

## 1942-43

AND

# THE AUDIT REPORT

## 1944



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### PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1942-43 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, 1944.

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

### GENERAL REVIEW OF THE RESULTS OF AUDIT.

RÉVIEW OF TOTAL DEMAND PLACED BEFORE THE LEGISLATURE.

Thirty-three demands for grants aggregating Rs. 15,22,02,700 were placed before the Provincial Legislature in March, 1942, which voted them without any reduction. This amount and another sum of Rs. 2,59,53,000 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, 1942, under Section 80 of the Government of India Act, 1935.

### 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. 3,22,27,000 was authenticated by His Excellency the Governor on the 4th March, 1943. The schedule covered Rs. 3,17,32,000 on account of eighteen supplementary grants, including a new grant 1-Salt, voted by the Legislature and Rs. 4,95,000 on-account of six charged appropriations.

In the following four 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 app	roprie	tion.			Amount of supple- mentary grant or appropriation.	Saving in the grant or appropriation as a whole.
					Rs.	Rs.
8.—Other Taxes and Duties—Voted	•	•	•	•	10,000	17,231
10.—Irrigation—Voted	•	•	•	•	71,000	3,01,205
31Superannuation Allowances and Pens	sions–	-Char	ged	•	39,000	1,71,037
32.—Stationery and Printing—Voted	•	•	•	•	12,000	2,71,911

The supplementary grant under 8—Other Taxes and Duties was obtained to meet the cost of the additional staff and contingent charges of new offices opened for the collection of the Sales Tax. The saving was mainly due to the payment of rent of certain offices not being made during the year and the full staff not being entertained.

The supplementary grant under 10—Irrigation was required for carrying out repairs to embankments damaged by cyclone and flood. The saving was mainly due to smaller establishment charges.

The supplementary appropriation under 31—Superannuation Allowances and Pensions was required mainly for pensionary charges of non-I. C. S. Officers drawing pensions in the United Kingdom. The saving was mainly due to smaller payment of commuted value of pensions.

The supplementary grant under 32—Stationery and Printing was obtained on account of a rise in the price of paper. The saving was mainly due to liabilities on account of certain stationery articles supplied by the Central Stationery Office having been carried forward.

### 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
1. Ontoined asks data of a Structured summer litera	Rs.	Rs.	Rs.
<ol> <li>Original schedule of authorised expenditure—         <ul> <li>(a) Voted by the Legislature</li> <li>(a) Voted by the Legislature</li> <li>(b) Voted by the Legislature</li> </ul> </li> </ol>	••	15,22,02,700	15,22,02,700
(b) Included by His Excellency the Governor	••	••	••
(c) Appropriations to meet expenditure charged on the revenues of the province	2,59,53,000	••	2,59,53,000
<ol> <li>Supplementary schedules of authorised expenditure—         <ul> <li>(q) Voted by the Legislature</li> <li>(q) Voted by the legislature</li> </ul> </li> </ol>	••	3,17,32,000	3,17,32,000
(b) Included by His Excellency the Governor . (c) Appropriations to meet expenditure charged on		••	•
the revenues of the province	4,95,000	••	4,95,000
3. Net aggregate grant or appropriation	2,64,48,000	18,39,34,700	21,03,82,700
4. Aggregate disbursements	2,40,38,092	17,14,53,775	19,54,91,867
5. Less () or more $(+)$ than granted			
6. Percentage of 5 to 3	. <b>9</b> •]	6.8	7.1

4. Savings on voted grants.—Savings occurred in 26 out of 34 voted grants. A list of the more important instances is given below :—

Number and name of grant.		Original grant.	Supple- mentary grant.	Final grant.	• Expendi- ture.	Savings.	Percent- age of savings.
1		2	3	٩4	5	6	7.
1Salt	•	••	1,03	1,03	10	93	<b>90·3</b>
2-Land Revenue	•	36,22	••	36,22	33,58	2,64	7.3
10Irrigation .	•	33,97	71	34,68	31,67	3,01	8.7
12.—General Administratio General Administration	n— •	1,27,42	••	1,27,42	1,19,53	7,89	6-2
13.—General Administratic Debt Conciliation	on	23,50		23,50	18,66	4,84	20-6
17Ports and Pilotage	•	5,77	••	5,77	4,90	87	15-1
19.—Charges on account of E tion	duce		••	1,71,00	1,56,50	14,50	8.5
22.—Public Health		47,61	••	47,61	35,13	12,48	26-2
25Charges on account of	Cor	•					_
operative Credit .	•	16,78	••	16,78	15,44	1,34	8
26.—Industries—Industries	•	17,40	••	17,40	16,25	1,15	6.6
27Industries-Cinchona .	•	12,40	••	12,40	10,86	1,54	12.4
29Civil Works		1,43,64	••	1,43,64	56,69	86,95	<b>60·5</b>
32.—Stationery and Printing	•	24,49	12	24,61	21,89	2,72	11
33.—Miscollaneous	•	14,09	8,59	22,68	17,35	5,33	23.5
36Lonns and Advances bea Interest	ring •	190,13	96,41	1,86,54	1,55,33	31,21	16 <b>-7</b>

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

1.—Salt.—Full effect was not given to the scheme for the development of salt manufacture as a sottage industry in cyclone affected areas and working capital was not required owing to its operation through private agencies.

2.-Land Revenue.-Abandonment of the revisional settlement operation in a district.

10.—Irrigation.—Postponement and slow progress of works and smaller establishment charges.

12.—General Administration—General Administration.—Curtailment of tours, nonappointment of Parliamentary Secretaries, shorter sessions of Provincial Legislatures, transfer of officers to Civil Defence work and smaller expenditure on rural reconstruction schemes.

13.—General Administration—Debt Concultation.—Surrender of several Special Officers to the Home Department for emergency work, dissolution of a large number of ordinary Boards and the establishment of a smaller number of new Boards.

17.—Ports and Pilotage.—Postponement of the construction of the Indian Seamen's Home at Calcutta.

19.—Charges on account of Education.—Curtailment of grants to local bodies for primary education, postponement of the opening of new centres for the training of primary school teachers and postponement of the scheme for Adult Education owing to the war.

22.—Public Health.—Most of the rural water-supply and anti-malaria schemes could not be taken up owing to the war.

25 — Charges on account of Co-operative Credit. — Vacancies, change of personnel and economy.

26.—Industries—Industries.—Postponement of the schemes for the marketing of cottage industry products and for Metal Institute and delay in the revival of the Fishery Department.

27.—Industries—Cinchona.—Smaller expenditure on works owing to difficulties in the plans and estimates sanctioned and in obtaining materials and failure of the Central Government to supply quinine to the extent anticipated.

29—Civil Works.—Postponement and slow progress of works owing to scarcity of materials, withholding of payments of certain grants to local bodies and unforeseen recoveries of departmental charges on Deferice works.

32.—Stationery and Printing.—Liabilities on account of certain stationery articles supplied by the Central Stationery Office carried forward.

33.—Miscellaneous.—Postponement of the construction of Vagrant Homes.

36.—Loans and Advances bearing Interest.—Smaller advances for granting short-term loans to Agricultural Co-operative Societies.

5. Savings on charged appropriations.—Savings also occurred in 27 out of 31 charged appropriations. The more important of these are detailed below :—

Number and name of appropriation.	Original appro- priation.	Supple- mentary appro- priation.	Final appro- priation.	Expendi- ture.	Savings.	Percent- age of savings.
1	- 2	3	- 4	5	6	7
2Land Revenue .	1,51	••	1,51	1,19	32	20.9
10.—Irrigation .	2,76	••	2,76	2,19	57	207
12 -General Administration-				•		
General Administration.	35.68	••	35.68	32,29	3.39	9.5
14Administration of Justice	27.44	••	27,44	25,86	1,58	58
16 -Police	18.44		18.44	17.12	1,32	7.2
21Medical	3,95	••	3,95	2,70	1,25	31.7
25 Charges on account of Co-	44		44	18	26	58
operative Credit.						
29 -Civil Works	11.98	••	11.98	6.74	5.24	437
33 Miscellaneous	56.55		56.55	51,68	4.87	86
34Extraordinary Charges .	48	2.27	2,75	2.04	71	26
9Interest on Works for which	n					
Capital Accounts are kept.	20,76	••	20,76	19,05	1,71	82

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

2.—Land Revenue.—Stoppage of the revisional settlement operation in a district and reversion of a number of officers.

10.—Irrigation.—Deputation of certain officers to Military duty.

12.—General Administration—General Administration.—Abandonment of tours, vacancies and transfers of officers to Civil Defence work.

14.—Administration of Justice.—Fewer appointments of I.C.S. Officers as District Judges.

16.—Police.—Employment of fewer Military Intelligence Officers and smaller Home charges.

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

25.—Charges on account of Co-operative Credit.—Posting of a voted officer in place of an I.C.S. Officer and a vacancy.

29.—Civil Works.—Postponement of works, curtailment of expenditure as a measure of war economy and unforeseen recoveries of departmental charges on Defence works.

33.—Miscellaneous.—Smaller payments 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 and less number of cases instituted.

34.—Extraordinary Charges.—Recovery from the Central Government of the cost of war-time additional Police for 15 months due to the adoption of the financial year as the basis of adjustment instead of the calendar year and starting of an organisation to secure an adequate supply and proper distribution of foodstuffs in the province late in the year.

9.—Interest on works for which Capital Accounts are kept.—Reduction of capital outlay on works owing to the sale of the dredger "Cowley" towards the end of 1941-42.

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	L					2	, 3	4
. Charged										
1938-39		•		•	•			2,11,78	3,50	1.7
1939- <b>4</b> 0	•	•	•	•	•	•		2,00,76	11,70	5.8
1940-41		•	•	•	•		•	1,97,45	11,5 <b>2</b>	5-8
1941-42		•	•	•		•		2,65,71	13,90	5-2
1942-43	•	•	•	•	•	•	•	2,64,48	24,10	9.1
<b>♥</b> oted—										
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	<b>1,18,49</b>	7.4
1942-43	•	•	•	•	•	•	•	18,39,35	1,24,81	6.8
Charged and	Vote	d								
1938-39	•	•	•	•	•	•	•	14,46,43	86,60	6·0
1939-40	•	•	•	•	•	•	•	15,83,34	1,33,85	8.5
1940-41	•	•	•	•	•	•	•	16, <b>4</b> 8,4 <b>3</b>	98,76	6.0
1941-42	٠	•	•	•	•	•	•	18,59,86	1,32,39	7.1
1942-43	•	• '	•	•	•	•	•	21,03,83	1,48,91	7.1

As compared with the previous year there has been a large increase in the percentage of savings in the charged section, while there has been a slight decrease in the voted section. The bulk of the savings in the voted section occurred under grants Nos. 12, 19, 22, 29, 33 and 36 for the reasons stated in paragraph 4 *ante*. In the charged section large savings occurred under grants Nos. 12, 29 and 33 and the reasons therefor have been explained in paragraph 5 *ante*.

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

Number and	d nam	e of g	grant.		Original grant.	Supple- mentary grant.	Final grant.	Expendi- ture.	Excess.	Percentage of excess.
	1				2	3	4	5	6	7
					Rs.	Rs.	Rs.	Rs.	Rs.	
4Stamps		•	•	•	4,75,000	••	4,75,000	5,24,358	49,358	10· <b>4</b>
5.—Forest	•.	•	•	•	14,69,000	3,84,000	18,53,000	<b>20,56,</b> 356	2,03,356	11
6.—Registrat	ion	•	• .	•	19,57,300	55,000	20,12,300	20,29,296	16,996	•8
21Medical	•	•	- C W- 4		51,13,000	27,000	51,40,000	51,51,728	11,728	s_ − <b>2</b>
24.—Charges on nary	n acc	ount	or vet	егі.	7,08,000	13,000	7,21,000	7,21,003	3	<b>;</b>
30Famine	•	•	•	•	2,59,000	<b>48,76,000</b>	51,35,000	51,91,316	56,316	5 1· <b>1</b>
34Extraord	inary	Char	ges		1,24,81,000	29,97,000	1,54,78,000	) 1,89,33,205	34,55,20	5 22.3
35.—Interest	Free A	dvar	ces.	•	6,41,000	79,15,000	85,56,000	) 1,12,61,443	27,05,44	3 31.6

The main reasons for the excesses are given below :---

4.—Stamps.—Abnormal increase in the number of transfers by sale or mortgage on account of the prevailing distress in the country side.

5.—Forest.—Cost of timber supplied to the Defence Department could not be recovered in full during the year.

6.—Registration.—Underestimation of the provision for supplementary dearness allowance.

21.—Medical.—Recoveries on account of the training of medical students could not be made from a State during the year.

30.—Famine.—Widespread distress caused by cyclone and flood in two districts,

34.—Extraordinary Charges.—Unexpectedly higher expenditute on Civil Defence during the last month of the year, smaller recoveries of war charges from the Central Government than anticipated and adjustment of the cost of G. I. pipes requisitioned for Civil Defence works after the close of the year.

35.—Interest Free Advances.—Larger advances paid to the Director of Civil Supplies for the purchase of food grains.

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

	mber an appropr			f		Original appropria- a tion.	Supple- mentary ppropria- tion.	Final appropria- tion.	Expendi- ture.	Excess.	Percent- age of excess.
	1					2 Rs.	3 Rs.	<b>4</b> Rs.	5 Rs.	6 Rs.	7
5.—Fores	st .	•		•	•	<b>4</b> ,04,00 <b>0</b> <sup>•</sup>	49,000	4,53,000		41.458	9·2
26.—Ind	ustries	Indus	trie	8	•	1,000	••	1.000	1,129	129	12.9
27.—Ind	ustries—(	Cinche	ona			50,000	••	50,000	50,608	608	1.2

The excess under Forest was chiefly due to larger extraction of timber to meet special orders from the Supply Department of the Government of India.

The other two excesses are small.

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.					Nur	nber.	Amo	unt.
			1 081,					Voted.	Charged.	Voted.	Charged.
			1					2	3	4	5
										Rs.	Rs.
1938-39	•	•	•	•	•	•	•	2	Nil	1,36,491	Nil
1939-40	•	•	•	•		•	•	1	2	1,862	13,409
1940-41	•	•	•	٠	•	•	• '	2	3	47,735	1,858
1941-4 <b>2</b>	.•	•	•	•	•	•	•	3	2	5,40,605	1,14,489
1942-43	•	•	•	•	•	•	•	8	3	64,98,405	42,195

It will be seen that in the voted section there has been a large increase during the year both in the number and the volume of excesses as compared with the four preceding years. In the charged section there has been a slight increase in the number of excesses as compared with the previous year although there was a decrease in the total amount of excess. The excesses 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 1942-43 provided a total sum of Rs. 15,22.03 lakhs for voted expenditure against which the actual expenditure was Rs. 17,14.54 lakhs causing an excess of Rs. 1,92.51 lakhs *i.e.*, 12.6 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 3,17.32 lakhs converted the excess to a saving of Rs. 1,24.81 lakhs which was 6.8 per cent. of the final grant. The excess of Rs. 1,92.51 lakhs in the original grant was composed of an excess of Rs. 3,35.82 lakhs under sixteen heads and a saving of Rs. 1,43.31 lakhs under cighteen heads. The final saving of Rs. 1,24.81 lakhs consisted of a saving of Rs. 1,89.79 lakhs under twenty-six heads and an excess of Rs. 64.98 lakhs under eight heads. It will thus be seen that the supplementary grant covered the excesses under eight heads only. In three cases, however, the supplementary grant actually increased the saving in the original grant, wide paragraph 2 ante.

Grants Nos. 29—Civil Works and 36—Loans and Advances bearing Interest contributed about 95 per cent. of the total saving in the final grant. The largest amount of saving, accounting for 70 per cent. of the total saving, occurred under Civil works (Rs. 86.95 lakhs), the next being under Loans and Advances (Rs. 31.21 lakhs) which also contributed 25 per cent. of the aggregate saving in the final grant. The reasons for these savings have been explained in paragraph 4 *ante*.

Charged appropriations.—The total charged expenditure for 1942-43 was Rs.  $2,40\cdot38$  lakhs against the budget estimate of Rs.  $2,59\cdot53$  lakhs leading to a saving of Rs.  $19\cdot15$  lakhs, which was  $7\cdot4$  per cent. of the original appropriation. Supplementary appropriations of Rs.  $4\cdot95$  lakhs increased the saving to Rs.  $24\cdot10$  lakhs which was  $9\cdot1$  per cent. of the final appropriation. The saving of Rs.  $19\cdot15$  lakhs in the original appropriation was composed of a saving of Rs.  $23\cdot23$  lakhs under twenty-three heads and an excess of Rs.  $4\cdot08$  lakhs under seven heads. The excesses were covered by supplementary appropriations fully under four heads and partially under one. In one case, however, the supplementary appropriation increased the saving in the original appropriation, vide

paragraph 2 ante. The final saving of Rs. 24.10 lakhs consisted of a saving of Rs. 24.52 lakhs under twenty-seven heads and an excess of Rs. 42 lakh under three heads. Large savings occurred under General Administration (Rs. 3.39 lakhs), Civil Works (Rs. 5.24 lakhs) and Miscellaneous (Rs. 4.87 lakhs) which together contributed 56 per cent. of the total saving in the final appropriation. The reasons for these savings have been explained in paragraph 5 ante.

Out of 36 heads for which appropriation accounts have been prepared there was no variation in one, four showed variations of less than 1 per cent., eight between 1 and 5 per cent. and nine between 5 and 10 per cent. In the remaining fourteen 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. 2—Sub-head A-5, page 19.
- (b) Allotment made too late in the year to be wholly or partially utilised within the year—

Grant No. 10-Sub-head D-16(b), page 40.

- (c) Injudicious reappropriations and surrenders causing excess over allotments—
  - Grant No. 25—Sub-head A-1—charged, page 127 and paragraph 2 of the review, page 128.

(d) Cases of non-surrender of savings-

- Grant No. 12-Sub-head E-1(8), page 58 and paragraph 2 of the review, page 60.
- Grant No. 24-Sub-head D-voted-Deduct-recoveries, page 125 and paragraph 2 of the review, page 126.
- Grant No. 34-Sub-head A-1(b) (i) (7)-charged and voted, pages 179 and 180 and paragraph 4 of the review, page 190.
- (e) Cases of unremedied or uncovered excesses-
  - Grant No. 6-Sub-head B-3-voted, page 32.
  - Grant No. 10-Sub-head D-3, page 38.
  - Grant No. 19-Sub-head P, page 96.
  - Grant No. 23-Sub-heads E-2 and E-3, page 118 and paragraph 3 of the review, page 122.
  - Grant No. 34—Sub-heads A-1(b) (ii)—Gross and A-1(b) (ix.)—Gross, pages 180 and 181 and paragraphs 2 and 3 of the review, page 190.

### GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

12. Savings in the total voted grant for 1942-43 (vide paragraph 10 ante) amounted to Rs. 1,24.81 lakhs. A sum of Rs. 1,46.93 lakhs was, however, surrendered to the Finance Department by the various controlling officers and this resulted in an excess of Rs. 22.12 lakhs over the final modified appropriation, which works up to 1.3 per cent.

Out of the saving of Rs. 24·10 lakhs in the total charged appropriations for 1942-43 (vide paragraph 10 ante) a sum of Rs. 21·78 lakhs was surrendered to the Finance Department by the controlling officers leaving an unadjusted balance of Rs. 2·32 lakhs which is about 1 per cent. of the final modified appropriation. The following table compares the percentages of the unadjusted savings in and excesses over the final modified appropriation for the year under review with those of the preceding four years :---

					(In Rs. lakhs).	
				Final modified appropriations.	Unadjusted Excesses + Savings	Percentages of unadjusted excesses or savings.
1				2	• 8	4
Voted				11,66.39	14·8 <b>4</b>	1.3
1939-40				12,96-62		2.8
1940-41			•	13,85.43	-21.69	1.6
1941-42				15,08.49		2.2
1942-43				16,92.42	+22.12	1.3
Charged-						
1938-39	•	•	•	2,09.04	0.76	Below 1
1939-40		•		1,92.09	3 04	1.6
1940-41		•		1.87.34	-1.41	Below 1
1941-42				2,54.18	-2·37	Do.
1942-43			•	2,42 70	2-32	Do.

It will be seen from the above table that the percentage of variation under the voted section compares favourably with that in the preceding year. The position under the charged section, however, remained practically 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 appreciable deterioration in the general standard of control except in respect of the expenditure under the heads "Forest" "Extraordinary Charges" and "Interest Free Advances" which was due to the abnormal situation brought about by the war.

### FINANCIAL IRREGULARITIES, LOSSES, ETC.

13. Twenty-one cases of losses and other irregularities which deserve to be brought to notice have been mentioned in the reviews of Grants Nos. 2, 3, 5, 10, 12, 16, 19, 21, 22, 23, 26, 29 and 32 in Part II.

### OTHER TOPICS OF INTEREST.

14. Local Audit and Inspections.—With a view to extend the audit of the activities connected with the war effort a number of less important local audits was suspended during the year under review. The inspection of P.W. Divisions was also slowed down from the annual to an eighteen months cycle. The accounts of fewer offices were, therefore, test-audited by the Examiner, Outside Audit Department, viz., the accounts of one treasury, ten Public Works Divisions, eight Irrigation Divisions and seventy other offices.

The local test-audit included the audit of receipts of the Public Works and Irrigation Divisions which were taken up for inspection and of sixty-eight offices of the Civil Department. The Store accounts of one Irrigation and six Public Works Divisions and of twelve other offices and the stock accounts of forty-five offices of the Civil Department were also subjected to a test-check.

At the instance of Government which wanted to know how far the audit of Co-operative banks conducted by the Inspectors of the Department was efficient and adequate a special audit of the accounts of a Land Mortgage Bank was conducted. Special audits were also undertaken of the accounts relating to the distribution of advances for substitute crops to cultivators in certain districts and also of certain 'Personal Ledger accounts. 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. A common type of irregularity noticed in some of the divisions during these inspections related to (1) acceptance of tenders other than the lowest in contravention of Government orders and (2) failure to observe the prescribed procedure in the matter of acceptance of tenders. The following are some of the instances :--

- (i) Lowest tender not accepted on the ground that the tenderer was given other works.
- (ii) Lowest tender for a work estimated to cost more than Rs. 1 lakh rejected
   on the ground that the tenderer was not an approved contractor although the fulfilment of this condition was not necessary in the case of tenders
  - for work costing Rs. 1 lakh or more.
- (iii) Tender of a Group III contractor accepted although he was not eligible to tender for the work.

The initial accounts of civil offices were generally found satisfactory. The common types of irregularities noticed in some of them mainly related to (1) failure to verify stocks at regular intervals and (2) delay in the issue of certificates in certificate cases leading to short realisation of interest.

15. Audit of grants-in-aid.—The Examiner, Local Audit Department, who conducted an audit of the grants-in-aid paid to local bodies has certified that the grants paid during 1941-42 were utilised properly and in accordance with the prescribed conditions.

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 and other war-time activities.—The expenditure incurred in this Province during the year 1942-43 in connection with Civil Defence was in respect of the following items :—

- (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) Interning of enemy subjects.
- (iv) Motor Spirit Rationing Scheme introduced as a war emergency measure to control the consumption of motor spirit.
- (v) Press Censor Scheme for advising the Press on matters affecting their interests and preventing the publication of information prejudicial to national security.
- (vi) Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta.
- (vii) National War Front for consolidating and strengthening the common will, creating and maintaining public morale, counteracting Fifth Column activities, organising Defence Parties and studying the war-time needs of the people.
- (viii) War Injuries Scheme for providing relief to persons sustaining injuries from enemy action during air raid or other enemy operations.
- (ix) Home Guard Organisation for the preservation of peace and order, aiding and assisting evacuees or refugees, raising and stiffening the morale of the people and reporting anything of a suspicious nature.
- (x) Establishment of the Civil Supplies Department for dealing with all questions relating to the supply and distribution of essential consumption commodities.
- (xi) Propaganda Units of the Publicity Department sanctioned for the expansion of propaganda with a view to keep public opinion healthy.
- (xii) Air Raid Precautions Schemes.

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. 7.99 lakhs. A sum of Rs. 2.92 lakhs was reimbursed on this account by the Central Government. Under item (i) the total expenditure was Rs. 34-11 lakhs out of which Rs. 23-64 lakhs which were accepted as a proper charge against Central revenues were recovered from the Central Government. Under items (iii), (iv.) (v), (vi), (vii) and (viii) the expenditure amounted to Rs. 14 thousand, Rs. 1-17 lakhs, Rs. 44 thousand, Rs. 54 thousand, Rs. 3.11 lakhs and Rs. 46 thousand respectively which was charged initially in the Provincial accounts, although the whole of it was ultimately recoverable from the Central Government. Sums of Rs. 12 thousand, Rs. 62 thousand, Rs. 44 thousand, Rs. 7 thousand, Rs. 3 21 lakhs and Rs. 57 thousand were actually recovered on these accounts from the Central Government'during the year. Under items (ix) and (x) the expenditure amounted to Rs. 1.58 lakhs and Rs. 3.41 lakhs respectively which was met wholly from the Provincial revenues. The expenditure under item (xi) amounted to Rs. 4.57 lakhs and was met initially from Provincial revenues. A portion of this expenditure amounting to Rs. 65 thousand was recovered from the Central Government during the year.

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

Advances aggregating Rs. 3,64.67 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. 2,54.67 lakhs were repaid by the Provincial Government before the close of the year and the balance of Rs. 1,10 lakhs was converted into an interest-free loan to be repaid by the Provincial Government in 5 equal annual instalments. A sum of Rs. 8.81 lakhs being the first instalment in respect of the loan of Rs. 44.06 lakhs of the previous year was also repaid during the year.

In respect of item (xii) a financial arrangement was made during 1941-42 whereby the Central Government agreed that certain classes of expenditure, whether recurring or non-recurring, sanctioned after the 30th June, 1941, were to be pooled between the Central and the Provincial Governments. Under this arrangement, in 1942-43 the first slab of expenditure to the extent of Rs. 37-50 lakhs was borne entirely by the Provincial Government, while the second and third slabs of Rs. 50 lakhs each were shared between the Central and the Provincial Governments in the proportion of 50 : 50 and 75 : 25 respectively. The fourth slab comprising the rest of the expenditure was shared in the proportion of  $87\frac{1}{2}$ :  $12\frac{1}{2}$ . To the extent that a scheme is included in the list of poolable items and subject to the general approval of the Central Government, the Provincial Government has full discretion to incur expenditure on that scheme. The Central Government do 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 settlementat 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 poolable section of the Provincial accounts under "63—Extraordinary Charges—Charges in India.—Expenditure on Civil Defence". 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. 4,09.45 lakhs, out of which Rs. 2,54.67 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 of the A. R. P. organisations in different centres revealed that the instructions issued by Government for the maintenance of stock accounts of equipments and stores had not been followed in many centres. In some centres the account was in arrears and in certain others it was incomplete. The common types of irregularities noticed are given below :--

- (i) The articles, purchased by the local authorities or supplied to them by the Provincial or the Central Government weffe all included in one stock account instead of being accounted for separately.
- (ii) Branch Service Depots did not maintain a stock account of furniture and stores supplied to them by the headquarters organisations.
- (iii) Articles of stock remained unaccounted for in the stock accounts.
- (iv) Physical verification of the stock and stores was not carried-out by most of the headquarters organisations or the branch depots.
- (v) Acknowledgments of stores from recipients were wanting in many cases.

It was noticed in one depot that A. R. P. cars had on many occasions been used, free of charge, by officers and departments not connected with the A. R. P. work. The cars were driven by the A. R. P. drivers. In some cases petrol also was supplied by the depot. Three cars sustained damages as a result of accidents met with during these journeys. Two of them were repaired at a cost of about Rs. 200 borne by the A. R. P. and the third one was lying unrepaired. The matter is being reported to Government for necessary action.

17. Termination of an agreement on breach of the conditions of a recurring grant-inaid.—In paragraphs 19 and 17 of the Audit Reports on the Appropriation Accounts for 1940-41 and 1941-42 respectively mention was made of a payment of Rs. 53,118 to a Credit Syndicate towards its administration expenses up to the 3rd January, 1940, the date of termination of its agreement with Government. Out of this amount Rs. 20,000 were paid before and Rs. 33,118 after the 3rd January, 1940. The Advocate General held that all liabilities of Government under the agreement ceased immediately on its termination, *i.e.*, from the 3rd January, 1940 and consequently the Credit Syndicate was not entitled to the payments aggregating Rs. 33,118 on that account made after that date although they related to the period from the 1st April, 1938 to the 3rd January, 1940. Orders of Government as to how these payments should be treated are awaited.

According to the Advocate General's opinion liabilities of Government to pay half the loss of capital of the Company under the agreement ceased immediately on its termination, whether such liabilities were in regard to loans advanced prior to or subsequent to the termination. Government have, therefore, no further liabilities under the agreement.

18. Secret Service Expenditure.—The accounts of expenditure treated under the 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. 2,01,839 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 ;	J
The 23rd June, 1944.	} 
SIMLA ;	Countersigned
The 30th June, 1944.	

P. C. CHAUDHURI,

Accountant General, Bengal.

A. C. BADENOCH,

Auditor General of India.

## PART II.

### Appropriation Accounts of sums expended in the year ended 31st March 1943, 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 **s** 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 morely 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 :---

- between the grant or appropriation for the sub-head as originally voted or sanotioned 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.  $1_{4}000$  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.

_	Number an		пө		Grant or	Dense l'é se	Expenditure with gru appropri	ant or
Page.	of gran: appropria		,		appro- priation.	Expenditure. ~	Less than granted.	More than granted.
1	2				3	4	5	6
					Rs.	Rs.	Rs.	Rs.
18	1. Salt .	•		•	1,03,000	10,000	93,000	
19	2. Land Revenu	1e						
	Voted	•	•	•	36,22,000	33,57,901	2,64,099	••
	Charged	•	•	•	1,51,000	1,19,402	31,598	••
23	8. Provincial E	xoise						
	Voted	•	•	•	<b>22,99,</b> 000	<b>2</b> 2,98,21 <b>3</b>	787	••
	Charged	•	•	•	<b>4</b> 8,000	37,768	10,232	••
26	4. Stamps .	•	•	•	4,75,000	5,24,358	••	49,358
27	5. Forest-							
	Voted	•	•	•	18,53,000	20,56,356	••	2,03,356
	Charged	•	•	•	<b>4,</b> 53,000	<b>4,</b> 94 <b>,4</b> 58	••	<b>41,45</b> 8
32	6. Registration					•		
	Voted	•	•	•	20,12,300	20,29,296	818	16,995
	Charged		•	•	300	274	26	**
34	8. Other Taxes	and	Dutie	8			•	
	Voted	•	•	•	5,13,500	4,96,269	17,231	••
	Charged		•	•	• 65,500	<b>4</b> 5,276	20,224	-
36	10. Irrigation-							́ н
	Voted	-Gro	38 .		34,68,000	31,66,795	3,01,205	••
	Dedu <b>e</b> t-	-Re	coveri	es .		8,652	••	23,652
	Charge	ł.	•	•	2,76,000	2,18,928	57,07\$	•••
<b>5</b> 0	11. Interest on (	rdin	arv D	aht				
	Voted			•	7,000	1,295	5,705	
	Charge		•	•	£2,16,000	1,233 <b>2</b> 2,00,028	15,972	**
53	-	dmir	istrat strati				,	
	Voted	•	•	•	1,27,42,000	1,19,52, <b>92</b> 0	7,89,180	••
	Charge	d.		•	35,68,000	32,28,838	<b>3,</b> 39,16 <b>2</b>	••

# GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS.

•		Number a				Grant or	77	with appro	re compared grant or priation.	
Page	•	of gran appropr				appro- priation.	Expenditure.	Less than granted.	More than granted.	
1		2				3	4	<b>5</b>	6	
						Rs.	Rs.	Rs.	Rs.	
61	13.	General Ad Debt Cond		istration	on •	23,50,000	18,66,134	4,83,866		
62	14.	Administrati	on c	of Justi	.00					
		Voted	•	•	•	71,81,000	71,58,029	22,971		
		Charged	•	•	•	<b>27,<del>4</del>4,000</b>	25,85,8 <b>26</b>	1,58,174		
67	15.	Jails and C ments-	onv	ict Se	ttle-				1	
		Voted	•	•	•	53,77,000	52,57,029	1,19,971	×4	
		Charged	•	•	•	58,000	57 <b>,</b> 50 <del>4</del>	<b>496</b>	••	
75	16.	Police—								
		Voted	•	•	•	2,51,60,000	2,46,15,591	5,44,409	••	
		Charged	•	•	•	. 18,44,000	17,11,789	1,32,211		
83	• 17.	Ports and Pil	otas	ze					,	
		Voted	•	•	•	5,77,000	4,90,062	86,938	**	
		Charged		•	•	1,09,000	84,755	<b>24,</b> 245		
86	18.	Scientific Dep	oartı	ments	•	30,100	29,976	124		
87	19.	Charges on Education		count	of					
		Voted	•	•	•	1,71,00,000	1,56,49,863	14,50.137	-	
		Charged	•	•	•	8,70,000	8,13,247	. <b>56,</b> 75 <b>3</b>	-	
100	<b>2</b> 0.	Charges on Anglo-Indi pean Educ	an		of uro-					
		Voted	•	٠	•	11,22,800	10,71,275	51,525	-	
		Charged	•	۰.	•	200	100	100		
102	21.	Medical								
		Voted	•	•	• ·	51,40,000	51,51,728	-	11,728	
		Charged	-		_	3,95,000	2,69,781	1,25,219	-	

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

	Number an				Grant or	<b>4 4 1</b>	with g appropr	e compared rant or iation.	
Page	. of gran appropri				appro- priation.	Expenditure.	Less than granted.	More than granted.	
1	2				<b>3</b> ·	4	Б	6	
110	22. • Public Heal	41			<b>Rs.</b>	Rs.	Ra.	Rs.	
110	Voted				47,61,000	35,13,344	12,47,656		
	Charged	•.	•	•	¥7,01,007 87,000	• <i>81,677</i>	5,323	••• \ •••	
118	23. Charges on a culture	ccou	nt of I	Agri-					
	Voted		•	•	68,52,000	67,33,185	1,18,815	-	
	Charged	•	•	•	95,000	<b>8</b> 3,6 <b>3</b> 8	11,362	-	
125	24. Charges on Veterinary		count	of		•			
	Voted	•	•	•	7,21,000	7,21,003	e-6	3	
	Charged	•	•	•	34,000	<b>32,76</b> 8	1,232	•-•	
127	25. Charges on a operative			Co-		,			
	Voted	•	•	•	16,78,000	15,44,111	1,33,889	**	
	Charged	•	•	•	44,000	18,486	25,514		
131	26. Industries—I	ndu	strics	-					
	Voted	•	•	•	17,40,000	16,24,918	1,15,082	•	
	Charged	•	•	•	1,000	1,129	-	189	
134	27. Industries	linch	ona		•				
	Voted	•	•	•	12,40,000	10,85,865	1,54,135	<b>*</b> **	
	Charged	•.	۰.	••	50 <b>,000</b>	<b>\$0,</b> 608		608	
140	28. Miscellaneous	Dej	p <b>art</b> me	onts-	_:		•		
	Voted	•	•	•	5,18,000	4,59,664	• 58,336		
	Charged	•	•	•	57,000	50,409	6,591	*-*	
142	29. Civil Works-	-							
	Voted	•	•	•	1,43,64,000	56,68,541	86,95,459		
	Charged		-		11,98,000	· 6,74,073	<b>5,23,92</b> 8 ·	••	

B

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

		Number an				Grant or	<b>97</b> . 94	Expenditure compared with grant or appropriation.		
, não	•	of gran appropris				appro- priation.	Expenditure.	Less than granted.	More than granted.	
1		2				3	4	5	6	
						Rs.	Rs.	Rs.	Rs.	
163	30.	Famine							•	
		• Voted	•	•	•	51,35,000	51,91,316		56,310	
		Charged	•	•.	•	2,000	475	1,525	-	
65	31.	Superannuatio								
		Voted	•	•	•	83,75,600	80,76,52 <b>3</b>	2,99,077	••	
		Cha <b>rged</b>	•	•	•	35,66,400	33,95,363	1,71,037	-	
70	32.	Charges on a tionery and				•	۰			
		Voted	•	•	٠	24,61,400	21,89,489	2,71,911	••	
		Charged	•	•	٠	16,600	15,485	1,115	**	
75	33.	Miscellaneous								
		Voted	•	•	•	22,68,000	17,35,209	5,32,791	***	
		Charged	•	٠	•	56,55,000	[51,67,699	[4,87,301	••	
78	84.	Extraordinary	y Cł	arges				1		
		Voted	•	•	•	1,54,78,000	1,89,33,205	***	34,55,205	
		Cha <b>rged</b>	•	•	•	2,75,000	<b>2</b> ,03,535	71,465	•••	
194	7.	Charges on ac Vehicles Ac		nt of N —	lotor					
		Charged		•	•	<b>4,</b> 50 <b>,</b> 000	` <b>4,</b> 50,000	••	-	
194	9.	Interest on W Capital Act				_				
		Char <b>ged</b>	•	•	•	20,76,000	19,04,845	1,71,155	••	
og	85.	Deposits and	<b>Ă</b> đ1	ances						
		Interest-free	Adv	<b>8</b> 2068	•	[85,56,000	1,12,61,443	••	27,05,443	

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

<b>D</b>	Number and name		Grant or appro-	17 1:4	Expenditure compared with grant or appropriation.		
Page.	of grant or appropriation.		priation.	Expenditure.	Less than granted.	More than granted.	
1	2		3	4	5	6	
			Rs.	Rs.	Rs.	Rs.	
196	36. Loans and Advances beau Interest—	aring					
	Voted	•	1,86,54,000	1,55,32,969	31,21,031	••	
	Charged	.•	<b>£</b> 3,000	39,929	3,071	••	
	Totals				Net saving (Voted).		
	Voted—Gross .	•	18,39,34,700	17,14,53,775	1,24,80,925		
	Deduct-Recoveri	05.		8,652	Net saving		
	Charged	Charged	2,64,48,000	2,40,38,09 <b>2</b>	(Charged). 24,09,908		
	GRAND TOTAL	•	21,03,67,700	19,55,00,519	•		

## GRAND SUMMARY OF APPROPRIATION ACCOUNTS BY GRANTS AND APPROPRIATIONS—concld.

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

Voted (see paragraph 7 of the Audit Report)	٠	•	•	•	•	•	<b>64,</b> 98,405
Charged (see paragraph 8 of the Audib Report)	•	•	٠	•	•	•	42,195

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 30th June 1944. A. C. BADENOCH, Auditor General of India.

Rs.

### Grant No. 1.--Salt.

Ma	jor Head ar	d Sub-head	1.	Final Grant or Appropriation.	Actual Expen- diture.	Excoss + Saving	
	1			2	3	4	
				Rs.	. Rs.	Rs.	
	Major Hea	d " 5.—-Sait	r <b>"</b> .			•	
3.—CHARGES OF PROVINCES—	SALT AND	CENTRAL	Excises 1	LW.			
B. 1Directio	n		Rs.				
8.			1.03.000	1.03.000	10,000	93,00	

### See also the Audit Report.

Col. 1.—Due to the establishment, as an experimental measure, of some salt warehouses for developing salt manufacture as a cottage industry in the cyclone affected areas. Col. 4.—Due to (i) full effect not being given to the scheme during the year (Rs. 7,970), (ii) the working capital not being required owing to the operation of the scheme through private agencies (Rs. 70,000), (iii) construction of warehouses not being completed during the year (Rg. 9,000) and (iv) warehouses being accommodated in rented buildings (Rs. 6,000).

Total	•	•	•	•	•	•	1,03,000	10,000	93,000
		·····							

### REVIEW.

The saving was large being 90.3 per cent. of the grant.

Major	Hoa	d and S	ub-head.		Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving
		1			2	3	. 4
				•	Rs.	Rs.	Ra.
			nd Revei	nue ''.			
ACHARGES OF A			0N				
A. 1.—Pay of Of				Rs.			
Charged— O.				29,000	<b>,</b>		
	•	•	• •		30,30	0 30,300	••
R.	•	•	·· ·	1,300 ]			
Voted							
0.	•	•	•••	63,743	71,97	9 70,719	1,260
R.		•'	· •	8,236	۰ <i>۲,81</i>		
Col. 1.—Mai and buildings	nly d unde	ue to th r the De	e employ efence of	ment of offic India Rules.	ers in connection	n with the requis	ition of lands
A. 2.—Pay of Es	stabli	shment-					
Charged .					13,55	0 13,661	+111
Voted-							
0.	•	•	• •	5,04,804	F 47 90		
R.				<b>42</b> ,592	>	5 5,63,373	+ 15,977
A. 3Allowance	os, ho	noraria,	, ete	-			
Charged-							
ö.	٠	•	• ••	6,110	6,69	6,720	+24
<i>R</i> .				586 )		-,	,
Voted-							
0.				70,582			
R.		•.		43,709	1,14,29	1,28,828	+ 14,537
(ii) enhanceme requisitions for	nt of r land	i rates o is and b	f dearne	ss allowance	(Rs. 19.277).	A. 1.—Voted (Ra Col. 4.—Mainly towards the close	due to more
A. 4.—Contingen	oies-		•				-
Charged	•	• •	•	• •	. 60	) <b>594</b>	6
Voted—				ر 1,29,208	•		
0.	•	•	• •	-10,415	1,18,793	1,27,124	+8,331
R. A. 5.—Add—Est	tahlin	hment (					
other Governm	iente,	Depart	ments, e	to.—			
R.	•	•	• •	33,702	33,70	2 18,238	
Col. 4.—Due and Record-roo review. Col. 4	m E	stablish	ments en	aployed on Ec	oportionate cost ducation Coss w	of the Certificate ork. See parag	, Munshikhan a raph 2 of the
A. 6.—Deduct—I able from other	tstab Gov	lishmon ornmon	t charge ts, Dopa	s recover- riments, etc		•	

### See also the Audit Report.

Col. 1.—Mainly due to (i) the reason stated under sub-head A. 5.—Col. 1. (Rs. . 31,851) and (ii) arrear recoveries (Rs. 16,462).

