>concl.</i>			
J.-2.—High Commissioner—<i>concl.</i>			
J.-2 (I).—Superannuation and Retired Allowances—<i>concl.</i>			
J.-2 (I) (iii).—Other Civil Services in India—			
<i>Charged</i>	9,33,320	9,27,666	—5,654
Voted—	Rs.		
O.	2,66,666	} 2,64,066	} 2,31,107
R.	—2,600			—32,959
J-2 (I) (iv).—Compassionate Allowances—			
<i>Charged—</i>			
O.	32,000	} 28,800	} 26,802
R.	—3,200			—1,998
<i>Voted—</i>			
O.	4,000	} 3,600	} 3,549
R.	—400			—51
J-2 (v).—Gratuities—			
<i>Charged—</i>			
R.	1,120	1,120	1,124
			+4
2 (I) (vi)—Government contribution payable under the Indian Civil Service Family Pension Rules—			
<i>Charged—</i>			
O.	9,600	} 15,600	} 13,925
R.	6,000			—1,675
K.— LOSS OR GAIN BY EXCHANGE—			
<i>Charged—</i>			
R.	5,000	5,000	5,602
			+602
Col. 1.—Based on the progress of actuals.			
<i>Voted—</i>			
R.	500	500	613
			+113

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>			
L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—			
<i>Charged—</i>	Rs.		
O.	28,000	} —29,000	—25,640
R.	1,000			+3,360
Col. 4.—Mainly due to a smaller number of charged officers having been actually entertained in the Irrigation Department than was anticipated.			
<i>Voted—</i>			
O.	65,000	} —68,000	—71,100
R.	3,000			—3,100
M.—Deduct—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS—			
<i>Charged—</i>			
O.	1,200	} —1,300	—
R.	100			+1,300
Col. 4.—Provision for the 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>			
O.	1,900	} —1,500	..
R.	400			+1,500
Col. 4.—Same as under <i>charged</i> .			
For rounding—			
<i>Charged—</i>			
O.	500	} ..	..
R.	500		
<i>Voted—</i>			
O.	409	} 9	..
R.	400			—9

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Total—Major Head “ 55.—Superannuation Allowances and Pensions ”.				
Rs.				
<i>Charged—</i>				
O.	32,40,000	} 31,96,600	31,78,655	
R.	—43,400			—17,945
<i>Voted—</i>				
O.	81,32,000	} 81,18,100	80,91,693	
R.	—13,900			—26,407
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.	3,15,000	} 4,50,400	5,41,994	
S.	92,000			+91,594
R.	43,400			
Cols. 1 and 4.—Mainly due to a larger number of cases of obligatory commutation of pensions than could be anticipated.				
<i>Voted—</i>				
O.	8,05,000	} 5,25,000	5,19,078	
R.	—2,80,000			—5,922
Col. 1.—Due to less number of commutations allowed.				
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	} 4,12,400	4,96,439	
R.	1,47,400			+ 84,039
Cols. 1 and 4.—Same as under N— <i>Charged.</i>				
<i>Voted—</i>				
O.	8,00,000	} 5,20,000	5,19,395	
R.	—2,80,000			—605
Col. 1.—Same as under N— <i>Voted.</i>				

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.	Its.	Rs.
Major Head " 83—Payments of commuted value of pensions "—<i>contd.</i>			
O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS			
<i>—concl'd.</i>			
O. 2.—Payments in England—			
(i) Par value—			
<i>Charged—</i>			
	Rs.		
O.	50,000	} 33,000	46,240
R.	—12,000		
Col. 1.—Based on the trend of actuals.			
Voted	5,000	..	—5,000
(ii) Loss or gain by exchange—			
<i>Charged</i> . . . . .	..	80	+ 80
P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—			
<i>Charged—</i>			
O.	—3,15,000	} —4,50,400	—5,41,994
R.	—1,35,400		
Cols. 1 and 4.—Same as under N— <i>Charged.</i>			
<i>Voted—</i>			
O.	—8,05,000	} —5,25,000	—5,19,078
R.	2,80,000		
Col. 1.—Same as under N— <i>Voted.</i>			
Q.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—			
<i>Charged</i>	—18,000	—17,882	+ 118
Voted	—2,57,000	—2,56,694	+ 306
R.—Deduct—COMMUTED VALUE OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS—			
<i>Charged</i> . . . . .	..	—765	—765
Voted . . . . .	..	—317	—317

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Total—Major Head “ 83.—Payments of commuted value of pensions ”—			
<i>Charged</i>	—18,000	—17,882	+ 118
<i>Voted</i>	—2,57,000	—2,56,694	+ 306
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i>	—1,36,500	—1,36,500	.. + 1,36,500
<i>R. Deductions</i>	1,36,500	1,36,500	.. —1,36,500
<i>Voted—</i>			
<i>R. Gross</i>	5,71,300	5,71,300	.. —5,71,300
<i>R. Deductions</i>	—2,77,400	—2,77,400	.. + 2,77,400
<hr/>			
Total—Grant No. 31			
<i>Charged—</i>			
<i>Gross</i>	39,91,200	42,89,048	+ 2,97,848
<i>Deductions</i>	—3,62,200	—5,86,281	—2,24,081
<i>Net</i>	36,29,000	37,02,767	+ 73,767
<i>Voted—</i>			
<i>Gross</i>	98,08,900	92,01,266	—6,07,634
<i>Deductions</i>	—11,28,900	—8,47,189	+ 2,81,711
<i>Net</i>	86,80,000	83,54,077	—3,25,923
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REVIEW.

In the charged section there was an excess of 2 per cent. in the sanctioned appropriation against a saving of 9·9 per cent. in the previous year. In the voted section there were savings of 3·8 and ·4 per cent. in the original grant and the final appropriation as against a saving of 1·2 per cent. and an excess of ·2 per cent. respectively in the previous year.