---3,46,646 ---3,27,904

+18,742

Majo	r Head and	l Sub-1	head.		Final Grant or Appropriation.	ctual Expen- diture.	Excess+ Saving	
	1				2	3	4	
					Rs.	Rs.	Rs.	
Major Head	" 7Lan	d Reve	nue *	contd.				
ACHARGES OF	ADMINISTR	ATION	-con	cld.				
For rounding-	-							
Charged	•. •	•	•	• •	40	•		
Voted			•	•••	60	••	6	
BMANAGEMENT	of Govern	MENT	Est <b>a</b>	TES				
B. IPay of Of	licers—			Rs.				
0.	• •	•	•	<b>61,70</b> 0 ک	KO 960	KO 188	14	
R.				<b>—2,338</b> ∫	59,362	59,173	18	
B. 2Pay of Es	tablishmen	t	•			•		
0.		•		4,53,000				
	•			· · · · · · · · · · · · · · · · · · ·	4,92,384	4,95,968	+ 3,58	
R.	• •	•	•	<b>3</b> 9,384 J				
B. 3Allowance	s, honorari	a, etc.			•			
0.	• •	•	•	1,14,700	1,62,603	1,73,110	+ 10,50	
R.		•	•	47,903∫	2,02,000	1,.0,.10	1 20,00	
Col. 1.—Mai and execution (Rs. 28,500).	nly due a cases (Ra	to the a. 19,5	e (i) 50) a	travelling al nd (ii) enha	lowance paid in ancoment of ra	n connection w tes of dearne	ith rent-suit ss allowance	
•								
B. 4.—Contingen	cies—							
•		•	•	<b>٥.39,000</b> ک	6 66 857	6 41 158		
B. 4.—Contingen O. R.	· ·	•	:	1,27,857	6,66,857	6,41,158 .		
B. 4.—Contingen O. R. Col. 1.—Main	nly due to i	institu ouildin	: ition e	1,27,857 <b>)</b> of rent-suits fo	or Khasmahal re	6,41,158 . ont in order to or unforegen pe	savo limita	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R.	nly due to i ruction of h irs.	ouildin	: ition e gs blo	1,27,857 of rent-suits fo own down by 1,664	or Khasmahal re cyclone and othe 1,664	ont in order to er unforegeen pe 1,650	save limita tty construc 1	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in J for 1940-41 and	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 r	ouildin	ition e gs blo gs blo get sa 4 of t	1,27,887 of rent-suits for own down by 1,664 nction to the she reviews un .)	or Khasmahal re cyclone and othe 1,664 write-off of certs	ont in order to er unforeseen pe	save limita tty construc 1 e losses we	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in j for 1940-41 and COLLECTIONS—	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 n ACCOUNT	ouildin	ition e gs blo gs blo get sa 4 of t	1,27,887 of rent-suits for own down by 1,664 nction to the she reviews un .)	or Khasmahal re cyclone and othe 1,664 write-off of certs	ont in order to er unforeseen pe 1,650 ain losses. (Th	save limita tty construc 1 e losses we	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in p for 1940-41 an C.—CHARGES ON COLLECTIONS— Charged—	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 n ACCOUNT	ouildin	ition e gs blo gs blo get sa 4 of t	1,27,857 of rent-suits for wn down by 1,664 nction to the the reviews un N REVENUE	or Khasmahal re cyclone and othe 1,664 write-off of certs	ont in order to er unforeseen pe 1,650 ain losses. (Th	save limita tty construc 1 e losses we	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in j for 1940-41 and COLLECTIONS—	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 n ACCOUNT	ouildin	ition e gs blo gs blo get sa 4 of t	1,27,887 of rent-suits for own down by 1,664 nction to the she reviews un .)	or Khasmahal re cyclone and othe 1,664 write-off of certa ader this grant in	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat	save limita tty construc —1 e losses wei tion Ascount	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in p for 1940-41 and C.—CHARGES ON COLLECTIONS— Charged—	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 n ACCOUNT	vildin	gs blo get sa 4 of t ively. AND	1,27,857 of rent-suits for wn down by 1,664 nction to the the reviews un N REVENUE	or Khasmahal re cyclone and othe 1,664 write-off of certs	ont in order to er unforeseen pe 1,650 ain losses. (Th	save limita tty construc —1 e losses wei tion Ascount	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in 1 for 1940-41 an Collections— Charged— O. R.	nly due to j ruction of h irs. e to the pos paragraphs d 1941-42 n ACCOUNT	vildin	get sa 4 of t ively. AND	1,27,857 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772	or Khasmahal re cyclone and other 1,664 write-off of certa ader this grant in 20,228	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat	save limita tty construc —1 e losses wei tion Account	
B. 4.—Contingen O. R. Col, 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in J for 1940-41 and CollECTIONS— Charged— O. R. Col	nly due to i ruction of h irs. e to the pos paragraphs d 1941-42 r ACCOUNT ACCOUNT	ouildin	get sai 4 of t ively. AND	1,27,867 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772 hission charge	or Khasmahal re cyclone and othe 1,664 write-off of certs ader this grant in 20,228 s owing to less o	ont in order to or unforeseen pe 1,650 ain losses. (Th n the Appropriat 20,175	save limita tty construc —1 e losses wei tion Account	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in J for 1940-41 and Collections— Charged— O. R. Col R. Col	nly due to i ruction of h irs. b to the pos paragraphs d 1941-42 n ACCOUNT ACCOUNT . 1Due t LEMENT AN	ouildin	get sai 4 of t ively. AND	1,27,867 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772 hission charge	or Khasmahal re cyclone and other 1,664 write-off of certs ader this grant in 20,228 s owing to less o	ont in order to or unforeseen pe 1,650 ain losses. (Th n the Appropriat 20,175	save limita tty construc —1 e losses wei tion Account	
B. 4.—Contingen O. R. Col. 1.—Main tions and constr tions and repa B. 5.—Losses— R. Col. 1.—Duce mentioned in j for 1940-41 and Collections— Charged— O. R. Col	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 1 ACCOUNT ACCOUNT . 1Due t EMENT ANI fficers	ouildin	get sai 4 of t ively. AND	1,27,867 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772 hission charge	or Khasmahal re cyclone and other 1,664 write-off of certs ader this grant in 20,228 s owing to less o	ont in order to or unforeseen pe 1,650 ain losses. (Th n the Appropriat 20,175	save limita tty construc —1 e losses wei tion Account	
B. 4.—Contingen O. R. Col. 1.—Main tions and constr tions and repa B. 5.—Losses— R. Col. 1.—Duc mentioned in j for 1940-41 an C.—CHARGES ON COLLECTIONS— Charged— O. R. Col D.—SURVEY SETTI D. 1.—Pay of O.	nly due to i ruction of h irs. to the pos paragraphs d 1941-42 1 ACCOUNT ACCOUNT . 1Due t EMENT ANI fficers	ouildin	get sai 4 of t ively. AND	1,27,857 of rent-suits for own down by 1,664 nction to the he reviews un REVENUE 32,000 -11,772 hission charge OFERATIONS- 35,800	or Khasmahal re cyclone and other 1,664 write-off of certs ader this grant in 20,228 s owing to less o	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 collection of rent	save limita tty construc —-1 e losses we bion Account	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Due mentioned in J for 1940-41 and Collections— Charged— O. R. Col D.—SURVEY SETTI D. 1.—Pay of O. Charged— O. R.	nly due to i ruction of h irs. b to the pos paragraphs d 1941-42 r ACCOUNT . 1.—Due t 	ouildin t-budg 7 and espect or L	zet sa: gs blc	1,27,857 of rent-suits for the reviews un 1,664 nction to the the reviews un REVENUE 32,000 -11,772 aission charges 0FERATIONS 35,800 -12,751	or Khasmahal re cyclone and other 1,664 write-off of certa ader this grant in 20,228 s owing to less o 23,049	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 ollection of rent. 22,685	save limita tty construc — 1 e losses we tion Account — 3(	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Duce mentioned in J for 1940-41 and Collections— Charged— O. R. Collections— Charged— O. R. Col D.—SUBVEY SETTI D. 1.—Pay of O. Charged— O. R. Col. 1.—Main reversion of a	nly due to function of h irrection of h irrs. a to the posparagraphs d 1941-42 n ACCOUNT . 1Due t 	ouildin t-budy 7 and espect or L o less o less o RECO	compage	1,27,857 of rent-suits for the reviews un 1,664 nction to the the reviews un REVENUE 32,000 -11,772 aission charges 0FERATIONS 35,800 -12,751	or Khasmahal re cyclone and other 1,664 write-off of certa ader this grant in 20,228 s owing to less o 23,049	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 collection of rent	save limita tty construct 	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Due mentioned in J for 1940-41 an Collections— Charged— O. R. Collections— Charged— O. R. Col D.—SUBVEY SETTI D. 1.—Pay of O. Charged— O. R. Col. 1.—Main reversion of a Voted—	nly due to function of h irrection of h irrs. a to the posparagraphs d 1941-42 n ACCOUNT . 1Due t 	ouildin t-budy 7 and espect or L o less o less o RECO	compage	1,27,857 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772 nission charges PEEATIONS- 35,800 -12,751 ge of the revise	or Khasmahal re cyclone and other 1,664 write-off of certa ader this grant in 20,228 s owing to less o 23,049	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 ollection of rent. 22,685	save limita tty construct 	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Due mentioned in J for 1940-41 and Collections— Charged— O. R. Col D.—SUBVEY SETTI D. 1.—Pay of O. Charged— O. R. Col. 1.—Mai reversion of a	nly due to function of h irrection of h irrs. a to the posparagraphs d 1941-42 n ACCOUNT . 1Due t 	ouildin t-budy 7 and espect or L o less o less o RECO	compage	1,27,857 of rent-suits for the reviews un 1,664 nction to the the reviews un REVENUE 32,000 -11,772 aission charges 0FERATIONS 35,800 -12,751	or Khasmahal re cyclone and other 1,664 write-off of certa ader this grant in 20,228 s owing to less o 23,049	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 collection of rents 22,685 ; operation in a	save limita tty construct —1 e losses wer tion Account —30 a district an	
B. 4.—Contingen O. R. Col. 1.—Main tion and constr tions and repa B. 5.—Losses— R. Col. 1.—Due mentioned in J for 1940-41 an Collections— Charged— O. R. Collections— Charged— O. R. Col D.—SUBVEY SETTI D. 1.—Pay of O. Charged— O. R. Col. 1.—Main reversion of a Voted—	nly due to function of h irrection of h irrs. a to the posparagraphs d 1941-42 n ACCOUNT . 1Due t 	ouildin t-budg 7 and espect or L o less o less o RECO the st officer	compage coppag	1,27,857 of rent-suits for the reviews un 1,664 nction to the he reviews un REVENUE 32,000 -11,772 nission charges PEEATIONS- 35,800 -12,751 ge of the revise	or Khasmahal re cyclone and othe 1,664 write-off of certa ader this grant in 20,228 s owing to less o 23,049 ional settlement 1,06,377	ont in order to or unforescen pe 1,650 ain losses. (Th n the Appropriat 20,175 collection of rents 22,685 ; operation in a	save limita tty construct —1 e losses wer tion Account —30 a district an	

	Majo	r Hea	d and	l Sub-	head.		Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving	
			1				2	8	4	
Ma	or He	ad "7	·	and Re	atenue	"-contd.	Rs.	Rs.	Rs.	
DSURVEY		LEMEN	T AN	d Rec		-				
			-concl							
D. 2.—Pay	-					Rs.				
	0.	•	•	•	•	5.65,993	3,64,16	3,70,984	+6,773	
	R.	•	•	•	•	'ر 2.01,832 (	-,,			
gency wo	rks (I	Rs. 67,	,756)	and s	toppag	ion of a large to of settleme	e number of set ont operations in	tlement Kanungo n some districts (	s to war emer- Rs. 1,24,074)	
D. 3.—Allo Chai	ged		IOLEL	8, 010	•					
	Q.			-		<i>8,925</i> ]				
		•	•	•.	•	· · }	- 1,730	1,588	14:	
	<i>R</i> .	•	•	•	•••	—7,195 J				
<b>T7</b> - 4				Col,	I.—Sa	me as under	D. 1.—Charged	•		
Vote	9a — 0.	•				1 91 6007				
	0.	•	•	•	•	1,21,590 ] }	1,13,362	1,14,233	+ 87	
	R.	•	•	•	•	—8,228 J				
D. 4Con	-	ncies-	-							
	0.	•	•	•	•	9,60,232 )	6,27,457	6,28,062	+ 604	
<i>.</i>	R.	•	•	•	•	-3,32,775			-	
and slow emergence	—Mai progr sy wor	ress of ks (R	field a. 58,	work 108).	on ac	of settleme	nt operations in utation of a larg	some districts se number of Kar	(Rs. 2.63.733	
and slow emergence D. 7.—Ded from oth	—Mai progr cy wor uct—] er Go	ress of ks (R Establ	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg	some districts se number of Kar	(Rs. 2,63,733 hungos to was	
and slow omergene D. 7.—Ded from oth For roundin	—Mai progr y wor uct—] er Go ng—	ress of ks (R Establ	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg	some districts te number of Kar —4,823	(Rs. 2,63,733 hungos to was —52	
and slow emergence D. 7.—Ded from oth	-Mai progr y wor uct] er Go ng	ress of ks (R Establ	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg	some districts renumber of Kar —4,823	(Rs. 2,63,733 hungos to was —52 +2	
and slow omergene D. 7.—Ded from oth For roundin Chan Vote	Mai progr y wor uct	ress of ks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg 	some districts renumber of Kar —4,823	(Rs. 2,63,733 hungos to was —52 +2	
and slow omergene D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI	Mai progr y wor uct	ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg 	some districts renumber of Kar —4,823	(Rs. 2,63,733 hungos to was —52 +2	
and slow omergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas	Mai progr y wor uct] er Go ag	ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep	nt operations in utation of a larg 4,300 2, 17	some districts renumber of Kar 4,823 5	(Rs. 2,63,733 hungos to was —52 +2 —1	
and slow omergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas	Mai progr y wor uct	ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	18,600	nt operations in utation of a larg 	some districts renumber of Kar 4,823 5	(Rs. 2,63,733 hungos to was —52 +2 —1	
and slow emergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas	Mai progr y wor uct	ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	of settleme count of dep recoverable ts, etc.	nt operations in utation of a larg 4,300 2, 17	some districts renumber of Kar 4,823 5	(Rs. 2,63,733 hungos to was —52 +2 —1	
and slow emergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas	Mai program www. uct	ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	18,600 1,834	nt operations in utation of a larg 4,300 2, 17	some districts renumber of Kar 4,823 5 7 8 16,436	(Rs. 2,63,733 hungos to was —52 +2 —1	
and slow emergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas		ress of rks (R Establ vernm	field s. 58, lishm	work 108). ent c	on ac	18,600 -1,834	nt operations in utation of a larg 4,300 2, 17	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 1 356	
and slow omergence D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote		ress of tks (R Establ vernm	field s. 58, lishmannts,	work 108). ent c Depa	on ac harges rtmen	18,600 1,834	nt operations in utation of a larg 4,300 24 13 -	some districts renumber of Kar 4,823 5 7 8 16,436	(Rs. 2,63,733 hungos to was 52 +2 1 38	
and slow omergence D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote		ress of tks (R Establ vernm	field s. 58, lishmannts,	work 108). ent c Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529	nt operations in utation of a larg 4,300 24 13 -	some districts renumber of Kar 4,823 5 7 8 16,436	(Rs. 2,63,733 hungos to was 52 +2 1 38	
and slow emergence D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote		ress of tks (R Establ vernm	field s. 58, lishmannts,	work 108). ent c Depa	on ac harges rtmen	18,600 -1,834	nt operations in utation of a larg 4,300 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 -1 356 +761	
and slow omergene D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote	Mai progr y won uct	ress of rks (R Establ vernm s	fifield s. 58, lishments,	work 108). ent o Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2. 1 350 +761 24,041	
and slow emergence D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote F.—Assignm	Mai progr y won uct	ess of ks (R Establ vernm s	field s. 58, lishments,	work 108). ent c Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 1 350 +761 24,041	
and slow emergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND Ru Ghas Vote F.—Assignu Col. 4. eompens G.—CHARGES	Mai progr y won uct	AND C	field s. 58, lishments,	work 108). ent c Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 1 356 +762 +762 and revenue	
and slow emergence D. 7.—Ded from oth For roundin Chas Vote E.—LAND RI Ghas Vote F.—Assignu Col. 4. eompens G.—CHARGES G. 1.—Seco G. 2.—Hig	Mai program y won uct	AND C	field s. 58, lishments,	work 108). ent o Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 1 356 +762 +762 and revenue	
and slow omergene D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote F.—Assignm Col. 4. compons G.—CHARGES G. 1.—Secu	Mai progr y won er Go rged d to CORD 	AND C	field s. 58, lishments,	work 108). ent o Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822 r payments	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733 hungos to was 52 +2 1 356 +762 +762 and revenue	
and slow emergence D. 7.—Ded from oth For roundin Chan Vote E.—LAND RI Ghan Vote F.—Assignu Col. 4. compens G.—CHARGES G. 1.—Seco G. 2.—Hig	Mai program y won uct	AND C	field s. 58, lishments,	work 108). ent o Depa	on ac harges rtmen	18,600 -1,834 73,000 2,529 1,28,800 9,822	nt operations in utation of a larg 	some districts renumber of Kar 	(Rs. 2,63,733) hungos to war 52 +24 1 330 +761 24,041	

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÷

Major	Hea	l and §	Sub-l	head.		Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving
		1				2	8	
						Rs.	Rs.	Rs.
Major Head '	' 7	-Land	Reve	nue "	-concid.			
G CHABGES IN EN	GLA	ND-co	ncld.					
G. 2High Com	missi	oner—	co	ncld.				
Voted					Rs.			
0.	•	•	•	•	ן 880		0 403	37
R.						- 44	0 403	
H,-Loss or gain i	37 23	CHANG	<b>1</b>	-	)			
Charged					•			
R.					7		7 13	+6
Voted	÷	•		•			1	+1
For rounding	•		•	•		32	• ••	
Surrenders or wit	hdra	wals w	ithin	gran	t or appro-			
- Charged-					٠		•	
R.		•	•	••	28,419	28,41	• ••	-28,419
Voted	•							
R.	Gı	088	•	•	2,32,121	2,32,12		2,32,121
R.	Ded	uction		•	45,449	45,44	9	
Totals								
Charged	•		•	•	• • •	1,51,00	0 1,19,402	31,598
Voted-								
Gross	•				• • •	39,27,49	<b>36,90,6</b> 28	
Deduction	ons		•		• •	3,05,49	73,32,727	27,230
Net		•		•		36,22,00	0 33,57,901	2,64,099

#### REVIEW.

Charged savings were 20.9 per cent. of the authenticated appropriation as compared with 13.9 per cent. in the previous year and were contributed mainly by sub-heads C, D. 1 and D. 3. The saving in the finally modified appropriation was 2.6 per cent. as, against an excess of 1.1 per cent. in the year 1941.42. In the Voted section the savings were 7.3 per cent. of the original grant as against 2.6 per cent. in the preceding year. There was, however, an excess of .4 per cent. over the finally modified appropriation.

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 sub-head A. 5. Although the controlling authority was aware of the decision at the budget stage, no provision of funds was made in the estimate. It was explained that the matter was under correspondence with Government till the first week of December 1941 when there was no time to make the necessary provision.

3. A loss amounting to Rs. 4,981 (cash Rs. 662, court fee stamps and cartridge papers worth Rs. 750 and office property to the value of Rs. 3,569) caused by an act of arson in the Sadar Khasmahal office of a Collectorate in November, 1942, was written off by Government.

4. Authentication fees on certified copies of settlement khatians amounting to Rs. 681 realised short in a Collectorate due to the oversight of the latest orders enhancing the rates of such fees, were written off under orders of Government.

Major	Head	l and i	Sub-b	lead.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				. 2	3	4
						Rs.	Rs.	Rs.
Major Head	" 8	-Prov	incia	Excis	• ".			
	NCB	-••						
Charg <b>ed</b> —				I	Ra.			
0 P	•	•	•	•	33,200	- 23,843	23,843	••
$R_{\star}$ .		•	••••••	•	9,357 J			
	to en	e pos	ting o	01 & VO1	led otheer n	n place of a char	ged officer on lea	Vê.
Voted— O.					ך <b>2,4</b> 5,200			
-	•	•	•	•	Ş	2,53,200	2,41,431	-11,769
s	•	•	•	•	8,000 J			
B. 1.—Pay of Off								
• 0,					2,88,000	1		
	-	•	-	•		2,80,10	<b>2,</b> 83,175	+3,078
R.	•	•	•	•	<b>7,9</b> 00 J			
B. 2.—Pay of Est Charged .	ablis	hment	<b>t</b> — .			4,51	4,346	—16
Voted .						6,38,000	6,30,394	7,60
B. 3Allowance	s, hor	lorari	a, etc.	,				
Charged-								
0.	•		•	•	1,606		• • • • • •	-
<i>R</i> .			•	•	-42	1,56	1,547	-17
Voted				•	-			
0.	•	4		•	2,62,500			
8.	•	•			21,000	3,02,50	<b>2</b> ,97,516	4,98
R.			•		19,000			
Col	. 1.—	Due 1	the	enhan	-	ates of dearness	allowance	
B. 4Contract					•			
Charged-		-0						
0.	•	•	•	•	480			
R.	•	•	•			} 33	0 330	••
						•		
Voted-		•	•		53,000	)		
Voted— O.	•					} 60,90	<b>9</b> 58,6 <b>2</b> 4	
0.	•		_		7 0000			
0. R. Col. 1.—Mai	nl <b>y</b> d	ue to	repai	irs and	7,900 reconstruct	•	ntal buildings	badly damage
O. R. Col. 1.—Mai by cyclone.				irs and		•	ntal buildings	badly damage
O. R. Col. 1.—Mai by oyclone. B. 5.—Other Con	ntinge			rs and		•	ntal buildings	badly damage
O. R. Col. 1.—Mai by oyclone.	ntinge			irs and		ion of departme	ntal buildings	badly damage

### See also the Audit Report.

	Majo	or Hea	d and	Sub-l	head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
			1				2	3	4
Majo	r Head "	8.—P	rovin	cial E	xcise '	contd.	Rs.	Rs.	Rs.
BDISTI	RIOT CRA	RC ES-	-conc	ld.					
B. 5	Other Co	ntinge	encies-	-conc	d.	D			
T	oted-					Rs.			
	Ō.	•	•	•	•	97,000	Ĩ		
	8.			•		9,000	98,300	91,911	6,38
	R.					7.700			-
Garia priva (Rs. 3	hata Exc te persor 3,000), (i	oise Co 18. C ii) sma	onspir ol. 4 aller	aoy ca Main comm	ase. ] nly du ission	Reduction d e to (i) the charges ov	ment of lawyers ue to fewer case postponement of ving to poor co to private person	es of payment repairs to Gove llection of excis	of rewards t rnment vesse se licenso fee
			PLIED	то Р	ROVIN	CIAL EXCIS	E		•
	PARTMEN O.	· .				4,78,000			
	8.	_				13,000	4,91,934	5,21,602	+ 29,66
		•	-	•	•		_,01,001	0,21,002	•
Col	R. . 4.—Du for remo	• e to u dellin	nexpe g cha	ectod l rges of	arger ( f dams	934 J demand for leged opium	opium towards tl cakes.	ne close of the y	ear and pay
D.—Сомр		NS	•			3,000	1		
	·R.						5,440	5,439	
Cal		e to ti	he nas	rmont	of arr	ر 2,440 company	ation to the Coo	h Rehar State	
	70ted—	0 00 0	ac pay	, 111.011.0 	UI dill	our compone		Si Donar Otava.	
	Ō.	•	•	•	•	1,16,000	1 04 000	1 00 404	
	s.			•		18,000	1,34,000	1,33,424	57
						heid to the for 1942-43	French Governm	ent during the	year 1941-4
CHAR	QES IN E	NGLA	MD						
E. 1.—.	Secretary	/ of St	ate	•					
	8.	•	•	•	•	40,000	40.066	40,066	
	R.	•	•	•	•	66			••
Col	. 1.—Du	e to f	ransf	er froi	n the	Central Go	vernment of exp	enditure during	g 1940-41 an
	42 in con High Cor				recur	n or a rug	itive offender.		
	harged-		.01101						•
L L	Ö.	•	•	•	•	4,800			• •
	R.			•		-1,089	3,711	2, <b>24</b> 5	1,46
T	Voted—	•	-	-					
	0.		•	•	•	2,320			
	<b>R.</b>		-				·	•••	•••
		Maiı	nly du	to n	io fam		t being made by	any of the office	<b>15.</b>
F.—Loss			-			-			
-	harged-					_	-	-	•
0									
Ċ	R.	•	•	•	•	0	σ	.4 70	

Major	Head	l and	Sub-	head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
		1				2	3	4
			•			Rs.	Rs.	Rs.
Major Head " 8	<b>P</b>	rovin	ial E	xcise ''	-concld.			
GLUMP PROVISIO ALLOWANCE-		r svi	PLEM	IENTAR	y dearness •			
				•	Rs.			
s.	•	•	•	. •	ן 10,000		•	
R.	•				-10,000		••	••
		Ço	l. 1	-Provis	ion transferr	ed to sub-head	B. 3.	
For rounding-	•	•		•			•	•
Charged								
0.	•.		•	•	537			
<b>R.</b>			•	•	<u> </u>	<b>6-0</b>	••	
Voted								
0.	•	•	•	•	— <u>2</u> 0)			
R.				•	20	••	••	••
Surrenders or withd tion—	lrawa	ls wi	ithin	grant	or appropria-			
Charged—								
<b>R.</b>	•	•	•	•	8,595	8,59	5	8,594
Totals							· · · · · · · · · · · · · · · · · · ·	
Charged	•	•	•	•	••	<b>48,00</b> 0	37,768	—10,23
Voted	•	•	•		••	22,99,00	0 22,98,213	785

### REVIEW.

Charged savings were 21.3 per cent. of the original appropriation as compared with 8.7 per cent. in the previous year and occurred mainly under sub-head A. The saving in the final appropriation was 4.2 per cent. only. Voted savings were triffing.

2. Remission of Revenue.—Remission of revenue and abandonment of claims to revenue to the extent of Rs. 9,174 were sanctioned during the year on the following grounds :—

1. Irrecoverable due to-		Rs.
(i) Demand of minimum tree tax being abandoned in consequence of revis system of settlement of Tari shops		620
(ii) Failure of process for realisation of arrears	•	3,519
2. For other reasons		5,035

3. Claim to arrear dues amounting to Rs. 3,401 on account of increased contributions recoverable from certain firms towards the cost of Excise staff employed in their bonded laboratories or warehouses was waived by Government as the demand could not be made in time.

Ma	jor He	ad and	l Sub	-head.	1	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				2	3	4
1997 - Handred Handler, 1997 - Handred						Rs.	Rs.	Rs.
ت Ma	or Hea	ıd " 9.	8ta	mps ".				
ANon-Judici	AL-							
A. 1Superin	tenden	c <b>e</b>						
•					Rs.			
0. R.	•	•	•	•	<sup>38,500</sup> 2,000	40,500	44,477	+3,97
	ainly d	` lue to	/i) th	e enher		tes of dearner	s allowance (R	1 8/4)
(ii) larger m	dents o	of star	nps al	nd tran	sfer of stamps	from one distr	ict to another (R	a. 1,270).
A. 2.—Charges	for th	e sale	of sta	imps		1,71,000	2,09,702	+ 38,70
Col. 4D account of th	ue to a le prev	n abn ailing	ormal distre	increa ess in t	se in the nur he country sid	nber of transf le.	ers by sale or	mortgage o
A. 3.—Cost of Stores—	stamp	s supj	plied f	irom Ce	ntral Stamp			
0.	•	•	•	•	50,000	63,000	65,634	<b>- -22,6</b> 8
R.			• Duo 4	•	13,000 ) Diadopt of sta	more then entir		
			Due	U targa	periodent of sta	amps than antic	npated.	
Termerat	COL							
B. JUDICIAL-		no						•
B. 1.—Superin		00			19 900 )			
B. 1.—Superin O.		CO	٠		19,209	20,200	20,495	+29
B. 1.—Superin O. R.	tendene	•	•		19,20 <b>0</b> } 1,000 }	20,200	20,495	+29
B. 1.—Superin O. R. B. 2.—Charges	tendene	•	of sta	mps	1,000 }	20,200	20,495	+29
B. 1.—Superin O. R.	tendene	•	of sta	трв—	1,000 }	20,200 1,00,000	20,495 1,00,941	
B. 1.—Superin O. R. B. 2.—Charges	tendend for the	sale	•	• •	1,000 } 1,16,000 } 16,000 }	1,00,000	1,00,941	+29 +94
B. 1.—Superin O. R. B. 2.—Charges O.	tendend for the	sale	•	• •	1,000 } 1,16,000 } 16,000 }		1,00,941	
B. 1.—Superin O. R. B. 2.—Charges O.	tenden for the	• sale • • •	-Due	to smá	1,000 1,16,000 	1,00,000	1,00,941	+94
B. 1.—Superin O. R. B. 2.—Charges O. R. B. 3.—Cost of a	tenden for the	• sale • • •	-Due	to smá	1,000 1,16,000 	1,00,000 amps than antic	1,00,941 sipated.	

### See also the Audit Report.

### REVIEW.

There was an excess of 10.4 per cent. over the original grant as against a saving of 5 per cent. in the previous year. The excess occurred mainly under sub-head A. 2.

### Grant No. 5.-Forest.

See also the Audit Report.

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

#### Major Head " 10.—Forest ".

A .--- CONSERVANCY AND WORKS---

A. I.—Timber and other produce removed from the forests by Government agency—

Charged-					Rs.			
o.		•	•	•	34,000			
8.	•	•	•		<b>4</b> 9,000 }	1,04,580	1,41,849	+37,269
R.	•	•	•	•	21,580			

Col. 1.—Due mainly to larger extraction of timber to meet special orders from the Supply Department of the Government of India. Col. 4.—An accurate forecast of the quantity of timber supplied could not be made.

Voted	•	•	•	•	1,28,000			
8.	•	•	•	•	3,47,000 }	3,88,290	3,82,975	5,315
R.	•	•	•	•	—84,710 J			•

Col. 1.—Increase due to the reason stated under A. 1.—Charged—Col. 1. Reduction due to less extraction of timber, etc., than anticipated.

### A. II.-Timber and other produce removed from

the forests by consumers and purchasers-

Charged-	•				<b>A</b>			
Ö.	•	•	•	•	¯ 7,700 ]	7,292	7.225	
R.	•	•		•	<u>-408</u>	<i>,484</i>	1,220	67
Voted								
0.	•	•	•	•	1,49,700	1,31,169	1	
R.	•	•	•	•	<b>—18,531</b> ∫		1,27,190	3,979

Col. 1.—Mainly due to the departmental working of coupes for extraction of timber for war purposes.

A. III.-Construction, purchase, maintenance,

Α.

etc.—				-	, í			
Charged-					••			
0.	•	•	•	•	23,000	15,629	14,626	-1,008
<b>R</b> .	•	•	•	•	ر 7,371	,-	,	-,000

Col. 1.—Due to the postponement of certain projects (Rs. 4,500), curtailment of expenditure (Rs. 1,171) and the removal of some departmental elephauts (Rs. 1,700) as a war emergency measure.

Voted O.	. • <sub>,</sub>	•	•	•	<b>2,</b> 87.000 J	2,64,583	9 59 041	10 540
R.	•	•	•	•		2,04,000	<b>2,</b> 52,041	
IV.—Conserv	ancy	and F	Regene	ration	·			
Tharged-		•	•		13,700]			
U. D			•	•	· · · · · · · · · · · · · · · · · · ·	12,565	12,556	9
<b>R.</b>	•	•	•	•	—1,135 J			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving
1	2	8	• 4
	Rs.	Rs.	Rs.
Major Head "10Forest "contd.			
A.—CONSERVANCY AND WORKS—concld.			
A. IV.—Conservancy and Regeneration—concld.			
Rs. Voted—			
0 1,05,20	0].		
<b>R</b>	} 1,09,910	F,09,950	+40
A. VMiscellancous-	. J		
Charged—			
0 5,80	5 18.430	17,635	795
R	of.,		
Col. 1.—Mainly due to the post-budget dec timber supplied to the Defence Department by	vision to adjust u 7 purchase from	nder this sub-he the trade.	esd the cost of
Voted-			
0		22.04.46	l 🗑 ·+52,210
<b>R 21,04,6</b> 5	1		
Col. 1Same as under charged. Col. 4San	ne as under A. 1	-Charged-Col. 4.	
A. VI.—Suspense— R —1	5 -1	52	+13
A. VIICharges on account of the Bengal For	rest		
School— 0 1,0	<b>2</b> ,160	2,052	108
R 1,16	0]	_ <b>,</b> -	
Col. 1.—Original estimate based on the trend	_	1-42.	
A. VIII.—Deduct—Amount recoverable from o Governments, Departments, etc.—	ther		
Charged-			_
Ř	0	9,055	+7,005
Voted— R —20,95,00	020,95,000		+2,82,959
Charged and Voted-Col. 1Due to the pos			•
the Defence Department for supply of timber	under this sub-	nead. Col. 4.—C	ost of timber
supplied to the Defence Department could not	be recovered in fu	il during the year	Α,
For rounding— Charged—			x
0	רַמ		
R	o} -	<b>6-6</b>	••
Voted-	• )		
O	jo J	•	
	o} ··	•-	••
BESTABLISHMENT-	-		
B. 1.—Pay of Officers—			
Charged— 0 2,01,10	רמי		
	> 2.01.33	5 2,00,671	664
	5		
Voted O	rο		
	× 1		
R	> 82.02	) 81,652	

	Major	Hea	d and S	ub-l	nead.		Final Grant or Appropriation.	Actual Expenditure,	Excess+ Saving
			1				2	8	4
	·····						Rs.	R.	Rs.
	Major H	ad "	10.—F	prest	·''co	ntd.			
BEs	TABLISH <b>ME</b> N	TC	ontd.						
B. 2	-Pay of Es	tablie	shment-	-					
						Rs.			
	Charged-	•							
	0.	•	•	•	•	36,120	- 37,390	37,389	-1
	R.	•	•	•	•	1,270 j			-
	Voted								
	0.	•	•	•	•	4,58,000			
	8.	•	•	•	•	6,000	4,54,07	4,50,807	3,270
	R.	•	•	•	۰.	—9,923 J			
<b>B.</b> 3	-Allowanc	es, ho	noraria	, eto	· ·				
	Charged-	•							
	0.	•	•	٠	•	<b>4</b> 1,500 ]	44,944		0.00
	R.	•	•		•	3,444	*****	<b>44,</b> 678	
	Voted								
	0.	• `	•	•	•	1,35,500 ك			
	s.	•	•	•	•	16,000	1,66,058	1,67,863	+1,805
	R.					14,558			
Ċ		inly d	ue to ti	he ei	nhance		es of dearness al	lowance.	
	-Continger	-							
	Charged-	-							
	0.	•	•	•	•	4,120	5,400	5,265	142
	R.	•	•	•	•	1,280		0,400	135
	Voted-								-
	0.	•	•	•	•	58,200		•	
	s.	•	•	•	•	5,000	65,61	5 61,034	4,581
	R.		•			2,415	•		
(		i Vot	ed—Col	. 1	-Main		rise in the p	rice of articles	and increased
	-+L08868								
2, 0,	0.	•	•	•	•	30			
	R.	_	_			22	5	52	••
B. 6.	-Grants-in	-aid.	- contrib	utio	ns, etc.		,		
	Charged	•	•	•	•		2	5 25	
	· Voted-				•				
	R.	•,	•	•	•	1,505	1,50	5 1,505	B-8
`( tbe	Col. İ.—Du Forest Ma	etot pOffi	he post ice, Del	-bud ira I	lget sai Dun.	nction to th		contribution for	works done by
B. 7.	-Charges	-				ngal Fores	it		
	Charged-	-							
	0.	•	•	•	•	1,100		9 - 1,200	
				•			1,20	n - 79/00	

- -

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----

Majo	or He	ead ar	nd Sub	-hoad.		Final Grant or Appropriation. 2	Actual Expenditure. 3	Excoss+ Saving—. 4	
		1							
						Rs.	Rs.	Rs.	
Major H	ead '	" 10	Forest	"cor	ud.				
B.—Establishme	NT—	-concld	l.						
B. 7.—Charges School—concl	on d.	<b>80</b> 001	unt c	of Ben	ngal Forest Rs.				
Voted-									
0.	•	•	•	•	22,400	61 990	90 750	53	
R.	•		•	•	<b>1,120</b> ∫	21,280	20,750	00	
B. 8.— <i>Add</i> —Es other Govern	tabli ment	ishme ts, Dej	nt cl partme	narges ents, etc	payable to	10,500	10,500	***	
B. 9.—Deduct— from other Ge	Esta	blish: mont	ment s, Dep	charges artmen	recoverable ts, etc.—				
Charged-	-					•			
<b>R</b> .	•	•	•	•					
Col. 1.—Dr componsation	e to pai	the u d to a	nfores n office	een reco or on ac	ecount of sup	he Government ersession.	of the United	Provinces	
Voted-									
0.	٠	•	•	•	6,000 1,645			7	
R.	•	•	•	•	ر 1,645	_,		•	
		loss si	tafi be	ing ent	ertained on h	schalf of the Sho	oting and Fishin	g Clubs.	
For rounding-									
Charged-	-								
0.	۴	•	•	•	<sup>85</sup> }	••	ê~6	••	
<i>R</i>	•	•	•	•	35 ]				
Voted									
. 0.	•	•	•	•	-30]	••	••		
B.		•	•	٠	30 J	••	••	••	
)CHABGES IN ]	ČNGL	AND-	-						
High Commissio									
Charged-									
Chargea- O.				•	້ <i>36,320</i> ງ				
	·	-	•			28,300	28,398	+1	
<b>B</b> .	•	•	•	•					
LOSS OF GAIN	BY J	LICHA	NGE	•		•			
Charged-	-								
R.	•	•	•	•	20	80	49	+1	
Lump provisi Allowance	on b	OB 81	PPLEN	(ENTAR	•				
8.	•	•	. •		10,000	<b></b>	<b></b>	-	
2.					r				
<b>R</b> .	•	•	•	0-1-1		transferred to su	h.head B. B.		

Major Head	and	Sub-k	ead.		-	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving 4					
	1					2	8						
						Rs.	Rs.	Rs.					
Major Head "10.—Forest "—concld.													
or rounding													
Charged-					Rs.								
0	•	•	•		320 J								
R		•			320 5	••		-					
Voted-													
0	•	•	:		400 J								
<b>R</b>	•	•	•		<b>400∫</b>								
rrenders or withdraws	ls wit	bin g	rant	or appr	opria-								
tion			-										
tion— Charged— R. Gross	•	•	•		,110	24,110	0	+24,110					
Charged-	ons	•	•		,110 ,110	24,110 24,110							
Charged— R. Gross	• 0 <b>ns</b>	•	•		,110	-	o						
Charged— R. Groes R Deductio Voted—	•	•	•	24.	,110 ,455	24,110	0 · 5	24,110 +19,90,450					
Charged— R. Gross R Deductio Voted— R. Gross R. Deduct Totals—	•	• • •	•	24. 19,90	,110 ,455	<b>24,11</b> 0 —19,90,45	0 · 5	24,110 +19,90,45					
Charged— R. Gross R Deductio Voted— R. Gross R. Deduct	•	• • • •	•	24. 19,90	,110 ,455	<b>24,11</b> 0 —19,90,45	0 · 5 5	24,110 +19,90,450 20,93,855					
Charged— R. Gross R Deduction Voted— R. Gross R. Deduct Totals— Charged—	•	• • • •	•	24. 19,90	,110 ,455	24,110 	0 · 5 5	24,110 +19,90,45 20,93,85 					
Charged— R. Gross R Deductio Voted— R. Gross R. Deduct Totals— Charged— Gross	•	• • • • •	•	24. 19,90	,110 ,455	24,110 	0 5 55 0 5,11,566 	24,110 +19,90,450 20,93,85 					
Charged— R. Gross R Deduction Voted— R. Gross R. Deduct Totals— Charged— Gross Deductions	•	• • • • • • • • • • • • • • • • • • • •	•	24. 19,90	,110 ,455	24,110 	0 5 55 0 5,11,566 	+24,110 -24,110 +19,90,450 -20,93,355 +58,650 -17,10 +41,455 +20,13,833					
Charged- R. Gross R Deduction Voted- R. Gross R. Deduct Totals- Gross Deductions Net Voted-	•	•	•	24. 19,90	,110 ,455	24,110 	0 5 6 0 5,11,566 	24,110 +19,90,450 20,93,850 +58,660 17,10 +41,45 +20,13,83					

### REVIEW.

Charged excess was 9.2 per cent. of the original appropriation against a saving of 5.9 per cent. in the previous year and occurred mainly under sub-head A.-1. In the voted section the excess was 11 per cent. of the original grant as compared with 12.6 per cent. in the preceding year. There was an excess of 17.5 per cent. in the finally modified appropriation which was mainly due to the reason stated under sub-head A. VIII—Col. 4.

2. A net loss amounting to Rs. 4,371 after deduction of sale proceeds of tusks, etc., caused by the death of two elephants of a Forest Division was written off by competent authorities. The death of the animals has been stated to be not due to any negligence on the part of any forest official.

3. A loss of Rs. 2,000 occurred in a Forest Division due to the death of an elephant. The death was not ascribable to any negligence on the part of any forest official.

4. A loss of Rs. 1,363 representing the value of a Government building and some Government stores occurred in a Forest Division due to their destruction by an accidental fire. Government held that no one was responsible for the loss.

5. The accounts of the Siliguri Band Saw Mill Sub-division and the Manager's financial review will be found in the Appendix on page 199.

IV-1-219

### Grant No. 6.-Registration.

	Major	Head	and S	ub-ho	ad.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.		
		_	1				2	3	4	
							Rs.	Rs.	Rs.	
-	Head " 11		gistra	tion "	•					
						Rs.				
	0	•	•	۰.	•	75,000 ך				
	R	•	•		•	500	75,500	75,018	482	
DISTR	ICT CHARG	ES				-				
	Pay of Offic									
2	0	•	•	•	•	8,45,750 2	8,28,750	8,24,372		
	<b>R.</b> .		. •	•		<b>_17,000</b> ∫	8,20,100	0,21,012		
B2P	Pay of Esta	blish	nent-	-						
C	harged	•	•	•	•	• •	\$50	240	<del>1</del> 0	
v	oted-					7,90,500		•		
	0	•	•	•	•					
	8	•	•	•	•	10,000 }	8,11,500	8,14,134	+2,634	
	R		•	•	•	11,000 ]				
B2Á	llowances,	hono	ra <b>ria</b> ,	etc	-					
G	harged-	•						•		
	0	•	•	•	•	12	34	34		
	R	•	•	•	•	22 )	•-	•-		
V	oted								•	
	0	٠	•	•	٠	47,400				
	8	•	•	•	•	33,000 }	84,400	1,08,381	+23,981	
	<b>R</b>	•		•	•	4,000				
							ce (Rs. 33,000), ( tmental work (R		rs and employ-	
Col.	4Due p	artly	to om	issior	ı to t	ransfer the p	rovision for supp	lementary dear	ness allowance	
made					000)	and partly t	o underestimation	n (Rs. 11,981).		
	Contract Co	onting	encies							
B4C	-									
B4C	0	•	•	•	•	80,400	90.000	92,997	+2.997	
B4C	-	•	•	•	•	9,600 }	. 90,000	92,997	+2,997	
Col. (Rs. 7	O R 1.—Due t (,000), (ii)	payn	iont c	f dea	rness	9,600 }	ance owing to i o menials at enha	increase in the nood rates (Rs.	postal rates	
Col. (Rs. 7 cumul	O R 1.—Due t (,000), (ii)	payn sses o	nent o n seve	f dea	rness	9,600 }	ance owing to i	increase in the nood rates (Rs.	postal rates	
Col. (Rs. 7 cumul	O R 1.—Due t (.000), (ii) lative exce	payn sses o	nent o n seve	f dea	rness	9,600 }	ance owing to i o menials at enha ontingent charge	ncrease in the noed rates (Rs. s (Rs. 2,000).	postal rates	
Col. (Rs. 7 cumul	O R 1.—Due ( 7,000), (ii) lative exce Other Cont. O	payn sses o	nent o n seve	f dea	rness	9,600 ost of remitta allowance ta of contract c 1,21,600	ance owing to i o menials at enha	increase in the nood rates (Rs.	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B5,0	O R . 1.—Due t (,000), (ii) lative exce Othor Cont. O R	payn sies or ingend	nent o n seve cies	f dea ral it	rness oms (	9,600 ost of remitta allowance ta of contract o 1,21,600 -8,100	ance owing to i o menials at enha ontingent charge	ncrease in the noed rates (Rs. s (Rs. 2,000).	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B5C B7I a)	O R 1.—Due t .000), (ii) lative exce Other Cont O R Deduct—Es ble from	pàyn sies or ingend tablis other	hent o n sove tics hment	f dea ral it t cha	rness oms (	9,600 post of remitta allowance to of contract c 1,21,600 	ance owing to i o menials at enha ontingent chargo 1,13,500	increase in the nood rates (Rs. s (Rs. 2,000). 1,17,724	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B50 B7L al m	O R .1.—Due t .000), (ii) lative exce Dthor Cont: O R Deduct—Es ble from tents, etc.	pàyn sies o ingend tablis	hent o n sove cies—	f dea ral it t cha	rness oms (	9,600 post of remitta allowance to of contract c 1,21,600 	ance owing to i o menials at enha ontingent charge	ncrease in the noed rates (Rs. s (Rs. 2,000).	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B5C B7L al m For ro	O R 1Due t .000), (ii) lative excee Dthor Cont: O R Deduct-Es ble from tents, etc. 	pàyn sies or ingend tablis other	hent o n sove tics hment	f dea ral it t cha	rness oms (	9,600 post of remitta allowance to of contract c 1,21,600 	ance owing to i o menials at enha ontingent chargo 1,13,500	increase in the nood rates (Rs. s (Rs. 2,000). 1,17,724	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B5C B7L al m For ro	O R .1.—Due t .000), (ii) lative exce Dthor Cont: O R Deduct—Es ble from tents, etc.	pàyn sies or ingend tablis other	hent o n sove tics hment	f dea ral it t cha	rness oms (	9,600 post of remitta allowance to of contract c 1,21,600 	ance owing to i o menials at enha ontingent charged 1,13,500 	increase in the nood rates (Rs. s (Rs. 2,000). 1,17,724	postal rates 600) and (iii)	
Col. (Rs. 7 oumul B5C B7L al m For ro	O R 1Due t .000), (ii) lative excee Dthor Cont: O R Deduct-Es ble from tents, etc. bunding harged	pàyn sies or ingend tablis other	hent o n sove tics hment	f dea ral it t cha	rness oms (	9,600 post of remitte allowance to of contract c 1,21,600 	ance owing to i o menials at enha ontingent chargo 1,13,500	increase in the nood rates (Rs. s (Rs. 2,000). 1,17,724		

### See also the Audit Report.

	Major H	oad	and	Sub-b	ead.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving	
	1							2	3	4
								Rs.	Rs.	Rs.
-LUMP	Head "11 PROVISION	FOF	-				AB-			
						R				
	<b>S.</b> .		•	٩		12,0		12,000	••	
		and	1 74	Due t	o the	12,0	000	12,000 d under B3.—-	VotedCol. 4.	12,000
Tota Ch	Cols. 1	and	14	, Due t	o the	12,0	000	-	VotedCol. 4. 	—12,000 ——26
Ch	Cols. 1 .ls—	and	14	Due t	o the	12,0	000	d under B3		•
Ch	Cols. 1 .ls— arged	and	14	Due t	o the	12,0	000	d under B3		•
Ch	Cols. 1 uls— barged oted—	•	14	Due t	o the	12,0	000	d under B3.— 300	274	20

### REVIEW.

Charged savings were 8.7 per cent. of the original appropriation as compared with 16.3 per cent. in the previous year. The excess in the voted grant.was 8 per cent. as against a saving of 4 per cent. in the previous year and occurred mainly under sub-head B.-3.

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 Dutles ".				
A1Entertainment Tax				
· Rs.				
O 6,000	6,027	7,501	1 1 474	
R	y 0,0⊿7	7,001	+1,474	
Col. 4. Due to the premature inder	nt of stamps for u	se in 1943-44.		
A. 3. — Betting Tax	5,000	5,000		
A3Tax under Bengal Finance Act, 1939				
' 9 61,200`		<b>89 8</b> 00	0.75	
R 2,666	63,866	68,608		
A4Tax under Bengal Finance (Sales Tax) Act,	1941			
Charged—				
	)			
0	{ <i>19,379</i>	, 18,981	398	
Col. 1.—Mainly due to (i) the posting of a vote (ii) the appointment of the new commissioner on Voted—	ed officer for part a lower rate of p	of the year ( ay (Rs. 6,525).	Rs. 4,855) and	
O,	<b>`</b>			
			• • •	
8 10,000	1	3,44,588	2,842	
R	J			
Charged—	<b>`</b>			
0	<b>} %1,488</b>	21,487		
$R. \cdot \cdot \cdot \cdot \cdot \cdot \cdot - \delta l^2$	)	٠		
Voted			•	
0	1			
0	> 71,072	69,481	—1,59	
<b>R</b>	> 71,072	69,481	-1,09	
R	> 71,072	69,481	. <b>—1,0</b> 9	
R	} 71,072	69,481	. <b>—1,69</b>	
R	} 71,072			
R	<pre>} 71,072 } 4,800</pre>	4,800		
R	<pre>} 71,072 } 4,800</pre>	4,800		
R	<pre></pre>	4,800		
R	<pre></pre>	4,800	· • •• .	

### See also the Audit Report.

Major I	Head a	and S	ub-he	ad.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		1				2	8	4
						Rs.	Rs.	Rs.
Major'Head " 13Of	ther T	axes a	and D	uties	"-concld.			
ELOSS OR GAIN BY	EXCI	HANGI	¦					
Charged-								
					Rs.			
<i>R</i>	•	•	•	•	10	10		8
Voted								
R	•	•	•	:	10	10		11 +
For rounding Charged								•
0				•	160)			
R					-10	150		—15
Voted	•	•	•	•				
0					<b>255</b> )			
R	•	•	•	•	10	245	•	—24
Surrenders or appropriation	withd	Irawal	• s wi	• thin	,			
Charged-								ł
R	•	•	•	•	19,673	19, <b>673</b>		
Voted								
R	•	•	•	•	13,770	13,770		
Totals-						•		
Charged	•	•	•			65,500	45,2	276 -20,23
Voted .	•					5,13,500	4,96,2	26917,23

### REVIEW.

Charged savings were 30.9 per cent. of the original appropriation as compared with 17 per cent. in the previous year and occurred mainly under sub-heads A.-4 and D. The saving in the final appropriation was 1.2 per cent. only. Voted savings were 3.4 and 7 per cent. of the original grant and the finally modified appropriation respectively as against 7.8 and 6.3 per cent. in the preceding year.

## Grant No. 10.-Irrigation.

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, Embank- mont and Drainage Works for which capital accounts are kept ".				
DeductWorking Expenses				
AIRRIGATION WORKS-				
Unproductive Works-				
A8Extensions and Improvements				
Rs.				
0				
R	1,150	1,137	-13	
See item 6 of Ann	exure A.			
A9Maintenance and Repairs-				
0				
R	1,41,640	1,21,145	20,495	
Col. 1Mainly due to the transfer of the provi	sion for recond	itioning the A	Inderson Weir	
to sub-head G9, which was originally included ur				
Col. 4.—Mainly due to larger quantity of stone the Anderson Weir than anticipated (Rs. 15,000).	being obtained	from the dam	aged parts of	
A10Establishment-				
Revenue Establishment				
0 1,38,450	1 00 777	1 40 Doo		
$\mathbb{R}$	1,38,575	1,43,393	+4,818	
For rounding	, —150	. ••	+150	
B.—NAVIGATION, EMBANEMENT AND DRAINAGE Works—				
Unproductive Works-				
B1Extensions and Improvements-				
0				
R	45,762	41,406	4,356	
See itoms 1 to 5 and 7 of	of Annexure A.			
B2Maintenance and Repairs-				
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	2,87,400	2,75,310	-12,090	
Col. 1.—Due to (1) silt clearance and special rep for carrying out the evacuation of boats as an roads not being done for want of road rollers not being necessary and dredging work of a canal (Rs. 14,000), (3) transfer of steam tugs for M works for want of dredgers (Rs. 30,000) and smal dredgers (Rs. 40,000) owing to (i) one being sold was hired to the Central Government and (iii) exter for want of materials.	airs to the lock emergency meas and stone mater not being taker ilitary works a ler expenditure in the previous	gates of a canal sure (Rs. 49,000 rials, repairs to n up for wan nd, stoppage of on maintenar year. (ii) leas of	being stopped (), (2) repairs to Grab-dredger t of coal, etc. some dredging nee charges of another which	

### See also the Audit Report.

	Major Head and Sub-head.			ub-he	ad.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving	
			1			2	3	4	
						Rs.	Rs.	Rs.	
Major Head " ment and accounts	d • Drai	nage	Wor	ks to	ation, Emba r which cap				
Deduct— <b>Work</b>	ing Exp	oenses	scon	cld.					
B3Esta	• •								
	e Estab		aen <b>t</b>	-					
					Rs.				
ć	D	-			. 65,80				
_		•	•	-		} 66,010	58,748	7,26	
I	3	•	•	•		10 J			
17		01. 4.		niy a	ue to overest	imation of requirem		-20	
For round	ung	•	•	•	•••	. 200	••		
n C I	nent ar Capital Expense	nd D Acco	rainag	ge Wo	tion, Embar rks for whice eptWorkir	h Ng			
, i	)	•	•	•	. 11,45,00	L 6 80 597	6,41,139		
-	n								
Major Head '' from Ordi	nary R	her R Svenu	es".	Ie Exp	. —4,64,41 enditure fins				
Major Head '' from Ordi CA.—IRRIGA Works for C1.—	1801 nary Ro TION W	her F evenu Orks no ca	<b></b>				4,075		
Major Head '' from Ordi CA.—IRRIGA Works for C1.—	18. – Of nary Ro TION W which Works-	her F evenu Orks no ca	<b></b>	accou	enditure fins nts are kept . 14,33 . —6,08		4,075		
Major Head " from Ordi CA.—IRBIGA Works for C1.— J	18Of nary Ro TION W which Works D R	orks orks no ca	es". 	accou See it	enditure fins nts are kept . 14,33 . —6,08		4,075	4,22	
Major Head " from Ordi CA.—IRRIGA Works for C1.— ( J C3.—Main	18. —Of nary Ro TION W which Works- D R tenance	orks orks no ca	es". 	accou See it	enditure fina nts are kept . 14,33 . —6,08 Sems 13 and	30 30 30 20 of Annexure A.	4,075	4,22	
Major Head " from Ordi CA.—IRRIGA Works for C1.— ( J C3.—Main	18Of nary Ro TION W which Works D R	orks orks no ca	es". 	accou See it	enditure fins nts are kept . 14,33 . —6,08	30 30 30 20 of Annexure A.	4,075		
Major Head " from Ordi CA.—IBRIGA Works for C1.— ( J C3.—Main	18. —Of nary Ro TION W which Works- D R tenance	orks orks no ca	es". 	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00	30 30 30 20 of Annexure A.	·	·	
Major Head " from Ordi CA.—IBRIGA Works for C1.— ( J C3.—Main ( J C4.—Estal	18Of nary Re TION W which Works D R tenance D R blishme	orres o orres orres orres orres orre	es". 	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00	20 of Annexure A. 20 } 2,100	1,818	28	
Major Head " from Ordi CA.—IBRIGA Works for C1.— ( J C3.—Main ( J	18Of nary Re TION W which Works D R tenance D R blishme	orres o orres orres orres orres orre	es". 	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00		·	·	
Major Head " from Ordi CA.—IRRIGA Works for C1.— C3.—Main C3.—Main C4.—Estal Revenue I For round	18Of nary R TION W which Works D R tenance D R blishme: Establis ling	her F venu ooks no cs and	Repai	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00	20 of Annexure A. 20 } 2,100	1,818	28	
Major Head " from Ordi CA.—IRRIGA Works for C1.— C3.—Main C3.—Main C4.—Estal Revenue I For round Miscelland	18Of nary R TION W which Works D R blishme Establis ling cous Ex	her F venu ooks no cs and	Repai	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00	anced 30 30 20 of Annexure A. 30 20 of Annexure A. 30 30 2,100 . 550	1,818	28 +4	
Major Head " from Ordi CA.—IRRIGA Works for C1.— C3.—Main C3.—Main C4.—Estal Revenue I For round Miscelland C10.—Esta	18Of nary R TION W which Works- O R blishme: Establish ling cous Ex ablishm	her F svenu orks no cs -	Ropai	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00	anced 30 30 20 of Annexure A. 30 20 of Annexure A. 30 30 2,100 . 550	1,818	28 +4	
Major Head " from Ordi CA.—IRRIGA Works for C1.— C3.—Main C3.—Main C4.—Estal Revenue I For round Miscellane C10.—Esta Special E	18Of nary R TION W which Works- O R blishme: Establish stablishm stablishm	her F svenu orks no cs -	Ropai	accou See it	enditure fina nts are kept . 14,33 6,08 zems 13 and . 2,00 . 10 		1,818	28 +4	
Major Head " from Ordi CA.—IBRIGA Works for C1.—" () C3.—Main () C4.—Estal Revenue ] For round Miscelland C10.—Esta Special Ed	18Ot nary Ro TION W which Works- O R tenance O R blishme Establish ling sous Ex ablishm stablish D	her F svenu orks no cs -	Ropai	accou See it	enditure fina nts are kept 14,33 —6,06 rems 13 and 2,00		1,818	28 +4	
Major Head " from Ordi CA.—IBRIGA Works for C1.—" () C3.—Main () C4.—Estal Revenue ] For round Miscelland C10.—Esta Special Ed	18Of nary R TION W which Works- O R blishme: Establish stablishm stablishm	her F svenu ORKS 	Repai	accoul	enditure fins nts are kept . 14,38 6,08 6,08 6,00 6,00 	$ \begin{array}{c}        $	1,818 595  23,780	28 +4 +3 10,75	
Major Head " from Ordi CA.—IBRIGA Works for C1.—" () C3.—Main () C4.—Estal Revenue I For round Miscelland C10.—Esta Special Ed	18Ot nary Ro TION W which Works- O R tenance O R blishme Establish ling cous Ex ablishm stablish D R	her F svenu ORKS - o and	Repai	accoul	enditure fins nts are kept . 14,38 6,08 6,08 6,00 6,00 	<pre>sinced 30 30 30 20 of Annexure A. 20 30 20 of Annexure A. 30 30 2,100 . 550 . 30 . 30 . 30 . 30 . 30 . 30 .</pre>	1,818 595  23,780	28 +4 +3 10,75	
Major Head " from Ordi CA.—IRRIGA Works for C1.— C3.—Main C3.—Main C4.—Estal Revenue I For round Miscelland C10.—Esta Special E () C12.—Oth	18Of nary R TION W which Works- O R blishme Establish stablishm stablishm Stablishm S R * er charg	her F svenu ORKS - o and	Repai	accoul	enditure fins nts are kept . 14,38 6,08 6,08 6,00 6,00 	$ \begin{array}{c} & & & \\ & & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & & \\ & & $	1,813 596  23,780 ngal Contour Sur	28 +4 +3 10,75	
Major Head " from Ordi CA.—IREIGA Works for C1.— C3.—Main C4.—Estal Revenue I For round Miscelland C10.—Esta Special E () C12.—Oth	18Of nary Re TION W which Works- D R blichme: Establish stablishm stablishm D R * er charg D	her F svenu ORKS - o and	Repai	accoul	enditure fina nts are kept . 14,33 6,06 rems 13 and . 2,00 . 10 	$ \begin{array}{c} & & & \\ & & & & \\ & & & \\ & & & & \\ & & & \\ & & & & \\ & & & \\ & & & & \\ & & & $	1,813 596  23,780 ngal Contour Sur	28 +4 +3 10,75	
Major Head " from Ordi CA.—IREIGA Works for C1.— C3.—Main C4.—Estal Revenue I For round Miscelland C10.—Esta Special E () C12.—Oth	18Of nary Re TION W which Works- D R blishme: Establish stablish Stablish D R er charg D R	her F ivenu ORX8 no cs - and	Repai	See in ins	enditure fina nts are kept . 14,33 6,06 mems 13 and . 2,00 . 10 	$ \begin{array}{c} & & & \\ & & & & \\ & & & \\ & & & & \\ & & & \\ & & & & \\ & & & \\ & & & & \\ & & & $	1,813 595  23,780 ngal Contour Sur 1,111	28 +4 +3 10,75 vəy.	

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 financed from Ordinary Revenues "—conid.				
DBNAVIGATION, EMBANEMENT AND DRAINAGE WORKS	5			
Works for which no capital accounts are kept-				
Rs.				
D1				
0 2,49,000			<b>0</b> 0 4 <b>5</b>	
$\mathbf{R}_{1}$	1,12,951	84,500	28,45	
See items 8 to 12, 14 to 19 ar	nd 21 of Annexur	• <b>A.</b>		
D2Extensions and Improvements-				
<b>R.</b> 63	63	63	••	
D3Maintenance and Repairs-				
0 6,48,000				
8 71,000	13,95,247	14,95,123	+99,87	
Col. 1.—Mainly due to special repairs on accou Mainly due to increased expenditure on cyclo which no provision was made.	ne damage repair	rs to certain emb	ne. Con 4:- pankments fo	
D4.—Establishment—			<b>.</b>	
D4 (1).—Revenue Establishment	14,250	11,820	2,43	
D4 (2)General Establishment				
Charged—				
0 2.57,000	.2,43,301	2,07,510		
R		2,07,010	35,79	
Col. 4.—Due to no I. S. E. officers being	, -		35,79	
	, -		35,78	
Col. 4Due to no I. S. E. officers being	g posted in certair	n divisions.		
Col. 4.—Due to no 1. S. E. officers being Voted— O	, -			
Col. 4.—Due to no 1. S. E. officers being Voted— O	g posted in certain 8,55,275	a divisions. 6,35,873		
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 erics of department	a divisions. 6,35,873		
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 erics of department or	a divisions. 6,35,873	-2,19,40 Defence work	
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 eries of department on 9,600 ngenoics (Rs. 4,02) of contract for th	n divisions. 6.35,873 ntal charges on D 3,927 8) and for tempore to maintenance of	2,19,40 Defence work 5,67 rary establish	
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 eries of department on 9,600 ngenoics (Rs. 4,02) of contract for th	n divisions. 6.35,873 ntal charges on D 3,927 8) and for tempore to maintenance of	2,19,40 Defence work 5,67 rary establisi	
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 eries of department or m 9,600 ngenoics (Rs. 4,02) of contract for the sanction of Gover	n divisions. 6,35,873 ntal charges on D 3,927 8) and for tempor te maintenance o nment.	2,19,40 Defence work 5,67 rary establish f the Argowa	
Col. 4.—Due to no I. S. E. officers being Voted— O	g posted in certain 8,55,275 eries of department on 9,600 ngenoics (Rs. 4,02) of contract for th	h divisions. 6,35,873 Intal charges on D 3,927 8) and for tempor te maintenance on nment.	2,19,40 Defence work 5,67 rary establish	

Col. 1.—Mainly due to stoppage of Contour Survey work and repairs to certain road rollers and some launches and barges not being done, the rollers being required by the Central P. W. D., the launches being placed at the disposal of the Commerce and Labour Department and steel plates not being available for repairs to barges. Col. 4.—Mainly due to repairs to certain launches not being done and certain materials not being available owing to the abnormal situation.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving
1	2	3	4
Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues "—contd. -B.—NAVIGATION, EMBANKMENT AND DRAINAG		Rs.	Rs.
WORKS-contd. Works for which no capital accounts are kept- concld.			
DASuspense-			
Charyed	••	1,580	+1,58
Col. 4.—Due to the adjustment of expendit intimation of which was received after the pror set off by the write-back of expenditure incurre this head in the accounts for that year (Rs. 1,12 Voted—	ata allocation had d by that officer in	l been made (Rs. n 1941-42 and a	2,737). part
R			
0 8,080	} 10,973	6,808	4.1
R		0,808	-4,1
Col. 1.—Mainly due to payment for materials the adjustment of the value of spare parts were borne in the stock account of the Dredger issue of smaller quantity of stone boulders See Annexure B.	of the dredger " ( Division (Rs. 19	Cowley" sold in 0.751), partly s	1941-42 whi et off by t
D7.— Charges in England—			
Charged— 0. ,	} 12,560	9,821	
Charged — 0. , 18,560 R	} 12,560	nissioner was Rs	. 1 <b>J 401.</b> TI
Charged	} 12,560	nissioner was Rs	. 1 <b>J 401.</b> T
Charged — 0. , 18,560 R	} 12,560	nissioner was Rs l. Sce also para	. 13 401. T graph 2 of t
Charges	} 12,560 by the High Comv or D6.—Chargod	nissioner was Rs I. Sce also para	. 13 401. T graph 2 of t
Charges	} 12,560 by the High Comv or D6.—Chargod	nissioner was Rs l. See also para 17	1] 401. T graph 2 of t
Charges — O., 18,560 R6,000 Col. 3 The sctual expenditure incurred h difference of Rs. 1,580 has been explained under review. D8 Loss or gain by exchange Charged	} 12,560 by the High Commer D6.—Chargod 390	nissioner was Rs l. See also para 17	1] 401. Th graph 2 of th 3
Charges	} 12,560 by the High Com- er D6Chargod . 390	nissioner was Rs l. See also para 17	1] 401. Th graph 2 of th 3
Charged O. 18,560 R6,000 Col. 3The sctual expenditure incurred h difference of Rs. 1,580 has been explained under review. D8Loss or gain by exchange Charged 1 Voted	} 12,560 by the High Com- er D6Chargod . 390	nissioner was Rs l. See also para 17	1] 401. Ti graph 2 of th 3
Charged	<pre>} 12,560 &gt;v the High Comv or D6.—Chargod . 390 . 60 . 330</pre>	nissioner was Rs l. See also para 17	1] 401. Th graph 2 of th 3  +3
Charges	<pre>} 12,560 v the High Comv r D6.—Chargod</pre>	nissioner was Rs l. See also para 17	1] 401. Th graph 2 of th 3  +3
Charges	<pre> } 12,560 v the High Comv r D6.—Chargod</pre>	nissioner was Rs l. See also para 17  4,610	1] 401. Th graph 2 of th 3  +3
Charges	<pre> } 12,560 v the High Comv r D6.—Chargod</pre>	nissioner was Rs l. See also para 17  4,610	1] 401. Ti graph 2 of th 3  +3
Charged	<pre>     12,560     v the High Comv     r D6.—Chargod</pre>	nissioner was Rs l. See also para 17  4,610 Yar.	1] 401. Th graph 2 of th 3  +3 5
Charged	<pre>} 12,560 &gt;v the High Comv or D6.—Charged</pre>	nissioner was Rs l. See also para 17  4,610 /ar.	
Charged O. 18,560 R6,000 Col. 3The sctual expenditure incurred h difference of Rs. 1,580 has been explained under review. D8Loss or gain by exchange Charged For rounding Charged Voted Miscellaneous Expenditure D12Other charges O	<pre>} 12,560 v the High Comv r D6.—Chargod</pre>	nissioner was Rs I. See also para <i>17</i>  4,610 yar. 43,306	1] 401. Th graph 2 of th 3  +3 5
Charged O. 18,560 R6,000 Col. 3The sctual expenditure incurred h difference of Rs. 1,580 has been explained under review. D8Loss or gain by exchange Charged For rounding Charged Voted Miscellaneous Expenditure D12Other charges O	<pre> } 12,560 v the High Comver r D6.—Charged</pre>	nissioner was Rs I. See also para <i>17</i>  4,610 yar. 43,306	1] 401. Th graph 2 of th 3  +3 5
Charged— O. B. Colored	<pre> } 12,560  v the High Comv r D6.—Charged</pre>	nissioner was Rs I. See also para <i>17</i>  4,610 yar. 43,306	1] 401. Th graph 2 of th 3  +3 5
Charged— O. B. Coll 3.—The sectual expenditure incurred h difference of Rs. 1,580 has been explained under review. D8.—Loss or gain by exchange— Charged For rounding— Charged For rounding— O. Starged Charged Charged Charges O. Starged Coll 1.—Due to the curtailment of survey wo D13.—Grants-in-aid— O. Starged Coll 4.—Mainly due to the failure of a certain during the year. D15.—Grants-in-aid—Grants and subventions schemes of rural reconstruction from Provinc Revenues—	<pre> } 12,560 v the High Comv r D6.—Chargod</pre>	nissioner was Rs I. See also para <i>17</i>  4,610 yar. 43,306	1] 401. Th graph 2 of th 3  +3 5

	ead and Su	b-head.		Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.	
	1			2	3	4	
Major Head "18 financed from Ord DBNAVIGATION, H	dinary Rev	onues "	Rs.	Rs.	Rs.		
WORKs-concld.		1 . 7					
Miscollaneous Expen D16.—Grants-in- from the Cent contributions re ment and impro D16 (b).—İmpi communicatio	aid—Expert tral Govern ecceived for vement of a rovement	nses out nment a econor rural arc of exis	and of local mic develop- eas				
ways-			-				
R			Rs.` 14,997	14 007	1.000		
Col. 1.—Reallotn due to revision of c (Rs. 5,580).	nent for w ostimate ar	vorks w nd wan	hich could not	• 14,997 be undertaken (Rs. 7,050) a	1,200 in 1941-42. Co nd late receipt	—13,79 l. 4.—Mainly of sanction	
For rounding		•	• •	500	••	50	
Reserve for mainter	nance and	repaira-	-				
0	• •	•	1,50,000 2				
R	 See		$-1,50,000\int$	• ' '	. ••	••	
from ordinour )							
from ordinary : Charged O R Voted	. :	•	2,76,000 —19,699	2,58,301	2,18,928	37,378	
Charged— O R	146vonu68	•	· · }	2,58,301	2,18,928	37,373	
Charged— O R Voted—	146vonu68	•	<i>—19,699</i>	<i>2,56,301</i> 25,65,187	<i>2,18,928</i> 23,55,061		
Charged— O. R. Voted— O.	149venues	•	- <i>19,699</i>			—37,373 —2,10,096	
Charged O. R. Voted O. S. R. Navigation, Emi Works ".	Gonstructio	and D					
Charged O. R. Voted O. S. R. Navigation, Em	Gonstructio bankment	n of Iri and D Revence					
Charged O. R. Voted O. S. R. Major Head "19. Navigation, Emi Works " FFINANCED FROM ( F2.BNavigation,	Gonstructio bankment Ordinary Embankme	n of Irn and D Revent nt and					
Charged O. R. Voted O. S. R. Major Head "19. Navigation, Emi Works ". FFINANCED FROM O. F2.8.—Navigation, works F2 (4).—Deduct—F Capital Account Major Head "68.—G	Constructio bankment Ordinary Embankme Receipts a:	n of Iri and D REVENC nt and		25,65,157	23,55,061	2,10,096	
Charged O. R. Voted O. S. R. Major Head "19. Mavigation, Eml Works" FFINANCED FROM ( F2-BNavigation, works F2 (4)Deduct F2 capital Account Major Head "68. Navigation, Emba	Gonstructio bankment ORDINARY Embankme Receipts a Construction Inkment	n of Iri and D REVENC nt and nd reco		25,65,157	23,55,061	2,10,096	
Charged O. R. Voted O. S. R. Major Head "19. Mavigation, Eml Works" FFINANCED FROM ( F2-BNavigation, works F2 (4)Deduct-F Capital Account Major Head "68. Navigation, Emba	Gonstructio bankment ORDINARY Embankme Receipts a Construction Inkment	n of Iri and D REVENC nt and nd reco		25,65,157	23,55,061		
Charged- O. R. Voted- O. S. R. Major Head "19 Navigation, Eml Works " FFINANCED FROM O F2. BNavigation, works- F2 (4)Deduct-F Capital Account Major Head "68 Navigation, Emba Works " AIrrigation works-	Gonstructio bankment ORDINARY Embankme Receipts a Construction Inkment	n of Iri and D REVENC nt and nd reco		25,65,157	23,55,061	2,10,096	

Major Head "65.—Construction of Irrigation, Navigation, Embankment and Drainage Works" concid.         G. A.—Irrigation works—concid.         UNPRODUCTIVE—concid.         G. 13.—Deduct—Receipts and recoveries on Ospital Account	Major Head and Sub-head.					Final Grant or Appro- priation.	Actual Expenditure.		Excess+ Saving—.	
Major Head "88.—Construction of Irrigation, Navigation, Embankment and Drainage Works" concid.         G. A.—Irrigation works—concid.         UNFRODUCTIVE—concid.         G. J. —Deduct—Receipts and recoveries on Capital Account		1				2		8	4	
Navigation, Embankment and Drainage Works '' concid.         G. A. — Irrigation works—concid.         UNPRODUCTVE—concid.         G. J — Deduct—Receipts and recoveries on Copital Account						Rs.	•	Rs.	Rs.	
G. A. — Irrigation works—concid. UNFRODUCTIVE—concid. G. 13. — Deduct—Receipts and recoveries on Capital Account	Navigation, Emb	3Constr ankment	ruction and Dr	of li rainage	rrigation, Works ''					
UNPRODUCTIVE—concid. G. 13.—Deduct—Receipts and recoveries on Capital Account		rks—conc	d.							
Ospital Account										
HB.—Navigation, Embankment and Drainage works— UNPRODUCTIVE— H8.—Works			and			••		2,059		
works       UNPRODUCTIVE         H8Works	Col. 4Sale	proceeds o	of mach	hineries	credited to	the Capital a	ccoun	t.		
H8Works-8,843Col. 4Due to the unforescen adjustment of the value of certain fixtures of the draw "Cowley" removed to dredger "Ronaldshay ".H12Deduct-Receipts and recoveries on Capital Account-14,00010,751+2Col. 4Due to the adjustment of the value of certain spare parts borne in the stock acc of the Dredger Division and sold along with the dredger "Cowley" which was credit this sub-head in 1941-42, vide also sub-head D6Voted (Rs. 10,751) and non-recover hire charges of the Dredger Ronaldshay from the Central Government (Rs. 14,000).Total-68-Construction, etc Gross-Rs.060,000 1,62,000R1,62,0002,22,0001,70,596Deduct-RecoveriesNetR </td <td></td> <td>Embanl</td> <td>kment</td> <td>and</td> <td>Drainage</td> <td></td> <td></td> <td></td> <td></td>		Embanl	kment	and	Drainage					
Col. 4.—Due to the unforescen adjustment of the value of certain fixtures of the draw "Cowley" removed to dredger "Ronaldshay".         H.:12.—Deduct—Receipts and recoveries on Capital Account       -14,000       10,751       +2         Col. 4.—Due to the adjustment of the value of certain space parts borne in the stock acc of the Dredger Division and sold along with the dredger "Cowley" which was credit this sub-head in 1941-42, vide also sub-head D. 6.—Voted (Rs. 10,751) and non-recover hire charges of the Dredger Ronaldshay from the Central Government (Rs. 14,000).         Total—68—Construction, etc. —       Rs.       0.       60,000         R.       1,62,000       2,22,000       1,70,595       -5         Deduct—Recoverues       .       -14,000       8,692       +2         Net       .       2,08,000       1,79,287       -2         Surrenders or withdrawals within grant or appropriation—       R.       19,699       19,699       -1         Voted—       R.       .       2,76,000       2,18,928       -5         Voted—       .       .       .       2,76,000       3,18,928       -5         Voted—       .       .       .       .       .       .       .       .       .       .         Recoveries       .       .       .       .       .       .       . <t< td=""><td>UNPRODUCTIVE-</td><td></td><td></td><td></td><td>•</td><td></td><td></td><td></td><td></td></t<>	UNPRODUCTIVE-				•					
"Cowley " removed to dredger " Ronaldshay ". H12.—Deduct—Receipts and recoveries on Capital Account	H8Works	• •	•	• •	• *	••			8,843	
Capital Account      14,000       10,751       +2         Col. 4.—Due to the adjustment of the value of certain spare parts borne in the stock accord the Dredger Division and sold along with the dredger "Cowley" which was credit this sub-head in 1941-42, vide also sub-head (Rs. 10,751) and non-recover hire charges of the Dredger Ronaldshay from the Central Government (Rs. 14,000).         Total-68—Construction, etc. —         Rs.         O.       .       60,000         R.       .       1,62,000         Deduct—Recoverces       .      14,000       8,692       +2         Net       .       .       2,08,000       1,79,287       -2         Surrenders or withdrawals within grant or appropriation—       Charged—       .       .       .         R.       .       .       .       .       .       .         Voted—       R.       .						e value of ce	ortain	fixtures of	the dredger	
of the Dredger Division and sold along with the dredger "Cowley" which was oredit this sub-head in 1941-42, wide also sub-head D0.—Voted (Rs. 10,751) and non-recover hire charges of the Dredger Ronaldshay from the Central Government (Rs. 14,000).         Total—68—Construction, etc. —         Rs.         O.       60,000         R.       1,62,000         Peduct—Recoveries       -14,000         Surrenders or withdrawals within grant or appropriation—       2,08,000         R.       19,699         Voted—       2,76,000         R.       2,76,000         Surrenders or withdrawals within grant or appropriation—         Charged—         R.       256         Zofd       -1         Gross       2,76,000         R.       2,76,000         Surrenders or withdrawals within grant or appropriation—         Charged—       -1         R.       256         Zofd       -1         Voted—       -1         Gross       -1         Surrenders or withdrawals within grant or appropriation—         Charged       -1         R.       256         Zofd       -1         Recoveries       -1         Surrenders or withdrawals with			s and		veries on		)	10,751	+24,751	
0. $\cdot$ $60,000$ $2,22,000$ $1,70,595$ $-56$ R. $\cdot$ $1,62,000$ $2,22,000$ $1,70,595$ $-56$ DeductRecoveries $\cdot$ $-14,000$ $8,692$ $+22$ Net $\cdot$ $\cdot$ $2,08,000$ $1,79,287$ $-22$ Surrenders or withdrawals within grant or appropriation $Charged$ $R.$ $19,699$ $19,699$ $-14$ R. $\cdot$ $19,699$ $19,699$ $6$ $14$ Voted $R.$ $\cdot$ $256$ $256$ $14$ TotalGrant No. 10Irrigation $Charged$ $\cdot$ $2,76,000$ $2,18,928$ $5$ Voted $Gross$ $\cdot$ $\cdot$ $34,68,000$ $81,66,795$ $3,0$ Recoveries $\cdot$ $\cdot$ $\cdot$ $5,000$ $8,652$ $+.2$	of the Dredger this sub-head in	Division 1941-42.	and vide a	sold al also su	ong with t b-head D	he dredger " ( 8.—Voted (Rs	Cowle . 10,7	y"which ward not	as credited to n-recovery of	
R. $1,62,000$ $1,70,595$ $-5$ Deduct—Recoveries $-14,000$ $8,692$ $+2$ Net $2,08,000$ $1,79,287$ $-2$ Surrenders or withdrawals within grant or appropriation— $2,08,000$ $1,79,287$ $-2$ Surrenders or withdrawals within grant or appropriation— $R.$ $2,08,000$ $1,79,287$ $-2$ Surrenders or withdrawals within grant or appropriation— $R.$ $19,699$ $19,699$ $$ $-1$ Voted— $R.$ $256$ $256$ $$ $-1$ Voted— $R.$ $2,76,000$ $2,18,928$ $-5$ Voted— $Gross$ $$ $2,76,000$ $3,18,928$ $-5$ Recoveries $$ $$ $2,76,000$ $3,18,928$ $-5$	of the Dredger this sub-head in hire charges of t Total-68-C	Division 1941-42, he Dredg	and vide a er Rona	sold al also su aldshay	ong with t b-head D	he dredger " ( 8.—Voted (Rs	Cowle . 10,7	y"which ward not	as credited to n-recovery of	
Deduct—Recoveries       .	of the Dredger this sub-head in hire charges of t Total-68-C	Division 1941-42, he Dredg	and vide a er Rona	sold al also su aldshay	ong with ( b-head D from the C - Rs.	he dredger " ( 8.—Voted (Rs	Cowle . 10,7	y"which ward not	as credited to n-recovery of	
Net       2,08,000       1,79,287       -2         Surrenders or withdrawals within grant or appropriation-       Charged	of the Dredgor this sub-head in hire charges of t Total—68—Ca Gross— O.	Division 1941-42, he Dredg	and vide a er Rona	sold al also su aldshay	ong with ( b-head D, from the C - Rs. 60,000	he drodger "' 8.—Voted (Rs Jentral Govern	Cowle . 10,7 mont	y " which w. 51) and no: (Rs. 14,000)	as oredited to n-recovery of	
priation	of the Dredgor this sub-head in hire charges of t Total-68-Ca Gross- O. R.	Division 1941-42, he Dredg onstructio	and vide a er Rona	sold al also su aldshay	ong with ( b-head D, from the C - Rs. 60,000	he drodger "'6 8.—Voted (Rs Jentral Govern  2,22,000	Cowle . 10,7 mont	y " which w. 51) and no. (Rs. 14,000) 1,70,595	as oredited to n-recovery of 	
R.       .       .       19,699       19,699       1         Voted       R.       .       .       256       256           Total-Grant No. 10Irrigation       Charged       .        2,76,000       2,18,928          Voted       .       .       .        2,76,000       2,18,928          Oross       .       .       .         2,76,000       2,18,928          Recoveries       .          2,76,000       2,18,928	of the Dredger this sub-head in hire charges of t Total-68-C4 Gross- O. R. Deduct-Re	Division 1941-42, he Dredg onstructio	and vide a er Rona	sold al also su aldshay	ong with ( b-head D, from the C - Rs. 60,000	he drodger "' 3.—Voted (Rs Jentral Govern 2,22,000 —14,000	Cowle . 10,7 mont	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692	as oredited to n-recovery of 	
Voted       R.       .	of the Dredger this sub-head in hire charges of t Total—68—Ca Gross— O. R. Deduct—Re Net . Surrenders or w	Division 1941-42, he Dredg onstructio	and : vide a er Rom on, etc.	sold al also su aldshay	ong with ( b-head D from the C - Rs. 60,000 1,62,000	he drodger "' 3.—Voted (Rs Jentral Govern 2,22,000 —14,000	Cowle . 10,7 mont	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692	as oredited to n-recovery of 	
R.       .       256       256       .         Total-Grant No. 10Irrigation       .       2,76,000       2,18,928      5         Charged       .       .       .       2,76,000       2,18,928      5         Voted       .       .       .       .       .       .           Gross       .       .       .       .             Recoveries       .       .       .	of the Dredger this sub-head in hire charges of t Total—68—Ca Gross— O. R. Deduct—Re Net Surrenders or w priation—	Division 1941-42, he Dredg onstructio	and : vide a er Rom on, etc.	sold al also su aldshay	ong with ( b-head D from the C - Rs. 60,000 1,62,000	he drodger "' 3.—Voted (Rs Jentral Govern 2,22,000 —14,000	Cowle . 10,7 mont	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692	as oredited to n-recovery of 	
Total—Grant No. 10.—Irrigation—         Charged       .       .       2,76,000       2,18,928       -5         Voted—       .       .       .       .       34,68,000       \$1,66,795       -3,0         Recoveries       . <td>of the Dredgor this sub-head in hire charges of t Total—68—Ca Gross— O. R. Deduct—Re Net . Surrenders or w priation— Charged—</td> <td>Division 1941-42, he Dredg onstructio</td> <td>and : vide a er Rom on, etc.</td> <td>sold al also su aldshay</td> <td>ng with the b-head D from the C Rs. 60,000 1,62,000 t or appro-</td> <td>he drodger " 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000</td> <td>Cowle. 10,7 mont</td> <td>y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287</td> <td>as oredited to n-recovery of </td>	of the Dredgor this sub-head in hire charges of t Total—68—Ca Gross— O. R. Deduct—Re Net . Surrenders or w priation— Charged—	Division 1941-42, he Dredg onstructio	and : vide a er Rom on, etc.	sold al also su aldshay	ng with the b-head D from the C Rs. 60,000 1,62,000 t or appro-	he drodger " 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000	Cowle. 10,7 mont	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287	as oredited to n-recovery of 	
Charged       .       .       .       2,76,000       2,18,928      5         Voted       .       .       .       .       .      5         Gross       .       .       .       .       .      5         Recoveries       .       .       .       .	of the Dredgor this sub-head in hire charges of t Total68Ca Gross O. R. DeductRe Net . Surrenders or w priation Charged R. Voted	Division 1941-42, he Dredg onstructio	and : vide a er Rom on, etc.	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " ' 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000	Cowle . 10,7 ment ) )	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287	as oredited to n-recovery of 	
Voted— Gross	of the Dredgor this sub-head in hire charges of t Total68Ca Gross O. R. DeductRe Net . Surrenders or w priation Charged R. Voted	Division 1941-42, he Dredg onstructio	and : vide a er Rom on, etc.	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " ' 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000	Cowle . 10,7 ment ) )	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287	as oredited to n-recovery of 	
Gross ,	of the Dredger this sub-head in hire charges of t Total-68Ca Gross O. R. Deduct-Re Net . Surrenders or w priation <i>Charged</i> <i>R</i> . Voted R.	Division 1941-42, he Dredg onstructio 	and svide a solution of the so	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " ' 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000	Cowle . 10,7 ment ) )	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287 	as oredited to n-recovery of 	
Recoveries	of the Dredger this sub-head in hire charges of t Total-68-Ca Gross- O. R. Deduct-Re Net . Surrenders or w priation- R. Voted- R. Total-Grant	Division 1941-42, he Dredg onstructio 	and svide a solution of the so	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " 4 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000 19,695 256	Cowle . 10,7 ment	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287 	as oredited to n-recovery of 	
	of the Dredgor this sub-head in hire charges of t Total-68-Ca Gross- O. R. Deduct-Re Net . Surrenders or w priation- Charged- R. Voted- R. Total-Grant Charged	Division 1941-42, he Dredg onstructio 	and svide a solution of the so	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " 4 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000 19,695 256	Cowle . 10,7 ment	y " which w 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79,287 	as oredited to n-recovery of 	
•	of the Dredgor this sub-head in hire charges of t Total-68-Ca Gross- O. R. Deduct-Re Net . Surrenders or w priation- Charged- R. Voted- R. Total-Grant Charged Voted-	Division 1941-42, he Dredg onstructio 	and svide a solution of the so	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " 4 3.—Voted (Rs Jentral Govern 2,22,000 —14,000 2,08,000 19,693 256 2,76,000	Cowlet . 10,7 ment	y " which w. 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79.287  2,18,928	as credited to n-recovery of	
Net	of the Dredger this sub-head in hire charges of t Total-68-Cd Gross- O. R. Deduct-Re Not . Surrenders or w priation- <i>Charged</i> - R. Voted- R. Total-Grant <i>Charged</i> Voted- Gross	Division 1941-42, he Dredg onstructio	and svide a solution of the so	sold al also su aldshay	ong with ( b-head D from the C Rs. 60,000 1,62,000 1,62,000 t or appro- 19,699	he drodger " 4 3.—Voted (Rs entral Govern 2,22,000 —14,000 2,08,000 19,695 250 2,76,000 34,68,000	Cowlet . 10,7 ment	y " which w. 51) and no: (Rs. 14,000) 1,70,595 8,692 1,79.287  2,18,928 31,66,795	as oredited to n-recovery of 	

### REVIEW.

Charged savings were 20.7 and 14.6 per cent. of the original and the final appropriations compared with 12.8 and 3.8 per cent. respectively in the preceding year. Voted savings were 8.7 per cent. of the grant compared with 15.2 per cent. in 1941-42.