224 Grant No. 32.—Charges on account of Stationery and Printing.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- piation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 58.—Stationery and Printing."			
<i>I.—Stationery.</i>			
A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—			
<i>Charged</i>	800	600	—140
Voted—			
O.	11,38,000	} 10,45,754	9,87,094
R.	—92,246			—58,660
<p>Col. 1.—Mainly due to the margin allowed for a rise in the price of paper proving higher than was actually required (Rs. 77,000). Col. 4.—Mainly due to less supply owing to heavy Military demands of extreme urgency and to delay in the despatch of certain consignments made towards the end of the year owing to the restriction of booking facilities.</p>			
B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—			
O.	15,000	} 14,000	13,200
R.	—1,000			—800
C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—			
O.	99,000	} 1,07,000	93,773
R.	8,000			—13,227
<p>Col. 4.—Mainly due to liabilities carried forward, bills having been submitted late.</p>			
<i>II.—Printing.</i>			
D.—GOVERNMENT PRESSES—			
D.-1.—Pay of Officers—			
<i>Charged</i>	10,650	10,637	—13
Voted—			
O.	34,400	} 29,511	29,301
R.	—4,889			—210
D.-2.—Pay of Establishment—			
O.	8,58,950	} 8,18,352	8,04,465
R.	—40,598			—13,887

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>contd.</i>			
<i>II.—Printing—contd.</i>			
D.—GOVERNMENT PRESSES—<i>contd.</i>			
D.-3.—Allowances, honoraria, etc.—			
<i>Charged</i>	250	241	—9
Voted—	Rs.		
O. 18,672	17,439	17,416	—23
R. —1,233			
D.-4.—Contingencies—			
O. 1,29,990	1,22,863	1,21,136	—1,727
R. —7,127			
D.-5.—Contract Contingencies—			
O. 43,150	47,190	47,043	—147
R. 4,040			
D.-6.—Mechanical Section—			
O. 20,700	21,889	21,400	—489
R. 1,189			
D.-7.—Type Foundry Section—			
O. 4,300	4,377	4,337	—40
R. 77			
D.-9.—Stores—			
O. 33,750	37,610	37,602	—8
R. 3,860			
D.-10.—Additions to plant and machinery . . .			
	1,800	1,711	—89
D.-11.—Charges payable to other departments—			
O. 70,000	63,000	56,881	—6,119
R. —7,000			

Col. 1.—Mainly due to the reduction in the rates of all classes of convicts and to the employment of a less number of convicts. Col. 4.—Mainly a liability carried forward.

226 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 "56.—Stationery and Printing"—<i>contd.</i>			
<i>II.—Printing—concl.</i>			
D.—GOVERNMENT PRESSES—concl.			
D.-12.—Renewals and replacements from Depreciation Reserve—			
O.	Rs. 3,480	} 25,980	25,427
R.	22,500			—553
Col. 1.—Due to the replacement of a machine which could not be foreseen.			
D.-13.—Deduct—Amount transferred from Depreciation Reserve—			
O.	—3,480	} —25,980	—25,427
R.	—22,500			+553
Col. 1.—Same as under D.-12.			
For rounding—			
O.	—112	} —70	..
R.	42			+70
E.—PRINTING AT PRIVATE PRESSES—			
O.	5,000	} 16,366	13,171
R.	11,366			—3,195
Col. 1.—Mainly due to certain unforeseen heavy expenditure on blocks and special works (Rs. 3,000) and to the printing of certain Bengal forms which could not be done in the Central Jail Press owing to its pre-occupation in the printing of Bengal Agricultural Debtors' Act forms (Rs. 8,366). Col. 4.—Mainly due to the failure of a press to complete the printing of the Bengal forms mentioned above (Rs. 3,185).			
F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS			
	4,500	2,997	—1,503
Col. 4.—Mainly due to unforeseen reduced demands for cheque forms.			
F. F.—Deduct—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS			
	..	—53,079	—53,079
Col. 4.—Due to the decision after the close of the year to adjust the charges on account of printing work for the A. R. P. Controller under sub-head A.-2(4) of Grant No. 34—Extraordinary Charges.			

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

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.</i>			
G.—CHARGES IN ENGLAND—			
HIGH COMMISSIONER—			
G.-1.—Leave salaries, deputation pay, overseas pay, etc.—			
<i>Charged</i>	4,000	4,000	..
G.-2.—Cost of stores proper—			
Q.	Rs. 25,020		
R.	4,654		
	30,574	23,394	*7,180
G.-3.—Cost of stores purchased from Depreciation Reserve—			
O.	6,320		
R.	-920		
	5,400	5,175	-225
G.-4.—<i>Deduct</i>—Amount transferred from Deprecia- tion Reserve for renewals and replacements—			
O.	-6,320		
R.	920		
	-5,400	-5,175	+225
H.—LOSS OR GAIN BY EXCHANGE—			
<i>Charged</i>	100	11	-89
Voted	150	48	-102
For rounding—			
<i>Charged</i>	200	..	-200
Voted	-170	..	+170
<hr/>			
Total—Major Printing"—			
<i>Charged</i>	16,000	15,549	-451
Voted—			
O.	25,03,000		
R.	-1,20,865		
	23,82,135	22,21,890	-1,60,245

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

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Deposits and Advances—Deposits not bearing Interest—Reserve Funds.			
I.—DEPRECIATION RESERVE FUND—			
Government Presses—			
	Rs.		
O.	9,800	31,380	30,602
R.	21,580			—778
Col. 1—Mainly for the reason stated under D.-12.			
Surrenders or withdrawals within grant or appropriation—			
R. Gross	77,705	77,705	.. —77,705
R. Deductions	21,580	21,580	.. —21,580
Totals—			
<i>Charged</i>	16,000	15,549	—451
Voted—			
Gross	25,22,600	23,36,173	—1,86,427
Deductions	—9,800	—83,681	—73,881
Net	25,12,800	22,52,492	—2,60,308

REVIEW.

In the charged section there was a saving of 2·8 per cent. against a small excess in the previous year. In the voted section there were savings of 10·4 and 6·7 per cent. in the original grant and the final appropriation as against 1·5 and 1·3 per cent. respectively in 1940-41. The bulk of the savings was contributed by sub-heads A and F.F.

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.

The position of the Depreciation Reserve Fund for the year 1941-42 is shown below :—

—	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press	2,94,284	(a) Nil	26,353	2,67,931
Press and Forms Department	2,38,004	(a) Nil	4,249	2,33,755
Total	5,32,288	(a) Nil	30,602	5,01,686

(a) Payment of contribution to the Fund has been suspended for two years with effect from 1941-42 under orders of Government.

The 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.

Store Accounts of the Central Jail Press for the year 1941-42.

—	Opening balance.	Receipts.	Issues.	Shortage.	Excess.	Closing balance.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	1,91,626	5,50,112	6,29,520	..	..	1,12,218
Spare parts and petty plant	12,132	6,113	6,012	..	..	12,233
Dead stock	5,263	4,369	6,374	..	..	3,258
Other stores	7,596	16,214	16,860	305*	..	6,645

*Hoop iron weighing 4 cwt. 3 qr. 12 lbs. was found short in stock and the value of the deficiency, viz., Rs. 305 is being made good by deductions from the pay of the Assistant Miscellaneous Store Keeper in monthly instalments commencing from his pay for May 1942 at the rate of Rs. 15 per month.

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

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.

ALIPORE,
The 18th November 1942.

}

H. W. SHEA,
Press and Forms Manager,
Bengal (Offg.).

The store accounts of the Central Jail Press, Alipore, for the year 1941-42 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA,
The 18th November 1942.

}

S. GHOSH,
Assistant Accounts Officer, Bengal.

Store Accounts of the Bengal Government Press and its branches for the year 1941-42.

—	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials	46,086 *	2,29,368	2,28,529	46,925
Spare parts and petty plant	5,476	14,688	13,570	6,594
Dead stock . . . . .	..	35,297	35,297	..
Other stores	6,810	35,506	34,467	7,849

*Difference of Rs. 4 between the closing balance of 1940-41 and the opening balance of 1941-42 is due to correction made on receipt of invoices from the Director-General, Stores, in 1942-43.

Verification of stock was done by officers not in charge of stores.

Certified that the figures represent a substantially correct statement of facts and that the stock at the close of the year was not in excess of requirements.

ALIPORE, }
The 30th October 1942. }

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

The store accounts of the Bengal Government Press and its branches for the year 1941-42 were test-audited under my supervision and I certify that the above accounts are correct according to the best of my information and on consideration of the explanations given to me and as shown by the books of the Press.

CALCUTTA, }
The 5th November 1942. }

S. GHOSH,
*Assistant Accounts Officer,
Bengal.*

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
Major Head "57.—Miscellaneous".				
AA.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS	6,000	6,599	+599	
<i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc. . . . .	..	—2,677	—2,677
Col. 4.—Unforecasted recovery from the Central Government on account of the allow- ances paid to the family of a security prisoner.				
B.—COST OF BOOKS AND PERIODICALS—				
O.	Rs. 350	300	421	
R.	—50			+121
C.—DONATIONS FOR CHARITABLE PURPOSES—				
O.	1,23,000	1,20,740	1,17,380	
R.	—2,260			—3,360
E.—SPECIAL COMMISSIONS OF ENQUIRY—				
R.	1,500	1,500	1,582	
Col. 1.—Post-budget sanction to increased allowances granted retrospectively to some non-official members of the Land Revenue Commission.				
G.—PETTY ESTABLISHMENTS—				
O.	1,35,200	1,73,400	1,62,355	
S.	15,000			—11,045
R.	23,200			
Col. 1.—Supplementary grant due to the installation of a private Branch Telephone Exchange in an office building not foreseen at the budget stage. Addition mainly due to the issue of a large number of foreign telegrams towards the latter part of the year owing to the international situation (Rs. 22,000).				
H.—IRRECOVERABLE TEMPORARY LOANS AND ADVAN- CES WRITTEN OFF—				
O.	7,000	3,000	1,579	
R.	—4,000			—1,421
Col. 1.—Estimate based on past actuals. A fluctuating item.				
I.—RENTS, RATES AND TAXES—				
O.	42,600	46,947	46,022	
R.	4,347			—925

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 "—contd.			
J.—CONTRIBUTIONS—			
<i>Charged—</i>			
	Rs.		
O.	57,66,500	53,08,634	51,25,872 —1,82,762
R.	—4,57,866		
<p>Col. 1.—Mainly due to smaller payments to local bodies on account of less receipts under the Government of India (Adaptation of Indian Laws) Order, 1937. The fall in the receipts was principally due to (i) economic depression, (ii) economic distress in certain localities which reduced the number of cases instituted and (iii) adjournment of a large number of cases following a large scale exodus of the civil population on account of the war scare. Col. 4.—Mainly due to smaller payments to local bodies on account of a fall in the receipts (i) under the Cess Act owing to economic depression (Rs. 1,53,604) and (ii) under the Bengal Ferries Act owing to remission of rent having been applied for (Rs. 5,070), liabilities carried forward (Rs. 45,232) and cumulative petty savings owing to fall in receipts which could not be anticipated (Rs. 46,881), partly set off by an excess of Rs. 70,343 due to underestimation of requirements (paragraph 3 of the review).</p>			
<i>Voted—</i>			
O.	10,16,500	10,03,874	9,99,408 —4,466
R.	—12,626		
See paragraph 2 of the review.			
L.—MISCELLANEOUS DURBAR CHARGES—			
O.	4,000	2,300	2,262 —38
R.	—1,700		
<p>Col. 1.—Due to no higher Indian titles having been conferred on any person residing in Bengal.</p>			
M.—MISCELLANEOUS AND UNFORESEEN CHARGES—			
<i>Charged—</i>			
O.	510	503	270 —233
R.	—7		
<i>Voted—</i>			
O.	54,000	2,01,409	2,00,352 —1,057
S.	1,72,000		
R.	—24,591		
<p>Col. 1.—Increase due mainly to the payment of gratuitous relief to sufferers from communal riots in certain areas. Reduction due to smaller requirements which could not be anticipated.</p>			
N.—CHARGES IN ENGLAND—			
High Commissioner		200	42 —158
For rounding—			
<i>Charged.</i>		—10	.. +10
<i>Voted</i>		150	.. —150

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 "—concl'd.			
Surrenders or withdrawals within grant or appro- priation—			
Charged—	Rs.		
R.	4,57,873	4,57,873	.. —4,57,873
Voted—			
R. Gross	16,180	16,180	.. —16,180
Totals—			
Charged	57,67,000	51,26,142	—6,40,858
Voted—			
Gross	15,76,000	15,38,002	—37,998
Deductions . . . . .	..	—2,677	—2,677
Net	15,76,000	15,35,325	—40,675

REVIEW.

Charged savings in the original appropriation were 11·1 per cent. against 5·8 per cent. in the previous year and were mainly contributed by sub-head "J". Savings in the final charged appropriation were 3·4 per cent., the corresponding savings in the previous year being trifling. In the voted section savings were 2·6 per cent. of the grant as compared with 8·2 per cent. in 1940-41. Savings in the finally modified appropriation were 1·6 per cent. as against an excess of 1·8 per cent. in the preceding year.