#### REVIEw-contd.

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 1942-43 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 :—

		Charge	8.						Major he	ad and	sub-head.
General Establishment	•	•	•	• •	•	•	•	. 1	1	Revenu ture, et head D	
Tools and Plant .						•		•	Do.	do.	D5
Charges in England .						•	• .	•	Do.	do.	D7
Loss or gain by exchange			• •			•	•		Do.	do.	<b>D8</b>
										-	

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.	Goneral Esta [Sub-head		. Tools and Plant. (Sub-head D5.)	Charges in England. (Sub head D7.)	Loss or gain by exchange. (Sub-head D8.)
1	Charged. 2 Rs.	Voted. 3 Rs.	Voted. 4 Rs.	Charged. 5 Rs.	Charged. B Re.
XVII.—Irrigation, etc.— Deduct—Working Expenses . 18.—Other Revenue Expen-	<b>43</b> ,889	1,10,066	2,543	2,218	2
diture, etc. 68.—Construction of Irrigation,	1,55,856	4,87,408	31,902	7,265	14
etc., works	7,785	38,399	2,012	338	1
Total .	2,07,510	6,35,873	36,457	9,821	17

3. The gross establishment charges of the Irrigation Department during the year 1942-43, excluding those incurred on special establishments entertained for the Damodar-Hooghly Flush Irrigation Scheme, collection of revenue, etc., amounted to Rs. 10.32 lakhs, i.e., 46.90 per cent. of the total works outlay of Rs. 22 lakhs against 69.27 per cent. of the previous year. An aggregate amount of Rs. 1.89 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies, Defence Department, etc. The net establishment charges amounted to Rs. 8.43 lakhs and were 38.33 per cent. of the total works outlay against 68.76 per cent. of the previous year.

4. Reserve for maintenance and repairs.—The whole of the reserve provision of Rs. 1,50,000 was allotted for expenditure, the details of which are furnished below :— Sub-head. Parpose. Amount.

	-	. ur pobol				Rs.
	Special cyclone damage repairs to C					1,49,061
	Contribution for repairs to breac Gumti embankment Contribution to the Barrackpore			<b>^</b> .		400
84	excavation of the Dhatu Khal					5 <b>39</b>
				Tot	al	1,50,000

#### REVIEW-concld.

5. The expenditure shown under sub-head D.-3.—Maintenance and Repairs includes a sum of Rs. 5,22,480 drawn by two Civil Officers for expenditure on cyclone damage repairs to certain Government embankments in the districts of Howrah and Midnapore. Although the Civil Officers were authorised to incur charges against the Irrigation grant, they were not declared Public Works Disbursers as required under the Treasury Rules, nor was the Public Works procedure of payment of labour at daily rates on muster rolls followed. The payment of the wages of labour was made through the mate of each sub-gang on the basis of measurements of work done according to the rules of the Famine Code and the Famine Manual which were hardly applicable in this case. Before admitting the expenditure for adjustment by the Irrigation Department a certificate to the effect that the work has been properly done was required to be furnished by the Irrigation Sub-divisional Officer concerned. As the detailed accounts have not yet been submitted to audit, it cannot be stated whether it was possible for the Sub-divisional Officers to furnish such certificates.

6. The position in regard to dredgers was stated in paragraph 7 of the review under this grant in the Appropriation Accounts for 1941-42. The present position is as follows :---

"Of the five dredgers "Cowley" was sold during the year 1941-42. The dredger "Ronaldshay" which was lent to the Government of India was sunk. The dredger "Alexandra" has also been lent to the Government of India in connection with the war. The remaining two dredgers "Foyers" and "Burdwan" remained idle."

It has been intimated by Government that since communications by river between Bengal and Eastern Bengal and Assam have to be maintained both for purposes of trade and general administration Government is not inclined to sell the last two dredgers.

7. A sum of Rs. 216 stolen from a Tehsil office was written off by Government.

# ANNEXURE A.

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				Outlay com	pared wit	
Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Original sppropriation More+ Less	Modified a,pproprie tion More+ Less—.	
1	2	3	4	5	. 6	
	Rs.	Re.	Rs.	Rs.	Rs.	
XVII.—IRRIGATION, NAVIGATION, Embankment and Drainage works for which capital accounts are kept->						
Deduct-Working Expenses-						
I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—						
<b>B.</b> —Navigation, Embankment and Drainage works—						
1. Improvement of the Tolly's Nala	55,000	603	••		603	
Col. 5.—Due to the grab excava during the year. Estimate Rs. Rs. 1,23,913; in progress. See s	1,77,854; e	xpenditure to				
2. Reconstruction of the Barrack- porc Bridge	28,200	3,600	<b>3,6</b> 00		··••	
Col. 5.—Due to the postponeme of material <sup>8</sup> . Estimate Rs. 2,76 Rs. 24,215 ; in progress. See sub	3,600; expen	ork of approac aditure to en	thes to the ad of 1942	bridge owing 2-43 Rs. 2,52,3	to shorta 85; balan	
Reconstruction of the Alipore Bridge	5,000			5,000	••	
Col. 5.—Due to the inability of water mains. Estimate Rs. 1,9 Rs. 10,003 ; in progress. See sub	4,000; expe	Corporation nditure to er	to take up nd of 1942	the work of 2-43 Rs. 1,83,9	raising tl 97; balan	
II.—Other Major works for which specific provision was made in the budget—	,					
. Collectively	98,800	42,117	37,841	60,959		
Col. 5.—Mainly due to (i) slov of the war (Rs. 27,000), (ii) Postpo (Rs. 10,000) and (iii) non-paymen Col. 6.—Mainly due to late possess	nement of a t of cost of	nother work of land and l	due to the ess work in	revision of th consequence ()	e estimat Rs. 20,000	
II.—Major works for which specific provision was not made in the budget—						
Reconstruction of the Tollygunge Bridge	••		77	77	—7 <b>7</b>	
Accounts of completed work r Improvement Trust. Estimate Rs saving Rs. 30,385; completed. Se	. 1,56,500; 🤇	expenditure	t of credit to end of	afforded by t 1942-43 Rs.	he Calcutt 1,26,115	

# Detailed statement of expenditure on important new works.

### ANNEXURE A-contd.

				Outlay con	pared with
Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Original appropria- tion. More+* Less—.	Modified appropria- tion. More+ Less-,
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
KVII.—IRRIGATION, NAVIGATION, Embankment and Drainage works for which capital accounts are kept—concld.					
IV.—Minor works—					
Collectively— 3-A. Irrigation works	13,700	1,150	1,137		-13
Col. 5Mainly due to (i) po (Rs. 7,000), (ii) non-payment of ance of tenders for some work head A1.	the cost of la	inds for anot	her (Rs. 2.)	300) and (iii	non-scoont
-B. Navigation, Embankment and Drainage works	 See sub-	42 head B1.	42	+42	••
-					
Cotal—XVII.—Irrigation, etc.— Working exponses	2,00,700	47,512	42,543		4,969
8.—OTHER REVENUE EXPENDI- TUBE FINANCED FROM ORDINARY REVENUES—				*	
I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—					
BNavigation, Embankment and Drainage works-					
8. Establishment of an Ins- titute for River Research in Bengal	30,000	8,000	6,383		-1,617
Col. 5,—No buildings for the Rs. 1,17,011; expenditure to en See sub-head D1.	housing of nd of 1942-4	the Institute 13 Rs. 15,072	were built d ; balance H	uring the yea	r Estimate
9. Flood protection of the right bank of the Damo- dar river	7,500	8,900	8,689	+1,389	-11
Col. 5.—Due to execution of m expenditure to end of 1942-43 Rs	ore works th 1,36,386 ; b	an originally alance of Rs.	anticipated. 7,407; in pr	Estimata P	. 149 800
10. Bidyadhari Peali Scheme, 24-Parganas	50,000	••	<b>60</b> 0	50,000	••
11. Improvement of the	. J.— WORK	held in abeya	цо <del>в</del> .		
Karnapura Khal in the district of Dacca	50,000	38,055	24,405		
Col, 5.—Mainly due to late com work owing to scarcity of labo expenditure to end of 1942-43 Rs	ur and non-	Davment of co	mnensation	Due to slow Estimate F	progress of

Detailed statement of expenditure on important new works-contd.

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### ANNEXURE A-contd.

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				Outlay con	pared with
Description of work,	Original appropria- tion.	Modified appropria- tion.	Expendı ture,	Original Appropria- tion More + Less	Modified Appropria- tion Moro+ Less
1	2	3	4	5	6
		 Rs.	Rs.	Rs.	Rs.
8OTHER REVENUE EXPENDI- TURE FINANCED FOR ORDINARY REVENUES-confd.					
12. Reclaiming the silted up Madhumati river from Babuganj to Gora Nalua in the Khulna District					
(Chitalmarı scheme) .	3 000	9,900	7,775	+4,775	-2,125
II.—Other Major works for which specific provision was made in the budget—					
Collectively-					
13A Irrigation works	14,380	4,300	4,075		
Gol. 5 One work was post condition of the district. Bee si	poned for s ub-hoad C1	ometime for	want of lab	our owing to	the unsettle
14. Navigation, Embank- ment, and Drainage works	1,08,500	11,771	11,015	97,485	756
Col 5	tponement of	a work own	g to some le another wor	gal difficultie k (Rs. 28,000	), (***) pauor
Col 5.—Mainly due to (1) post land (Rs. 50,000), (11) non-paym of labour owing to the war (Rs. revision of estimate for a work (	14,000) and	l (17) stopps	ige of payr		ontractor a
land (Rs. 50,000), (ss) non-paym of labour owing to the war (Rs.	14,000) and Rs. 3,000).	l (17) stopps	ige of payr		ontractor a
land (Rs. 50,000), (ss) non-paym of labour owing to the war (Rs. revision of estimate for a work ( III.—Major works for which specific provision was not	14,000) and Rs. 3,000).	l (17) stopps	ige of payr		ontractor as 8,687
<ul> <li>land (Rs. 50,000), (st) non-paym of labour owing to the war (Rs. revision of estimate for a work ( III.—Major works for which apecific provision was not made in the budget—</li> <li>15 Boaljuri Khal in the</li> </ul>	14,000) and Rs. 3,000).	l (17) stopps See sub-head 22,155 Dw progress o	nge of payr D1. 13,468 f work owin;	neus to a o +13,468 g to war cond	—8,687 litions. Es
<ul> <li>land (Rs. 50,000), (s) non-paym of labour owing to the war (Rs. revision of estimate for a work ( III.—Major works for which apecific provision was not made in the budget—</li> <li>15 Boaljuri Khal in the district of Tippera</li> <li>Col. 5.—Work urgent. Col. 6 mate Rs. 28,057; expenditure</li> </ul>	14,000) and Rs. 3,000). Due to slo to end of 10	l (17) stopps See sub-head 22,155 Dw progress o	nge of payr D1. 13,468 f work owin;	neus to a o +13,468 g to war cond	—8,687 litions. Es

Detailed statement of expenditure on important new works-contd.

Col. 5.—The work could not be completed in 1941-42 owing to a change in the design. Estimate Rs. 12,724; expenditure to end of 1942 43 Rs. 12,686; balance Rs. 38; completed. See sub-head D.-1.

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### ANNEXURE A-contd.

Detailed statement of expenditure on important new works-concld.

				Outlay con	pared with
Description of work.	Original appropria- tion.	Modified appropria- tion.	Expendi- ture.	Original appropria- tion More+ Less	Modified appropria- tion More+ Less
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER REVENUE EXPENDI- TURE FINANCED FROM ORDI- NARY REVENUES-concld.					
17. Construction of spurs on the bank of the Dharla river at Kurigram		2,445	2,445	+2,445	••
Col. 5.—Post budget sanction Rs. 11,675; expenditure to end sub-head D-1.	n to the c d of 1942-43	onstruction 3 Rs. 13,985	of two ac ; excess R	lditional spu s. 2,310; con	rs. Estima apleted. S
18. Protective works at Kurigram, District Rangpur, against the erosion of river Dharla	•	••	1,792	-1,792	—1,799
Cols. 5 and 6.—Due to transfer Estimate Rs. 73,918; expenditu pleted. See sub-head D-1.	of some brid re to end d	ks from the s of 1942-43 R	ite of the w s. 15,464;	ork to some balance Rs.	other wor 58,454 ; co
19. Bhairab Scheme in the district of Jessore Estimate Rs. 1,77,174; expen progress. See sub-head D-1.	diture to en	d of 1942-4;	186 3 Rs. 1,72,4	+186 906, 'balance	+186 Rs. 4,268 ;
IV.—Minor works— Collectively					
20. A-Irrigation works .	<b>e</b> •e	4,000		. <b>*•`</b>	-4,000
Col. 6.—Allotment made for the as no work was done. See sub-		of a work as	a test relief	me <b>asuro~was</b>	pot requir
	nead C-1.	of a work as	a test relief	mc25urc> was	pot requir
as no work was done. See sub- BNavigation, Embank-	nead C-1.	35	a test relief 35	messuro×was *	pot requir
<ul> <li>as no work was done. See sub-}</li> <li>B.—Navigation, Embank- ment and Drainage Works —</li> <li>21. Works</li> <li>22. Extensions and Improvements</li> </ul>	nead C-1.	85 i D-1. 63		•	pot requir
<ul> <li>as no work was done. See sub-}</li> <li>B.—Navigation, Embank- ment and Drainage Works —</li> <li>21. Works</li> <li>22. Extensions and Improvements</li> </ul>	nead C-1. See sub-head	85 i D-1. 63	35	+85 +63	pot requir 
<ul> <li>as no work was done. See sub-}</li> <li>B.—Navigation, Embank- ment and Drainage Works—</li> <li>21. Works .</li> <li>22. Extensions and Improvements .</li> <li>Total—18.—Other Revenue Ex-</li> </ul>	see sub-head	85 i D-1. 63 : D-2.	3 <i>5</i> 63	+85 +63	-

Col. 5.—See note under sub-head A-9. Col. 6.—Mainly due to smaller expenditure on reconditioning the Anderson Weir than anticipated owing to iron materials indented for the work not having been received during the year and postponement of another work. See sub head G-9.

#### ANNEXURE A-Goncld.

Important comments.

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

(In thousands of rupees,)

						•	
Original appropriation			•	•	•		19,79
Modified appropriation		••					22,23
Expenditure	•		•				22,01

. The expenditure exceeded the original appropriation by 2,22' and was less than the modified appropriation by 22. The excess over the original appropriation was the net effect of an increase of 8,47 on account of special repairs to embankment damaged by cyclone and a decrease of 6,25 due mainly to therfollowing causes :---

(i) Postponement and slow progress of works owing to searcity of labour, want of materials, revision of estimates, etc. (vide items 1 to 4, 6, 8, 10, 11, 13, 14 and 23 of the Annexure and sub-head B-2)	4,39
(ii) Delay in the acquisition of land (vide items 4, 12 and 14 of the Annexure)	53
(iii) Curtailment of survey works (vide sub-heads C-12 and D-12)	59
(iv) Smaller expenditure on the muintenance charges of dredgers (vide sub head B-2)	40

No works estimated to cost Rs. 1 lakh or over were reported to have been completed during the year.

### ANNEXURE B.

The minor, head "Suspense" accommodates interim transactions in respect of which further operations (generally of payment or adjustment of value) are necessary before the transactions can be considered complete and finally accounted for. The operations in 1942-43 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 commu, 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.

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#### ANNEXURE B-concld.

2. The transactions under "each unit of suspense during 1942.43 are exhibited below :---

Detailed un	its <u>.</u>	Opening balance.	Debits.	Credits.	Notastuals.	Closing balance.
1		2	3	4	5	6
		Rs.	Rs.	Rs.	Ra	Rs.
18Other Revenue etc	Expenditure,			<b>,</b> #	•	
Purchases .		29,441	2,02,644	1,82,196	20,448	
Stock		1,45,165	8,196	26,954		1,26,407
Miscellaneous vances	P. W. Ad.	* 10,515	(a) 49,325	(b) 42,627	6,698	. 17,213
	Total .	1,26,239	2,60,165	2,51,777	8,388	1,34,627

See sub-head D-6.

\* The difference of Re. 1 between the closing balance of 1941-42 and the opening balance of 1942-43 is due to rounding.

(a) Includes Rs. 2,737 (charged) on account of the adjustment of the expenditures incurred by the High Commissioner for India during 1942-43, the intimation of which was received after the pro rata allocation was made.

(b) Includes Rs. 1,157 (charged) on account of the readjustment of expenditure incurred by the High Commissioner for India during 1941-42 and debited to this head in the accounts for that year.

#### ANNEXURE C.

Store accounts of the Irrigation Department for the gear 1942-43.

Particulars of stores.		pening alance.	Receipts during the year.	Disposal by utili- sation, 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	•	3,604	6,400	3,041	••	6,963
Building materials	•	61	••	••	••	61
Metals		361	••	••	••	361
Fuel	•	3,374	1,326	1,979	••	2,721
Miscellaneous stores	. 1	1,37,765	430	21,439	25	1,15,871
Storage	•	••	900	470	••	430
Total	•	1,45,165	8,196	26,929	25	1,26,407

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 except one 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.

	Мәус	or head	i and i	Sub-he	ad		Final Grant or Appro- priation	Actual Expendi- ture.	Excess+ Saving	
			1				2	3	4	
lajor	Head "		Intere		Del	ot and other	Re.	Rs.	Rs.	
I N'	TEREST ON		-		-Rup	EE DEBT				
A -2		on loa				he Central				
00	verninienie-	-				Rs.				
	Charged-	-		•						
	<i>s</i> .	•	•	•	•	ך 1,56,000				
	R.	•		•	•	2,91,333	<b>4</b> ,47,333	<b>4,</b> 47,260	7	
Gov wh:		or way t antic	ys and pated	l mean l at th	s pur e bud	poses and of H	ban of Rs. 2.50 c Rs. 1 crore for ac			
	8(1).—Disc									
	Charged-									
	0.					ך <b>2,90,000</b>				
	г. R.	•	•	•	•	-2,48,453	41,547	36,132	5,42	
ant	icipated.	Col. 4	See	A3(	2).	_	50 lakhs instead	l of Rs. 2 crores	as originall	
	8(2) Tnte									
1	nterest on	-	orary l	oans i	rom E	ank				
	Charyed- O.	•	•	•	•	5,000	5,453	10,499	1.5.0	
	R		•	•	•	<b>4</b> 53	0,803	10,200	+5,04	
						rest (Rs. 5,0 riation was fix	47) originally h ed.	ooked under A	A3(1) havn	
<b>4</b> 4 -	-Other Ita	ems								
	(1).—Exp of new loas		re coi	necte	d wit	h the issue				
	Charged-									
	R.	•	-	•	•	500	<b>\$</b> 00	800		
	Voted-	•	-	-	-					
	0.	•	•	•	•	2,000 }				
	R.			•		<b>—2,000</b> }	••	••	••	
	Col 1.—Th	.e ex]	pendit	ure is	adju	stable under	" Charged ".	See also expl	anation und	
_	-3(1). Terest on			<b>DF</b> PT	_					
В.	1.—Intere		on	Gene		Provident				
3	Fund-									
	Charged-	-				17 00 000				
	0.	•	•	•	•	17,00,000	16,49,500	1 <b>6,44,2</b> 89	5,8	
	R.	•	•	•	•					
	100					Deard Deard				
	.2 —Intere dent Fund		Indu	un Civ	711 6	ervice Provi-				
	2 -Intere	-	Indu	un Civ	VII 6	SLAICS LLOAT				
	.2 —Intere dent Fund	-	Indu	un Cu	711 B	84,000 ]	94,000	93,500		

Major head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving	
1	2	3	4	
Major Head " 22.—Interest on Debt and other	Rs.	Rs.	Re.	
Obligations "-contd.				
B.—INTEREST ON UNFUNDED DEBT—concld.				
B3.—Interest on Indian Civil Service (non European Members) Provident Fund—				
Charged— Rs.				
0	19 604	19 608		
R 1,000	. 13,500	13,500	-	
B4.—Interest on Contributory Provident Fund—				
Charged	67,000	65,645	1,355	
B5.—Interest on Other Miscellaneous Providen Funds—	t			
Charged	1,250	1, <b>34</b> 3	+95	
For rounding— Charged			+ 351	
C.—INTEREST ON OTHER OBLEGATIONS—OTHE ITEMS—	R			
C1.—Miscellaneous— Charged	6,000	634	5,366	
Col. 4Due to smaller amount of interest paid			ting item.	
Voted—				
0 5,000 <sup>°</sup>	2,000	1,295	70	
R		inds than antici	pated. A flue	
DTRANSFERS TO OTHER ACCOUNTS-				
D1.— <i>Deduct</i> —Interest transferred to Commer- cial Department <del>s</del> —				
D1(a)Irrigation Department-				
Charged				
0		-12,952		
R	J		·	
Cels. 1 and 4.—Mainly due to the payment of was anticipated. See note under Grant No. 9—. are kept on page 194.	interest on larger Interest on worl	irrigation capi ta for which c	tal outlay tha apita account	
D2.—Deduct—Interest portion of equated payments on account of commuted value of Pensions—				
Charged			1 +7	

	Major head and Sub-head.										Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.	
					1						2	3	<b>4</b> ·	
											Rs.	Rs.	Rs.	
Major H	Head				orest 15 ''-				and (	Other				
Surrende		with	idrav	val	s wit	hin	gran	t or	appro	pria-				
	Char	ged-	-						R	<b>s</b> .	١			
	R.	Gro	88		•				-4,	33 <b>3</b>	4,333 '	••	+4,333	
	R.	Ded	uctio	ne		•		•	4,	333	4,333	••	-4,333	
	Vote	d												
	R.		•		•	•		•	5,	000	5,000	••	5,000	
T	otal—	Gra	nt N	<b>o.</b> 1	11—									
	Char	ged-	-											
	Gr	. 880		•			•	•	•	•	<b>23,21,40</b> 0	23,13,302	—8,098	
	De	duct	ions	•	•		•	•	•		-1,05,400	-1,13,274	7,874	
	Ne	st .		•				•	•	•	22,16,000	22,00,028	—15,972	
	Yote	d.		•			•	•	•		7,000	- 1,295	5,705	

### REVIEW.

Charged savings were '7 per cent. of the appropriation compared with '9 per cent. in the preceding year. The bulk of the voted grant remained unutilised.

2. A loan of Rs. 1 crore carrying interest at one per cent. per annum was granted by the Central Government on the 27th October, 1942 in connection with the scheme of jute purchase. In view of the improvement in the price of jute the entire amount of the loan was repaid on the 16th March, 1943. The interest on the loan paid for the period amounted to Rs. 38,356.

### See also the Audit Report.

	فاست بينوا ووجو الأقوم م						••••••
Major 1	Head an	d Sub-l	head.		Final Grant or Appropriation,	Actual Expendi- ture.	Excess+ Saving
	1				2	3	4
Major Head "2					Rs.	Re.	Rs.
-HEADS OF PROVI AND MINISTERS)-	<u> </u>		NG GOV	ERNOR			
A. 1Sa'ary of G	overnor				•		
Charged .	•	• •	•	•••	1,20,000	1,20,000	••
A2.—Sumptuary	allowan	ice of G	overno	r			
Charged .	•		•	• •	25,000	25,000	••
A3Staff and he	ousehold	l of Gov	vernor-	-			
Charged—				Rs.			
0	•			3,28.300			
-				0	3.01.278	2,84,6 <b>32</b>	
R	•	• •	•	-27,022		•	
A.4 —Secretarial	Staff of	Govern	or				
Charged—							
0	•	• •	•	1,47,600	1 40 000	1 40 000	
R				-4,600	1,43,000	1,43,680	+ 680
▲5Expenditure	• • • • • • • • • • •	· Yonteen	• • • Uove				
•		JUILITAC	U BEILOW	anco	1 10 000	1 00 000	
Charged .	•	• •	•	•	1,10,000	1,09,988	-11
A6.—Tour Exper Charged—	1868				-		
0, .				1,44,000			
0	•	•••	•	1,11,000	78,165	71,662	6,508
R	•		•	65,835			
Col. 1.—Due t vessels to the De				f tours owin	ng to war condition	ns and transfer	of two steam
A7Ministers-		•					
Charged-							
<i>0.</i> .			_	3,56,000			
••••	•	• •	. •	0,00,000	<b>3</b> ,16,50 <del>0</del>	3,27,926	+11,420
R	•	• •	•	-39,500	1		
Voted-					•	•	
0	•	• •	•	1,63,100	en 400	80 50A	. 10
<b>R</b>			_		69,400	69,504	+ 104
Col. 1Main				in the pos	t of Parliamentary	Secretaries (R	s. 72,000) and
abandonment of LEGISLATIVE BO		rjeeling	exodu	s (Rs. 13,30	)0).		
	[ amin]ati						
BIProvincial			emory-	-			
B1. Provincial I B1. (1). Pay of			emory-		I		
BIProvincial			ещогу-	4,74,700	4,61,333	4,56,279	
B1. Provincial I B1. (1). Pay of			ещогу- •		4,61,333	4,56,279	5,054
B1.—Provincial I B1. (1).—Pay of O	Officers	•••	•	4,74,700	4,61,333	4,56,279	5,054
B1. —Provincial I B1. (1). —Pay of O R	Officers	•••	•	4,74,700	4,61,333	4,56,279	5,054
B1. —Provincial 1 B1. (1).—Pay of O R B1 (2).—Pay of 1 . O	Officers	•••	•	4,74,700 	84,050	4,56,279 83,134	
B1.—Provincial 1 B1. (1).—Pay of O R B1 (2).—Pay of 1 . O R	Officors Establis	 hmont		4,74,700 —13,367	84,050		5,054 910
B1. —Provincial 1 B1. (1).—Pay of O R B1 (2).—Pay of 1 . O	Officors Establis	 hmont		4,74,700 	84,050		
B1.—Provincial 1 B1. (1).—Pay of O R B1 (2).—Pay of 1 . O R	Officors Establis	 hmont		4,74,700 	- 84,050	83,134	- 916
B1. — Provincial I B1. (1). — Pay of O. R. B1 (2). — Pay of I O. R. B1 (3). — Allowan	Officors Establis	 hmont		4,74,700 13,367 89,000 4,950	<b>84,050</b> 2,57,800		

Col. 1.—Mainly due to the number of Assembly and Select Committee meetings being loss than anticipated. Col. 4.—Due partly to members not drawing travelling allowance in time and partly to most of the claims for the adjournment period not being settled during the year.

	Major	Head	and S	ub-he	ad.	•	Final Grant o <del>r</del> Appropriation.	Actual Expendi. ture.	Excess+ Saving
			1				2	3	4
							Rs.	Rs.	Rs.
Majo	r Head "	25,(	Genera	i Adn	ninist	ration "	contd.		
-Lingisl	ATIVE BO	DIES-	-concl	<b>d</b> .					
B1.—	Provincia	l Leg	islativ	e Ass	e <b>m</b> bly	y—concld.			
B1. (4	l)Conti	ngenci	<del>68</del>	•		Rs.			
	0	•	•	•	•	41,600 }			
	R	•	•	•	•	8.475∫	33,125	31,830	
							re on furniture, g	as, electricity an	d maintenance
•	ens and 1 Provincia					r emergenoi	168.		
<b>D2.</b>	0	-				2,57,500			
	R	•	•			-23,100	2,34,400	2,24,879	9,52
18 . S	Elections	for L							
2.0. 1	0		Ū			42,000 ]			
	R	•	-	-		-34,000	8,000	7,632	
Legislat	tive Coun	oil.				ABLISHMEN	nection with cen		
			-				10		
C].—Civ	vil Secret	ariats					10		
C1.—Civ C1(1).	vil Secret	ariats							
C1.—Civ C1(1).	vil Secret —Pay of arged—	ariats Office	)18						
C1.—Civ C1(1).	vil Secret —Pay of arged—	ariats Office	)18					5,18,070	+ 48,88
C1.—Civ C1(1). Ch Col. 1 nnfilled	vil Secreta — Pay of arged— O R 1.—Main vacanoy	ariats Office ly due (Rs.		ı trans:	fer of	5.49.400 79,615 officers to Mainly d		ork (Rs. 55,600 t of the pay of	)) and (ii) and certain officer
C1.—Civ C1(1). <i>Ch</i> Col. 1 unfilled unfilled unfilled tion.	vil Secreta — Pay of arged— O R 1.—Main vacanoy	office Office y due (Rs. ; inste		i trans: ).) Cu under	fer of ol. 4. Gran	5.49.400 79,615 officers to Mainly d tt No. 34	4,69,785 Civil Dofence we ue the adjustmen Extraordinary Cl	ork (Rs. 55,600 t of the pay of	)) and (ii) and certain officer
C1.—Civ C1(1). <i>Ch</i> Col. 1 unfilled unfilled unfilled tion.	vil Secret Pay of arged 0 R 1Mainl l vacanoy his Grant ted 0	ariats Office y due (Rs. ; inste	to (i) 24,200 ad of	) trans: ).) Ca under	fer of ol. 4. Gran	5.49.400 79,615 officers to Mainly d t No. 34 3.20,300	4,69.785 Civil Defence w ue the adjustmen Extraordinary Cl	ork (Rs. 55,600 t of the pay of harges for want	)) and (ii) an certain officer of proper sance
C1.—Civ C1(1). Ch Col. 1 unfilled unfilled under ti	vil Secret Pay of arged 0 R 1Mainl l vacanoy his Grant ted 0	ariats Office y due (Rs. ; inste	to (i) 24,200 ad of	) trans: ).) Ca under	fer of ol. 4. Gran	5.49.400 79,615 officers to Mainly d	4,69,785 Civil Dofence we ue the adjustmen Extraordinary Cl	ork (Rs. 55,600 t of the pay of harges for want	)) and (ii) a certain officer of proper sanc
C1.—Civ C1(1). Cha Col. J unfilled under ti tion. Vo Col. (ii) tra	vil Secret Pay of arged R. IMainl I vacanoy his Grant ved O. R. IMain ned O. R.	ariats Office (Rs. inste	to (i) 24,200 ad of	trans ).) Counder	fer of ol. 4. Gran	5.49,400 79,615 officers to Mainly d t No. 34 3,20,300 44,356 ion of the fence work	4,69.785 Civil Defence w ue the adjustmen Extraordinary Cl	ork (Rs. 55,600 t of the pay of the harges for want 2.90,009 Price Controller	)) and (ii) al certain officer of proper sanc +14,12 (Ra. 11.400)
C1.—Civ C1(1). Ch Col. 1 unfilled under ti tion. Vo Col. (ii) tra (Re. 10	vil Secret Pay of arged R. IMainl I vacanoy his Grant ved O. R. IMain ned O. R.	ariats Office (y due (Rs. inste	to (i) 24,200 ad of • to (i • • to (i • • to (i)	trans: ).) Cuunder ).) the a o Civi ie as u	fer of ol. 4. Gran bolit l De	5.49,400 79,615 officers to Mainly d t No. 34 3,20,300 44,356 ion of the fence work	4,69.785 Civil Defence w ue the adjustmen Extraordinary Cl 2,75,944 office of the F : (Re. 23,900) a	ork (Rs. 55,600 t of the pay of the harges for want 2.90,009 Price Controller	)) and (ii) an certain officer: of proper sanc +14,12 (Ra. 11.400)
C1.—Civ C1(1). Ch Col. 1 unfilled under ti tion. Vo Col. (ii) tra (Re. 10	vil Secret Pay of arged O. R. 1Mainl tvacanoy his Grant ted O. R. 1Main nsfer of 9,700). O	ariats. Office (Rs. inste office office office office	to (i) 24,200 ad of • to (i • • to (i • • to (i)	trans: ).) Cuunder ).) the a o Civi ie as u	fer of ol. 4. Gran bolit i De inder	5.49,400 79,615 officers to Mainly d t No. 34 3,20,300 44,356 ion of the fence work	4,69.785 Civil Defence w ue the adjustmen Extraordinary Cl 2,75,944 office of the F : (Re. 23,900) a	ork (Rs. 55,600 t of the pay of the harges for want 2.90,009 Price Controller	)) and (ii) an certain officer of proper sanc +14,12 (Rs. 11.400) filled vacance

Col. 1.---Mainly due to deputation of assistants (Rs. 45,300) and abolition of the office of the Price Controller (Rs. 5,400).

	Major ]	Head :	and Si	ub-hee	ud.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
			1				2	3	4
							Rs.	Ra.	Rs.
Majo	r Head "	25.—4	Beners	l Ada	ninist	ration ''	contd.		
	ARIAT ANI 18hm <b>ent</b> s			rt Brs					
0. 1Civ	vil Secreta	ariata	conte	<b>d</b> .					
C1(3).	-Allowa	noes, l	aonore	iria, e	to.—				
Ch	arged-					Rs.			
	0	•	•	•		ך 51,200			
	R					-16,625	34,575	33.617	9
	1.—Main ount of th			andon	ment	of the Dar	jeeling exodus a	nd saving in o	ost of passa
Va	ted								
	0	•	•	•	•	1,26,030	1.30.674	1,28,400	3 -2,2
	<b>R.</b> .		•	•	•	4,644	1,30,014	1,20,400	<u>-</u> 2,2
C1(4).	Contra	ct Cor	tinge	neice-	-				
	0	•	•	•	•	<b>4,3</b> 50 ک		<i></i>	_
	<b>B</b>				•	200 ∫	4,550	4,374	—1
C1(5).	Other	Contir	ngenci	86		2			
	0					3,15,455			
		•	•	•	•	62,274	3.77.729	3,81,71	2
	<b>R.</b> .	•	•		•			• •	
<b>6</b> -1		se (R	s. 33, parati	333), on of	(ii) a. film	increased and regis	report on the c use of the Go tration of moto tioles (Rs. 3,867)	vernment ambu r vans of pr	lance aeropla
in the (Rs. 10	9 · Provinc 5,830), (iii	i) prej	eneral						
in the (Rs. 14 (Rs. 5,	9 · Provinc 5,830), (iii	i) prej (iv) ge	_	tribut	_	-			
in the (Rs. 18 (Rs. 5, C1(6).	Provinc 5,830), (iii ,760) and	i) prej (iv) ge	_	tribut	_	-			
in the (Rs. 18 (Rs. 5, C1(6).	. Provinc 5,830), (iii ,760) and Grants	i) prej (iv) ge	_	tribut •	_	-	1 45 000	1 40 00	
in the (Rs. 18 (Rs. 5, C1(6).	• Provinc 5,830), (iii ,760) and Grants	i) prej (iv) ge	_	tribut	_	etc.—	1,48,000	1,48,00	
in the (Rs. 12 (Rs. 5, C1(6). Gr Col. on acc	<ul> <li>Provine 5,830), (iii ,760) and</li> <li>Grants</li> <li>O</li> <li>R</li> <li>1.—Due</li> </ul>	i) prej (iv) g -in-aic to the the w	d, cont	budge	ions, t dec da u	etc.— 85,000 63,000 ision to sho nits scheme	1,48,000 w the recoveries under a separat	from the Cent	) ral Governme
in the (Rs. 14 (Rs. 5, C1(6). Gr Col. on acc reducti	<ul> <li>Provine 5,830), (iii ,760) and</li> <li>Grants</li> <li>O. ,</li> <li>R</li> <li>1.—Due rount of</li> </ul>	i) prej (iv) go -in-aic to the the way	d, cont post- ar pro ure un	budge	ions, t dec da u	etc.— 85,000 63,000 ision to sho nits scheme	w the recoveries	from the Cent	) ral Governme
in the (Rs. 14 (Rs. 5, C1(6). Gr Col. on acc reducti	<ul> <li>Provine 5.830), (iii Grants</li> <li>Grants</li> <li></li></ul>	i) prej (iv) go -in-aic to the the way	d, cont post- ar pro ure un	budge	ions, t dec da u	etc.— 85,000 63,000 ision to sho nits scheme	w the recoveries	from the Cent e "_deduct" he	) ral Govornme ad instead of
in the (Rs. 14 (Rs. 5, C1(6). Gr Col. on acc reducti Da Col.	<ul> <li>Provinc 5,830), (iii ,760) and</li> <li>Grants</li> <li>O. ,</li> <li>R</li> <li>1.—Due rount of ion of exp educt—Res</li> <li>R</li> <li>1.—Same</li> </ul>	to the way	d, cont post- ar pro ure un ice	budge pagan ader th	ions, t dec da un uis he r C	etc.— 85,000 63,000 ision to sho nits schemo ad. —81,560	w the recoveries under a separat —81,560 s. Col. 4.—Due	from the Cent e "_deduot" he 64,76	o ral Governme ad instead of + 16,8
in the (Rs. 12 (Rs. 5, C1(6). Gr Col. on acc reducti Do Col. bution C1(8)	<ul> <li>Provinc 5,830), (iii ,760) and</li> <li>Grants</li> <li>O. ,</li> <li>R</li> <li>1.—Due rount of ion of exp educt—Res</li> <li>R</li> <li>1.—Same</li> </ul>	i) prej (iv) g i-in-aid to the the way pendit cover cover contr lishme	d, cont post- ar pro- ure un ies	budge pagan ider th unde vernm uarges	t dec da un da un nis he r C tent t paya	- etc.— 85,000 63,000 ision to sho nits schemo ad. 	w the recoveries under a separat —81,560 s. Col. 4.—Due	from the Cent e "_deduot" he —64,76 e to smaller reco	nal Governme ad instead of 0 +16,8 overy of cont
in the (Rs. 12 (Rs. 5, C1(6). Gr Col. on acc reducti Do Col. bution C1(8) othe C1(1)	<ul> <li>Provinc 5.830). (iii 760) and Grants ross 0</li> <li>R</li> <li>1Due rount of ion of exp eductRe R</li> <li>1Same from the jEstably r Governights</li> </ul>	i) pre (iv) gi -in-aid to the the way pendit cover is rema Centr lishme ments, p prov	d, cont post- ar pro ure un ics	budge pagan ader th under vernm arges artmen for th	t deo da u nis he r C	- etc.— 85,000 63,000 ision to sho nits schemo ad. 	w the recoveries under a separat —81,560 s. Col. 4.—Due ated.	from the Cent e "_deduot" he —64,76 e to smaller reco	nal Governme ad instead of 0 +16,8 overy of cont
in the (Rs. 12 (Rs. 5, C1(6). Gr Col. on acc reducti Do Col. bution C1(8) othe C1(1)	<ul> <li>Provinc 5.830). (iii 760) and Grants ross- 0 R 1Due rount of ion of exp educt-Re R 1Same from the Estably r Governu l)Lumj</li> </ul>	i) pre (iv) gi -in-aid to the the way pendit cover is rema Centr lishme ments, p prov	d, cont post- ar pro ure un ics	budge pagan ader th under vernm arges artmen for th	t deo da u nis he r C	etc.— 85,000 63,000 ision to sho nits scheme ad. —81,560 -1(6)—Gros han antioip ble to tc.	w the recoveries under a separat —81,560 s. Col. 4.—Due ated.	from the Cent e "_deduot" he —64,76 e to smaller reco	nal Governme ad instead of 0 +16,8 overy of cont

Col. 1.-The details of the scheme were not worked out.

Major I	Head a	and S	ub-he	ad.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving	
		1				2	8	4	
					•	Bs.	Rs	Rs.	
Major Head "	25 Ge	neral	Admi	nistr	ation''con	std.			
-SECRETARIATS A			JARTE	RS					
ENTABLISHMENTS CI.—Civil Secrets			ld.						
C1(12)Deduc				erabl	e from othe	r			
Governments,					• •	• •	530		
For rounding	g.	•	•	•			••	+40	
G-2 Public Set	rvice (	Comm	lesion						
Charged					Rs.				
0	•	•	•	•	1,34,800	1,36,900	1,39,625	+2,72	
R	•	•	•	•	8,100		1,00,000	74,180	
C3Board of	Reven	ue							
Charged-									
<i>0</i>	•	•	•	•	47,000		<b>50 000</b>		
<b>B.</b> .	•	•	•	•	· 6,416 ]	53,410	52,922		
Voted-									
0	•	•	•	•	ן 1,23,300				
<b>R</b>					4,491	1,18,809	1,17,223	1,58	
C4Local Fun	ıd Au	dit E	stabli	shme	ents—				
0.	•	•	•	•	2,84,000 )	2,96,500	- 2,94,372	-2,12	
R	•	•	•	•	12,500	2,00,000	- 2,53,012		
DCOMMISSION E	eu								
Charged-									
0,	•	•	•	•	1,95,000	2,10,500	1,98,168		
<b>R.</b> .	•	•	•	•	15,500	2,20,000	1,00,100		
Voted									
0	•	•	•	•	2,45,700	2,53,592	2,46,098	7,49	
<b>R</b>	•	•	•	•	7,892		0,10,000	1,20	
E-DISTRIOT ADM	Inistr	ATIO	r						
E1General Est	ablish	ment	8						
E1(1) Pay of	Office	rs							
Charged									
<i>0</i>	•	•	•	•	<b>9</b> ,16,000			AA	
<i>R</i>	•		•	•	-25,190	8,90,810	8,60,968	-29,84	
Voted-							•		
0	•	•			26,90,000	1			
B					-75,090	26,15,000	25,94,464	20,536	

Col. 1.—Due to the deputation of officers to the Civil Supplies Department, A. R. P. and military duty.

	Major	Head	and S	lub-h	ead.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
			1				2	3	4
							Rs.	Rs.	Rs.
Maio	r Head "	95	Ganar	al Ad	minie	tration ''	contd.		
Distri									
E1Ge									
	-Pay of								
	arged—	129 04	01910	10110-	-				
014	argen					Rs.			
	0					د 27,400 ۲			
		•	•	•	•	, j	27,131	25,885	1,84
Ve	R ted	•	•	•	•	269 )			
ΨŬ	0				• .	22,48,000 J			•
	R			•			22,17,691	22,24,161	+6,47
E. 1 (3)	).—Allow	• •	• hone	Maria	etc.				
-	arged —		, 4040		,				
•	0	•	•		•	1,32,700 J			
	<b>R</b>		•			-17,561	1,15,139	1,13,828	—I,31
Va	ted								
	<b>o</b>	•	•	•		7,57,900 J			
	R	-		•	•	57,596	8,15,496	8,25,198	+9,70
	Col. 1	.—Ma	inly d	lue to	• the	enhancemen	t of rates of dear	less allowance.	
E1 (4)	)Contra	act Co	onting	encie	8				•
Ch	arged								
	<i>o</i>	•	•	•	•	<b>4</b> ,700 J			
	R		•	•	•	550	<b>5,2</b> 50	5,111	—13
Vo	ted					-			
	0		•	•	•	4,32,000 }			
	R					81,613	5,13,613	5,19,395	<del>4</del> -5,78
Col. 1	Mainly	y due o cont	to ris	e in t	ho p	rice of artic	onafice bha sele	ement of rates	of dearness
	Other					•			
•	arged—		-0						
	0					7,724			
	R		_	•		1,963		9,789	<b>4</b> 10
Col.	IDue t		ment		satis		legrees awarded	by courts bein	ng more that
-	ted-					~			
	0		-		-	<b>9,47,8</b> 10)			

HT0]	or Head	and S	ub-he	ad.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		1				2	3	4
					· · · · · · · · · · · · · · · · · · ·	Rs.	Rs.	Rs.
lajor Head "25.	Genera	ni Ada	ninist	ration	conid.			
DISTRICT AD	MINISTRA	TION-	-contd	<i>l</i> .				
E1General	Establisi	mente	con	cld.				
E1 (6)Gr	ants-in-a	id, con	tribu	tions, d	sto.—			
					Rs.			
Charged-								
	• •	•	•	•	1,000 4,000 }	5,000	3,741	1,28
<i>R</i> .		•	•	•	-			
Cols. 1 and did not fully	4.—Inor material	186.	nticip	ated o	n account	of passage con	tribution of n	ailitary office:
Voted								
		_			5000			
R		•	•	•	<sup>500</sup> 10,000	10,500	10,0 <b>42</b>	4
	e to ur	onnect	en oo ion w	ontribu oth the	tions to th	ne District Ch ency.	owkidari Rew	ard Fund fo
				_				
E1 (8).—De verable fr ments, etc.	om othe	r Gov	ernm	; charg ents,	es reco- Depart-			
verable from ments, etc.	om othe	r Gov	ernm	ents,	Depart.			
verable from ments, etc.	om othe	r Gov	ernm	ents,	es reco- Depart- 4,000 5,000	9,000	-23,213	14,2
verable from ments, etc. O. R. Col. 1.—Base	om othe	r Gov • • • • • • • • • •	ernm • • • • • • • •	imate. Munshi	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room	—23,213 rovision not b Establishments	eing made f
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding	om othe	r Gov • • • • • • • • • •	ernm • • • • • • • •	imate. Munshi	Depart- 4,000 5,000 Col. 4M khana and	fainly due to p Record-room w.	rovision not b	eing made fo employed o
verable from ments, etc. O. R. Col. 1.—Base the proportion Education Ce For rounding <i>Charged</i>	om othe	r Gov • • • • • • • • • •	ernm • • • • • • • •	imate. Munshi	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. 24	rovision not b	eing made fo employed o +2
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding	om othe	r Gov • • • • • • • • • •	ernm • • • • • • • •	imate. Munshi	Depart- 4,000 5,000 Col. 4M khana and	fainly due to p Record-room w.	rovision not b	eing made fo employed o
verable from ments, etc. O. R. Col. 1.—Base the proportion Education Ce For rounding <i>Charged</i>	om othe	r Gov • • • • • • • • • • • • •	d esti the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. 24	rovision not b Establishments 	eing made fo employed o
verable from ments, etc. O. R. Col. 1.—Base the proportion Education Ce For rounding <i>Charged</i> Voted	om othe	r Gov revise st of —See p	d estitute the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. 24	rovision not b Establishments 	eing made fo employed o
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding <i>Charged</i> Voted E2.—Sub-divi	om othe	r Gov revise st of —See p	d estitute the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. 24	rovision not b Establishments 	eing made f employed ( +)
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding <i>Charged</i> Voted E2.—Sub-divi E2 (1).—Pa <i>Charged</i>	om othe	r Gov revise st of —See p	d estitute the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. —24 —10	rovision not b Establishments 	eing made fo employed c +1 +1
verable from ments, etc. O. R. Col. 1.—Base the proportion Education Ce For rounding <i>Charged</i> Voted E2. (1).—Pa <i>Charged</i> Voted—	om othe d on the onate co se work-	r Gov revise st of —See p	d estitute the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and of the revie	lainly due to p Record-room w. —24 —10	rovision not b Establishments 	eing made fo employed c +1 +1
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding <i>Charged</i> Voted E2.—Sub-divi E2 (1).—Pa <i>Charged</i>	om othe d on the mate co se work- sional E y of Esta	r Gov revise st of —See p	d estitute the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and	lainly due to p Record-room w. —24 —10	rovision not b Establishments 	eing made f employed d +1 +1
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding <i>Charged</i> Voted E2.—Sub-divi E2 (1).—Pa <i>Charged</i> Voted— O.	om othe d on the mate co ss work- 	r Gov revise st of -See I	d esti the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and of the revie	lainly due to p Record-room w. 24 10 5,090	rovision not b Establishments   <b>4,518</b>	eing made f employed d +1 +1
verable from ments, etc. O. R. Col. 1.—Base the proportic Education Ce For rounding <i>Charged</i> Voted E2.—Sub-divi E2 (1).—Pa <i>Charged</i> Voted— O. R.	om othe d on the onate co se work- 	r Gov revise st of -See I	d esti the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and of the revie	lainly due to p Record-room w. 24 10 5,090	rovision not b Establishments   <b>4,518</b>	eing made f employed d +1 +1
verable from ments, etc. O. R. Col. 1.—Base the proportion Education Ce For rounding <i>Charged</i> Voted E2 (1).—Pa <i>Charged</i> Voted— O. R. E2 (3).—All	om othe d on the mate co ss work- rional E y of Esta	r Gov revise st of -See I	d esti the l baragr	imate. Munshi raph 2	Depart- 4,000 5,000 Col. 4M khana and of the revie	lainly due to p Record-room w. 24 10 5,090	rovision not b Establishments   <b>4,518</b>	eing made fo employed c +4 +1 4

Major H	lead and	l Sub-he	ad		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
	1				2	3	4
Major Head "25Ge EDISTRICT ADMINI				-conid.	Rs.	Rs.	Rs.
E2Sub-division	al Estab	lishment	ts-concle	<i>i</i> .			
E2 (2)-Allowar	nces, hor	noraria,	etc.—con	cld.			
Voted							
				Rs.			
0. •	• •	•	. 6	0,300	1,04,990	1,10,962	+ 5,972
<b>R.</b> .	• •		. 4	4,690)			, .,
	l. 1.—D	ue to the	enhance	ment of 1	rates of dearness	allowance.	
For rounding-							
Charged	• •	•	• •	•		••	+25
E.J.—Other Establ	lishment	.8			400	100	
Charged Voted—	• •	•	• •	•	<b>4</b> 00	400	
0		••	. 1,9	6,100 J			
<b>R</b>			1,1	5.318	80,782	79,591	-1,191
				-	n to hold the	expansion sch	ome of Rural
FWorks-							
R	•			4,000	4,000	3,658	
				1,000	2,000	0,000	
Col. 1.—Due to districts which re-			vorks con	nnected	with the impro	-	
			vorks con	nnected	with the impro	-	
districts which re	mained	unfinishe	vorks con ed in the	nnected previous	with the impro	-	
districts which re GMiscellaneous- G1Discretionary	mained	unfinishe	vorks con ed in the	nnected previous	with the impro	-	
districts which re GMISCELLAN EOUS G1Discretionary Provinces	mained	unfinishe	vorks cor ed in the Heads	nnected previous	with the impro year.	vement of tar	ık≋ in oertain
districts which re GMISCELLANEOUS- Q1Discretionary Provinces Charged	mained	unfinishe	vorks cor ed in the Heads	of	with the impro	-	
districts which re GMISCELLAN EOUS- Q1Discretionary Provinces Charged O	mained	unfinishe	vorks cor ed in the Heads	of	with the impro year.	vement of tar	ık≋ in oertain
districts which re GMISCELLAN EOUS- Q1Discretionary Provinces- Charged- O R	mained	unfinishe	vorks con ed in the Heads	of	with the improvements of the second s	ovement of tar 5,405	aks in certain +25
districts which re GMISCELLAN EOUS- Q1Discretionary Provinces Charged O. R. Voted	mained	unfinishe	vorks con ed in the Heads	of 5.500 	with the impro year.	vement of tar	ık≋ in oertain
districts which re GMISCELLAN EOUS- Q1Discretionary Provinces <i>Charged</i> <i>O.</i> . <i>R.</i> . Voted O R	mained 7 Gran	unfinishe ats by	vorks con ed in the Heads 	nnected previous of 5.500 } 120 J 5.500 } 6,400 }	with the improvements of the second s	5,405 1,07,958	+25 1,141
districts which re GMISCELLAN EOUS- Q1DIscretionary Provinces <i>Charged</i> <i>O.</i> . <i>R.</i> . Voted O. R. R. Col. 1Mainly	mained y Gran	unfinishe ats by	vorks con ed in the Heads 	nnected previous of 5.500 } 120 J 5.500 } 6,400 }	with the improvement of the second se	5,405 1,07,958	+25 1,141
districts which re GMISCELLAN EOUS- Q1DIscretionary Provinces- <i>Charged</i> - <i>O.</i> . <i>R.</i> . Voted O. R. Col. 1Mainly owing to financia G2Miscellaneou <i>Charged</i>	mained y Gran	unfinishe ats by	vorks con ed in the Heads 	nnected previous of 	with the improvement of the second se	5,405 1,07,958	+25 1,141
districts which re GMISCELLAN EOUS- Q1DIscretionary Provinces <i>Charged</i> <i>O.</i> . <i>R.</i> . Voted O R Col. 1Mainly owing to financia G2Miscellaneou	mained y Gran	unfinishe ats by	vorks con ed in the Heads 	nnected previous of 5.500 	with the improvement of the second se	5,405 1,07,958	+25 1,141
districts which re GMISCELLAN EOUS- G1DIscretionary Provinces <i>Charged</i> <i>O.</i> . <i>R.</i> . Voted O R Col. 1Mainly owing to financia G2Miscellaneou <i>Charged</i> <i>O.</i> . <i>R.</i> .	mained y Gran	unfinishe ats by • • • • • • • • • • • • • • • • • • •	vorks con ed in the Heads 	nnected previous of 5.500 120 5.500 (6,400 deoision 3,700 9,590	with the improvement year. 5,380 1,09,100 to suspend all 23,290	vement of tar 5,405 1,07,958 schemes for 22,535	+25 +25 1,141 Rural Welfare 755
districts which re GMISCELLAN EOUS- G1DIscretionary Provinces O R Voted O R Col. 1Mainly owing to financia G2Miscellaneou Charged O R Col. 1Mainly under training at	mained y Gran	unfinishe ats by the post noy.	vorks con ed in the Heads 	nnected previous of 5.500 120 5.500 (6,400 deoision 3,700 9,590	with the improvement year. 5,380 1,09,100 to suspend all	vement of tar 5,405 1,07,958 schemes for 22,535	+25 +25 1,141 Rural Welfare 755
districts which re GMISCELLAN EOUS- G1DIscretionary Provinces Charged O R Voted O R Col. 1Mainly owing to financia G2Miscellaneou Charged O R Col. 1Mainly under training at Voted	mained y Gran	unfinishe ats by the post noy.	vorks con ed in the Heads . 2,8 1,7 budget . I preseen ps	nnected previous of 5.500 120 5,500 6,400 decision 3,700 9,590 syment o	with the improvement year. 5,380 1,09,100 to suspend all 23,290	vement of tar 5,405 1,07,958 schemes for 22,535	+25 +25 1,141 Rural Welfare 755
districts which re GMISCELLAN EOUS- Q1DIscretionary Provinces- Charged- O R Voted- O R Col. 1Mainly owing to financia G2Miscellaneou Charged- O R Col. 1Mainly under training at Voted- O	mained y Gran	unfinishe ats by the post noy.	vorks con ed in the Heads . 2,8 1,7 budget . I preseen ps	nnected previous of 5.500 } 120 } 5,500 } 6,400 } deoision 3,700 } 9,590 } syment o 8,000 }	with the improvement year. 5,380 1,09,100 to suspend all 23,290	vement of tar 5,405 1,07,958 schemes for 22,535	+25 +25 1,141 Rural Welfare 755
districts which re GMISCELLAN EOUS- Q1Discretionary Provinces O R Voted O R Col. 1Mainly owing to financia G2Miscellaneou Charged O R Col. 1Mainly under training at Voted O R	mained y Gran y due to l stringe 8	unfinishe ats by the post noy.	vorks con ed in the Heads . 2,8 1,7 budget . I preseen ps	nnected previous of 5.500 120 5,500 6,400 decision 3,700 9,590 syment o	with the impro- year. 5,380 1,09,100 to suspend all 23,290 f allowances to	vement of tar 5,405 1,07,958 schemes for 22,535 the I. C. S. pro	4ks in certain +25 1,141 Rural Welfare 756 bationers while
districts which re GMISCELLAN EOUS- Q1DIscretionary Provinces- Charged- O R Voted- O R Col. 1Mainly owing to financia G2Miscellaneou Charged- O R Col. 1Mainly under training at Voted- O	mained , , , , , , , , , , , , ,	unfinishe ats by the post noy. the unfo Dun.	vorks con- ed in the Heads . 2,8 1,7 -budget . 1 oreseen ps . 1	nnected previous of 5.500 } 120 } 5,500 } 6,400 } deoision 3,700 } 9,590 } syment o 8,000 }	with the impro- year. 5,380 1,09,100 to suspend all 23,290 f allowances to	vement of tar 5,405 1,07,958 schemes for 22,535 the I. C. S. pro	4ks in certain +25 1,141 Rural Welfare 756 bationers while

	Major He	ad ar	nd S	ub-h	ead.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
		1					2	3	4
-	1 " 25Gen es in Engla				rati	on ''—concld.	Rs.	Rs.	Rs.
H1Se	retary of St	ato f	or Iı	ndia-	co	ncld.			
H1 (3	)Loss or g	gain l	oy e:	xoh <b>a</b>	nge-	-			
Ch	arged .	-						2	+\$
H2.—H	igh Commiss	icner	for	Indi	a				(-
H2 (1	).—Sal <b>erie</b> s s	and 1	Exp	onses	of	the High			
Com	missione <b>r's</b> I	)ep <b>a</b> r	tme	nt			88,000	86,720	-1,280
H2 (2	)Other Ite	8m9-	-						-,
Ch	urged					-			
						Rs.			
	0		•	•	•	2,44.000	1,52,120	1,49,398	
	R		•	•	•	—91,880 J	1,000,100	2,20,000	<b>—</b> 2,722
Vo	tod.		•			• •	200	106	94
	).—Loss or g	ain b	y e2	cohar	ıge-	-			
	arged.		•	•	•	• •	1,000	260	740
Vo			•	•	•	• •	100	151	+51
	nd'ng— arged .			_	_		300		1 200
Vo	•	•		•	•		400	••	+300 400
	lers or wit	hdray	vals	wit	hin	grant or	200	••	
appro	priation-					J			•
Chu	rged— R					3,28,118	3,28,118		
Vo	ted-			•	•	0,00,	0,00,000	••	-0,20,110
	R. Gross .		•	•	•	5,92,564	5,92,564	••	5,92,564
	R. Deduct	ions	•	•	•	86,560	86,560	••	86,360
	tals— irged .		_		_	-	35,68,000	32,28,838	
	ted *		-	-	•			0-,00,000	0,03,102
10	Gross .			•	•		1,27,46,000	1,20,41,323	
	Deductions	ι.		•	•	•••			
	Net .		•	. '	•		1,27,42,000	1,19,52,820	7,89,180

### 60 Grant No. 12.- - General Administration -- General Administration -- concld.

#### REVIEW.

Charged savings were 9.5 and '3 per cent. of the original and the final appropriations as against 4.3. and '8 per cent. respectively in the preceding year. Voted savings were 6.2 and '9 per cent. of the original grant and the finally modified appropriation as compared with 6.1 and 1.6 per cent. respectively in the previous year.

2. In September, 1941 orders were issued by Government that the proportionate cost of the Munshikhana and Record-room Establishments employed on Education Cess work should be adjusted under sub-head A5 of Grant No. 2.—Land Revenue. Although the controlling authority was aware of the decision at the budget stage, no provision for the recoveries on this account was made under sub-head El (8) of this grant either in the estimate or by reappropriation during the year. The controlling officer explained that the final saving (Rs. 17,710) remained unregularised through a misapprehension.

3. Recovery of a sum of Rs. 211 representing pay overdrawn by sub-grade clerks of a Collectorate owing to a wrong interpretation of a Government order was waived under the orders of Government.

Major	r head an	d Sub-h	ead.		Final Grant or Appro- pristion.	Actual Expendi- ture.	Excoss+ Saving
	1				2	3	4
					Rs.	Rs.	Rs.
lajor Head " 25. –	-General	Adminis	stratio	n ''.			
OTHER ESTABLISH	MENTS						
Debt Conciliation	n Boards						
APay of Of	ficers						
-				Rs.			
0.	•••	•	•	2,90,000 }	2,53,200	2,47,704	5,49
R. Col. 1.—Mai emergency wo		to the s	urrend		Special Officers	to the Home D	epartment fo
BPay of Es	tablishm	ent—					
•• 0.				ן 12,69,000			
	-			· · · · · · · · · · · · · · · · · · ·	10,20,640	10,19,653	98
R. Col. 1.—Mai	inly due	to the d ber of n	issolut	2,48,360 }		nary Boards and	
R. Col. 1.—Mai	inly due ller num	to the d ber of n	issolut ew Bo	2,48,360 }	number of ordi	nary Boards and	
R. Col. 1.—Maj ment of a sma C.—Allowance O.	inly due ller num	to the d ber of n	issolut ew Bo	2,48,360 on of a large ards than orig 3,80,500 }	number of ordi	nary Boards and ed.	l the establish
R. Col. 1.—Maj ment of a sma C.—Allowance O. R.	inly due iller num 28, honor	to the d ber of n aria, etc	issolut ew Boo .—	2,48,360 on of a large ards than orig 3,80,500 88,105	number of ordi inally anticipat 2,92,395	nary Boards and ed.	l the establish
R. Col. 1.—Maj ment of a sma C.—Allowance O. R. Col. 1.—Du	inly due iller num 28, honor 0 to tho	to the d ber of n aria, etc	issolut ew Boo .—	2,48,360 on of a large ards than orig 3,80,500 }	number of ordi inally anticipat 2,92,395	nary Boards and ed.	l the establish
R. Col. 1.—Mai mont of a sma C.—Allowance O. R. Col. 1.—Du D.—Continger	inly due iller num 28, honor 0 to tho	to the d ber of n aria, etc	issolut ew Boo .—	2,48,360 on of a large ards than orig 3,80,500 88,105 undor sub-he	number of ordi inally anticipat 2,92,395	nary Boards and ed.	l the establish
R. Col. 1.—Maj ment of a sma C.—Allowance O. R. Col. 1.—Du D.—Continger O.	inly due iller num 28, honor 0 to tho	to the d ber of n aria, etc	issolut ew Boo .—	2,48,360 on of a large ards than orig 3,80,500 88,105 undor sub-he 4,10,500	number of ordi inally anticipat 2,92,395	nary Boards and ed.	l the establish —5,37
R. Col. 1.—Maj ment of a sma C.—Allowance O. R. Col. 1.—Du D.—Continger O. R.	inly due iller num as, honora a to the n ncies—	to the d ber of n aria, etc reasons	issolut ew Bou 	2,48,360 on of a large ards than orig 3,80,500 88,105 undor sub-he 4,10,500 95,090	number of ordi inally anticipat 2,92,395 ads A and B. 3,15,410	nary Boards and ed. . 2,87,024	l the establish —5,37
R. Col. 1.—Maj mont of a sma C.—Allowance O. R. Col. 1.—Du D.—Continger O. R. Col. 1.—Maj Surrenders or with	inly due iller num as, honora o to the ncies— inly due	to the d ber of n aria, etc reasons to the r	issolut ew Boo  stated	2,48,360 on of a large ards than orig 3,80,500 88,105 under sub-he 4,10,500 95,090 stated under	number of ordi inally anticipat 2,92,395 ads A and B. 3,15,410	nary Boards and ed. . 2,87,024	l the establish —5,37
R. Col. 1.—Maj ment of a sma C.—Allowance O. R. Col. 1.—Du D.—Continger O. R.	inly due iller num as, honora o to the ncies— inly due	to the d ber of n aria, etc reasons to the r	issolut ew Boo  stated	2,48,360 on of a large ards than orig 3,80,500 88,105 under sub-he 4,10,500 95,090 stated under	number of ordi inally anticipat 2,92,395 ads A and B. 3,15,410	nary Boards and ed. . 2,87,024	—98   the establish —5,37 —3,65 —4,68,3 <b>8</b>

### See also the Audit Report.

REVIEW.

Savings were 20.6 and .8 per cent. of the original and the final grants compared with 8-1 and 1.7 per cent. respectively in the preceding year.

Major Her	id and	Sub-h	ead.		Final Grant or Appro- priation.	Actual Exponditure.	Excess+ Saving
_	1				2	3	4
Major Head " 27.—A .—High Court—	dminis	tration	ot	Justice ",	R <b>s</b> .	Rs.	Re.
A1Pay of Officers							
·				Rs.			
Charged							
0		•	•	ך 11,14,600			_
R				6,113 }	11,08,487	10,86,320	-22,16
A2 -Pay of Establi	• shmeni		•				
0.	•	• •		6,27,028			
R					6,10,690	6,08,859	-1,831
A3Allowances, ho	•	• • •to -	•				
0	•		•	39,112 J		•	
n				24,235	63,347	70,3 <b>40</b>	+ 6,993
R	• *= : 1						
Cols. 1 and 4.—M A4.—Contingencies-		uue to	rae	ennancement (	I FRUEN OI GEBIT	iess allowance.	
0.				1,02,750			
_				<u>۲</u>	1,12,565	1,07,1 <b>90</b>	-5,375
<i>R</i>		•	•	9,815 ]			
A5.—Establishment Governments, Depa				e to other			
<i>R</i>	•	•	•	5 <b>36</b>	5 <b>36</b>	398	
A6 Deduct Estah			harg De	es recover-			-
able from other Ge							
able from other Ge etc	•						
etc.— 0.	•	•	•	-1,31,800 }	1,30,000	1,30,000	
etc.— 0 R	•	•	•	•		1,30,000	
etc.— O. R. For rounding	• •	•	•	-1,31,800 }	—1,30,000 10	<i>—1,30,000</i> 	10
etc.— O. R. For rounding —Official Assigned	• •	•	•	1,31,800 1,800			10
etc.— O. R. For rounding	• •	•	•	-1,31,800	10	••	
etc O. R. For rounding Official Assigned O. R.	• • • •	•	•	1,31,800 1,800			
etc O. R. For rounding Official Assigned O. R. Official Receives	• • • •	•	•	1,31,800 1,800	10	••	
etc O. R. For rounding Official Assigned O. R.	• • • •	•	•	1,31,800 1,800 } 	<i>10</i> 78,492	80,948	+ <b>2,456</b>
etc O. R. For rounding Official Assigned O. R. Official Received	• • • •	•	•	1,31,800 1,800	10	••	
etc O. R. For rounding Official Assigner O. R. Official Receiver O.	• • • •	•	•		<i>10</i> 78,492	80,948	+ <b>2,456</b>
etc O. R. For rounding OFFICIAL ASSIGNEE O. 		•	•		<i>10</i> 78,492	80,948	+ <b>2,456</b>
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. 		•	•	1,31,800 1,800 87,200 8,708 54,500 1,833	<i>10</i> 78,492	80,948	+ <b>2,456</b>
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. 		•	•		<i>10</i> 78,492 56,333	80,9 <b>4</b> 8 56,210	+ 2,456 
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. OFFICIAL RECEIVER O. R. R. LAW OFFICERS D1Pay of Officers Charged		•	•	1,31,800 1,800  87,200 8,708 54,500 1,833 57,000	<i>10</i> 78,492	80,948	+ 2,456 
etc O. R. For rounding Official Assignen O. R. Official Receiver O. R. Law Officers- D1Pay of Officers Charged - O. R. K. Voted		• • • •	• • • • •	1,31,800 1,800 1,800  87,200 8,708 54,500 1,833 57,000 765	<i>10</i> 78,492 56,333	80,9 <b>4</b> 8 56,210	+ <b>2,456</b>
etc.— O. R. For rounding —Official Assignen O. R. —Official Receiver O. R. —Law Officers— D1.—Pay of Officers <i>Charged</i> — O. R.		• • • • •	• • • • •	1,31,800 1,800  87,200 8,708 54,500 1,833 57,000	<i>10</i> 78,492 56,333 <i>56,235</i>	80,9 <b>48</b> 56,210 <i>55,410</i>	+2,456 123 825
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. OFFICIAL RECEIVER O. R. LAW OFFICERS D1Pay of Officers Charged - O. R. Yotod O. R. R.		• • • • •	•	1,31,800 1,800 1,800  87,200 8,708 54,500 1,833 57,000 765	<i>10</i> 78,492 56,333	80,9 <b>4</b> 8 56,210	+ 2,456 
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. DFFICIAL RECEIVER O. R. D1Pay of Officers Charged - O. R. Voted - O. R. D2Pay of Establi		• • • • •	• • • • •	1,31,800 1,800 1,800  87,200 8,708 54,500 1,833 57,000       	<i>10</i> 78,492 56,333 <i>56,235</i>	80,9 <b>48</b> 56,210 <i>55,410</i>	+2,456 123 825
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. DFFICIAL RECEIVER O. R. LAW OFFICERS D1Pay of Officere Charged O. R. Voted O. R. D2Pay of Establi Charged		• • • • •	• • • • •	1,31,800 1,800 1,800  87,200       	<i>10</i> 78,492 56,333 <i>56,235</i>	80,9 <b>48</b> 56,210 <i>55,410</i>	+2,456 123 825
etc O. R. For rounding OFFICIAL ASSIGNEN O. R. DFFICIAL RECEIVER O. R. LAW OFFICERS D1Pay of Officers Charged - O. R. Voted - O. R. D2Pay of Establi		• • • • •	•	1,31,800 1,800 1,800  87,200 8,708 54,500 1,833 57,000 765 1,44,000 1,500	<i>10</i> 78,492 56,333 <i>56,235</i>	80,9 <b>48</b> 56,210 <i>55,410</i>	+2,456 123 825

# See also the Audit Report.

Ma	jor Hee	d and	Sub-	head.		Final Grant or Appro- priation.	Actual' Expenditure.	Excess+ Saving
		1				2	3	4
Major Head "	27.—A		tratio	on of J	ustice *	Rs.	Rs.	Rs.
D LAW OFFICE								
D2Pay of	Establ	ishmer	nt—ca	oncld.				
					Rs.			
Voted-	-				01 6695			
0. R.	•	•	••	•	31,668 	30,97	2 30,295	
-	•	•		•				
D3.—Allowa Charged		onorar	ia, et	c.—				
0.	•	•	•	•	7,687			
R.					22,390	30,07	7 30,127	+50
						n (Rs. 4,320) cortain cases (1	and partly to t Rs. 18,070).	be unforescen
Voted-	-							
0.	•	•	•	•	1,60,907			
s.	•	•	•	•	24,000 }	2,03,08	1 1,91,026	
R.	•		•	•	ز 18,174			
Cols. 1 an	d 4.—7	The an	ticipa	tion of	increased ex	penditure due (	to the inc <b>rease i</b>	n the number
of cases did		-	teriali	180.				
D4.—Conting Charged								
Churgea O.	,	_	_		ר 200			
	1.	•	-	•	Ļ	25	0 243	8
<i>R</i> .	•	•	•	•	·50 ]			
Voted	-				1,15,400 ك			
	•	•	•	•	f f			
<b>S</b> .	•	•	•	•	30,000 }	1,54,072	2 1,46,3 <b>32</b>	7,740
R.	•	•	•	•	8,672)			
	Co	ol. 1.—	Main	ly due	to the increa	se in the num	ber of cases.	
D5.— <i>Deduct</i> from other etc.—	Estal r Gov	blishme ernme	ent cl nts,	hargos Depa	recove <b>rable</b> rtments,			
Charged	<u> </u>							
0.	•	•	•	•	1,900 }	1 60		
R.	~				<b>2</b> 00 }	—1,600	<b>—</b> 1,600	••
Voted-	-							
0.	•	•	•	•	-12,800 ]			
R.				•	800}	—12,000	0	••
For round	ing				-			<b>*</b>
Charged	-	•	•	•	• •	47	,	-47
Voted	• •		•	•	• •	20	5.	25
IV-1-219								E

Majo	r Head	d and	Sub-	head"		Final Grant or Appropriation,	Actual Expenditure,	Excess+ Saving—.
		1				2	3	4
		,				Rs.		Rs.
fajor Head " 27.—	-Admir	Hstra	tion o	f Just	ice "-contd	•		
C DMINISTRATO TRUSTEB	b Gen	EBAL	AND (	Offici	Rs.			
0.	•	•	•	•	1,76,700	1,87,581	1,73,821	-13,76
R.	•	٠	•	•	ر 10,881 (		1,10,011	
Government's	claim,	in res	peot o	of rent	s, rates and		owance. Col 4. .rges for electric year's provision.	
	1 <b>R.0</b>							
0.	•	•	•	•	<b>6,3</b> 00 )	6,170	6,328	+15
R.	•	٠	•	•	ز 130	0,210	0,023	410
	LOIST	RATES	' Cou	RT <b>\$</b> -				
Charged Voted	•	•	•	•	• •	23,800	23,679	
0,	•	•	٠	•	2,00,700 }	1 07 700		
R.	•			•	<b>2</b> ,902∫	1,97,798	1,96,187	1,61
CIVIL AND SES	SIONS	Cour	rs					
H. 1Pay of	Office	rs						
Churged—								
0.	•	•	•	•	<i>8,11,000</i> }	7,04,365	6,72,722	31,64
		-	•	•				
<i>R</i> .	• 		-	. Sand	atmonts of T	CS Officers of	Di truck Tu Jane	
Col. 1	Du	e to f	ewer	appoir	ntments of I.	C.S. Officers as ]	District Judges.	
	Du	e to f	ewer	appoin	ntments of I	.C.S. Officers as ]	District Judges,	
Col. 1	Du	• to f	ewer :	appoin	17,31,000			
Col. 1 Voted	Du	e to f	ewer :	rioqqa •		C.S. Officers as 2	District Judges, 16,92,199	-12,15
Col. 1 Voted <del>, 2</del> O.	•	•	•	ioqqa ∙	17,31,000 26,650			-12,15
Col. 1 Voted-2 O. R,	•	•	•	appoin	17,31,000 }		16,92,199	•
Col. 1 Voted-2 O. R, H. 2.—Pay of O. R.	Estab	• • • •		•	17,31,000 26,650 30,91,255 23,770	17,04,350	16,92,199	•
Col. 1 Vated-1 O. R. H. 2.—Pay of O. R. H. 3.—Allowa	Estab	• • • •		•	17,31,000 26,650 30,91,255 23,770	17,04,350	16,92,199	•
Col. 1 Vated O. R. H. 2.—Pay of O. R. H. 3.—Allowa Charged—	Estab	• • • •		•	17,31,000 26,650 30,91,255 23,770	17,04,350	16,92,199	•
Col. 1 Voted O. R. H. 2Pay of O. R. H. 3Allowa Charged O.	Estab	• • • •		•	17,31,000 26,650 30,91,255 23,770	17,04,350	16,92,199 30,43,586	
Col. 1 Voted 0. R. H. 2.—Pay of 0. R. H. 3.—Allowa <i>Charged</i> 0. <i>R.</i> Cols. 1 and 4	Estab ncos, h	ishm	ont		17,31,000 26,650 30,91,255 23,770 22,640 5,509 or appointing	17,04.350 30,67,485 <i>17,131</i>	16,92,199 30,43,586 <i>16,052</i> Judges and less	23,80 2,07
Col. 1 Voted 0. R. H. 2.—Pay of 0. R. H. 3.—Allowa <i>Charged</i> 0. <i>R.</i> Cols. 1 and 4	Estab ncos, h	ishm	ont		17,31,000 26,650 30,91,255 23,770 22,640 5,509 or appointing	17,04.350 30,67,485 <i>17,131</i> ents of I.C.S.	16,92,199 30,43,586 <i>16,052</i> Judges and less	23,80 2,07
Col. 1 Voted O. R. H. 2Pay of O. R. H. 3Allowa Charged O. R. Cols. 1 and - partly to decree	Estab ncos, h	ishm	ont		17,31,000 26,650 30,91,255 23,770 22,640 5,509 or appointments	17,04.350 30,67,485 <i>17,131</i> ents of I.C.S.	16,92,199 30,43,586 <i>16,052</i> Judges and less	23,89 2,07
Col. 1 Voted O. R. H. 2Pay of O. R. H. SAllowa Charged O. R. Cols. 1 and of partly to decree Voted	Estab ncos, h	ishm	ont		17,31,000 26,650 30,91,255 23,770 22,640 5,509 or appointing fower officer	17,04.350 30,67,485 <i>17,131</i> ents of I.C.S.	16,92,199 30,43,586 <i>16,052</i> Judges and less eave.	12,15 23,80 2,07 transfers and +86,43

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Maj	or Hea	d and	Sub-l	noad.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
		1				2	8	4
					N. COLOR	Rs.	Rs.	Rs.
Major Head " 27 H Ciris- And Se					tice ''coni	d.		
H. 4Contract	t Conti	ngenc	ies		Rs.			
О.	•	٠.	•	•	2,05,000			
R.			•		7,500	> 2,12,500	2,13,325	+ 82
H. 5Other C	ontinge	ncies						
0.	•			•	3,52,100			
R.					17,100	3,69,200	3,51,733	17,46
	4Th	ie ant	icipat	ion of		xpenditure did n	ot materialise ow	ing to a fall in
the number of	f cases	towa	ds th	e clos	e of the yea	r		
For rounding-								
Charged	•	•	•	•	• •	-40	••	+40
Voted .	•	•	•	•	• •	45	••	+40
-COURT OF SMA	ll Cau	SES	-					
0.	•	•	•	•	2,58,700 ך	0.00 500	• • • • • •	
R.	••			•	11,000	- 2,69,700	2,68,040	1,660
-CRIMINAL COU	RTS				•			
Charged						10		10
Voted-			-	-	•		••	10
0.	•••		•		10,000			
R.					469	- 10,469	13,702	+ 3,283
	due to	a ris	e in tl	homi		uffs, medicine an	d other hospital	
CHARGES-						,u		roquitentente.
0.			•	•	6,700 ך			
R.			•			6,231	5,157	1,074
	•	- '	•	•			•	
L. 1Secretary								
Charged	y 01 130	a vo				520	94	
Voted .		•		•		2,680	94 861	<b>426</b> 1,819
	Col.	4.—T	'he co	st of a	ppeals can	not be accurately		-1,010
L. 2High Con						·	-	
Charged-	-							
0.	•	•	•	•	66,400 ך			
R.	•	•			-20,000	46,400	46,911	+511
Voted-								
R.	•	•	•	•	3,120	3,120	3,835	+715
For roundi	ng							
Charged	•	•	•		• •	20	<b>-</b> -	<b>+</b> 20
Voted	•	•	•		• •	20	••	
							••	

Ma	jor Head	and	Sub-l	head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving	
	1						3	4
						Rs.	Rs.	Rs.
Major Head " 27 M.—Loss or gai	•			T JUSI	ICT '' 0740	<i>ia</i> .		
Charged	+			•		••	82	+82
Voted	• •				•	••	8	+8
NLump provi		SUPP	LEMB	NTARY	DEARNESS			
ALLOWANC	E				Rs.			
<b>S.</b>	•	•	•	•	<b>39,00</b> 0 کړ	- 22,776		
R.	•	•	•	•		- 22,110	••	
<b>a</b> ppropriate	heads.	r war	nt of d	letails	the lump p	rovision was not	fully distribut	ed under the
For rounding- Charged						210		+210
Voted		•	•			300		+ 300
Surrenders or s appropriatio		als w	rithin	grant	or			
Charged								
R. Gr	088 .	•	•	•	1,03,500	1,03,500	)	. —1,03,50
R. De Voted—	ductions	•	•	•	-2,100	2,100	)	+2,10
R. G	055 .	•	•	•	930	<b>93</b> 0	••	93
R. De	ductions	•	•				••	+80
Тотаця— Charged						<u></u>		
Gra		•	•		•••	28,77,700	27 ,17,426	-1,60,27
Dec	luctions	•	•		• •		-1,31,600	+2,100
Ne		•	•	•		27,44,000	25,85,826	1,58,17
Voted-								
Gn	. 88		•	•	• •	71,93,800	71,70,029	23,77
De	ductions	•	•	۰.	• •			+80
						71,81,000	71,58,029	

#### REVJEW.

Charged savings were 5.8 and 2.1 per cent. of the original and the final appropriations respectively as compared with 2.8 and .8 per cent. in the previous year. Voted savings were .3 per cent. of the original grant as against 3.1 per cent. in 1941-42.

2. Sums of Rs. 6,573 and Rs. 42,735 being the amounts of several Government decrees and decrees for court fees in pauper suits respectively found irrecoverable during the year 1942, were written-off under the orders of competent authorities.

Major Head and Sub-head.							Final Grant or Appropriation.	Actual Expenditure.	Excoss+- Saving	
·····			1				2	3	4	
jor Head " 2	28J	ails a	ind Co	nvict	Settl:	ements ".	Røi.	Rs.	Rs.	
. JAILS-		~				ъ				
A. 1Pay Charge		fficer	8			Rs.				
Ö	•	•	•	•	•	\$2,100				
8.	•	•	•	•	•	14,100	45,051	45,050	-	
R	•			•		→ <u>'</u> 1,149				
prisoners.		ly du	e <b>to</b> , t	he a	ppoin	tment of a	tribunal for re	viewing the ca	ses of secur	
Voted O						1,63,740	1			
S						15,700	1,64,725	1,62,599	) —2,	
		•	•	•	•	· i	-,-,-=	1,02,000	-,	
R	•	·	•	•	•	-14,715				
the abando A. 2.—Pa			-	-	al for	the opening	of an emergency	7 jail.	-	
Charg O						2,450	1			
s						400	2,301	1 2,291	_	
		•	•	•	•		2,001	2,001	_	
<i>K</i> Voted		•	•	•	•	—549 )				
0		•	•	•	•	13,22,370	12,44,69	G 10 41 496		
R								5 12,41,439	23,	
Col. 1 the closin special jail A. 3Alle	g dov and	wn o chan	of a s go in j	specia perso	l jai nnel.	of the prope l, delay in	sal for the openi the appointment	ng of an emer at of additional	gency jail a staff in anot	
Charg				•						
0	<b>)</b> .	•	·	•	•	2,450	> 3,048	3,056	;	
K		•	•	٠	•	598	ſ	-	<b>;</b>	
Voted O		•	•	•		1,38,600		,		
F						56,347	> 1,94,943	1,97,288	9	
		1.—N	fainly	due	to th		ent of rates of de	arness allowance		
A. 5Con		· .								
Charg	ed—	,			_	<b>3,4</b> 60				
		•	•	•	•			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
g	•	•	•	•	•	600	} <b>4</b> ,727	<b>4</b> ,815	• •	
6		•	•	•	•	667	ļ			
R			•		•	24,93,700	)			
		•								
K Voted O	).	•	-			3,07.700	> 29,95,42	L 29,94,04(	9 —1.	
Æ Voted C	).	•	•	•	•	3, <del>0</del> 7,700		L 29,94,040	9 —1,	
Æ Voted C S	). t.		• •	• incres	• • LSA in	1,94,021				

Maj	jor Hee	d and	l Sub	head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Seving	
	1						8	4
/						Rs.	Rs.	Rs.
Major Head ** 28	Jails	and C	onvic	t Settl	ements "—c	onid.		
AJAIL8-con	cld.							
A. 9Deduc	-Esta	blish	ment	oharge	as recoverable nents, etc.—	8		
nom ome	1 0070			o par or	Rs.			
0.				•	-3,100 )			
R.					-23,400	<b>2</b> 6,50 <b>0</b>		+11,51
	• • to th	• • •••••	verv	• of the		charges of the	Government of 1	India securit
prisoners and	l of pi Main d withi	risone aly di n the	rs ev ac to : year	acuate the ma from t	ed from var Sintenance ch She Central G	ious war zones larges of certain	not anticipated evacuee prisone	at the budge
Police Look		Fonce	Cust	udy an				
Charged-	-							
0.	•	•	•	•	۲ 800 ک	1.300	1,300	
8.	•	•	•	•	<b>50</b> 0 }	1,300		
Voted					-			
Ο.	•	•	•		<b>90,6</b> 00 )		•	
R.	•				7,200	97,800	95,033	- <b>2,</b> 76
	•	•	•	•	7,200 j			
For rounding- Charged—								
Onurgeu- O.	-			' .	40)			
-	-	-	-	•	}	••	••	••
<b>B</b> .	•	•	•	•	<b>4</b> 0 )			
Voted .	•	•	•	•	• •	—10	••	+10
DETAINED IN								
R.		01910						
	•	•	•	•	60	60	60	••
JAIL MANUFAC								
C. 1.—Pay of	Officer	8			F 7000			
0.	•	•	•	•	5,700}	5,061	5,061	
R.	•	•	•	•	, —639)			
C. 2.—Pay of	Establi	ishme	n <b>i</b> -					
0.	•	•	•	•	37,300 \	33,400	99 414	•
R.		•			کر <b>3,90</b> 0	03,200	<b>82,</b> 416	<b>9</b> 8
C. 8.—Allowa	nces, h	onora	ria, e	to.—				
0.	•	•	•	•	ך 2,000	2,986	2,920	10
R.					936			
C. 5.—Conting	zeneie=		2	-	,			·
Charged-	-							
0.	•	•	•	•	650			
8.		_			400	1,210	* 8=0	
	•	•	•	•		<b>1,</b> 410	1,210	••
<b>R</b> .	•		•	•	160			

.