2. Certain contributions paid to local bodies in lieu of receipts under the Government of India (Adaptation of Indian Laws) Order, 1937, and debited to sub-head "J" of this grant were formerly voted expenditure, but with effect from the year under review have become charged expenditure under the provisions of the Bengal Revenues (Charged Expenditure) Act, 1940. Of these contributions, grants to local bodies in lieu of fines, etc., under the Calcutta Hackney Carriage Act were hitherto adjusted partly under sub-head A and partly under C of Grant No. 16.—Police and those under the Cattle Trespass Act under sub-head C of that grant.

3. The original appropriation under sub-head J.—Charged included a provision of Rs. 1,00,000 for grants to District Boards in lieu of their receipts on account of lapsed landlords' fees and landlords' transfer fees, the expenditure against which amounted to Rs. 1,70,343 leading to an excess of Rs. 70,343. 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 grants on this account could have been made in the course of the year. This indicates defective control of expenditure.

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—			
<i>Charged—</i>			
<i>Gross—</i>			
	Rs.		
O.	16,800	} 14,976	14,975
R.	-1,824		
<i>Deduct—Recoveries of war charges—</i>			
O.	-16,800	} -14,976	-14,355
R.	1,824		
<i>Voted—</i>			
<i>Gross—</i>			
O.	13,850	} 23,082	22,961
R.	9,232		
Col. 1.—Mainly due to the creation of the post of an additional officer and to the sanction of extra staff after the budget stage.			
<i>Deduct—Recoveries of war charges</i> -13,850 -21,510 -7,660			
Col. 4.—Provision for the increased recovery from the Central Government could not be made in the absence of that Government's acceptance of the charge before the close of the year.			
A.-1(b)—Miscellaneous—			
A.-1(b)(i)—Extra Police Force (including extra staff for a seaplane base)—			
A.-1(b)(i)(1)—Pay of Officers—			
<i>Charged—</i>			
O.	13,100	} 23,300	13,387
S.	15,200		
Col. 1.—Due to entertainment of extra police officers for security control work. Col. 4.—See paragraph 5 of the review.			
Voted	5,100	6,282	+1,182

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>contd.</i>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1(b)—Miscellaneous— <i>contd.</i>			
A.-1(b)(i)—Extra Police Force (including extra staff for a seaplane base)— <i>concl.</i>			
A.-1(b)(i)(2)—Pay of Establishment	5,51,300	6,14,973	+63,673
Col. 4.—Mainly due to the entertainment of extra force towards the close of the year.			
A.-1(b)(i)(3)—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	5,600	10,400	4,912
S.	4,800			-5,488
Col. 1.—Same as under A.-1(b)(i)(1)— <i>Charged.</i> Col. 4.—See paragraph 5 of the review.			
Voted	31,500	29,471	-2,029
A.-1(b)(i)(4)—Contract Contingencies	37,500	3,297	-34,203
Col. 4.—Mainly due to overestimation of requirements by the subordinate officers owing to misclassification by them of some items of expenditure which were properly adjustable under the sub-head A.-1(b)(i)(5).			
A.-1(b)(i)(5)—Other Contingencies	1,40,900	1,80,125	+39,225
Col. 4.—Mainly due to underestimation of requirements for the reason stated in the note under sub-head A.-1(b)(i)(4).			
A.-1 (b)(i)(6)— Deduct —Recoveries of war charges—			
<i>Charged—</i>			
O.	-18,700	-32,700	-4,755
S.	-14,000			+27,945
Col. 1.—Same as under A.-1(b)(i)(1).— <i>Charged.</i> Col. 4.—See paragraph 5 of the review.			
Voted	-1,84,200	-2,02,275	-18,075
Col. 4.—Excess recovery due to the increased expenditure under sub-heads A.-1(b)(i)(1) and A.-1(b)(i)(2) (voted).			
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 " 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.</i>			
A.-1(b)—Miscellaneous—<i>concl.</i>			
A.-1(b)(ii).—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta—			
<i>Charged</i> . . . . .	..	1,340	+1,340
See paragraph 2 of the review.			
Voted—			
<i>Gross</i>	21,225	22,323	+1,098
See paragraph 2 of the review.			
<i>Deduct—Recoveries of war charges</i>	—21,225	—19,046	+2,179
 Col. 4.—Mainly due to the cost of telegrams between the Tea Controller and the Secretary of State for India recoverable from the former having been debited direct to the Central Government.			
A.-1(b)(iii).—Flax Production—			
<i>Gross—</i>	Rs.		
<i>O.</i>	1,600	4,501	8,391
<i>R.</i>	2,901			+3,890
 Col. 1.—Due to the proposal for the supply of flax seed by the Central Government having been made after the budget stage. Col. 4.—Mainly due to increased expenditure on contingencies not having been regularised during the year through oversight in the controlling office. See paragraph 3 of the review.			
<i>Deduct—Recoveries of war charges—</i>			
<i>O.</i>	—1,600	—4,501	—8,391
<i>R.</i>	—2,901			—3,890
 Cols. 1 and 4.—Mainly due to the recovery from the Central Government of the increased expenditure under the 'Gross' head, <i>vide</i> notes thereunder.			
A.-1(c).—Works	10,000	4,685	—5,315
Col. 4.—Mainly due to liabilities carried forward.			

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>contd.</i>			
A.-2.—Expenditure on Air Raid Precautions—			
A.-2(1).—Pay of Officers—			
	Rs.		
<i>Charged—</i>			
O.	21,900	} 85,000	} 93,069
S.	65,300		
R.	-2,200		
			+ 8,069
Col. 1.—Addition due to extensive Air Raid Precaution measures.			
<i>Voted—</i>			
O.	24,800	} 1,50,000	} 1,51,694
S.	75,700		
R.	49,500		
			+ 1,694
Col. 1.—Same as under <i>Charged</i> .			
A.-2(2).—Pay of Establishment—			
O.	18,400	} 7,00,768	} 6,42,780
S.	26,77,600		
R.	-19,95,232		
			-57,988
Col. 1.—Supplementary grant for the reason stated under A-2(1)— <i>Charged</i> . Reduction mainly due to expenditure on various A. R. P. and Civil Defence measures not coming up to expectations. Col. 4.—See paragraph 4 of the review.			
A.-2(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O.	3,100	} 15,000	} 14,711
S.	3,700		
R.	8,200		
			-289
Col. 1.—Same as under A.-2(1)— <i>Charged</i> .			
<i>Voted—</i>			
O.	7,800	} 50,000	} 48,654
S.	3,500		
R.	38,700		
			-1,346
Col. 1.—Same as under A.-2(1)— <i>Charged</i> .			