\*

М	ajor H	ead	and i	Sub-t	nead.		Final Grant or Appropriation.	Actual Expenditure.	Hxcoss +- Saving—.
			1				2	8	4
							Rs.	Rs.	Rs.
jor Head " 2	}.—Jai	is an	nd Co	onvici	t Setti	lements "—	contd.		
-JAIL MANUI	•								
C. 5Co		icies	cor	scid.					
Voted-	-					- Rs.			
0.						11,23,400			
	•		•	•	•		10 44 50	11 04 409	1 10 9
6.		•	•	•	•	2,02,600	<b>12,44,56</b> 4	L 11.34, <b>3</b> 08	1,10,2
R.		•	••	٠	•		ice of raw mater.		
the Indian C. 6.— <i>Ded</i> from oth <i>Charge</i>	er Gov	stab	lishm	lent c	harge	ents, etc.—	le		
C nurge O							1		
_		•	•	•	•		}	)218	<del>،</del> ۲۰
R		•	٠	•	٠		J		
Voted O							<b>`</b>		
R		•	•	•	·		5,79,800	-5,93,139	
	Due pa	rtly	to in	noreas	• se in (	-	, aw m <b>ate</b> rials and	partly to larg	er demand f
For roundi									
Charge									
0	e.	•	•	٠	٠	50	]		
R		•	•	٠	٠	50	ſ ··	•	-•
		LANT	)—						
	N ENGI								
CHABGES I D. 2Hig		miss	ioner	•					
	h Com	miss	ioner	*					
D. 2.—Hig	h Com d	mise •	ioner	••	٠	300	300	•••	3
D. 2.—Hig Charge	h Com d ision i	•	•	•	• NTARI		300		-3
D. 2.—Hig Charge R —LUMP PROV	h Com d Ision I	•	•	•	NTARI				
D. 2.—Hig Charge R —LUMP PROV ALLOWANC	h Com ad iston i g	•	•	•	• •	DBARNESS	}	· · ·	3
D. 2.—Hig Charge R —LUMP PROV ALLOWANC S.	h Com nd ISION I S Oue ta	FOR S	SUPPI	• LEMEI •	•	F DBARNESS 17,000 	}	· ··	••
D. 2.—Hig Charge R —LUMP PROV ALLOWANC S, R Col. 1.— appropriat	h Com sd ISION I B Due to beads ng	FOR S	SUPPI	• LEMEI •	•	F DBARNESS 17,000 	}	· ··	••
D. 2.—Hig Charge R —LUMP PROV ALLOWANO S. R Col. 1.— appropriat For roundi Charge	h Com al ISION I B Due ta beada ng ad	FOR S	SUPPI	• LEMEI •	•	T DBARNESS 17,000 	}	· ··	••
D. 2.—Hig Charge R —LUMP PROV ALLOWANC S, R Col. 1.— appropriat	h Com al ISION I B Due ta beada ng ad	FOR S	SUPPI	• LEMEI •	•	F DBARNESS 17,000 	}	dearness allow	vance under i
D. 2.—Hig Charge R —LUMP PROV ALLOWANO S. R Col. 1.— appropriat For roundi Charge	h Com ad ision r B Due ta beads ng ta	FOR S	SUPPI	• LEMEI •	•	T DBARNESS 17,000 	}	dearness allow	••

Major Head	l and	Sub-	head.	•		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
	1					2,	3	4
						Rs.	Rs.	Rs.
iaj <b>ó</b> r Head " 28.—Jails :	und C	onvic	t Seti	tlemer	nts "—	concld.		
Surrenders or withdrees appropriation-	awalı	s with	in gr	ant or	•			
Cha <b>rg</b> ed-					Rs.			
R. Grges	•	•	•	•	163	163	••	—163
R. Deduction		•		•	110	110	••	—110
Voted-								
R. Gross				6	<b>3,200</b>	63,200	••	+63,200
R. Deductio	ns	•	•	63	3,200	<b>63,2</b> 00	••	63,200
Totals—						<del>/</del>		
Charged— Gross	•	•				58,100	57,722	
Deductions	•	•				—100		
Net . Vot <b>s</b> d	•	•	•	•	•	58,000	57,50 <u>4</u>	496
Gross .	•	•	•		•	59,20,100	58,65,157	54,943
Deductions	•	•	•			5,43,100	6,08,128	65,028
Net .					•	53,77,000	52,57,029	1,19,971

### REVIEW.

Charged savings were :9 and .4 per cent. of the original and the final appropriations respectively as compared with 37.7 and .8 per cent. in the preceding year.

The savings in the voted grant were 2.2 per cent. as against 1.3 per cent. in the previous year.

	Tools and plant.	. Raw materials.	Finished articles:
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance	1,03,612	2,47,115	1,09,225
2. Receipts—			
(1) By purchase from the market	10,955	7,33,891	••
(2) From the same jail	152	7,100	13,52.027
(3) From other jails within the Province	203	13,731	8,730
(4) From other departments of Government		123	••
(5) From the different departments of the Govern- ment in Provinces other than Bengal (exclud- ing Indian Stores Department).	••		••
(6) From the Indian Stores Department		1,82,070	
(7) From overseas (on indent through the Director General of Stores).	••		••
- Total .	1,14,922	11,84,030	14,69,982
3. Issues			
(1) To the same jail	<b>5</b> ,98 <b>2</b>	8,09.177	3 37,231
(2) To other jails within the Province	176	2,104	4,24,137
(3) To other departments of Government .	••	••	3,37,562
(4) To different departments of Government in Provinces other than Bongal (excluding the Indian Stores Department).	••	••	42,824
(5) To the Indian Stores Department	••		`*
(6) Sales to the public	••	219	1,77,557
(7) Written off :			
(i) On account of loss	126	647	337
(ii) On account of depreciation .	8,657		
4. Closing balance	99,981	3,71,883	1,50,327
-	- <del> </del>		

Store Accounts of the Manufactory Department of the Presidency and Central Jails for the year 1942.

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

Certified also that the closing balance shown in the above account was not in excess of requirements, except in regard to spring mattresses to the value of Rs. 585 lying in the Presidency Jail. Attempts are being made to dispose of them gradually.

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.

CALOUTTA, The 11th August, 1943. M. A. SINGH, LT.-COL., I. M. S., Inspector General of Prisons, Bengal.

### AUDIT CERTIFICATE.

The store Accounts of the Central Jails at Dum-Dum and Midnapore, and of the Presidency Jail, Alipore, 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 18th November 1943. B. R. RANGASWAMI, Examiner, Outside Audit, Bengal.

### AUDIT COMMENTS.

The question of the compilation of profit and loss accounts of the Manufactory Department of certain jails and their exhibition in the Appropriation Accounts, as recommended by the Public Accounts Committee, was pending for a long time. It has since been decided by Government that the profit and loss accounts of the Manufactory Department of Central Jails should be incorporated in the Appropriation Accounts, as an experimental measure, for three years with effect from the accounts for the year ending on the 31st December, 1943. The first of such accounts will, therefore, appear in the Appropriation Accounts for the year 1943-44.

Description of stores.	Opening balance.	balance.	Receipt during the year.	during ear.	Sales during the year.	luring ear.	Written off on account of loss shortage, etc.	Written off on account of loss, shortage, etc.	Prof	Profit on	Closing balance.	alance.
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Yalue.	Sales.		Quantity.	'γalue.*
-	67	6	4	10	9	-	œ	6	10		=	12
		Re.		Ra		Rs.		Re.	Re.			Rs.
1. Dusters, Towels, Swabs and Gamchas .	12,377	2,691	13,735	3,436	23,676	7,947	đ		-	2,268	2,43T	447
2, Cotton, Silk and Woollen Cloth .	10,878 yds.	8,725	<b>8,7</b> 25 21,793 yds.		31,012 32,376 yds.	43,027	18 yds.		NO.	8,368	277 yds.	73
3. Purd <b>aha</b> , Durriea, Ashnies, Counter- panea, Bed Sheets, Draw Sheets, Carpet, Carpet Ashnies and	2,543	5,212	3,044	7,189	4,214	14,608	:		ଛ	4,621	1,373	2,394
Chaddars. 4. Teakwood Furniture	<b>2</b> 08	650	441	2,283	578	3,413	:		39	693	11	174
6. Cane Articles • • • • •	930	1,198	13,781	10,494	13.993	15,819	9		т. Т	4,512	712,	382
6. Woollen Blankets, Wrsppers, Scarves	124	424	8,606	25,689	8,730	35,327	:	:	8	9,214	:	ۍ •
ard Carpeta. 7. Coir String, Coir Fibre, and Newar	2 Mds.	27	24 Mds.	257	26 Mås.	464	:	:		180	(a)	10
8. Coir Brush Mats, Sennit, Billiards and	1,244	1,241	845	2,538	1,850	5,40ľ	:		63	2,616	239	931
Mattings. 9. Mustard Oil and Oil Cake	43 Mds.	783	97 Mds.	1,741	135 Mds.	3,080	3 Mds.		2	645	2 Mds.	83
10. Other Manufactures	2,327	384	2,376	ίΩ.	2,644	2,296	1	:	-	1,760	2,158	639
Total .	:	16,334	+	85,430	:	1,31,372	:		191 3-	34,877	:	5,078

Store Account of the Jail Depot, Calcutta, for 1942.

(a) Fraction of a maund in totals has not been taken into account.

the Officer	a substantially true account of affairs and that they agrea with the figures retorded in the Departmental was not in excess of requirements. The stock of stores was verified by the Manager, Jail Depote.	K. C. SEN GUFTA, Manager, Jail Depot.		t-audited this year with reference to local records, the
Certificate and remarks of the $\hat{H}$ ead of the Officer	Certained that the figures represent a substantially true account of affairs and that Register. The closing balance of stock was not in excess of requirements. The stock	CALCUTTA, CALCUTTA, The 1st September, 1943.	AUDIT COMMENTS.	As the store accounts of the Jail Depot, Calcutta, for the year 1942 were not test-audited this year with reference to local records, the accuracy of the above accounts cannot be certified to by Audit.

Grant No. 15. Jails and Convict Settlements -concld.

# Grant No. 16. Police.

, . ≮ See also the Audit Report.

]	Major I	Head	an <b>d</b> S	ubzhe	æd.		Final Grant or ppropriation.	Actual Ex <b>p</b> enditure,	Excess+ Saving—.
			1				2	3	4
	<b></b>						 Rs.		Rs.
ļ	Major I	Head	" 29	-Poli	ce ''.				•
PRESIDEN	nan bo	lic <b>e</b> –	-						
A. 1Pay	of Offi	oers—	-						
Char	ged					•	1,22,050	1,13,278	
Vote	d					Rs.			
	0.	•	•	•	•	ך 87.900	1,02,200	1,06,276	+4,076
	R.		•			14 300			
Col. 1 (R4. 10,5	Main 50) and	ly du 1 to o	e to fficiat	the a ing p	ppoin romot	tment of a ions in leav	voted officer e vacancies (Rs)	in place of a e 3,050).	harged officer
A. 2,-Pay	of Est	ablisl	hmon	<b>;</b>					
	0.	•	•	•	·	37,06,110			
	<b>S</b> .	•	•			10,000 }	35,83,610	35,62,100	-21,510
	R.					-1,32,500			2
vacancies A. 3.—Allo Chas	remaji wan <b>d</b> ei rged	ning ( s, hor	unfille 107 <b>8ri</b> s	d and a, etc.	l emp: 	loyment of	men on lower pa 21,930	*	
tion,	Due	parti	7 00 10		10 OL P	assage ou a		ai alla pierery v	,
Vot	od-								
	0.	•	•	•	•	2,15,336	} .		
	<b>S</b> .		•		•	4,55,000	6,77,61	6,78, <b>32</b> 8	· +717
	R.					7,275	{		
Col. 1. and (ii)	-Mair	ily du nt of	ie to f	the (i) gency	enha area		f rates of deal	rness allowance	(Rs. 2,31,000)
A. 4Con	ntract (	Contin	ngeno	ies—					
	0.		•	•	•	1,67,000	} 1,94,50	104000	. 10
	R.					27,500	5 1,84,00	0 1,94,606	+106
ture on a of contin	icolount ngency	t of el meni	lectric ials.	curre	itertai ent, ce	nment of va arriage hire,	arious temporary advertisement c	y forces and inc. harges and dear	reased expendiness allowance
A. 5	or Cor O.	itinge	ncies	_		10,28,410	<b>`</b>		
		•	•	•	•		}		
	<b>S</b> .	•	•	•	•	2,71,000	1	5 14,64,082	+81,24
	R.	•	•	•	•	83,425	· ·		
and mai Police F (iv) incr building hospital	ntenan 'orce (H eased o s, extr s (Rs. )	ce of Rs. 82 lietar a cost 30.700	moto (500), y and t of m	r veh (iii) l oloth odica (v) r	licles rise in hing of app sorga	and other the price s charges in aratus and pisation of (	transport for it and greater consu- Police Hospital rise in the pr Civic Guards (B	Is (Rs. 1,42,000 improving the r imption of petro s, increased tax rice of miscellar s. 60,000). Col. motor cars and iii) increased tel	nobility of the ol (Rs. 42,500) tes on hospita neous stores fo 4.—Mainly due

Major	Head ar	nd Sub-h	cad.		Final Grant or Appropriation.	Actual Expenditurę.	Excess+ Saving—.
	<b>`1</b>				2	3	4
Major Hea	d " 29	-Police "	-conta	l.	Rs.	Rs.	Rs.
A PRESIDENCY P	OLICE-	còncld.					
A. 7 Establishr Governments, 1				to other	. 1,00	) 32	
A. 8.—Defluct—E from other Gov	- Es <b>ta</b> blish	ment ch	arges		•		
Charged .	•				6,800	)3,180	+ 3,620
	nly due es from	to the the Cent	post-h ral Gov	udget decis comment as	ion to adjust receipts.	the recoveries	on account of
Yoted-				Rs.			
0.	· · ·	, 🧠	• •	-2,36,500		7,58,620	4,98,120
<b>S</b> .	• •	. #	•	<b>-24,000</b> ∫		_	
Col. 1.—Inor Civic Guards. cost of war tim Fdr rounding—	Col. 4 10 additi	-Mainly	due to	the Centr the reimb	al Government ursement by th	due to the re e Central Gove	organisation of rument of the
Charged :	-		_		. 20	)	-20
Voted .							+150
B. SUFERINTENDE	NOE						,
[harged-							
0.	•		•	2,14,000			
R.				10, <b>0</b> 00	\$,24,000	<b>\$</b> ,23,738	
Yoted-							
			•	ן 1,81,000			
0.	•						
	•			5.500	1,75,50	1,75,077	
R.	JUTIVE I	ORCE	•	—5,5 <b>0</b> 0 )	1,78,60	<b>1,75,077</b>	
R.		Fo <b>rce</b> -	•	5,5 <b>0</b> 0 )	5 1,78,50	▶ 1,75,077	42
R. C.—District Exec	ficors—	o <b>rce</b>	•	5,5 <b>0</b> 0 )	- 1,70,600	<b>1,75,077</b>	42
R. C.—District Exec C. 1.—Pay of Of	ficors—	Fo <b>rce</b>	•	5,500 J 6,66,640 J			
R. C.—DISTRICT EXEC C. 1.—Pay of Of Charged—	ficors—	Force	•	6,66,640	<b>6</b> ,82,14		
R. C.—District Exec C. 1.—Pay of Of <i>Charged</i> — O. <i>R.</i>	ficors—	 Force	•				
R. C.—DISTBIOT EXEC C. 1.—Pay of Of <i>Charged</i> — O. <i>R.</i> Voted—	ficors—		•	6,66,640 15,500			
R. C.—DIBTBIOT EXEC C. 1.—Pay of Of <i>Charged</i> — O. <i>R.</i> Voted— O.	ficors—	Force	• • •	6,66,640 15,500	<b>6</b> ,82,140	6,61,527	—Ž0,611
R. C. — DIBTBIOT EXEC C. 1. — Pay of Of <i>Charged</i> O. <i>R.</i> Voted O. R. R.	ficors	  	• • •	6,66,640 15,500 1,89,700	6,82,140	<b>6</b> ,61,527	
R. C.—DISTRIOT EXEC C. 1.—Pay of Of <i>Charged</i> — O. <i>R.</i> Yoted— O. R. Col. 1.—Du	ficers-	• • • • • • • • • • • • • • • • • • •	of two	6.66,640 15,500 1,89,700 41,000 50 motions. Burma (I.	6,82,144	6,61,527	
R. C.—DISTRIOT EXEC C. 1.—Pay of Of <i>Charged</i> — <i>O.</i> <i>R.</i> Voted— O. R. Col. 1.—Ducharges on ac	ficers-	• • • • • • • • • • • • • • • • • • •	of two	6.66,640 15,500 1,89,700 41,000 50 motions. Burma (I.	6,82,144	<ul> <li>6,61,527</li> <li>1,68,732</li> <li>due to the read</li> </ul>	
R. C.—DISTRIOT EXEC C. 1.—Pay of Of <i>Charged</i> — <i>O.</i> <i>R.</i> Voted— O. R. Col. 1.—Du charges on ao head as devide	ficers-	• • • • • • • • • • • • • • • • • • •	of two of the	6.66,640 15,500 1,89,700 41,000 50 motions. Burma (I.	6,82,144	<ul> <li>6,61,527</li> <li>1,68,732</li> <li>due to the read</li> </ul>	
R. C. — DISTRIOT EXEC C. 1. — Pay of Of <i>Charged</i> — O. <i>R.</i> Voted — O. R. Col. 1. — Dur charges on ao head as decide C. 2 — Pay of Ed	ficers-	• • • • • • • • • • • • • • • • • • •	of two of the	6,66,640 15,500 1,89,700 	6,82,140 1,48,700 Col. 4.—Mainly P.) officers from	6,61,527 1,68,732 due to the read the 'Charged '	

Col. 1.-Addition due to the reorganisation of Civic Guards. Reduction mainly due to vacancies left unfilled.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Exponditure.	Excess+ Saving
1	2	ś	4
	Rs.	Rs.	Rs.
Major Head "29.—Police "—contd.			*
CDISTRICT EXECUTIVE FORCE-contd.			
C. 3Allowances, honoraria, etcconcld.			
Voted—	8.		
0 19,78,	136]		
S 10,99,	28,25,336	28,25,946	+610
<b>R</b>	100		

dearness allowance at enhanced rates and of omergency area bonus (Rs. 6,93,000) and (iii) reorganisation of Civic Guards (Rs. 5,37,000), partly set off by savings due to the partial introduction of the scheme for the reorganisation of Civic Guards in the districts (Rs. 5,17,000).

C. 4.-Contract Contingencies-

0,	•	•	•	•	6,87,310			
<b>S</b>	•	•	•	•	47,000	7,66,210	7,68,176	+1,96 <b>6</b>
R.	•	•			31,900		١	

Col. 1.—Mainly due to repairs to Police buildings damaged by cyclone and increase in postal rates and lighting charges.

C. 5 .- Other Contingencies-

C. 8	5 (1).—Pe	tty Co	nstru	ction-					
'n	0	•	•	•	•	1,67,000	1,13,975	1,13,968	<u>~</u> 7
	R	•		•		— <b>53</b> ,025 <b>}</b>	1,10,870	1,13,000	-,

Col. 1.—Due partly to the abandonment of certain petty works for want of materials (Rs. 11,000) and partly to the transfer of certain works from this head to the head "J. Works" (Rs. 42,000).

C. 5 (2).-Other Contingencies-

					15,96,026			
<b>S.</b> .	•	•	•	•	1,36,000 }	23,02,826	27,92,327	+4,89,501
R	•	•	•	•	5,70,800			

Col. 1.—Mainly due to (i) rise in the price of clothing materials (Rs. 1,40,000), (ii) increased dictary charges in Police Hospitals (Rs. 51,000). (iii) purchase and maintenance of motor vehicles and other transport for improving the mobility of the Police Force (Rs. 42,000), (iv) increased expenditure on rents, rates and taxes owing to the extra accommodation required for the force (Rs. 33,000), (v) rise in the price of coal. fuel and photo-materials and increased telophone charges (Rs. 51,000), (vi) payment to Union Boards and Panchayets of two districts affected by cyclone (Rs. 1,05,000) and (vii) reorganisation of Civic Guards (Rs. 2,80,000). Col. 4.—Mainly due to the charge for basic rations sanctioned late in the year.

C. 6.—Establishment charges payable to other Governments, Departments, etc.—

Charged-

Col. 1.—Smaller payment to the Defence Department owing to fewer Military Intelligence officers having been employed in Bengal. Col. 4.—Due to the debit on account of charges for the Military Intelligence officers not having been raised in full by the Defence Department.

Major H	ead and	Súb-he	ød.		Final Grant or Appropriation.	Actual Expenditure.	Excors+ Saving—.
	1				2	3	4
					Rs.	Rs.	Rs.
Miljor Head	" 29P	olice ''-	-contd	•			
C. + DISTRICT EXECU C. C Establishm Governments, 1	ient cha	arges p	ay <b>a</b> ble				
Voted-	лератиц	.01118, 00	0				
				Rs.			
0	• •	•	•	3,500 J	0 500	e 200	1.
R.				<b>—1,000</b> ∫	2,500	2,390	-1
Col. 1.—Smaller post offices owing C. 7.—Deduct—E	to a ris	e in pos	tal rev	enue.	ographs Dopartm	iont for the m	aintenance o
from other Gov							
Charged . Voted—	• •	•	•	• •	9,000	8,869	+1
0		•		2,50,600 J			
<b>S.</b> .	• •	•	•	1,96,000 }		9,85,340	6,29,7
<b>R</b>	• •	•	•	ر 91,000 j			
ewing to the part by the Central Go For rounding	overnme						reimburseme
Charged		•	•	• •	609	••	6
Voted	•				-251	••	+2
D.—Police Traini	на Зопо	)OL8					
Charged— O.				<i></i>			
0	• •	•	•	22,200	15,900	15,851	
			•	—6,300 J			
<i>R</i>							
Col. 1Saving	under o	ost of p	assage	s due to ch	lange in leave p	rogramme.	
	under o	ost of p	assage:		ange in leave p	rogramme.	
Col. 1.—Saving Voted— O.	under c	ost of p	assage:	1,96,800 }	ange in leave pr 2,02,800	-	+1,0
Col. 1.—Saving Voted— O. R.	•••	ost of p	8558ge/			-	+1,0
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLIOI	  g	ost of p		1,96,800 }		-	+1,0
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLICI E. 1.—Pay of Off	  g	q lo tao	4384 ge/	1,96,800 }		-	+1,0
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLIOI	  g	q 10 Jao	4384.ge	1,96,800 }	2,02,800	2,03,862	
Col. 1.—Saving Voted— O. R. E. —SPECIAL POLICI E. 1.—Pay of Off Charged—	  g	q lo tao		1,96,800 6, <b>0</b> 00		2,03,862	
Col. 1.—Saving Voted— O., E.—SPECIAL POLICI E. 1.—Pay of Off Charged— O.	  g	ost of p		1,96,800 6,000 <i>52,130</i>	2,02,800	2,03,862 49,417	2,5
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLION E. 1.—Pay of Off <i>Charged</i> — O. R. Voted	E	adjustm		1,96,800 6,000 52,130 	2,02,800	2,03,862 49,417 2,557 the pay of at	2,5 +2,5 n. I. P. offi
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLION E. 1.—Pay of Off <i>Charged</i> — O. R. Voted <del>Col. 4.—Due tr</del> (Burma) from the E. 2.—Pay of Es	E	adjustm rgod" t		1,96,800 6,000 52,130 	2,02,800	2,03,862 49,417 2,557 the pay of at	2,5 +2,5 n. I. P. offic
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLION E. 1.—Pay of Off <i>Charged</i> — O. R. Voted Gol. 4.—Due to (Burma) from the E. 2.—Pay of Es <i>Charged</i> —	E	adjustm rgod" t		1,96,800 6,000 52,130 -130 the charge "Voted "	2,02,800 52,000 s on account of head, as decided	2,03,862 49,417 2,557 the pay of at	2,5 +2,5 n. I. P. offi
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLIOI E. 1.—Pay of Off <i>Charged</i> — O. R. Voted (Burma) from the E. 2.—Pay of Es <i>Charged</i> — O.	E	adjustm rgod" t		1,96,800 6,000 52,130 	2,02,800 52,000 s on account of head, as decided	2,03,862 49,417 2,557 the pay of an d after the close	2,5 +2,5 n I. P. offic of the year.
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLIOI E. 1.—Pay of Off <i>Charged</i> — O. R. Voted Gol. 4.—Due ta (Burma) from the E. 2.—Pay of Es <i>Charged</i> — O. R. R.	E	adjustm rgod" t		1,96,800 6,000 52,130 -130 the charge "Voted "	2,02,800 52,000 s on account of head, as decided	2,03,862 49,417 2,557 the pay of an d after the close	2,5 +2,5 n I. P. offic of the year.
Col. 1.—Saving Voted— O. R. E.—SPECIAL POLIOI E. 1.—Pay of Off <i>Charged</i> — O. R. Voted Gol. 4.—Due ta (Burma) from the E. 2.—Pay of Es <i>Charged</i> — O.	E	adjustm rgod" t		1,96,800 6,000 52,130 	2,02,800 52,000 s on account of head, as decided	2,03,862 49,417 2,557 the pay of an d after the close 90,415	+2,5 n I. P. offic of the year.

Major l	Icad		ub-he	ad.		Final Grant or Appropriation.		Excess+ Saving
		1				2	3	4
Malar Head		. D.	1100 17		د،	Rs.	Rs.	Rs.
Major Head								
E. SPECIAL POLICE								
E. 3Allowanc	<b>08, h</b> 0	norar	1a, etc	0				
Charged—					Rs.			
<b>0</b>		,			24,200			
<i>R</i>					4.607	. 28,807	28,982	+12
	· 1	• •Duo (	to the	enha		rates of dearnes	s allowance.	
Voted		1040					a ano a drivo.	
0					58,020)			
					1	1.05.000	1 10 710	
<b>S.</b> .	•	•	•	•	21,000 }	1,05,820	1,12,710	+6,89
R	•	•	•	•	26,800 ]			
and extra railwa ration allowance	y war owin	rants g to a	for th rise	10 Eas	stern Front		deputation and	(iii) increas
E. 4.—Contract	Conti	ngeno	108					
Charged					e 2005			
<b>0.</b> .	•	•	•	•	8,500	10,500	10,358	-1
R	•	•	•	•	<b>2</b> ,000 5			
Voted-							•	x
0	•	•	•	•	19,400٦ (	17,800	17,793	_
<b>B.</b> ·.					-1,600	• 17,000	11,100	_
	nting	encies						•
E. 5.—Other Co	-	•						
K. 5.—Other Co Charged—								
	•.	•	•	•	<i>8,300</i> ]	-		
Charged O	••	•	•	•	<u>۲</u>	7,009	6,740	
Charged O R	 z in r	ents a	.nd ta	xes of	-1,291	·	, -	
Charged O R	g in r	ents a of eler		xes of s evac	-1,291	7,009 vacated by some	, -	
Charged O R Col. 1Savin	g in r rges o	ents a of eler	nd ta phants	xes of s evac	-1,291	·	, -	bna trome
Charged O R Col. 1Savin maintenance cha	rges (	of eler	phants	9 078C	-1,291 buildings uated.	vacated by some	officers on retire	ment and i
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged .	rges ( .aid,	of eler contri	bante butio	ns, et	-1,291 buildings uated. c	vacated by some 72,050 600	officers on retire 72,039	ment and f
Charged O R Col. 1Savin; maintenance cha Voted . E. 6Grants-in	rges ( .aid,	of eler contri	bante butio	ns, et	-1,291 buildings uated. c	vacated by some 72,050 600	officers on retire 72,039	ment and f
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged .	rges ( .aid,	of eler contri	bante butio	ns, et	-1,291 buildings uated. c	vacated by some 72,050 600 overnments, Dep	officers on retire 72,039 artments, etc.—	
Charged O R Col. 1Saving maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O	rges ( .aid,	of eler contri	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600	officers on retire 72,039	6
Charged O R Col. 1Savin, maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R	-aid, -aid, mont	of eler contri	bante butio	ns, et	-1,291 buildings uated. c	vacated by some 72,050 600 overnments, Dep	officers on retire 72,039 artments, etc.—	6
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R For rounding	-aid, -aid, mont	of eler contri	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600 overnments, Dep 2,800	officers on retire 72,039 artments, etc.—	• f bne treme 
Charged O R Col. 1Savin, maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R	-aid, -aid, mont	of eler contri	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600 overnments, Dep	officers on retire 72,039 artments, etc.—	
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R For rounding Charged . Voted .	-aid, -aid, ment	of eler contri	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600 overnments, Dep 2,800 216	officers on retire 72,039 artments, etc 2,069	
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R For rounding Charged . Voted . F. RAILWAY POLIC	-aid, -aid,	of eler contri charg	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600 overnments, Dep 2,800 216	officers on retire 72,039 artments, etc 2,069	
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R For rounding Charged . Voted .	-aid, -aid,	of eler contri charg	bante butio	ns, et	-1,291 buildings uated. c to other G 2,100	vacated by some 72,050 600 overnments, Dep 2,800 216	officers on retire 72,039 artments, etc 2,069	
Charged O R Col. 1Savin maintenance cha Voted . E. 6Grants-in Charged . E. 7Establish O R For rounding- Charged . Voted . F. RAILWAY POLIC F. 1Pay of O	-aid, -aid,	of eler contri charg	bante butio	ns, et	-1,291 buildings uated. c to other Ge 2,100 700	vacated by some 72,050 600 overnments, Dep 2,800 216	officers on retire 72,039 artments, etc 2,069	:

	Major 1	Head a	nd Su	ıb-hea	d.	•	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
			1				2	3	• 4
							Rş.	Rs.	Rs.
	or Head			lice ''-	-con	ud.			
F. RAILWA									
F. 2.—P	sy of E	stadus	hmen	<b>U</b>		Rs.			
	0					4,88,100			
		•	•	•	•	· · · · · · · · · · · · · · · · · · ·	5,13,100	5,13,053	
	R	•	•	•	•	<b>2</b> 5,000 ∫			
F. 3.—A		<b>.</b>	norari	a, etc.			K 100	5,087	_
	rged. od—	•	•	•	•	• •	<b>4,</b> 100	0,007	
•00	0	•	•	•	•	56,400 \			
	R	-				45,000 }	- 1,01, <b>4</b> 00	1,01,394	-
		- Col. 1	-Due	to the	e ent		of rates of dearne	ess allowance.	
F. 4C	ontract	Conti	ngeno	iog					
F. 4	0					ן 12,000			
	_	-		•		1,800	13,800	13,792	-
	R	•	Data	• • • • • •	•			a oba <b>za</b> na	
					OLGSP	e m hoster	rates and lightin	R custRes.	
F. 5.—C		onting	encies	-		1 85 0003			
	0	•	•	•	•	1,35,800	1,53,700	1,53,629	_
	R	•	•	•	•	17,900 J			
0.1.1	-Due	to a ri	ise in	the pr	rice o	f clothing r	naterials and suj	oply of basic rati	ons.
Col. 1.									
F. 6.—E		hment , Deps	oharg rtme	tes pay ats, et	yable o.—	to other			
F. 6.—E	stablis	hment , Deps	oharg irtmei	ges pay ats, et	yable c.—	to other 18,000	L		
F. 6.—E	Istablis nments O	hment , Deps	charg artmei	ges pay ats, et	yable c.—				14
F. 6.—E Gover	Stablis nments O R Payi to the	, Deps ment t	irtmei • •	ats, et Origan	0 	18,000	 a account of B. 1 being made co-t	 J. Railway Police Ferminous with	•- e not requir the provinc
F. 6.—F Gover Col. 1. owing to boundar	R Payr bo the context	n, Depa	o the way	ots, et Orissa Police ent ch	o.— Gov jur	18,000 —18,000 rernment or isdiction the s recoverable	eing made co-t	 J. Bailway Police	•• e not requir the provinc
F. 6.—F Gover Col. 1. owing to boundar	R Payr bo the context	n, Depa	o the way	ots, et Orissa Police ent ch	o.— Gov jur	18,000 —18,000 rernment or isdiction t	eing made co-t	 J. Railway Polic ærminous with	the provinc
F. 6.—F Gover Col. 1. owing to boundar	R 	n, Depa	o the way	ots, et Orissa Police ent ch , Depa	o.— Gov jur	18,000 	weing made co-t ke ≻ ' —4,30,000	 J. Railway Polic ærminous with	the provinc
F. 6.—F Gover Col. 1. owing to boundar	Stablis nments O R Payn to the ries. Deduct other G	n, Depa	o the way	ots, et Orissa Police ent ch , Depa	Gov jur	18,000 	eeing made co-t le } ` —≰,30,000	 J. Railway Polic Ferminous with D —4,30,021	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o	R C R Payr to the rise. Deduct other G O R	o, Deps	o the way	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 	weing made co-t ke ≻ ' —4,30,000	 J. Railway Polic Ferminous with D —4,30,021	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o	Contemporate State	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 	eeing made co-t le } ` —≰,30,000	 J. Railway Polic Ferminous with D —4,30,021	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—J	R Payn to the ties. Deduct	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 	weing made co-t ke } ` —≰,30,000	 J. Railway Polic Ferminous with D —4,30,021	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—J	Contemporate State	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 	eing made co-t	 N. Railway Police erminous with 	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—J	Contemporate State	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 18,000 remment or isdiction b s recoverable nts, etc 	eing made co-t	 N. Railway Police erminous with 	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Contractions of the second sec	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 18,000 rernment or isdiction to s recoverable onts, etc	eing made co-t	 N. Railway Police erminous with 	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Contemporate State	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 18,000 remment or isdiction b s recoverable nts, etc 	eing made co-t	 S. Railway Police erminous with )	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Stablis nments O R Payn to the rise. Deduct other G O R Cal INV Pay of C srged O R Colored Col	n, Deps ment t Raily -Estab overni	o the way lishm nents,	ots, et Orissa Police ent ch , Depa Col. 1	o.— Gov jur arge artme	18,000 	eing made co-t	 S. Railway Police erminous with )	the provinc
F. 6.—H Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Stablis nments O R Payn to the ties. Deduct other G O R Cal INV Pay of C srged O R Ced O R	nent t Raily -Estab overni ESTIGA	o the way	ats, et Orissa Police ent ch , Depa Col. 1 DEFAI	o.— Gov jur arge artme	18,000 	eing made co-t	 S. Railway Police erminous with )	the provinc
F. 6.—F Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Stablis nments O R -Payn to the rise. -Payner O R - - - - - - - - - - - - - - - - - -	nent t Raily -Estab overni ESTIGA	o the way	ats, et Orissa Police ent ch , Depa Col. 1 DEFAI	o.— Gov jur arge artme	18,000 18,000 remment or isdiction fr s recoverably mts, etc 	eing made co-t	 N. Railway Police forminous with 0	the provinc
F. 6.—H Gover Col. 1. owing to boundar F. 7.—I from o G. CRIMIN G. 1.—I <i>Cha</i>	Stablis nments O R Payn to the ties. Deduct other G O R Cal INV Pay of C srged O R Ced O R	nent t Raily -Estab overni ESTIGA	o the way	ats, et Orissa Police ent ch , Depa Col. 1 DEFAI	o.— Gov jur arge artme	18,000 	eing made co-t	 N. Railway Police forminous with 0	the provinc

		2	Expenditure.	Saving—. 4
		Rs.	Rs.	Rs.
Major Head	ud.			
G. CRIMINAL INVESTIGATION DEPARTMEN	NT-concld.			
G. 3.—Allowances, honoraria, etc.—				
Charged—	Rs.			
0	19,600			
	· }	22,900	22,867	
<i>R</i>	3,400 j	ng by I. P. office		
		ng by I. F. omo		
Voted— O	1,64,500]			
	· · · }	2,30,500	2,30,414	86
S	66,000 <b>j</b> of rates of	f dearness allow	vance and the	payment of
emergency area bonus.	•	•		,
G. 4.—Contract Contingencies—				
<b>0</b>	3,500	4,600	4,599	1
<b>R</b>	1,100∫	•	•	-
Col. 1.—Due to the	purchase of	furniture for an	office.	
G. 5.—Other Contingencies—				
<b>'0.</b>	4,96,200	4,81,200	4,81,196	
R.,	<b>_15,000</b> ∫	<b>2</b> ,01,400	4,01,100	
For rounding		200	8-4	200
J. WORKS-				
0 <sup></sup>	3,05,000 ]			
B	41,925	3,46,925	3,46,880	-45
Col. 1Due to the transfer of certa		m the head "C	5(1)" to this he	ad.
K. CHARGES IN ENGLAND-				
K. 1.—Secretary of State—				
Charged-				
0	3,760 J		A 780	
<b>R</b>	-1,200	2,560	2,560	••
Col. 1There was no recruitment	t of Indian I	Police Probation	ers during the ye	) <b>ar</b> .
K. 2.—High Commissioner— Charged—				
0	<b>2,</b> 48,000)			
R	-72,600	1,75, <del>4</del> 00	1,72,665	-2,735
		<b>#</b> 900	4 000	004
Voted	• •	7,200	6,292	908
For rounding— Charged		240		— <b>31</b> 0
Voted	• •		••	+200

,

•

Majór Head	and S	ub-he	ad.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving		
	1				2.	3	4	
<b></b>				******	Rs.	Rs.	Rs.	
Major Head—"29—Po	lice ''	con	cid.					
L. LOSS OB GAIN BY EX	HANG	E						
Charged .	•	•		• •	500	304		
Voted .					100	11	8	
M. LUMP PROVISION F NESS ALLOWANCE-		JPPLE	Ment	ABY DEAR-			-	
_				Rs.				
S	•.	•	•	2,17,000				
<b>R</b>			. •	<b>2,17,000</b> ∫	••	••	••	
Col. 1.—Due to the under the appropriate			n of t	the lump pro	vision for supple	mentary dearn	ess allowane	
For rounding					200	••	<b>2</b> 0	
		8 W	ithin	grant or			<b>2</b> 0	
For rounding Surrenders or with		8 W	ithin	grant or		••	<b>2</b> 0	
For rounding Surrenders or with oppropriation— Charged— R.	•	a w.	ithin	grant or 79,378		••	•	
For rounding Surrenders or with oppropriation— Charged— R. Voted—	•	s w	ithin		79,378	••	—79,37	
For rounding Surrenders or with oppropriation	Irawal	as ₩.	ithin	79,378 39,300	<b>79,378</b> <b>2</b> 9,300	 	— <b>79</b> ,37 — <b>3</b> 0,30	
For rounding Surrenders or with oppropriation— Charged— R. Voted—	Irawal	8 W.	ithin		79,378		— <b>79</b> ,37 — <b>3</b> 0,30	
For rounding Surrenders or with oppropriation	Irawal		ithin	79,378 39,300	<b>79,378</b> <b>2</b> 9,300		— <b>79</b> ,37 — <b>3</b> 0,30	
For rounding Surrenders or with oppropriation— Charged— R. Voted— R. Gross R. Deduction	Irawal	8 W.	ithin	79,378 39,300	<b>79,378</b> <b>2</b> 9,300		— <b>79</b> ,37 — <b>3</b> 9,30	
For rounding Surrenders or with sppropriation- Charged- R. Voted- R. Gross R. Deduction Totals-	Irawal	* **		79,378 39,300	<b>79,378</b> <b>2</b> 9,300			
For rounding Surrenders or with sppropriation- <i>Charged</i> - <i>R.</i> Voted- R. Gross R. Deduction TotALS- <i>Charged</i> -	Irawal			79,378 39,300	79,378 \$0,300 			
For rounding Surrenders or with oppropriation- <i>Charged</i> - <i>R</i> . Voted- R. Gross R. Deduction TOTALS- <i>Charged</i> - <i>Gross</i>	Irawal		ithin	79,378 39,300	79,378 \$9,300 	. 17,23,838		
For rounding Surronders or with ppropriation- Charged- R. Voted- R. Gross R. Deduction TotALS- Charged- Gross Deductions	Irawal		ithin	79,378 39,300	79,378 29,300 	 . 17,23,838 —12,049		
For rounding Surrenders or with sppropriation- Charged- R. Voted- R. Gross R. Deduction TOTALS- Charged- Gross Deductions Net.	Irawal	a w	i <b>thin</b>	79,378 39,300	79,378 29,300 	 . 17,23,838 —12,049	-79,37 -30,30 +39,30 -1,35,96 +3,75 -1,32,21	
For rounding Surrenders or with sppropriation- Charged- R. Voted- R. Gross R. Deduction TOTALS- Charged- Gross Deductions Net. Voted-	Irawal	. <b>8 W</b> .	ithin	79,378 39,300	79,378 \$9,300 30,300 18,59,800 15,800 18,44,000	 . 17,23,838 —12,049 17,11,789	200 	

### REVIFW.

Charged savings were 7.2 and 3 per cent. of the original and the final appropriations as compared with 3.3 and 3.1 per cent. respectively in the previous year.

Voted savings were 2.2 per cent. only as against .24 per cent. in 1941-42.

2. In order to make accommodation available in Calcutta for additional Police three bunglows were requisitioned outside the Province in May, 1942, under the Defence of India Rules, for the accommodation of the families of certain Police officers. The monthly rent payable for the bungalows was Rs. 1,250. The officers concerned could not remove their families without a separation allowance and travelling allowance for their families, which Government were not prepared to pay and the bunglows were ultimately relinquished. The bungalows lay vacant from May 1942 to June 1943 except for a short period during which two of them were let out to private tenants, and Government had to incur nugatory expenditure to the extent of Rs. 14,231 in the shape of rent for those bungalows.

						•		
· Majo	r Head	and S	ub-bea	d.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving
		1				· 2	3	<b>4</b>
<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>						Rs.	Rs.	Rs.
Major Hea	d" 30	)—Port	s and i	Pilota	ige ''			
B.—Other Por	18			•				
CHARGES FOR	POOLM	LAUN	OH ES-	-				
Charged-	-		•		Rs.			
0.	• •	•	•	•	11,600	12,300	13,811	+1,511
R Voted	•	•	•	•	700 }		1	
Gress-								
0.	•	•	•	•	4,40,000 كر	5,20,700	5,20,298	402
<b>R.</b> 1	•				80,700 {	0,20,100	0,20,200	204
Col. 1.—Ma the Military I			avy rej	pair v	vorks execu	ted at the Govern	ment Dockyard	i on behalf of
Beduet-	•							
<b>O.</b> .	•••	•	•			56,000	67,752	
<b>R.</b> .	4				<b>2</b> 9,000 ∫			
ments repaire	d at the equisite	o Gove oned b	nment y the l	) Doci Milita	kyard being ry Departn	smaller, owing to other smaller, owing the smaller. Col. 45-Ar	tor a large nu	mber of them
CPORTS ESTABI	ISHME1	NT8						
Charged-	-				•			
<b>0</b> .		•	•	•	97,700 34,700	63,000	70,9 <b>44</b>	+1,944
<b>R</b>	•		•	•.	34,700 )			
Chittagong re Central Gover	mainin: nmont	z unfille ostima	ed (Rs. te for	. 10,7 the	00) and par working o	post of the Eng tly to provision b f the Ship Surve been based on t	oing made on t	he basis of the (Rs. 24,000).
Voted-								
Gross								
0					. 10 0003			

#### See also the Audit Report.

Col. 1.—Mainly due to the decision to postpone sine die the construction of the Indian Seamen's Home at Calcutta (Rs. 2,00,000), partly set off by increased provision made on the basis of the Central Government estimate for the working of the Ship Survey Department (Rs.-17,300).

Deduct-Recoveries-

0	•	.•	•	•	ך 1,000		1 000	1 40.0
<b>R.</b> .		•			1,000	••	1,000	1,000

Col. 1.—Due to the post of the Engineer and Ship Surveyor at Chittagong having remained vacant for the major part of the year. Col. 4.—Due to the recovery from the Central Government of the charges for the full year on account of the Engineer and Ship Surveyor at Chittagong.

DSUBSIDIES TO STI	DSUBSIDIES TO STEAM BOAT COMPANIES					•	3,200	3,200	••
FMISCELLANBOUS	•	•	٠	•	•	•	1,500	900	600

Major Head and Su	b-hea	rd.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving	
1				2	3	4
				Rs.	Rs.	Rs.
Major Head" 30 Ports an	d Pil	otage	"-concld.			
GCHABGES IN ENGLAND- G. 2-High Commissioner .		:		5,080	4,800	280
H.—LOSS OB GAIN BY EXCHANGE For rounding—	٠	•	•••	••	8	+8
Oharged	•	•	• •	300	••	+300
Voted		•	•••	80	••	+80
Surrenders or withdrawals appropriation— <i>Charged</i> —	s wit	thin	0			
			<b>R</b> 8.			
B Voted		•	34,000	. 34,000	••	
R. Gross			1,03,000	1,03,000	••	-1,03,000
R. Deductions .	•	•	30,000	30,000	••	+30,000
Totals			•			
Charged Voted	•	•	•••	1,09,000	84,755	
Gross .	•	•		6,63,000	5,58,814	1,04,186
Deductions		•			68,752	+17,24
Net		:		5,77,000	4,90,062	

**REVIEW.** 

In the charged section there was a saving of 22.2 per cent. in the original appropriation and an excess of 13 per cent. over the final appropriation as against a saving of 7.7 per cent. in the preceding year. Voted savings were 15.1 and 2.8 per cent. of the original grant and the final appropriation respectively as compared with an excess of 5.4 per cent. in the previous year.

> Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March, 1943.

		-	-		_						Rs.	Rs.
1.	Opening balance on 1	st April	194	2	•	•	•	•	•	•	••	1,12,535
2.	Receipts during the yea	ır ;										
	(a) Local purchase	•	•	• `	•	•	•	•	•	•	1,82,470	
	(b) From Overseas	•	•	•	•	•		•	•	•	••	
	(c) From other sou	roes		•	•			•	•		586	1.83.056
	On account of elimina of issue rates, amo Deduct	unts, el	to.	пода	OIP	88, OL	0., 10	UDO CE	LICUIS	•		. 286
1.	Stores utilised on pro	duation									1,51,949	
	-	ancmot	1, 010	•	•	•	•	•	•	•		
2.	Stores sold .	•	•	•	•		•	•	•	•	2,794	
3.	Stores written off	•	•	•	•	•	•	•,	•	•	. 1	1,54,744
Clo	sing balance on 31st h main categories (i.e. ki	farch 1 nds) of	943, store	89 81 8.	alyse	d be	low, 1	to ex	hibit	the	••	1,41,133*

	Grant	No.	17.	Ports	and	Pilotage	-còntd
--	-------	-----	-----	-------	-----	----------	--------

<b>*</b> 1.	Engines and spar	e pa	rts			•		•	•		•	•	•	8,417
2.	Tools						,	•	•	•	•		•	6,228
3.	Hardware .		•				÷	•		•	•		•	34,669
4.	Metal.		•								•	•	•	8,380
5.	Canvas .			•		•	•	•	•	•	•	.•	•	8,744
6.	M. S. angles, pla	tes, 1	ods, e	to.	:					• •		'	•	17,763
7.	Bolts and nuts, I	iveta	s, etc.			•	•	• •		•		•	•	13,683
8,	Timber	•						•		•,				9,274
9.	Coal.			• •						•		•	•	2,505
10.	Asbestos goods							•					•	3,486
11.	Belting .										•		•	2,413
12.	Paints and oils	•								•	•		•	7,504
13.	Electrical goods									٠			•	3,381
14.	Crokery and cut	lery,	etc.		· .	•	•				•	•	•	423
15.	Miscellaneous	•	•	•		•	•	•	•	•	•	•	•	14,283 •
													Rs.	1,41,133

(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 and other incidental 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, 1943 by Mr. R. W. Garreau, then in charge of the Dockyard.

NARAYANGANJ; The 30th September, 1943. J. L. GODFREY, Engineer Superintendent, Government Dockyard, Narayanganj.

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AUDIT CERTIFICATE.

As the accounts of the Government Dockyard, Narayanganj, for the year 1942-43 were not locally test audited, the accuracy of the figures in the store accounts cannot be certified to by audit.

CALCUTTA; The 19th October, 1943. S. GHOSH, For Examiner, Outside Audit, Bengal.

### AUDIT COMMENTS.

With reference to the audit comments appearing at Page 109 of the Appropriation Accounts for the year 1941-42, Government have since revised the rate of overheads levied on all works undertaken at the Government Dockyard, Narayanganj, on the basis of the past actuals. The revised rate will take effect from the 1st April 1943 and remain in force for five years. The result of the change will be examined in due course.

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## GOVERNMENT DOCKYARD, NARAYANGUNJ.

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Profit and loss accounts for the years 1941-42 and 1942-43.

	1941-42	1942-43	`	1941- <b>42</b>	1942-48
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
I. Direct charges.			Credits.		•
1. Materials issued on jobs	72,127	1,33,205	Recoveries for work	2,07,719	3,22,147
2. Direct labour	61,335	76,783	done and credit for departmental work.		
3. Hire, charge on Barges (Chargeable expense).	5,353	21,452			
4. Materials supplied to departments.	3,268	4,373			5 200
Total .	1,42,083	2,35,813	4 per cent. on materials	2,885	5,328
II. Overhead charges.					
5. Pay of Engineer Superin- tendent.	15,487	13,316			
6. Pay of Establishment .	28,716	27,256	Docking charges realised	9,633	7,804
7. Travelling and other allowances.	920	2,338			
8. Stores for workshop, running launches, re- pairs and miscella-	11,934	13,590			
neous.			Value of stores supplied	3,739	5,003
9. Office and miscellaneous contingencies.	5,800	6,706			
10. Repairs to buildings in- cluding electrical.	1,480	1,279			
11. Depreciation on machi- nery and buildings,	6,805	6,480			
etc. 12. Stationery and forms .	436	<b>3</b> 01	Miscellaneous receipts. (Sale of old stores, electric charges reco-	738	1,826
13. Pension contribution .	6.572	4,971	vered, etc.)		
14. Audit charges	. 3,428	4.572			
15. Interest on capital	11,483	<b>16,022</b>			
16. Dredging charges	5,403	•• .	Net loss	15 <b>,673</b>	••
17. Writes off	(—)160	1.			
· Total .	98,304	96,832			
TOTAL EXPENDITURE .	2.40,387	3,32,645			
Net Profit .	••	9,463	- TOTAL CREDITS ,	2,40,387	3,42.108
TOTAL DEBITS .	2,40,387	3,42,108	•		

### Grant No. 18.-Scientific Departments.

Major Hee	ad an	d Sub	-head	ł.		Final Grant or Appropriation,	Actual Expenditure.	Excess+ Saving 4	
	1				•	2	3		
							Rs.	Rs.	Re.
Majer Head " 36- AGrants-in-aid Societies and In	AND	Don	TION			1710	<b>30,006</b>	29,976	30
For rounding	•	•	•	•	•	•	94	••	94
				Т	TAL		30,100	29,976	

		8	ee al	so the Audi	it Report.	4	
Major 1	Head and S	ub-hea	.d.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
	1				2	3	, <b>4</b>
					Rs.	Rs.	Rs.
Major He	ad " 37	Educat	tion '	••			
University				•			
AGRANTS TO UNIV	ERSITIES						
Charged		•			<b>5</b> .50,000	5,50,000	<b></b> ·
Voted				ji			
				· Rs.			
0		•		6,04,500 ]			
R				37,844	6,42,344	6,42,346	+2
BGOVERNMENT AE	NTS COLLEG	Ea	•	e 01,074j			
B. 1.—Arts College							
B. 1(1)Pay of							
Charged-							
0	• •	•	•	88,000 J			
R		1		-5,100	82,900	81,498	1,402
Voted		-		J			
0		•	•	12.17,200			
R				-26,000	11,91,200	11,74,904	
B. 1(2)Pay of	Establishr	• nent					
0, .		,		1,02,300]			
<b>R</b>	•			600 }	<b>1,01,700</b>	1,01,466	234
B. 1(3).—Allows		raria d					
Charged-	incost nono						
0				<i>1,840</i> ך			
<b>R</b>				240	2,080	1,878	
Voted-	•••	•	•	. 240			
0				16,350)	•		
		•	÷ .		19,095	18,209	
R	· ·	•		2,745			
					nt of rates of dear		972
B. 1(4).—Contra B. 1(5).—Other			•	• •	15,967	15,694	273
0			_	1,66,683 ן	•		
		-	•		<b>1,41,2</b> 08	1,38,868	2,340
	• •	•		-25,475			
For round		e aime	uity	in optaining	g materials from a	broad owing to	the war.
Charge	4-		-		40		+40
B. 2.—Arts Colleg		en-	•	••	· · · · ·	••	7.20
B. 2(1)Pay o							
0		•		1,24,200		•	
					} 1,19,800	1,18,992	808
R B. 2(2).—Pay o	f Ratahliah	• mant	•	-4,400	I		
0	1 130/00/01/01/1		_	14,200	h		
	•••	•	•		12,400	12,334	66
R	• •	•	•	1,800	· ۱		

# Grant No. 19. -Charges on account of Education.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
1	2	<u>3</u>	4 •
	Rs.	Rs.	Rs.
Major Head" 37Education "-contd.			
BGOVEENMENT ARTS COLLEGES-concld.			
B. 2.—Arts Colleges for Women—concld.			
B. 2(3).—Allowances, honoraria, etc.— Rs.			
O 2,850	4,619	4,660	+41
<b>R</b> 1,769		1,000	1
Col. 1Same as under sub-	-head B. 1.(3)-Vo	oted.	
B. 2(4).—Contract Contingencies—			
0		15.050	920
R	\$ 18,221	17,952	
B. 2(5).—Other Contingencies—			
0	)		
<sup>•</sup> R	<b>54,315</b>	53,010	1,305
Col. 1.—Due to (1) a college not being affiliated number of boarders (Rs. 5,593), (3) difficulty in abroad (Rs. 6,090) and (4) closing down of a colle	purchasing book	s and other n	aterials from
For rounding	35	••	+35
CGRANTS TO NON-GOVERNMENT ARTS COLLEGES-			
C. 1.—Arts Colleges for Mon—			
0		4,81,392	0.070
<b>R</b>	> 4,90,780	4,81,392	9,358
Col. 1.—Mainly due to (i) the payment of subvertient to pay their staff for the period during which of Government (Rs. 70,250), (ii) grant to a college (iii) increased financial assistance to a college und (Rs. 20,000).	ch the colleges rem e for construction	ained closed un of hostels (Re	der the orders . 30,000) and
C. 2.—Arta Colleges for Women	· 28,300	27,750	550
DGOVERNMENT PROFESSIONAL COLLEGES-			
· Charged—		•	
0	7.090	7,070	20
R	]	.,	
Col. 1Mainly due to the deputation	on of an officer to A	A.R.P. work.	
Voted			
0 3,84,400	) ≻ 3,76,920	9 80 407	
R	5,70,920	3,80,407	+ 3,487
Secondary-			
EGOVERNMENT SECONDARY SCHOOLS			
E. 1.—Secondary Schools for Boys			
E. 1(1).—Pay of Officers—			
Charged-			
0	`}	30,009	—1,891
Voted—	J		
0 10,41,000	10,20,000	10 <b>67</b> 807	78 /44
R	£ 10,20,000	10,07,597	

Major	Head	and S	Sub-he	-		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
		1				2	3	4
						Rs.	Rs.	Rs.
Major Head								,
-GOVERNMENT SI								
E. 1Secondary			-		ld.			
E. 1(2).—Pay of	f Esta	blishr	nent-	•	_			
Charged-					Rs.			
0	•	•	•	•	<b>2</b> ,200	2,100	2,067	3,
R	- '	••	•	•	ر 100—	-,-,-	-,	<b>U</b>
Voted								
0	•	•	•	•	57,700	~~ ~~ ~		
· R					1,700	56,000	55,143	85
E. 1(3)Allow	ances,	hono	raria.	ote				
Charged-								
0	•				3,050 J			
<i>R</i>					}	2,770	2,822	+5
Voted—	•	•	•	•	—280 J			
0					15,300 ן			
	•	•	•	•	j j	29,603	31,517	+1,91
Ŕ	•	•	•	•	14,303 )			p 1,01
E. 1(4)Contr						t of rates of dear	noss anowance.	
Charged—						-		
0								
<b>U.</b> .	•	•	•	•	1,015			
•	•	•	•	•	Ş	1,175	1,015	16
<i>R</i> Voted—	•	•	•	•	1,015 160	1,175	1,015	16
<i>R</i>	•	•	•	•	160 }	1,175	1,015	—16
R Voted— O	•	•	•	•	160 }	1,175 - 40,028		—16 —9)
R Voted— O R	•	•	•	•	160 }		<i>1,015</i> 39,117	—16 —91
R Voted— O R E. 1(5).—Other	Cont	ingene		•	160 }			
R Voted O R E. 1(5)Other <i>Charged</i>	Cont	ingene	Dies—	•	160 42,628 -2,600			
R Voted— O R E. 1(5).—Other Charged— O	Cont	ingend		•	160 }	- 40,028	39,117	91
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R		ingend		•	160 42,628 -2,600			91
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted—	Cont;			•	160 42.628 -2,600 4,150 -175	- 40,028	39,117	91
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R	Cont;	ingend	• • • • •	•	160 42,628 -2,600 4,150	40,028 - <i>3,975</i>	39,117 3,867	—9) —1(
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted—	Cont		• • • • •	•	160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	- 40,028	39,117	—9) —1(
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O					160 42.628 -2,600 4,150 -175	40,028 - <i>3,975</i>	39,117 3,867	—9) —1(
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O R		ingend		· · · ·	160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	40,028 - 3,975 - 59,416	39,117 3,867	—91 —10 —3,91
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O R For roundi	ing ed.	ingend	Dies	· · · ·	160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	40,028 - <i>3,975</i> - 59,416	39,117 3,867	—91 —10 —3,91
R Voted— O R E. 1(5).—Other Charged— O R Voted— O R For roundi Charge	ing ed.	• • • •	•	· · · · ·	160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	- 40,028 - 3,975 - 59,416 , 85	39,117 3,867	
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O R For roundi <i>Charge</i> Voted <b>E.</b> 2.—Secondary E. 2(1)—Pay o	ing ed Scho f Offic	ols for	r Girls		160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	- 40,028 - 3,975 - 59,416 , 85	39,117 <i>3,867</i> 55,506 	91 10 3,91 4
R Voted— O R E. 1(5).—Other Charged— O R Voted— O R For roundi Charge Voted E. 2.—Secondary	ing ed Scho f Offic	ols for	r Girls		160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	- 40,028 - 3,975 - 59,416 - 85 - 47	39,117 3,867	91 10 3,91 4
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O R For roundi <i>Charge</i> Voted <b>E.</b> 2.—Secondary E. 2(1)—Pay o	ing ed Scho f Offic	ols for	r Girls		160 } 42,628 } -2,600 } 4,150 } -175 } 63,019 }	- 40,028 - 3,975 - 59,416 - 47 1,79,000	39,117 <i>3,867</i> 55,506  1,74,430	91 10 3,91 4
R Voted— O R E. 1(5).—Other <i>Charged</i> — O R Voted— O R For roundi <i>Charge</i> Voted E. 2.—Secondary E. 2(1)—Pay o E. 2(2).—Pay ( O.	ing ed Schoo f Offic of Est	ols for ers ablish	r Girls		160 } 42.628 2,600 } 4,150 175 } 63,019 3,603 }  14,400 }	40,028 3,975 59,416 , <u>85</u> -47 1,79,000	39,117 <i>3,867</i> 55,506  1,74,430	9] 1( 3,9) 
R Voted— O R E. 1(5).—Othen Charged— O R Voted— O R For roundi Charge Voted E. 2.—Secondary E. 2(1)—Pay o E. 2(2).—Pay ( O. R.	ing ed Scho f Offic of Est	ols for ers ablish	r Girls		$160 \\ 42.628 \\ -2.600 \\ 4.150 \\ -175 \\ 63.019 \\ -3.603 \\ \\ 14.400 \\ -1.000 \\ \end{bmatrix}$	40,028 3,975 59,416 , <u>85</u> -47 1,79,000	39,117 <i>3,867</i> 55,506  1,74,430	91 10 3,91 4 +4
R Voted— O R E. 1(5).—Other Charged— O R Voted— O R For roundi Charge Voted E. 2.(1)—Pay o E. 2(2).—Pay o O. R. R. E. 2(3).—Allow	ing ed Scho f Offic of Est	ols for ers ablish	r Girls		160 } 42.628 2,600 } 4,150 175 } 63,019 3,603 }	40,028 3,975 59,416 , <u>85</u> -47 1,79,000	39,117 <i>3,867</i> 55,506  1,74,430	91 10 3,91 4 +4
R Voted— O R E. 1(5).—Othen Charged— O R Voted— O R For roundi Charge Voted E. 2.—Secondary E. 2(1)—Pay o E. 2(2).—Pay ( O. R.	ing ed Scho f Offic of Est	ols for ers ablish	r Girls		$160 \\ 42.628 \\ -2.600 \\ 4.150 \\ -175 \\ 63.019 \\ -3.603 \\ \\ 14.400 \\ -1.000 \\ \end{bmatrix}$	- 40,028 - 3,975 - 59,416 - 47 1,79,000 - 13,400 - 6,464	39,117 3,367 55,506  1,74,430 13,461	91 10 3,91 4 4,67

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
1	2	3	4
Malor Mond # 27 Education II and	Rs.	Rs.	Rs.
Major Head " 37 Education "contd.			
E. 2Secondary Schools for Girls-concld.			
E. 2(4)Contract Contingencies Rs.			
O. 25,513		60 DOB	
R500 )	25,013	<b>2</b> 6,30 <b>2</b>	+1.28
E. 2(5)Other Contingencies			
0 90 811 ]	89.407	41 077	43
<b>R</b>	} 62,407	61,977	
Col. 1.—Mainly due to the temporary closing de	own of a school a	nd some hostels.	
For rounding		••	+84
DIRECT GRANTS TO NON-GOVERNMENT SECONDAE: Schools	Y		
F. 1Secondary Schools for Boys-			
Charged-			
<i>O</i> <b>5</b> ,300	- 5,180	5.104	76
R.	-,	-,	•
Voted—			
0 14,40,400	15,00,145	14,94 260	5,88
R			
F. 2.—Secondary Schools for Girls— O		•	
	5,29,000	5,16,235	
R			
Primary. 			
O 4,900)			
R	► 5,080	3,205	1,878
-DIBROT GRANTS TO NON-GOVERNMENT PRIMARY	r		
SUHOOLS Charged	3 <b>4</b> ,500	34,250	
Voted-	,		
O 3,40,200			
R	3,35,439	3,38,596	+3,15
-GRANTS TO LOCAL BODIES FOR PEIMABY EDUCA			
TION	h	-	
	40,52,493	<b>3</b> 9,96,574	55,91
R		ary education gr	ant owing t
Special.			
COVERNMENT SPECIAL SCHOOLS J. 1Special Schools and Training Schools for Masters	r		
Masters J. 1(1)Pay of Officers			
0 3,41,600			

Major I	Major Head and Sub-head.						Actual Expenditure.		Excoss+ Saving
		1				2	3 •	4	
					•	Rs.	Rs.	Rs.	
Major Head-									
Government J. 1Special S						sters —concld.			
•					_				
J. 1(2).—Pay of	e Esta	011401	nent-	- ,	Rs.				
Charged O.					600J			•	
	•	•	-		}	51	0 46	8	42
<b>R</b> .	•	·	·	•	—90 J				
Voted					3,39.000 ]				
0.	•	•	•	•	<u>۲</u>	<b>3,</b> 25,05	0 3,21,96	1 -4	3,069
R.		•		÷	—1 <b>3</b> ,950 J		•		
J. 1(3)Allow	anecs,	hone	oraria.	eto	_	•			
Charged-		•			#0 <b>`</b>				
0.	·	·	•	•	78]	12	3 11	5	
R.			•	•	45)				
Voted									
0.	•	•	•	•	18,630)	<b>0</b> 0 F	NA 94.94		0.01
R.					{ 14 894 }	33,55	<b>34 3</b> 6,34	14 +	2,81
1.	•	•	Col.	18		B. 1(3)Vote	d.		
J. T(4)Contr	act C	ontin							
0.		•	•		19,619				
р					1,025	► 20,6	44 19,9	81	66
R.	- Con	• +:n//01	•	- •	1,020				
J. 1(5).—Othe Charged—		amker	10100-	-					
Chargea-		-	-	-	2,429	n			
	•	•	•	•			29 1,6	96	;
· R.	٠	•	•	•	700	)		•	
Voted									
0.	•	•	•	•	6,31,844	5,17,8	35 4,97.8	587	20,24
R.	•	•	•	.•					
centres during to war emerg and (4) difficu	g the y rency alty in	year ( (Rs. 2 1 obta	Rs. 71 25,445 ining	1,730) ), (3) forein	, (2) tempora fall in the nu in materials o	ry closing dow imber of studen owing to the w	start any new n of a reformat nts in training so yar (Rs. 5,200).	ory school	owi
Governmen	ioushi its. De	ment sparts	cnarg nents	zes pa . etc	yadie to oth —	er .			
0.	•			•	45,830	י			
8.	-	-	•	-	236	<b>} 46</b> ,	066 46,	066	•
For roundi	ing	•	•	•	-00	,			
Charged							_7.	•	-
Voted	•	•	•				77		
J. 2Training	Reha	• als for	• • Miot	TOPPO	•••			••	-
J. 2 1 raining				A 09000				•	
					ንፍ ሰብ	י רו			
0.	-				25,000	רו			

<sup>25,000</sup> --1,900 0. 23,100 21,925 R. • • • •

•

-1,175

Maj	jor H	ead an	d Sul	o-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.		
		I				2	3	4	
•						Rs.	Rs.	Rs.	
Major He									
JGOVERNM									
J. 2.—Traini	•								
J. 2(2).—Pay O.	OIL	Sta D118	nmen	<b></b>	Rs. 5,150)				
	•	•	•	•	5,100 }	4,850	4,482	36	
R.	•	•	•	•	<b>—3</b> 00 )				
J. 2(3).—Allo	wanc	es, hor	iorari	a, etc	-				
0.	•	•	•	•	1,000)	1.000			
R.		•			900	1,900	2,114	+214	
J. 2(5)Othe	T Cor	atinger	acies -	-	,				
О,		•		•	38,265 ]				
R.					-16,362	21,903	18,556	3,347	
Col. 1Ma	y. (	Col. 4	the re Main	moval nly due	of certain to	aining schools f xpenditure on st	rom Calcutta o ipends owing to	wing to the a fall in the	
For round	ling	•	•	•		15		+18	
DIRECT GRAI	<b>(TB 1</b>	10 11 01	¶-Gov	ERNME	INT SPECIAL				
K. 1Special S	chool	a for T		nd Ma	8to#8				
0.				110 010	6.23,326]				
	•	•		•	<u>۲</u>	6, 15, 166	6,04,515	<b>—</b> 10,651	
R. K. 2.—Special S	• • • • • • •		• •	•	8,160 }	72,632	64,577		
Mistresses.				•	• •		-	-8,055	
Col. 4Du expenditure owi nergency.	ng to	reducti their	ion of tempo	grants orary o	s of certain a losure or rem	ohools which co oval from Calco	uld not maintain itta in view of	n their scale the present	
For round	ling .	•	•	• 1	• •	42	P10	42	
•		Genera	1.	!					
-DIBECTION-									
Charged-	•			•					
<i>0</i> .	•	•	•	•	66,600				
л					-2.700	63,900	62,574	—1,326	
п.	•	•	•	•					
R. Voted—									
		•	•		1,68,500		_		
Voted-	•	•	•	•	<u>۲</u>	1,67,100	1,65,120	<del>~1</del> ,980	
Voted	•	•	•	•	$\left. \begin{array}{c} 1,68,500\\ -1,400 \end{array} \right\}$	1,67,100	1,65,120	<b>-1,980</b>	
Voted O. R.	.noh-	_	•	•	<u>۲</u>	1,67,100	1,65,120	<del>~1</del> ,980	
Voted- O. R. IINSPECTION- M. 1Men's Br			•	•	<u>۲</u>	1,67,100	1,65,120	<b>~1</b> ,980	
Voted- O. R. IINSPECTION- M. 1Men's Br M. 1(1)Pay	of Of			•	<u>۲</u>	1, <del>6</del> 7,100	1,65,120	<del>~1</del> ,980	
Voted O. R. IINSPECTION M. 1Pay M. 1(1)Pay Charged	of Of			•	1,400 }	1, <del>6</del> 7,100	1,65,120	<del>~1</del> ,980	
Voted- O. R. IINSPECTION- M. 1Men's Br M. 1(1)Pay Charged- O.	of Of				_1,400 }	1,67,100 <i>\$,800</i>	1,65,120 5,679	<del>-</del> 1,980 - <i>121</i>	
Voted- O. R. IINSPECTION- M. 1Men's Br M. 1(1)Pay Charged- O. R.	of Of		• • •		1,400 }				
Voted- O. R. IINSPECTION- M. 1Men's Br M. 1(1)Pay <i>Charged-</i> O. <i>R.</i> Voted-	of Of		- -		-1,400 6,000 -200				
Voted- O. R. IINSPECTION- M. 1Men's Br M. 1(1)Pay Charged- O. R.	of Of				_1,400 }				

Мајо	r Hea	id and	Sub-	head.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving 4
		1	•			2	3	
						Rs.	Rs.	Rs.
Major Head	<b>"</b> 3	17E	lucati	ion ''~	-conid.			
MINSPECTIO	nco	ntd.						
M. 1Men's	Brand	chco	ncld.					
M. 1(2).—Pa	y of	Estab	lishm	ent				
Charged					Rs.			
<i>0</i> .	•	••	•	•	1,400	1,360	1,250	·1
<b>R</b> .	•	•	•		<b>4</b> 0 \$	1,000	1,000	
Voted	•	•	•	•	<b>*.</b> .	1,28,100	1,26,294	1,8
M. 1(3).—A	lowa	aces, ł	lonor	aria, et	to.—			
Charged								
0.	•	•	•		2,1 <b>0</b> 0 ]	2,170	1,879	٥
<b>R</b> .				•	70 5	a,170	4,079	2
Voted	•				-			
0.	•	:	•	•	ן 1,78,500	1 21 200	1 24 200	
R.				•	7,000 }	- 1,71,500	1,74,586	+3,0
M. 1(4)C	ontra	et Con	tinge	ncies	-			
Charged			U					
<b>0</b> .	•		•	•	225			
R.				_	30	- 195	175	
Voted-	•	•		•	,			
0.	•		•		31,232 ]			
R.					-1,800	29,432	29,064	3
M. 1(5).—Oth	• r-	• •	•	•				
Charged		TAUR	10106			20	20	•
Voted-	•	•	•	•				••
0.				•	19,400 <b>)</b>		•	
R.					900	18,500	18,207	
rv. For roundin	•	•	•	•				
Charged						55		
Voted				-				4
voica 1: 2Women's	• B	• nah ·	•	•			••	т
M: 2(1).—Pay								
M. 2(1) = 1 ay 0.	• •	а ШСО19-		•	60,000 J			
			-	-	3,000	57,000	57,624	<del>4</del> 6
B.	•	•	•	•				
M. 2(2).—Pay			sume)		25,800 [	1		
0.	•	•	•	•		25,200	25,061	· ]
R.	•	•	•	•	600	I		
M. 2(3).—Allo	wanc	æs, ho	norar	ria, etc.				
0.	•	÷	۰.	•	ן 16,700	17,188	16,314	
R.	•			•	488			•

М	ajor He	ead an	d Sub	-hoad.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
		1				2	• 3	4
						Rs.	Rs.	Rs.
Major He	ad" 3	17 Ed	ucatio	on ''	contd.			
MInspirction	i-consi	Ы.						
M. 2Womo	n's Bra	nch	nold					
M. 2(4).—C			•••		• •	9,350	9,212	-13
<b>M. 2(5).</b> —0	thor Co	ntinge	noies	<u> </u>	Rs.			
0.	•	•	•	•	<b>3</b> ,100 J	2,612		••
R	•	•	•		<b>4</b> 88 }	- 2,012	2,512	<u>~10</u>
For rot	unding			•	• •	50	••	+5
N.—SCHOLARSH Charge					•			·
<i>o</i> .			•		2,600	•		
R.					•590 }	<b>2</b> ,010	1,832	17
N. Voted-		•	•	•				
•0.		_			5,5 <del>8</del> ,000)			
		•	•	•	3	5,51,000	\$,34,481	
R. Misofilan	-	•	•	•	—7,000 J	•		
O. 1.—Grants				nont of	f literature			
0. 1Grants 0.	IOF the	encon	nagen		12.600			
0.	•	•	•	•	Ý	14,600	14,182	41
R.			•	•••	2,000 ]			
	rants fo				ent of Aerona	of an annotated ed au-	inon of the ma	a a ddara e.
0:	-	•	.•	•	9,600	860	851	
R.		•	•	•	ز 8,740_			
Col. 1.—I	Due to r	10 <b>reer</b>	uits h	aving	been taken fo	or training in Civi	Aviation.	
0. 2Exami		Charge	<b>8</b>					
Charge	<b>i</b>							
0.	•	•	•	•	800 ]	630	585	
<b>R</b> .	•		•	v	_170 S		000	
Voted	-							
0.		•	•	•	ן 90,000	1 00 040	1 44 500	
R.				•	49,042	1,39,042	1,35,730	3,31
Col. 1N not being in	troduce	lue to ed duri	the so ing th	oheme	for the reorge	anisation of the and increase in	Bengal Sanskri the number	t Association of candidates
(Rs. 34,000) O. 3.—Board ( cation.		media	te- an	d Sec	ondary Edu-	66,500	66,514	+1
0. 4Grants	in aid.	Contri	butio	ns, etc				
0. 4(1).—E: tral Gov	rpenses ernmen or econe	out of t and omic de	the s	zrant f local	rom the Cen- contributions and improve-			
O. 4(1) (b)	-Grant recrea	s, etc.,	in co ground	onnecti ds for	on with play villages and			
0.	•	•	•	• •	19,500 ک	18,000	18,081	+8

	Major	Head	and §	Sub-he	ad <sup>‡</sup>		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving	
			1				8	8	4	
							Rs.	Rs.	Rs.	
Ma	jor H <b>ead</b>	" 37	E	ducatio	<b>m ''</b> -	-contd.				
-MISCELI						·				
0. 4Gre										
	-Expension Centra					from the Rs.				
	<b>R</b>	•	•	•	•	1,920	1,920	1,803	-11	
				Col. 1	D1	10 to post b	udget sanctions.			
0. 4(3)	-Other	Grants	1-in-a	i <b>d, Co</b> r	itribu	tions, etc	-			
	0	•	•	•	•	1,54,300	1 00 005	1 17 055		
	R					-30,495	1,23,805	1,17,255	6,55	
							nisation of the	Bengal Sanskri	t Association	
0. 5.—Ot Cha	her Char arged—	g <del>es</del>			•					
	0	•		•	•	ן 1,550				
	<b>R</b>						720	802	+8	
Vof	ted -	•	•	•	•	,				
	0					57,800 ]				
	<b>R</b>					-25	67,775	51,474	6,30	
<b>G-1</b> 4		• 	1			)	being drawn by			
O. 6.—Cha the Phy		the Y	outh			orks under				
	<b>0</b>	•	•	•	•	600	450	350	—10	
	<b>R</b> .,			۹.	•	_150 <b>§</b>	300	000		
Vo	ted-				_	2,61,600				
Vo		•	•	•	•	2,01,000				
Vo	ted-	•	•	•	•	-60,962	2,00,638	1,69,181	31,45	
Col. 1 District not bein ntilised to vaca training of gran 0. 7.—Ch	ted O R IMainly organis- ing constr in full or noies in ts-in-aid earges of	ers to ucted wing t the po (Rs. 7 (Rs. 1 the Yo	the F owin o the sts of ,000) 4,000 outh	Iome ( g to th distur f Distr and ir 0).	Defen e dif bed ict O abili	60,962 ation of th nce) Depart fleulty in ob conditions of rganisers (F	e Physical Direct ment (Rs. 28,300) staining materials f the province (R ts. 10,000), lossor a clubs and instit	otor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco	gymnasium ant not bein Mainly du urred for shor	
Col. 1 District not beir ntilised to vaca training of gran 0. 7.—Ch	R. R. I.—Mainle Organise in full o noies in full o goourse ts-in-aid barges of ysical Diu	ers to ucted wing t the po (Rs. 7 (Rs. 1 the Yo	the F owin o the sts of ,000) 4,000 outh	Iome ( g to th distur f Distr and ir 0).	Defen e dif bed ict O abili		e Physical Direct ment (Rs. 28,300) staining materials f the province (R ts. 10,000), lossor a clubs and instit	otor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco	e number o gymnasium ant not bein Mainly du urred for shor	
Col. 1 District not bein ntilised to vaca training of gran 0. 7.—Ch	ted— O. R. I.—Mainlo Organisang constr in full exposed to in full exposed g course of to in-aid earges of ysical Dis O.	ers to ucted wing t the po (Rs. 7 (Rs. 1 the Yo	the F owin o the sts of ,000) 4,000 outh	Iome ( g to th distur f Distr and ir 0).	Defen e dif bed ict O abili		e Physical Direct ment (Rs. 28,300) staining materials f the province (R ts. 10,000), lossor a clubs and instit	otor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco	e number of gymnasium ant not bein Mainly du urred for shor he condition	
Col. 1 District not beir ntilised to vaca training of gran 0. 7.—Ch	ted— O R I.—Mainly Organisa ng constr in full e to-in-sid marges of ysical Dis O R	ers to uoted wing t the po (Rs. 7 (Rs. 1 the Yo reotres	the F owin o the sts of ,000) 4,000 buth c	Iome ( g to the disturn f Distr and ir )). Welfa	Defen bed o ict O abili re W		e Physical Direc ment (Rs. 28,300) otaining materials f the province (R. is. 10,000), lossor n clubs and instit 23,612	btor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shor he condition 1,41	
Col. 1 District not bein ntilised to vaca training of grani O. 7.—Ch the Phy	ted— O R Maini organis- ng constr in full e- noies in g course ( ts-in-aid marges of ts-in-aid marges of N R Col. 1.	ers to uoted wing t the po (Rs. 7 (Rs. 1 the Yo reotres	the F owin o the sts of ,000) 4,000 buth 8	Lome ( g to the disturn f Distr and in ). Welfa: he sus	Defense ie dif bed ict O abili re W		e Physical Direc ment (Rs. 28,300) staining materials f the province (R ts. 10,000), lossor n clubs and instit	btor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shou he condition 1,41	
Col. 1 District not beir ntilised to vaca training of gran 0. 7.—Ch	ted— O R Maini organis- ng constr in full e- noies in g course ( ts-in-aid marges of ts-in-aid marges of N R Col. 1.	ers to uoted wing t the po (Rs. 7 (Rs. 1 the Yo reotres	the F owin o the sts of ,000) 4,000 buth 8	Lome ( g to the disturn f Distr and in ). Welfa: he sus	Defense ie dif bed ict O abili re W		e Physical Direc ment (Rs. 28,300) otaining materials f the province (R. is. 10,000), lossor n clubs and instit 23,612	btor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shou he condition 1,41	
Col. 1 District not bein ntilised to vaca training of gran O. 7.—Ch the Phy	ted— O R I.—Mainly Organis- ng constr in full ex- g course of ysical Dis O R Col. 1. ural Reco	ers to uoted wing t the po (Rs. 7 (Rs. 1 the Yo reotres	the F owin o the sts of ,000) 4,000 buth 8	Lome ( g to the disturn f Distr and in ). Welfa: he sus	Defense ie dif bed ict O abili re W		e Physical Direc ment (Rs. 28,300) otaining materials f the province (R. is. 10,000), lossor n clubs and instit 23,612	btor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shou he condition 1,41	
Col. 1 District not bein ntilised to vaca training of gran 0. 7.—Ch the Phy 0. 8.—Ru	ted— O. R. I.—Mainl Organis ng constr in full of nocies in i y course of ts-in-aid ts-	ers to uoted wing t the po (Rs. 1 the Yo reotres	the F owin o the sts of ,000) 4,000 buth s	Iome ( g to the disturn f Distr and ir )). Welfa he sus Adu	Defense dif bed o ict O abili re W		e Physical Direct ment (Rs. 28,300) taining materials f the province (R. sc. 10,000), lossor n clubs and instit 23,612 aysical training of the second second second second and the second second second second and the second second second second second and the second sec	btor and a larg and (ii) many and the tiffin gr s. 30,100). Col. 4. expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shou he condition 1,41	
Col. 1 District not bein not bein of grani O. 7.—Ch she Phy O. 8.—Ru	ted— O. R. I.—Mainl Organis ng constr in full of nocies in i y course of ts-in-aid ts-	ers to uoted wing t the po (Rs. 7 the Yo reotres	the F owin o the sts of ,000) 4,000 buth s	Iome ( g to the disturn f Distr and ir )). Welfa he sus Adu	Defense dif bed o ict O abili re W		e Physical Direct ment (Rs. 28,300) taining materials f the province (R. sc. 10,000), lossor n clubs and instit 23,612 aysical training of the second second second second and the second second second second and the second second second second second and the second sec	btor and a larg and (ii) many and the tiffin gr s. 30,100), Col. 4 expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shor he condition 1,41	
Col. 1 District not bein ntilised to vaca training of gram 0. 7.—Ch she Phy 0. 8.—Ru 0. 8.—Ru 0. 9.—Ad Schedu 0. 9.(1)	ted— O. R. I.—Mainl Corganisang constr in full of moies in f social Dis o. R. Col. 1. ural Reco O. R. R.	ers to usted wing t the poo (Rs. 7 (Rs. 1 the Yang rectres 	the F owin o the sts of ,0000) ,4,000 buth s	Iome ( g to the distur f Distr and ir )). Welfa Welfa 	Defended of dif bed of ict O abbili re W pension lt Ed 1		e Physical Direct ment (Rs. 28,300) taining materials f the province (R is. 10,000), lossor n clubs and instit 23,612 aysical training of a lin abeyance.	btor and a larg and (ii) many and the tiffin gr s. 30,100), Col. 4 expenditure inco- utions to fulfil t 22,202	e number of gymnasium ant not bein Mainly du urred for shor he condition 1,41	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs. '	Rs.	Rs.
Major Head " 37Education "contd.			
OMISOELLAN EOUS-concld.			
O. 9.—Advancement of Education of members of Scheduled Castes—concld.	of		
O. 9.(2).—Expenditure from Scheduled Cast Education Fund— Rs.	68		
O 2,86,112 R	} 1,96,912	1,41,208	55,704
Col. 1.—Mainly due to certain stipends not be schemes not being completed owing to difficulty Mainly due to (1) a large number of stipends not sanctions (Rs. 30,000), and (2) certain institution to materials not being available (Rs. 26,000).	in obtaining mate t being drawn du	rials (Rs. 31,3 ring the year	00). Col 4 owing to late
O. 10.—Other Items			
Charged-			
0 400	}	••	••
R.	5		
Voted			
O	> 14,320	9,849	4,471
Col. 1.—Mainly due to the postponement of the Government Educational Institutions (Rs. 7,66) (Rs. 4,400) and (3) review of new text-books (Re. 4,400) and (3	he schemes for (1 30), (2) education	) provision of weeks and p	radio sets in opular lectures
For rounding	50		50
SCHEDULED CASTES EDUCATION FUND	2,86,112	1,41,208	+1,44,904
See Sub-Hea	ad 0.9(2).		
Charges in England—			

S .--- HIGH COMMISSIONER----

Charged-

					29,380	16,250	16,213	
R	•	•	•	•	—13,110 }	10,230	10,213	87

Col. 1.-No officer went on leave ex-Indua owing to the War.

Voted----

					ך 20,800		4 - 44	
R	•	•	•	•	—11,000 <b>}</b>	9,800	6,529	3,271

Col. 1.-No scholar was sent to England owing to the War.

Major 1	Head (	and S	ub-h	ad.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
		1				2	3	4
						Rs.	Re.	Rs.
Major Head	" 37	.—Ec	lucati	on ''	-concld.			
TLoss or gain by	EXCH	ANGE						
Charged—					Rs.			
Q R	•	•	•	••	200 ך 200 	. 40	29	11
Voted	•	•	i.	•		, 300	11	
For roundin	g							
<b>Charg</b> ed	ι.	•	•	•		40	••	40
Surrenders or withdr	awals	withi	n gra	nt or	appropriati	ion—		
Charged—								
<i>R</i>	•	•	•	•	50,240	50, <b>240</b>	• •	50,240
Voted— R	•	•	•	•	12,94,793	12,94,793	•	12, <del>94</del> ,793
TOTALS Charged	ł.	•	•	••		8,70,000	8,13,247	56,75 <b>3</b>
Voted-								
	055	•	•	•	•••	1,73,86,112		
	ductio	ons	•	•	• •		-1,41,208	+1,44,904
Ne	ţ.	•	•	•	• •	1,71,00,000	1,56,49,863	

#### REVIEW.

Charged savings were 6.5 and .8 per cent. of the original and the final appropriations respectively as compared with 2.6 and 1.1 per cent. in the preceding year. Voted savings were 8.5 and 1 per cent. of the original and the finally modified appropriations as against 7.6 and .8 per cent. respectively in 1941-42. The bulk of the savings in the original voted grant was contributed by sub-head I.

2. The local inspection of an educational institution disclosed that the notice calling for tenders for the supply of certain furniture to the institution did not contain specifications of the articles to be supplied and that out of the three tenders received, two quoted rates giving dimensions of the articles, while the third contained rates without any dimension. The third one was, however, accepted. This tender also contained unattested corrections doubling the quantity and reducing the rate by As. 8. The excess quantity, although not required, was accepted. Thus Government, had to incur a nugatory expenditure amounting to Rs. 3,045, which was written off by them. No responsibility for the irregular procedure adopted and for the unnecessary expenditure incurred could be fixed by Government, the officer who arranged for the supplyhaving retired.

3. 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 adv. accment 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 subhead 0.9 (1). The expenditure incurred for the purpose is booked under sub-head 0-9(2) and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head P. The transactions of the Fund during 1942-43 are shown below t—

				160.
Opening balance on the 1st April 1942	•	•		1,81,457
Receipts during 1942-43	•	•		1,50,000
Expenditure during 1942-43	•			1,41,208
Closing balance on the 31st March 1943	•	•	•	1,90,249

### STORE ACCOUNTS. .

(i) Store Accounts of the Bengal Engineering College for 1942-43.

	Coal, oil and grease.	Timber.	Tools.	Chemicals.	Electrical Stores.	Mis- cellaneous.
1	2	3	4	5	6	- 7
	Rs.	Rs.	Rs.	<b>R</b> 8.	Rs.	Rs.
Opening balance	332	1,049	346	56	<b>2</b> ,067	3,928
Receipts.			•			•
(a) By local purchase	9,967	153	149	· 680	2,267	5,475
(b) From other Government De- partments.	••	•• *	•••	••		••
(c) From overseas	••	••	••	••	••	••
(d) From other sources	**	160	180	••	••	498
Issues.						
Issues for different works, etc	9,731	1,022	342	<b>63</b> 0	2,294	5,005
Depreciation. loss, shortage, etc., written off.	••	••	6	••	4	18 <b>9</b>
Closing balance	568	340	327	106	2,036	4.707

Agency employed for verification.—Mr. C.  $\checkmark$ . Newman and Mr. P. B. Ghosh (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. M. A. 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.

SIBPUR, The 28th June 1943. C. V. MILLER, Principal, Bengal Engineering Collage.

#### AUDIT COMMENTS.

As the accounts of the College for 1942-43 were not test-audited this year, audit is not in a position to certify the accuracy of the store accounts.