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>contd.</i>			
A.-2.—Expenditure on Air Raid Precautions—<i>contd.</i>			
A .-2(4).—Contingencies—			
	Rs.		
O.	2,59,000		
S.	49,54,200		
R.	-12,13,200		
	40,00,000	40,38,458	+ 38,458
Col. 1.—Same as under sub-head A.-2 (2).			
A.-2(5).—Grants-in-aid, contributions, etc.—			
S.	8,91,000		
R.	7,09,000		
	16,00,000	8,06,207	-7,93,793
Col. 1.—Mainly due to the expansion of the Calcutta Fire Brigade and to the reason stated under A.-2(1)— <i>Charged</i> . Col. 4.—See paragraph 4 of the review.			
A.-2(6).—Works—			
S.	35,14,000		
R.	-1,14,000		
	34,00,000	35,47,380	+ 1,47,380
Col. 1.—Same as under sub-head A.-2(2). Col. 4.—See paragraph 4 of the review.			
A.-2(7).—Payments to Calcutta Corporation for execution of A. R. P. Works			
		5,49,952	+ 5,49,952
Col. 4.—See paragraph 4 of the review.			
A.-2(8).—Lump provision for Public Health Schemes—			
S.	7,13,000		
R.	-7,13,000		

Col. 1.—See paragraph 6 of the review.			
A.-2(9).—Lump provision for Medical Schemes—			
S.	11,76,000		
R.	-11,76,000		

Col. 1.—See paragraph 6 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 " 63.—Extraordinary Charges "—*contd.*

A.—CHARGES IN INDIA—*contd.*

A.-2.—Expenditure on Air Raid Precautions—*contd.*

A.-2(10).—Lump provision for Fire-fighting Schemes—

	Rs.			
S.	5,27,000	}	..	..
R.	-5,27,000		..	..

Col. 1.—See paragraph 6 of the review.

A.-2(11).—Lump provision for relief of persons rendered homeless by air attacks—

S.	15,00,000	}	..	..
R.	-15,00,000		..	..

Col. 1.—See paragraph 6 of the review.

A.-2(12).—Lump payment to the Calcutta Corporation for A. R. P. and Civil Defence Schemes—

S.	7,41,000	}	..	..
R.	-7,41,000		..	..

Col. 1.—Due to the transfer of the provision made in lump for want of details to sub-head A.-2(14) under which the charges on the schemes were adjusted.

A.-2(13).—Lump provision for Civil Defence Schemes in vulnerable areas outside Calcutta—

S.	50,000	}	..	..
R.	-50,000		..	..

Col. 1.—See paragraph 6 of the review.

A.-2(14).—Special items—

R.	9,00,000	9,00,000	7,58,819	-1,41,181
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Col. 1.—See note under sub-head A.-2(12). Col. 4.—See paragraph 4 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 "—*contd.*A.—CHARGES IN INDIA—*concl.*A.-2.—Expenditure on Air Raid Precautions—*concl.*A.-2(15).—*Deduct*—Recoveries of war charges—*Charged—*

	Rs.				
O.	-25,000	}	-1,00,000	-49,271	+50,729
S.	-25,000				
R.	-50,000				

Col. 1.—Due to larger recoveries from the Central Government on account of increased A. R. P. expenditure, *vide* note under sub-head A.-2(1).—*Charged*. Col. 4.—Due to non-settlement before the close of the year of the basis of allocation of the recoveries from the Central Government between '*Charged*' and '*Voted*'.

Voted—

O.	-1,50,000	}	-42,00,000	-42,50,729	-50,729
S.	-98,00,000				
R.	57,50,000				

Col. 1.—Supplementary grant for the reason stated under *Charged*. Reappropriation due to smaller recoveries owing to various A.R.P. and Civil Defence measures not coming up to expectations. Col. 4.—Same as under *Charged*.

A.-3.—Motor Spirit Rationing Scheme—

Charged—

Gross	655	+655
<i>Deduct</i> —Recoveries of war charges	-355	-355

Voted—

Gross	65,814	+65,814
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Col. 4.—Due to the decision, made after the close of the year, to adjust the expenditure on account of the Motor Spirit Rationing Scheme under this sub-head.

<i>Deduct</i> —Recoveries of war charges	-31,947	-31,947
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See note under "*Gross*".

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>			
B.—CHARGES IN ENGLAND—			
High Commissioner—			
Charged—			
Gross—			
	Rs.		
O.	4,000	12,000	16,359
R.	8,000			+4,359
Deduct—Recoveries of war charges—			
O.	-4,000	..	..
R.	4,000	..	..
Voted—			
R.	5,000	5,000	5,056
			+56
C.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	..	41
Voted . . . . .	..	..	9
			+9
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross	-12,176	-12,176	..
R. Deductions	44,176	44,176	..
			-44,176
Voted—			
R. Gross	63,15,099	63,15,099	..
R. Deductions	-57,47,099	-57,47,099	..
			+57,47,099

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>concl.</i>			
Totals—			
<i>Charged—</i>			
<i>Gross</i>	1,53,500	1,59,458	+5,958
<i>Deductions</i>	-1,03,500	-68,736	+34,764
<i>Net</i>	50,000	90,722	+40,722
<i>Voted—</i>			
<i>Gross</i>	1,79,45,875	1,15,07,331	-64,38,544
<i>Deductions</i>	-1,01,70,875	-45,33,898	+56,36,977
<i>Net</i>	77,75,000	69,73,433	-8,01,567

REVIEW.

In the charged section there was an excess of 81·4 per cent. in the authenticated appropriation as compared with a saving of 34·4 per cent. in 1940-41. Sub-heads A-1(b) (i) (6) and B mainly contributed to the excess. Excess in the final appropriation was 404 per cent. as against a saving of 6 per cent. in the previous year and was mainly contributed by sub-heads A-1(b) (i) (6) and A-2(15).

In the voted section there were savings of 10·3 per cent. of the grant as compared with 41·9 per cent. in the preceding year. The savings were chiefly contributed by sub-heads A-2(2), A-2(8), A-2(9), A-2(10), A-2(11) and A-2(12), partly set off by an increase under sub-head A-2(15). Savings in the finally modified appropriation were 3·2 per cent. as against 17·6 per cent. in 1940-41.

2. Excesses under sub-heads A-1(b) (ii)—Charged and Voted (Gross) were due to the appointment of an additional officer and entertainment of extra staff to cope with the increased work. Although the excesses were known to the controlling authority, additional funds were not arranged for in the course of the year. This has been explained to be due to an oversight.

3. The final excess under sub-head A-1(b) (iii)—(Gross) was due to increased expenditure on contingencies. This was known to the controlling authority, but necessary funds were not provided under the head. This has been explained to be due to an oversight.

REVIEW—*concl'd.*

4. Explanations for savings or excesses in column 4 under sub-heads A-2(2), A-2(5), A-2(6), A-2(7) and A-2(14) have not been furnished by the controlling authority. It has been stated that the position with regard to the A. R. P. expenditure was considered as a whole and hence it was not possible to furnish explanations by sub-heads. The variation between the final grant and the actual expenditure under the total voted head-(net) amounted to 4·7 per cent. and is shown below :—

	Rs.
Final grant	66,00,768
Actual expenditure	62,93,215
Variation	-3,07,553

It has been explained by the controlling authority that it was not possible to fix a closer final grant owing to the abnormal nature of the charges and to the expenditure being spread over a large number of A. R. P. and Civil Defence measures administered by various departments of Government.

5. Explanations for savings or excesses in Column 4 under sub-heads A-1(b) (i) (1), A-1(b) (i) (3) and A-1(b) (i) (6) (Charged) have not been furnished by the controlling authority. It has been stated that the position under the charged heads was considered as a whole and hence it was not possible to furnish explanations by sub-heads. The net excess of Rs. 7,544 (final grant Rs. 6,000, actual expenditure Rs. 13,544) has been explained to be due to the fact that recoveries from the Central Government could not be made in full during the year.

6. A provision of Rs. 39,66,000 for certain Civil Defence schemes was made in lump in the Supplementary Estimate under sub-heads A-2(8) to A-2(11) and A-2(13) for want of details. The expenditure on the schemes was booked under sub-heads A-2(1) to A-2(6), but the provision was not transferred to those heads. It was reappropriated to meet excess under the sub-head—A-2 (15)—Voted. The expenditure on the schemes was met from the savings under the sub-heads A-2(1) to A-2(6) which were due to the expenditure on various Civil Defence schemes not coming up to expectations.

Appropriation No. 7.—Charges on account of Motor Vehicles Acts— 245
Charged.

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 "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 the 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 the 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 has become charged once more under the provisions of the Bengal Revenues (Charged Expenditure) Act, 1940.

Appropriation No. 9.—Interest on works for which Capital Accounts are kept— Charged.

Major Head. "17.—Interest on Works for which Capital Accounts are kept".

A.—IRRIGATION WORKS.	8,45,000	8,47,462	+2,462
B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	12,29,000	12,22,876	—6,124
Total	20,74,000	20,70,338	—3,662

NOTE.—The expenditure under this head is a *pro formâ* 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. See paragraph 2 of the review under Grant No. 11 on page 66.

The interest for the year 1941-42 was calculated at the rate of 4 per cent. per annum.

Grant No. 35.—Interest Free Advances.

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.
A.—ADVANCES REPAYABLE—			
A.-1.—Civil Advances	4,52,000	7,87,043	+3,35,043
Col. 4.—Mainly due to the payment of emergent advances to Government servants for the removal of their families to safer zones during the closing months of the year for which a supplementary grant could not be obtained.			
Total .	4,52,000	7,87,043	+3,35,043

REVIEW.

The unadjusted excess is 74·1 per cent. of the grant as against 1·3 per cent. in the preceding year.

See also the Audit Report.

Major Head and Sub-head. 1	Final Grant or Appro- priation. 2	Actual Expendi- ture. 3	Excess + Saving— 4
	Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc."			
A.—LOANS TO MUNICIPALITIES—			
O.	2,67,000	2,45,968	+400
R.	-21,032		
B.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—			
O.	1,21,000	32,000	-50
R.	-89,000		
Col. 1.—Mainly due to the non-payment of loan to a District Board for rural water supply owing to its unsatisfactory financial position.			
C.—ADVANCES TO CULTIVATORS—			
<i>Charged—</i>			
O.	25,000	30,402	-238
S.	8,000		
R.	-2,598		
Col. 1.—Supplementary appropriation was due to additional requirements in the Chittagong Hill Tracts. Reduction due to applications for loans being rejected in certain cases on subsequent scrutiny.			
<i>Voted—</i>			
O.	5,00,000	1,06,55,830	-61,498
S.	99,17,000		
R.	2,38,630		
Col. 1.—Due to the distribution of agricultural loans on a large scale in areas affected by floods, drought, riots and cyclone.			
D.—ADVANCES UNDER SPECIAL LAWS—			
O.	35,000	31,512	+238
R.	-3,488		
E.—MISCELLANEOUS LOANS AND ADVANCES—			
O.	61,03,000	58,14,370	-11,83,191
R.	-2,88,630		

Col. 1.—Due to (1) non-utilisation in full of the provision for crop loans to the Bengal Provincial Co-operative Bank owing to non-fulfilment of the conditions for the grant of loans (Rs. 3,99,880) and (2) provision for loans under the Bengal State Aid to Industries Act not being required as the requirements were met from the funds available in the Bengal State Aid to Industries Act Fund (Rs. 50,000), partly set off by the payment of unfore-casted loans to non-agriculturists, traders, weavers and artisans in certain areas affected by cyclone, riots, etc. (Rs. 1,61,050). Col. 4.—Mainly due to (1) the first reason stated above as well as to late receipt of applications (Rs. 11,55,820) and (2) failure on the part of the Director, Rural Reconstruction, Bengal, to utilise in full the provision for removal of water hyacinth owing to the preliminaries required for the purpose not being complete before the close of the financial year (Rs. 30,000), partly set off by the payment of loans aggregating Rs. 4,000 to the Daulatpur Agricultural Institute for which no provision was made through oversight.

Major head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "Loans to Municipalities, Port Funds, etc."—<i>concl'd.</i>			
Total—Loans to Municipalities, Port Funds, etc.—			
Charged—			
	Rs.		
O.	25,000	} 30,402	} 30,114
S.	8,000		
R.	-2,598		
Voted—			
O.	70,26,000	} 1,67,79,480	} 1,55,35,379
S.	99,17,000		
R.	-1,63,520		
Major Head—Loans to Government Servants—			
G.—HOUSE BUILDING ADVANCES—			
O.	1,00,000	} 1,15,000	} 1,13,862
R.	15,000		
Col. 1.—Due to larger demands than was originally anticipated.			
H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS—			
O.	1,00,000	} 90,000	} 78,462
R.	-10,000		
Col. 1.—Due to smaller demands than originally anticipated. Col. 4.—Due partly to smaller demands (Rs. 6,000) and partly to certain earmarked amounts not having been drawn (Rs. 5,538).			
I.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES.			
	1,000	537	-463
J.—PASSAGE ADVANCES—			
O.	5,000	} ..	} ..
R.	-5,000		
Col. 1.—Due to there being no demand for passage advance.			
K.—OTHER ADVANCES			
	1,000	1,601	+601
Total—Loans to Government Servants			
	2,07,000	1,94,462	-12,538

Major head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
R.	2,598	2,598	.. —2,598
<i>Voted—</i>			
R.	1,63,520	1,63,520	.. —1,63,520
<hr/>			
Total—Grant No. 36—			
<i>Charged</i>	33,000	30,114	—2,886
<i>Voted</i>	1,71,50,000	1,57,29,841	—14,20,159

REVIEW.

Charged savings were 8·7 per cent. of the appropriation compared with 43·4 per cent. in the preceding year. Voted savings were 8·3 per cent. of the grant and 7·4 per cent. of the modified appropriation as against 21 and 10·9 per cent. respectively in 1940-41. Sub-head E contributed to the bulk of the saving in the final grant.

APPENDIX.

ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1941-42.

ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.

(See paragraph 3 of the review under Grant No. 5.—Forest—page 39.)

Production, Trading and Loss Account of the Siliguri Band Saw Mill Sub-division for 1941-42.

Dr.

Cr.

	1941-42.	1940-41.		1941-42.	1940-41.
Particulars.	2	3	Particulars.	5	6
To opening stock (Log and sawn timber)	Rs. 62,390	Rs. 24,383	By sale of logs	Rs. 19,307	Rs. . .
„ royalty	23,769	..	„ sale of sawn timber	1,16,220	74,533
„ extraction charges of logs	34,111	..	„ issues for Mill use, etc.	6,162	10,318
„ logs and sawn timber received from other divisions and cost of sawn timber reconverted.	16,448	3,837	„ miscellaneous receipts	1,683	1,442
„ milling expenses	29,944	83,002(a)	„ closing stock on 31st March—	58,903	38,365
„ administration expenses	10,846	..	Logs and sawn timber	2,02,275	1,24,658
„ miscellaneous selling expenses	1,291	1,771	Total	2,02,275	1,24,658
„ interest on capital	4,171	..			
„ profit for the year	19,305	11,665			
Total	2,02,275	1,24,658			

Average sale rate for { 1940-41.—Rs. 1-14-11 per C. ft.
1941-42.—Rs. 1-13-9 " " }

N.B.—The figures for 1940-41 relate to Saw Mill only while those for 1941-42 pertain to the whole division.

(a) Includes cost of logs sawn, overhead charges and interest on capital.

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

SILIGURI,

Q. G. GHAUS,
Manager,

The 4th August, 1942.

Band Saw Mill, Siliguri Sub-division.

*Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill
Sub-division for the Year 1941-42.*

	1941-42		1940-41	
Logs and sawn timber reconverted	94,056 C.ft.	..	83,993 C.ft.	
Outturn obtained	51,177 C.ft.	..	52,977 C.ft.	
Loss in conversion	42,879 C.ft.	..	31,016 C.ft.	
Percentage of loss	45.78 %	..	36.93 %	
	Rate per Cft.		Rate per Cft.	
	As.	Rs.	As.	Rs.
1. Cost of timber	13.77	44,056	18.95	62,734
2. Milling expenses—				
(a) Direct charges	8.01	25,634	3.22	10,674
(b) Depreciation . . . . .	.86	2,755	.74	2,439
(c) Supervising Establishment . . . . .	.49	1,555	1.50	5,266 (Overheads)
			.57	1,889 (Interest)
Milled cost	23.13	74,000		
3. Administration, interest on capital, and other expenses	4.17	16,308		
All-in cost per C.ft.	27.30	90,308	25.07	83,002
	or Rs. 1-11-3.6	or Rs. 1-9-0.8		
Average rate realised	Rs. 1-13-9		Rs. 1-14-11	
Quantity of sawn timber sold	62,512 C.ft.		38,550 C.ft.	

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

Q. G. GHAUS,

Manager,

Band Saw Mill, Siliguri Sub-division.

N.B.—The accounts for the year 1941-42 have been remodelled treating the activities of the Depot and the Mill as one integral unit and therefore the costs for the year are not comparable with those of 1940-41.

Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1942.

Capital and Liabilities.	1941-42.		1940-41		Property and Assets.		On 31st March, 1942.		On 31st March, 1941.	
	1	2	3	4	5	6	7	8		
Government Capital	Rs. 73,856	Rs. 93,723(a)	Plant and Machinery at cost	Rs. 78,934	Rs. 77,083	Less—Depreciation to date	6,381	71,110	5,973	
Sundry Creditors	1,744	1,070	Mill Buildings at cost	13,950	13,950	Less—Depreciation to date	3,218	10,035	3,915	
<i>Profit and Loss Account—</i>			Depot Buildings, etc., at cost	8,760	8,760	Less—Depreciation to date	1,944	6,378	2,382	
Profit for the year	19,305	..	Office furniture at cost	1,285	1,285	Less—Depreciation to date	554	700	585	
			Rolling Stock at cost	48,617	48,617	Less—Depreciation to date . . . . .	..	48,617	145
			Railway siding, roads, etc., at cost . . . . .	..	..	Tools, spares, oils and stores	13,859	..	13,859
			Stock in trade . . . . .	..	..	Sundry Debtors	3,395	..	4,944
			Cash in hand . . . . .	..	..	Cash in hand	58,903	..	62,390
						Total	5,230	..	599	
							1,421	..	1	
							94,905	..	94,793	

(a) Includes a profit of Rs. 11,665 which occurred in 1940-41.

Certified correct according to the books of the Siliguri Band Saw Mill Sub-division. Subject to the remarks contained in the audit report I certify that the above balance sheet has been properly drawn up so as to exhibit a true and correct state of affairs of the Saw Mill Sub-division according to the best of my information and explanation given to me and as shown by the books and records maintained by the Sub-division.

SILIGURI; } Q. G. GHHAUS, } B. R. RANGASWAMI, }
 The 4th August, 1942. } Manager, } Examiner,
 Band Saw Mill, Siliguri Sub-division. } The 30th October, 1942. } Outside Audit, Bengal.

The Financial Review of the Siliguri Band Saw Mill Sub-division for the Year 1941-42.

The working of the Siliguri Band Saw Mill Sub-division for the year 1941-42 resulted in a profit of Rs. 19,304-9-3 as against a profit of Rs. 11,665 in 1940-41 and a loss of Rs. 15,466 in 1939-40.

2. The working of the year may be considered particularly satisfactory in consideration of the following :—

(i) The above profit covers the loss usually incurred by the log depôt as the depôt accounts have this year been combined with the Saw Mill account.

(ii) The machineries completely broke down at the beginning of the year and the Mill stopped working. The Saidpur Railway Workshops undertook the repairs and as they were already working double shift on their own jobs, they could only do our work at leisure and with what spare labour they could muster from time to time. The repairs and overhauls thus became a very protracted affair. The Mill resumed work a little before the Puja holidays, but could not rise to full capacity during the remainder of the year as certain machines remained idle throughout the year for want of spares or repairs. Roughly speaking, during 1941-42 the Saw Mill remained altogether closed for about 4 months and worked half-capacity for 8 months.

(iii) The cost incurred on (a) running stores, (b) repairs, replacements, overhauls and (c) crew was very much heavier than in previous years. The expenditure on item (b) alone was nearly Rs. 7,000.

(iv) The Saw Mill had to pay for the entire supervising staff maintained in the forests for extraction of logs. Formerly the Range Staff did this work and the cost was not debited to the Saw Mill.

(v) It will be seen from the analysis of cost of production of sawn timber that certain timbers were converted and reconverted at a loss, viz.,

(1) Sal was sawn at a cost of Rs. 2-10-04 pies and sold at rates varying from Rs. 1-13-2 to Rs. 2-2-4. This was done in order to meet outstanding contracts of the previous year.

(2) The Saw Mill dropped money on logs purchased from Buxa Division. This was due to the Railway freight which was found to be nearly 60% higher than that on which the purchase price was calculated. We paid nearly Rs. 20 per ton as freight from Rajabhatkhawa to Siliguri (about 120 miles), as against a freight of Rs. 12-8 per ton from Rajabhatkhawa to Calcutta (about 350 miles). Representations to the Railway authorities were of no avail. Loss was partly due to the very poor quality of logs supplied—the loss in conversion was very high.

(3) At the beginning of the year the Mill had on stock a large quantity of Toon (and Gamhari, etc.) squares extracted from the forests during the early part of the previous year for reconversion at the Saw Mill into 1" planks for Ishapore Rifle Factory. The cost sheet will show how the reconversion of such squares resulted in loss. Luckily a part of this stock of Toon squares was unexpectedly sold without reconversion.

(vi) A higher royalty for Sal was debited against the Saw Mill. The rate charged in 1941-42 was Rs. 1-0-3 per cft. against Re.0-11-1 in 1940-41.

3. Price of raw materials.—

The rates of royalty debited to the Saw Mill were as follows (per cubic foot of log)—

Species.	1941-42.			1940-41			1939-40		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Sal	1	0	3	0	11	1	0	10	8
Toon	0	4	0	0	4	0	0	7	0
Teak	0	8	0	0	8	0	0	8	0
Champ and Gamhari	0	4	0	0	4	0	0	4	0
Nissoo	0	8	0	0	8	0	0	5	0
Simul	0	2	0	0	2	0	0	2	0
Panisaj	0	4	0	0	4	0	0	1	0
Others	0	2	0	0	2	0	0	1	0

4. The log depôt. is now considered as integral part of the Saw Mill Sub-division—the accounts of the log depôt and Saw Mill have, therefore, been combined. The revenue from sale of logs amounted to Rs. 19,307-1-0 out of the total revenue income of Rs. 1,71,178-9-9. Of the former amount Rs. 10,986 was on account of outstanding contracts of the previous year for Sal logs, Rs. 574 from Teak logs which were too small for the Band Saw Mill to handle and Rs. 7,747 from Match-wood and Box-planking species for which we had previous contracts. Further, these perishable species had to be sold in the round in any case as the Saw Mill was not yet working to full capacity and timber required for war purposes had to be given preference.

The revenue from contracts (for sale of logs) entered into during the year was not much more than Rs. 5,000.

5. The Saw Mill has once again justified its existence and the faith I have always had in it. The new policy, *viz.*, to sell Sal standing in the forests direct to coupe purchasers and to run the Saw Mill on miscellaneous timbers usually allowed to rot in the coupes, was continued although a small quantity of Sal was sawn so as to meet outstanding contracts of the previous year.

It has now been proved beyond doubt—if indeed proofs are necessary—that,

- (i) where there is a good log market for Sal, it does not pay to saw this species for railway sleepers.
- (ii) a saw mill can run at a profit on miscellaneous timbers even if it works only for a part of the year.

It will be seen from the Cost Sheet of sawn timber that although during the year under review the Saw Mill remained closed for 4 months and worked half-capacity for 8 months, it converted 94,056 c.ft. of logs and produced 51,177 c.ft. of sawn timber working mainly on miscellaneous timbers while the corresponding figures for 1940-41 were 83,993 c.ft. logs and 52,977 c.ft. sawn timber working mainly on Sal and producing railway sleepers in large sections.

6. In conclusion, I may add that we look forward with confidence to even better results for 1942-43.

Q. G. GHAUS,

SILIGURI,

Manager,

Dated the 21st September, 1942.

Band Saw Mill, Siliguri Sub-division.

AUDIT COMMENTS.

In connection with the Appropriation Accounts for the years 1937-38 and 1938-39 the Accountant General informed the Public Accounts Committee that the system of accounts obtaining in the Siliguri Band Saw Mill did not require any modification. This view has been accepted by Government.

The statements presented in the Appropriation Accounts this time have, however, been slightly remodelled as the log depôt which has hitherto been considered as a separate entity is now treated as an adjunct of the Mill. The extraction of Sal logs for sale in the round having practically ceased, the depôt now performs a different function in serving mainly as a storeyard for the Mill. Consequently, the statements appended have been compiled so as to bring out the consolidated results of the Mill and the depôt as a single unit. The figures for the year are not, therefore, susceptible of being compared with those of the previous year, though comparative figures have been given in the statements for information.

The prices realised for sawn timber in respect of Sal were generally lower than in the previous year, while better prices were obtained in the case of 'Kukat' (varieties unknown to the market). It would appear that Sal logs sold in the round at the coupes get better prices than sawn timber.

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