	-			•	-	-		
	Timber.	Iron.	Paint.	Fuel.	Missel- laneous.	Toola.		
1	2		2 8 4		4	5	6	7
· ·		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Opening balance	·	<b>3</b> ,005	6,801	766	281	8,804	32,237	
Receipts.								
(a) By local purchase	•	1,974	3,204	268	1,345	5,698	2,337	
(b) From other Governmen partments	nt De-	<b>6</b> 7		••	•••	• 31	***	
(c) From overseas	•	••	••	••	••			
(d) From other sources .	•			•••	-	62		
Issues.								
(a) Issue for different we etc.	vorka,	623	1,388	224	1,447	2,623	205	
(b) Depreciation, loss, sho ete., written off	rtage,	••	8-1	••	••	<b>0</b> -0	*788	
Closing balance		4,356	8,617	810	179	11,972	33,581	
		•						

### (ii) Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1942-43.

\* Include<sup>3</sup> R<sup>3</sup>. 761 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, Absanalla School of Engineering, Dacoa.

### 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.

DACOA, The 2nd July, 1943.

HAKIM ALI, Principal, Ahsanulla School of Engineering, Dacea.

### AUDIT COMMENTS.

The accounts of the Ahsanullah School of Engineering, Dacca, for the year 1942-43 were not due for local inspection this year. The accuracy of the Store Accounts cannot, therefore, be certified by audit. It would be seen that except under "fuel" the purchases during the year were appreciably more than the issues with the result that there was a heavy closing balance at the end of the year. The heavy purchases referred to above were stated by the Principal to be due to the disturbed international situation in view of which it was apprehended that supplies would not be available in the near future.

1	lajoi	r Hea	d and	Sub-	head.		Final Grant or Appropriation.	Aotual Expenditure.	Excess + Saving —.
			ŀ				2	3	4
Ma	jor H	iend	" 37	—Edu	cation	".	Rs.	Rs.	Rs.
		8	econda	ry.					
-Governm	ENT	Smoo	NDARY	s Scu	OOLS-	- Rs.			
. (		٠	•	•	•	3,00,200	3,10,680	2,86,901	
1	R. •	•	•	•	•	10,480 )			
DIRECT GI Schools	RANT	<b>5 TO</b> 2	non-G	over	n Men'	f Secondary			
C	).	•	•	•	•	<b>2,</b> 87,800 \	2,77,795	2,70,855	6,940
I	<b>2</b> .	•	•	•	•	<b>—</b> 10,005∫	2,11,180	2,10,000	0,040
		1	Prima	ry.					
C.—Direct g Schools—	<b>ra</b> ni	<b>18 T</b> (	D NON	-Gov	ernme	NT PRIMARY	r		
C	).	•	•	٠	•	ړ 4,36,700			
H	<b>2</b> .	•		•	•	<b>—7,403</b>	4,29,297	4,25,597	3,700
		8	pecial						
EDIMET G Sociols .	BAN7		-		FRNM	ent Special	2,000	1,880	120
FInspectio	N	G	lenera	2.					
C	).	•	•		•	ן 33,100			•
I	<b>č</b> .	•	•	۰.	•.	539 }	33,639	33,398	241
GSCHOLARS	HIPS	•	•		•	••••	40,600	37,902	2,698
H.—Miscella	NEOU	8	•						
Charg									
	).	•	•	•	•	<sup>200</sup> }	100	100	••
-	8.	•	•	•	•	—100 J			
Voted	l— ).			_		ן <b>17,6</b> 00			
	2.	•	<b>1</b>	•	•	_1,169	16,431	14,742	1,689
-		•	•	•	•				
			s in E	inglar	rd.				
K.—High Coi	<b>(ND8</b> 5).	IONE	R—	•	•	. <b>4,52</b> 0}	. 675	•••	
	<b>.</b> .	•	•	•	•				
					or hav	ing gone on le		owing to the W	
L.—Loss or g	AIN I	BY EC	CHAN	G <b>X</b>	•	, <b>•</b> •	100	610	-100
For round							180		

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

Major	Hea	d and	Sub-	head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving	
		1				2	3	4	
Major Head	" 37,	-Ed	ucatio	)n ''_	-concid.	Rs.	Rs.	Rs.	
Surrenders or wi pristion—	thdra	wals	withi	n gra	nt or appro				
Charged-					· Rs.				
R.	•	,	•	•	100	100	-	100	
Voted									
R.			•	•	12,078	12,078	***		
Total-Grant No.	20								
Charged	۰.	•	•		• •	200	100	100	
Voted	•	•	•	•		11,22,800	10,71,275	61,525	

### REVIEW.

Voted savings were 4.6 per cent. of the original grant and 3.6 per cent. of the final appropriation compared with 1.5 and 5 per cent. respectively in the preceding year.

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

	Total budget provision.	Total expenditure.
	Rs.	Rs.
1. Expenditure debited to the Major Head "37Education" (Grant No. 20).	11,23,000	10,71,375
<ol> <li>Expenditure debited to the Major Head "50.—Civil Works" (sub-head A. 9(a) of Grant No. 29).</li> </ol>	7,400	3,441
Total	11,30,400	10,74,816

Although the grant was made according to the provisions of the Act, the statutory minimum was not spent.

Majo	r Hea	d and	Sub-	head.		Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
		1				2	3	4
Major	Head	" 38	Me	dical "	·····	Rs.	Rs.	Rs.
MEDICAL EST	ABLIS	HM BN T						
A1,-Pay of O	fficers							
Charged-					Rs.			
0.	•	•	•	•	1,07,000		64,920	
R.	•	•	•		<b>4</b> 1,920∫	00,000	01,020	
Col. 1.—Ma reserved for I. Voted—	inly M.S.	due to . office:	o the rs on	post accou	ing fof two nt of the rev	voted officers a ersion of the late	ts Civil Surgeon ter to military d	ns in districts uty.
0.	•	•	•	•	<b>2,91,00</b> 0 J	2,96,055	2,95,390	665
R.	•	•	•	•	5,055 }	<b>2,80,000</b>	2,94,070	
A2.—Pay of E Charged—		shment	;					
<b>0</b> .	•	•	•	•	ן1,600	1 010	1	
<b>R</b> .		• ·			م 19 ک	- 1,619	1,888	+269
Voted-								
0.	•	•	•	•	2,03,200	1,97,610	1,97,404	
R.	•	•	•	•	<b>—5,590∫</b>	1,01,010	2,01,101	
A3Allowance	es, ho	noraria	, etc	.—				
Charged-	•							
0.	•	•	•	•	5,612 -1,551	4,061	<b>3</b> ,5 <b>3</b> 1	
R.	•	•	•			J., A 1 Albana		
			G	ol. 1.—	-Same as un	der A1Chang	Β <b>Ω.</b>	
Voted O.					** 000			
	•	•	•	•	53,900			
<b>S.</b>	•	•	•	۰.	5,000 }	49,838	46,111	—3,7 <b>27</b>
B.	•	•	•	•	ر 9,062 (			
р.			OFAD	t due		according to f makes	of deserves al	lamana Da
Col. 1Sur	nly d	ue to	less	transi	fers and few	er officers being	placed on supern	numerary duty
Col. 1.—Sur duction main owing to the s A4.—Contract	nly di horta	ue to ge in tl	less he ca	transi	fers and few	er officers being	placed on superr	nowance. Re- numerary duty •12
Col. 1.—Sup duction main owing to the s A4.—Contract Oharged	nly di horta	ue to ge in tl	less he ca	transi	fers and few	ver officers being ; ower).	placed on superr	numerary duty
Col. 1.—Sur duction main owing to the s A4.—Contract	nly di horta	ue to ge in tl	less he ca	transi	iers and few B. M. S. (Lo	ver officers being ; ower).	placed on superr	numerary duty
Col 1.—Sun duction main owing to the s A4.—Contract <i>Charged</i> Voted— O.	nly di horta	ue to ge in tl	less he ca	transi	fers and few B. M. S. (Lo  12,000	ver officers being ; ower).	placed on superr	numerary duty
Col 1.—Sun duction main owing to the s A4.—Contract Oharged Voted— O. R.	nly di horta Conti	ue to ge in ti ngencie	less- he ca es	transi	iers and few B. M. S. (Lo	ver officers being ; ower) 250	placed on superr 235	numerary duty •12
Col. 1.—Sun duction main owfing to the s A4.—Contract <i>Oharged</i> Voted— O.	nly di horta Conti 	ue to ge in th ngencio	less he ca es	transi dre of	fers and few B. M. S. (Lo  12,000 1,463 he supply o	ver officers being ; ower). 250 13,463	placed on superr 235	numerary duty •12
Col. 1.—Sur duction main owing to the s A4.—Contract <i>Oharged</i> Voted— O. R. A5.—Other Co A5(i).—Gran	nly di horta Conti 	ue to ge in th ngencio	less he ca es	transi dre of	fers and few B. M. S. (Lo  12,000 1,463 he supply o	ver officers being ; ower). 250 13,463	placed on superr 235	numerary duty •12

Major	Head	d and f	Sub-l	lead.	ł	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess + Saving , 4
Major He	ad "	38.—N	ledica		contd.	Rs.	Rs.	Re.
A.—MEDICAL ESTA	BLISP	MENT-	con	cid.				
A5Other Cor	ntinge	ncies-	conc	ld.				
A5(ii).—Othe	er cha	rges-						
Charged-		-			Rs.			
0.	•	•	•	•	116	1.47		-
<i>R.</i> Voted—	•	•	•	•	24 }	140	- 44	9
0.	•	•			7,500 )			
R.					1,873	9,373	10,394	+1,02
	I. I.—	-Mainl	y due	to the		rent for a hire	d bungalow.	
A6Grants-in			-				8	
Charged-					•			
0.	•	•	•		ן 1,100			
R.					-80	1,020	1,020	••
A7.—Deduct— from other Go						2,856	- 2,856	
For rounding-	-							
Charged	·	·	·	•	• •	178	•••	+17
Voted		•		•	• •		4 . <u>1</u>	+ 24
BHOSPITALS AN			ARIËS		• •	244		+24
B.—HOSPITALS AN B1.—Pay of O	fficers		ARIES		• •	244		+24
B.—HOSPITALS AN B1.—Pay of O Churged—	fficers		ARIES			244	⊧ <u>∴</u>	+24
B.—HOSPITALS AN B1.—Pay of O	fficers		ARIES		 33,500}	—244 <b>81</b> ,600		
B.—HOSPITALS AN B1.—Pay of O Churged—	fficers		ARIES		 33,500 —1,900			
B.—Hospitals an B1.—Pay of O <i>Churged—O.</i> <i>R.</i> Voted—	fficers				Ş			
B.—Hospitals an B1.—Pay of O Charged— O. R.	fficers		ARIES		Ş	81,600	) 32,385	+24
B.—Hospitals an B1.—Pay of O <i>Churged—O.</i> <i>R.</i> Voted—	fficers		ARIES		_1,900 }		) 32,385	
B.—Hospitals an B1.—Pay of O <i>Churged</i> — <i>Q.</i> <i>R.</i> Voted— O.	fficers -				-1,900 }	81,600	) 32,385	+78
B.—Hospitals AN B1.—Pay of O <i>Charged—O.</i> <i>R.</i> Voted— O. R.	fficers				-1,900 }	81,600	) 32,385	+78
B.—Hospitals AN B1.—Pay of O <i>Churged—O</i> . <i>R.</i> Voted—O. R. B2.—Pay of E	fficers				-1,900 }	<b>81,600</b> 1,66,670	) <i>32,385</i> 0 1,64,5 <b>65</b>	+78 —2,00
B.—Hospitals AN B1.—Pay of O <i>Churged</i> — <i>O.</i> <i>R.</i> Voted— O. R. B2.—Pay of E <i>Charged</i> —	fficers					81,600	) <i>32,385</i> 0 1,64,5 <b>65</b>	+78 —2,00
BHospitals AN B1Pay of O Churged O. R. Voted O. R. B2Pay of E Charged O. R.	fficers stabli	ishmen		·	-1,900 $1,89,000 $ $-22,430 $ $14,450 $ $-2,807$	<b>\$1,600</b> 1,66,670 <i>11,64</i>	) <i>32,385</i> 0 1,64,5 <b>65</b>	+78 —2,00 —93
BHospitals AN B1Pay of O Charged	fficers stabli	ishmen		·	-1,900 $1,89,000 $ $-22,430 $ $14,450 $ $-2,807$	<b>\$1,600</b> 1,66,670 <i>11,64</i>	) <i>32,385</i> 0 1,64,565 5 <i>10,713</i>	+78 —2,00 —93
BHOSPITALS AN B1Pay of O Churged O. R. Voted O. R. B2Pay of E Charged O R. Col. 1Ma nurses under	fficers stabli	ishmen		·	-1,900 $1,89,000 $ $-22,430 $ $14,450 $ $-2,807$	<b>\$1.600</b> 1,66,670 <i>11,64</i> d officers and	0 32,385 0 1,64,565 5 10,713 the temporary	+78 2,00 93 withdrawal o
BHOSPITALS AN B1Pay of O Churged	fficers stabli	ishmen		·	-1,900 } 1,89,000 -22,430 } 14,450 -2,807 } of lower pair	<b>\$1,600</b> 1,66,670 <i>11,64</i>	0 32,385 0 1,64,565 5 10,713 the temporary	+78 2,00 93 withdrawal
BHOSPITALS AN BIPay of O Churged O. R. Voted O. R. B2Pay of E Charged O R. Col. 1Ma nurses under Voted Q. R. B3Allowand	fficers stabli - • sinly c	ishmen iue to mergen	the p	oosting rders.		<b>\$1.600</b> 1,66,670 <i>11,64</i> d officers and	0 32,385 0 1,64,565 5 10,713 the temporary	+78 2,00 93 withdrawal o
BHOSPITALS AN BIPay of O Charged	fficers stabli - • sinly c	ishmen iue to mergen	the p	oosting rders.		<b>\$1.600</b> 1,66,670 <i>11,64</i> d officers and	0 32,385 0 1,64,565 5 10,713 the temporary	+78 2,00 93 withdrawal o

Major	Head	and	Sub-h	lead.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				2	3	4
Major Head	- 38	Ma	dical	"_co	nid.	Rs.	Rs.	Rs.
-HOSPITALS ANI	n Dra	DVMG			ld.			
B3Allowance								
Voted-	-,		-,		Rs.			
О.					ך 6 <b>2</b> ,900			
8.					10,000 }	- \$1,376	85,163	+3,78
	•	•	•	•			60,100	10,10
R.	•	•	•	•	8,476 J		٠	
	due e gra	to ti nt.	10 gr				of dearness al owance which cou	
Charged-		0						
<i>0</i> .	•	•	•	•	<b>4</b> ,000			
R.	_		•	-	120	<b>4,12</b> 0	4,227	+10
Voted	•	•	•	•				
0.,				•	<b>4,3</b> 0,000 ך	l l	•	
R.					19,103	4,49,10	3 4,53,583	+4,4
B5.—Other Con	tinge	noios-		•	10,100 )	,		
Charged-				•				
0.					8,295	h		
R.					312	} 8,60	7 6,064	2,5
л.	•	•	•	•	01~ ]	)		
Voted								
0.	•	•	•	•	9,26,000	) >	10,02,245	+14,45
R.		•		•	61,788	, <b>,,,,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,02,210	( ) -
Col. 1.—Mai ing, foodstuffs, B6.—Grants-in	etc.					prices of medici	nes, dressing m	aterials, clot
Grants to hosp								
Charged-								
Ö.	•	•	•	•	64,800		a	
R.					2,088	62,71	<b>e 62,</b> 812	+1
Voted				•		•		
0.	•		•	•	7,00,000	1		
R.					-24,577	6,75,42	3 *6,76,625	<b>L</b> +1,2
B7.—Deduct—I from other Go					recoverab			
					-7,140	ו		
0,					3,611	·	112,267	(`
		•	•	•	3,011	-		
R.			41				a Lana -	
R. Col. 1		ue to	the p	aymen	t of arrear	ontributiòns by	a hospital.	
R.		ue to	the p	aymen	t of arrear of	ontributi <b>ðus by</b> <b>* 8</b> 1		

	Major	Head	l and i	Sub-ł	nead.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving	
			1				2	3	4  Rs.	
Mai	or Hea	d 11 21	- NI	dical		mtd	Rs.	Rs.		
CGRANTS						////.				
	rged					Rs.				
Una	0.					500				
	в.	·	•	•	•	268	. <b>23</b> 2	• ••	23	
Wet	л. ed—	•	•	• .	•	ر ۵۵۵				
VOL	ва <u>—</u> О.					2,68,000 J				
	R.	•	•	•	·	33,721	- 3,01,721	3,01,896	+17	
0-1-1		•	•	•				ustitution for n		
to a St in the b	ate ho udget (	ospita (Rs. 7	l (Rs ,639).	. <b>24</b> ,5	i92) a.	nd (2) a caj	pital grant to an	other institution	not forecaste	
DMEDICAL				OROC	168					
D1Pa										
Сла	rged	•				NO 0003				
	<b>0</b> .	•	•	•	·	70,000	► 56,100	55,085	·	
	R.	•	•	•	•	—13,900 J				
Col. 1 voted of					of I.	M. S. officer	s to Military <sup>•</sup> d	luty and the a	ppointment c	
Vot	ed-									
	0.	•	•	•	•	5,57,000	5,35,990	5,31,279	4,71	
	R.	•	•	•	•	21,010∫				
D2.—Pa	y of E	stablia	shmen	t						
	0.	•	•	•	•	1,06,500	- 1,06,460	1,06,409	6	
	R.	•	•	•	•	<b>4</b> 0 )	2,00,200	1,00,100		
D3.—All	owanc	es, ho	norar	ia, et	0					
Cha	rged—	•								
	0.	•	•	•	•	3,500				
	R.	•	•	•	•	ز 3,500-				
		•	C	<b>%l.</b> 1.		ne as under l	D1Charged.			
Vot	ed		_							
	<b>Q</b>	<b>'</b> •	٠ ۲	•	•	56,760				
	8.	•	٦ .	•	•	5,000	68,301	67,160	-1,14	
	<b>B</b> .,	-		<u>د</u>		6.541			-	
Col. 1 tion due by some	Sur	plem y to t	entary he ab	7 grai	at due	to the enhan	acement of rates o the drawal of a	of dearness allo arrear compensat	wance. Add ory allowance	
•	ntract		ngenc	ies —						
<b>D4.</b> 00										
<b>D4</b> (0)	0.				•	72,750 J				

Major Head and Sub-head.			Final Grant or Appropriation,	Actual Expenditure.	Excess+ Saving					
		1				2	3	4		
Major He	ad " 3	8.—N	ledica		contd.	Rs.	Rs.	Rs.		
DMEDICAL CON	LEGE .	AND	<b>S</b> сно	ols	concld.					
D5.—Other Co	-	ncies			_					
Charged-	-				Rs.					
0.			•	•	600}	·	ø			
R.	•		•	•	<b>6</b> 00 j	-				
Voted-										
0.	•	·	•	•	<b>2</b> ,5 <b>3</b> ,050	2,42,300	2,37,729	4,57		
<b>R</b> .		•	•	•	( 10,750	_,,_	_,_ ,, _, _	-,		
D6Grants-in	1-aid, c	ontri	ibutio	ons, et	0			•		
0.	•	•			<b>2</b> ,900 \		<b>3</b> ,010			
R.					110	3,010		<b>8-8</b>		
D7Deduct-	Establ	ishm	ent d	harge	ș recoverable	l I				
from other Go	vernm	ents,	Depa	artmer	nts., etc.					
0.				•	-1,11,754	1,10,800	95,519	+15,28		
R.		•		•	954 )		00,010	1 10,20		
For rounding-	_									
Charged			. •			100	••	+10		
•						-206		+20		
Voted	•	·	•	•	• •		••	740		
-MENTAL HOSI	PITAL-	<u>-</u>								
E1Pay of O	ffice <b>rs</b> -									
0.	•	•	•	•	3,000 ไ	0 575	2,668			
R.					<u>425</u>	2,575	2,008	+1		
E2Pay of E	s <b>ta</b> blia	hmer	t—							
D2					C 000 0			• • •		
<b>B</b> 2	•	•	•	•	3,800 ]			-		
0,	•	•	•	·	· · · }	3,725	3,694	3		
-	es, hon				•,800 { —75 }	3,725	3,694	3		
0. R.	es, hon	10 <b>rar</b> i •			· · · }					
0. R. E8.—Allowanc O.		io <b>ra</b> ri			-75 2,700	3,725 3,143	3,694 3,786			
O. R. E8.—Allowano O. R.	•	•	a, etc		_75 }					
O. R. E8.—Allowano O. R.	•	•	a, etc		-75 2,700					
0. R. E8.—Allowano O. R. E4.—Contract O,	•	•	a, etc		75 2,700 443 6,000			+ 62		
O. R. E8.—Allowanc O. R. E4.—Contract O. B.	Contin	genci			75 2,700 443	3,143	3,766	+ 62		
0. R. E8.—Allowanc O. R. E4.—Contract O. R. E5.—Other Con	Contin	genci		· · ·	75 2,700 443 6,000 280	3,143	3,766	+ 62		
0. R. E3.—Allowanc O. R. E4.—Contrast O. R. E5.—Other Con O.	Contin	genci			75 2,700 443 6,000 280 6,500 }	3,143	3,766	+62 +2		
0. R. E8.—Allowanc O. R. E4.—Contract O. R. E5.—Other Con	Contin	genci			75 2,700 443 6,000 -280 6,600 -1,233	3,143 5,720 5,267	3,76 <del>6</del> 5,744 5,013	+62 +3		
0. R. E8.—Allowano O. R. E4.—Contract O. R. E5.—Other Col O. R.	Contin	acies-		1D	75 2,700 443 6,000 -280 6,600 -1,233 Due to less nu	3,143 5,720	3,76 <del>6</del> 5,744 5,013	+62 +3		
0. R. E3.—Allowano O. R. E4.—Contract O. B. E5.—Other Col O. R.	Contin, ntinger	acies-		1D ayable	75 2,700 443 6,000 -280 6,600 -1,233 Due to less nu	3,143 5,720 5,267	3,76 <del>6</del> 5,744 5,013	+62 +2		
0. R. E8.—Allowano 0. R. E4.—Contrast 0. R. E5.—Other Con 0. R. E6.—Establish	Contin, ntinger	acies-		1D ayable	75 2,700 443 6,000 -280 6,600 -1,233 Due to less nu	3,143 5,720 5,267	3,76 <del>6</del> 5,744 5,013	3 +62 +2 25		

Actual Expenditure.	Excess+ Saving—.	
3	4  Rs.	
Rs.		
79,394	+1,740	
	7 1,1 1	
<b>6 8 8 6 6</b>	+8	
) 23,803		
	•	
<b>26,773</b>	752	
、 、	٠	
. 48	—15	
46	54	
)	7,006	
e. Col. 4.—Due sub-heads by t	to the lump he competent	
•		
•••	-300	
)	+420	
· · ·	-1,20,411	
	•	
I	2,657	
2,69,781	-1,25,219	
A KA 40 000		
0 52,62,390	+640	
0 -1,10,662	+11,088	
	51,51,728	

## REVIEW.

Charged savings were 31.7 per cent. of the authenticated appropriation against 40.2 per cent. in the preceding year. The bulk of the savings was contributed by subheads A.-1, D.-1 and G and was mainly due to the reversion of I. M. S. officers to military duty on account of the war. The savings in the modified appropriation were 1.7 per cent. against 1.6 per cent. in 1941-42.

The voted expenditure exceeded both the authenticated grant and the modified appropriation by '2 and '3 per cent. respectively, the corresponding savings in the preceding year being 3.8 and 1.6 per cent.

2. A loss of Rs. 501 being the book value of certain instruments stolen from a hospital was written off under the orders of the competent authority.

	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and Clothing.	Crockery.	Miscellane- ous.
1	2	3	• 4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	. 1,40,251*	1,19,313*	35,052	<b>94</b> 0	12,378
Receipts-					
(a) By local purchase .	. 1,24,549	2,71,788	67,026	4,372	56,044
(b) From other Governme Departments	nt . 2,950	, 35,647	11,257	•••	678
(c) From overseas	. 6,024	135			••
(d) From other sources .	. 1,036	6 °6	••	••	••
Issues during the year .	. 1,07,983	2,91,155	76,244	3,553	51,763
Depreciation, loss, shortage, et written off	c., . 711	363	••	••	23
Glosing balance	. 1,66,110	1,35,365	37,091	1,759	9 17,314

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1942-43.

\*Differ from the last year's closing balances by reason of corrections since made.

The figures in the accounts of the Carmichael Hospital for Tropical Diseases are inclusive of stores purchased from the (1) School of Tropical Medicine, (2) Endowment Fund, (3) Indian Research Fund Association, and (4) A. R. P. grants besides those purchased from the Hospital grant.

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; The 9th September, 1943. K. S. THAKUR, LT.-Col.,

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Surgeon-General with the Government of Bengal.

Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1942-43—conold.

#### AUDIT CERTIFICATE,

The store accounts of the Campbell Medical School and Hospital for the year 1942-43 were locally 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 15th November, 1943. B. R. RANGASWAMI,

Examiner, Outside Audit Bengal.

## AUDIT COMMENTS.

Some mistakes in the compilation of the store account of the Carmichael Hospital for Tropical Diseases for 1941-42, which had not been locally audited, were detected by the local office after the publication of the Appropriation Accounts, 1941-42. The store account of the said Hospital for 1941-42 was, therefore, revised with consequential changes in the opening balances of the consolidated store account for 1942-43 under the heads, "Instruments and Appliances" and "Medicines, Drugs and Dressings".

2. Increases in the value of the closing balances of 1942-43 under all the heads, as compared with the last year's figures, were stated to be due to the abnormal rise in the prices of all kinds of stores.

3. The closing balance of the Campbell Medical School and Hospitzl included stock of medicines and drugs worth about Rs. 270 (book value) which was lying in stock for the last 3 years.

Sales tax paid for the purchase of stores in the above Hospital was not included in the value accounts.

		and S	ub-he	ad.		or Appro- pr at on.	Actual Expendi- ture.	Fxcess+ Saving
		1				2	3	4
						Rs.	Rs.	R8.
Major Hea	d " 3	19 <b>P</b> (	ublic	Heal	th ".			
-PUBLIC HEALTH	Евт	ABLISI	h Men 7	r				
A. (a)Director of	f Put	olie He	alth-	-				
A. (a) (1).—Pay	of O	fficers						
Charged	•	•	•	•	•	<b>3</b> ,120	3,120	••
Voted-					Rs.			
0.		•	•		1,69,400 }			
B.					-35,600	1,33,800	1,35,939	+?,1
	y du or paj	e to y of o	resign fficers	ation		, postponement	of appointment	s and ente
▲ (a) (2).—Pay								
Charged-								
0	•	•	•	•	1 <b>2</b> ,230	11,110	10 419	0
R	:	•			<i>1,120</i> ∫	11,110	10,412	0
Voted					•			
0	•	•	•	•	1,77,690	1,71,290	1,74,874	+3,5
B ,	•	•			<b>6,4</b> 00		-,	, .,.
▲. (a) (3).—Allor Charged—	wance	s, hon	oraria	a, etc	.—.			
0	•				ך <b>7,4</b> 20		•,	
R		_	_		<b>2</b> 14 }	7,634	7,290	3
Voted	•	•	•	•	-1 <del>-</del> )			
0	•	•	•	•	47,800 } }	44,800	50,577	+5,7
<b>R</b>	•	•	•	•	<b>—3,</b> 000∫			_
Col. 4.—Due t ture on travellin							nd also to incre	ased expend
<b>A</b> . (a) $(4)$ Cont	-						•	
Charged		•	•	•	• •	1,450	1,463	+
Voted								
0	•	•	٠	•	11,460	10.000		
R.				-	1,440 }	10,020	10,260	+2
A. (a) (5)Oth	er Cor		nc1 <b>65</b> -	-	_,,			
Charged-		0						
0	•	•	•		<b>2</b> ,220			
<b>R</b>					900 }	3,120	2,941	1
Voted-	•	•	•	•				
0	••	•	•		35,460 }			
				-	4,056	39,516	36,063	3,4
R For rounding-	•	•	•	-	<b>9,000</b> J			
Charged							6.70	+
Voted .		•	•	-	• •	-10	6399 6 6	+ +

## See also the Audit Report. 🛪

2 3 43,120 34,751 70,960	3 Rs. <i>43,120</i> 34,780 70,390	4 Rs.  21 570
<b>4</b> 3,120 <b>3</b> 4,751	<i>43,120</i> 34,780	21
<b>3</b> 4,751	34,780	
70,960	70,390	
70,960	70,390	570
70,960	70,390	570
4,174	3,866	308
CA DOL DAVID	g been started.	
13,185	12,678	507
arness allo	<b>7</b> 8.000.	
17,408	16,861	547
eated as "	original work "	having been
50		
00		+50
4,43,868	4,16,520	27,34
one work w	as postponed as	nd the progres
38.910	40.278	+1,36
	10,270	- 1,00
	13,185 earness allor 17,408 eated as " 50 4,43,868 apply scher one work w 500) and 38,910	<ul> <li>arness allowance.</li> <li>17,408 16,861</li> <li>eated as "original work"</li> <li>50</li> <li>4,43,868 4,16,620</li> <li>anpply schemes could not one work was postponed at 500) and (3) three other</li> </ul>

Col. 1.—Mainly du could not be settled.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "39.—Public Health"—contd.			
B GRANTS FOR PUBLIC HEALTH PURPOSES concid			
B. 3.—Grants-in-aid and contribution to- wards the pay of Health Officers and Sanftary Inspectors	1,10,000	1,00,016	9,984
Ool. 4.—Due to the failure of certain local bodie the year.	es to draw the sa	actioned contril	outions during
<b>B.4.</b> —Grants and subventions to schemes of rural reconstruction—			
Re.			
<b>9 6</b> ,000}			
<b>R </b>	••	••	••
Col. 1Due to the expansion scheme of rural r	econstruction hav	ing been kept i	n ebeyance.
B. 5.—Other schemes—			
Chargent	420	320	100
Voted-			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	14,33,051	14,30,277	2,774
Col. 1.—Mainly due to certain schemes not	having matured	luring the year.	
B. 6.—Expendes out of the grant from the Central Government and of local contri- butions received for economic develop- ment and improvement of rural areas—			
B. 6 (b).—Grants-in-aid towards improve- ment of rural sanitation—			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	825	••	<b>82</b> 5
Col. 1Allotment made to the local offic	cers could not be	atilised in full.	
B. 6 (c).—Grants-in-aid towards improvement of rural water supply—			
0	29,165	15,082	-14,083
R.			
Col. 4. Same as under B. 6 (b)Col. 1.			
For rounding-	•	-	
Charged	80		-80
Yoted		••	+420
CExpenses in connection with spidemic Diseases			
C. 1.—Amount met from the Provincial revenues—			
Charged · · · ·	6,600	4.573 ecoived in time.	

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
1	2	3	4
	Rs.	Rs.	Rs.
lajor Head "39 — Public Health "— contd.			
C. 1.—Amount met from the Provincial revenues—concid.			
Rs.			
Voted-			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	9,14,300	9,20,649	+ 16,34
R	<i>3</i> ,1 <del>4</del> ,000	0,00,010	- <b>10</b> ,01
Col. 1.—Mainly (1) under "Malaria oharges" schemes not having been taken up on account having supplied quinine for free distribution to and (2) under "Jessore anti-malaria scheme" set off by (3) an excess of Rs. 1.36,000 under "Of units in connection with flood-relief work in a dis C. 2.—Amount financed from the contribu-	the full value of (Rs. 17.000) due ther epidemic cha	of the amount to its postpo	budgeted fo
tion made by the Indian Research Fund Association—			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	6,500	6,900	+40
R	- 0,000	0,800	4.60
Col. 1See item (2) of the note under C-1-Yot		agraph 3 of the	s seview.
-BACTERIOLOGICAL LABORATORIES-			
O	1,10,940	1,12,880	4-1,94
Col. 1.—Mainly due to the local purchase of gla chemicals, etc. than anticipated in the budget.	ras buters end n	erger purchase	or ampoule
-PASTEUR INSTITUTE-			
	1		
	50,031	48,879	1,18
Col. 1.—Mainly due to the purchase of glass an	mpoules kopt in r	oserve stock ic nti-rabic vaccir	or emergencie
an abnormal rise in the prices of articles and gree	rer demand for a		
an abnormal rise in the prices of articles and grea	ter domand for a		
an abnormal rise in the prices of articles and great			
an abnormal rise in the prices of articles and great. 	36,642	1,35,753	1,72,39
an abnormal rise in the prices of articles and greated with the prices of $1 = 100 \text{ great}$	36,642	1,35,753	
an abnormal rise in the prices of articles and great. 	36,642	1,35,753	et ( <b>Rs. 24.052</b>
an abnormal rise in the prices of articles and great 	36,642	1,35,753	et ( <b>Rs. 24.052</b>
an abnormal rise in the prices of articles and grea 	36,642	1,35,753	et ( <b>Rs. 24.052</b>
an abnormal rise in the prices of articles and grea WORKS	36,642	1,35,753	et ( <b>Rs. 24.052</b>
an abnormal rise in the prices of articles and grea WORKS O	36,642 orks not forecast and (3) the re- pense " due to	—1,35,753 ed in the budg ason stated un materials pure	et (Rs. 24.052 der sub koad hased but no
an abnormal rise in the prices of articles and grea WORKS O	36,642	—1,35,753 ed m the budg ason stated un materials pure	et (Rs. 24.052 der sub koad hased but no
an abnormal rise in the prices of articles and great WORKS	36,642 orks not forecast and (3) the re- pense " due to	—1,35,753 ed in the budg ason stated un materials pure	et (Rs. 24.052 der sub koad hased but no
an abnormal rise in the prices of articles and great WORKS	36,642 orks not forecast and (3) the re- pense " due to	—1,35,753 ed in the budg ason stated un materials pure	et (Rs. 24.052 der sub hoad hased but no
an abnormal rise in the prices of articles and grea WORKS O	36,642 orks not forecast and (3) the re- pense " due to	1,35,753 ed in the budg ason stated un materials puro 4,565	et (Rs. 24.052 der sub hoad hased but no

Major H	Major Head and Sub-head.						F nal Grant or Appro- pr accon.	Ac'ual Expendi- ture.	Excess+ Sav.ng	
	1							3	4	
	-		-				Rs	Rs		
Major Head 39 —" P	ublic	; Heal	th "-	con	c <b>id.</b>					
HLoss or GA	IN B	Y <b>E</b> R	HANG	)E						
Charged		•	•	•	•		••		7 +7	
Voted .	•		•	•			••		9 +9	
For round ng-	•									
Charged					•	•	200	••		
Voted .	•	•	•	•	•	•	480	••		
Surrenders or appropration		hdraw	<b>а</b> !н v	vithir	n grani	0 <b>r</b>				
at we det					R	<b>s</b> .				
Charged					1.4	15 <b>2</b>	Í,452		-1.452	
Voted-									-,	
R	•	•	•		10,44,4	38	10,44,438	••	10,44,438	
Total Grant	No.	22—								
Charged		•	•	•	•		87,000	81,6	775,323	
Voted							47,61,000	35,13,34	44	

REVIEW.

Charged savings were 6.1 and 4.5 per cent. of the original and the modified appropriations respectively against 17.7 and 1.5 per cent. in the preceding year.

Voted savings were 26.2 and 5.5 per cent. of the original grant and the modified appropriation respectively against 24.2 and 9.1 per cent. in the previous year.

2. A drainage scheme of the Public Health Department was started at a certain place which had been selected for the head-quarters of a district. After the execution of a portion of the work it was found that the place was not suitable for the headquarters of the district. Government, therefore, enquired whether it would be economical to stop the work. The Engineer-in-charge reported that as two-thirds of the work had been finished, it would be economical to complete the work. On this report the work was ordered to be carried on to completion which was done at a cost of Rs. 33,654. The local inspection of the accounts of the work, however, revealed that the actual expenditure at the time of the report amounted to Rs. 8, 580 only against an estimate of Rs. 33,670 and that a compensation of Rs. 2,000 would have been payable if the work had been stopped. The information given by the Engineer, therefore, led to a nugatory expenditure of over Rs. 23,000. The Engineer was held entirely responsible for the avoidable expenditure which was written off by Government as there was no chance of recovery of damages, the officer having retired and being in England.

3. Deposit Account of grants made by the Indran 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. 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 forresponding debit to this deposit account.

The transactions for the year 1942-43 are given below :---

								Rs.
Opening balance on 1st April 1942	•	•	•	•	•	•	•	<b>2</b> 8 026
Receipts during 1942-43 .	•	•	•		•		•	••
Expenditure during 1942-43.	•	•	5	•	•	•	•	6,900
Closing balance on 31st March 1943	•	•		•	•	•	•	21,126

4. 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 dur ng the year 1942-43. 2	Receipts to the end of the year 1942-43. 3	Expen- diture dur.ng the year 1942-43. 4	Expen- diture to the end of the year 1942-13. 5	Un- expended balance at the end of the year 1942-43. E
		R4.	Rs.	Rs.	Rs.	Rs.
	Grant No. I.			_	<b>F</b> · · · ·	
1.	Establishment of seed, paddy and erop 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	••	600	
	Propaganda in distr cts-Loudspeak- ers and Gramopiones.	••	20,000	••	19,999	1
5.	W.reless tran mission with M dna- pore District.	••	17,009		17,000	••
6.	Establishment of an Agricultural Institute at Daulatpur.	••	50,000	••	50,000	••
7.	Coir Spinning and Weaving	••	40,700		40,700	••
	Union Board dispensaries and improvement of water.	••	3,96,035	••	3,94.700	1,335
9.	Attachment of Arr.cultural Farms, etc. to Secondary Schools and provision of play grounds and village halls.		2,34,025		2,33,422	603
10.	Boy Scouts, Girl Guides and Brata- chari movements.		<b>20,00</b> 0	***	, <b>20,000</b>	•• `
11.	Minor Drainage and flushing schemes.	6,228	<b>3,8</b> 5,245	••	3,13,949	21,296

Name of the Scheme.	Receipts during the year 1942-43.	Receipts to the end of the year 1942-43.	Expen- diture during the year 1942-43.	Expen- d ture to the end of the vear 1942-43.	Un- expended balance at the end of the year 1942-43.
L.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
GRANT No. I—concid.					
2. Chittagong Hill Tracts Improve- ments.	•••	30,000	••	30,000	••
18. Discretionary grant to Com- missioners and District Officers.	••	2,05,800	••	2,05,799	1
4. Co-operative Training and Edu- cation.	36,342	3,13,750	(a)41,601	3,15,750	••
Grant No. II.					
5. Improvement of rural water supply.	12,162	9,19,972	(b)15,142	8,75,746	44,22
<ol> <li>Provision for playing fields and recreation grounds for villages and village schools.</li> </ol>	16,595	3,92,554	(c)18.081	3,90,538	2 ,01
17. Improvement of existing village communications including, where des'rable, existing water-ways.	3,100	6,74,321	(d)27,575	6,46,504	27,81
18. Improvement of rural sanitation .	375	68,269	(e)130	66,499	1,77
9. Extension of cattle improvement scheme to more districts.	84,510	2,28,200	(f)91,830	2,28,200	••
<ol> <li>Scheme for alternative employ- ment of women workers exclud- ed from undercround work in coal-mines in Bengal.</li> </ol>	4,750	••	••		••
Unallotted reserve	••	25	••	••	2
Total	1,54,562	42,32,396	1,94.359	41,33,297	99,09
(a) Included under sub-head C.—You redit, page 127.	ted in Grant	No. 25	Charges on	account of	Co-operativ
(b) Arrived at as follows :					
					Rs.
Grant No. 22.—Public Health, S	Sub-head B6	(c), page 1	12	• •	. 15,08

REVIEw—contd.

(c) Vide Grant No. 19.—Charges on account of Education, Sub-head O-4(1)(b), page 94.
 (d) Arrived at as follows :—

						Rs.
Grant No. 10Irrigation, Sub-head D-16(b), page 40	•	•	•		•	1,200
" " 29Civil Works, Sub-head F. 2, page 147	•	•		•	•	25,746
Add-Refund of local contribution debited direct to the	e dep	osit ac	count		•	629
			T	otal		27.575

(e) Amount spent in 1941-42 and adjusted under Grant No. 22-Public Health, Sub-head B6(b), but debited direct to the depesit account in 1942-43.

(f) Arrived at as follows :--

Amount spent from 1939-40 to 1941-42 but not dabited to the deposit account 69,809 for want of grant.

Included under Sub-bead E-Voted of Grant No. 23.—Charges on account of 22,021 Agriculture, pages 118-119.

Total . 91,830

Total

15,142

#### REVIEW-concld.

The expenditure incurred on all the schemes during the year 1942-43 was regular and conformed to the conditions of the grants with the exception of the entire amount spent on item 14 and of Rs. 1,082 and Rs. 10,096 spent on items 15 and 17 respectively for which certificates of proper utilisation are awaited.

In respect of expenditure incurred in the previous years certificates of proper utilisation are still awaited for the aggregate sums of Rs. 51,226 and Rs. 2,450 spent on items 11 and 16 respectively. 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. 20,260, 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.

#### (See Sub-head F.)

Details of the transactions for the year 1942-43 under ".39.—Public Health---Works--Suspense" are given below :---

		Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1		2	8	4	5	6
		Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	•	6,243	8,65,594	10,29,019		
Miscellaneous Advances .	•	4,449	12,06,080	12,07,853	1,773	2,676
Total		1,794	20,71,674	22,36,872		1,66,992

The credit balance of Rs. 1,69,668 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 2,670 in column 6 against "Miscellaneous Advances" represents mainly the cost of materials at site of maintenance works awaiting adjustment in 1943-44.

# Grant No. 23. - Charges on account of Agriculture.

## See also the Audit Report.

Major	Head	d and	Sub-l	read.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving 4
		1				2	3	
						Rs.	Rs.	Rs.
Major H	nd "	40	Agric	ulture	".			
DIBECTION-			-					
Charged-					Rs.			
0.	•	•	•	•	32,200			0.01
R.	•				<i>—1,000</i> }	31,200	30,907	
Voted-g					-			
0.	•	•	•	•	75,300 ]	61,615	60,098	1,517
R.	•	•	•	•	<b>—13,685</b> ∫	01,010	00,000	2,02
Col. 1.—The could not go to	bulk	of the	o pro	vision	for stipends w	as not utilised	as owing to the	war student
SUPERINTENDE			or tre	nning.				
Charged-	NCB-	-						
* <b>0</b> .				-	25,300			
R.	•	-	•	•	-1,901	23,399	22,983	
N. Voted	•	•	•	•	1,801 j			
0.	•	•	•	•	<b>2,61,70</b> 0 ך			
R.	-				-2,697	2,59,003	2,59,156	+15
CSUBORDINATE	AND '	Exper	T. ST					
0,					<b>2</b> ,22,500 )			
	•	-	•	-	· · · · · · · · · · · · · · · · · · ·	2,15,945	2,20,260	+4,31
R.	• 	•	•	•	6,555)			
DExperimental	L FAR	(MS						
Charged— O.					7,700			
	•	•	•	•	· · · >	7,245	6,941	30
R. Voted—	•	•	•	•	455 )	•		
<b>Votea</b> <b>O</b> .					2,37,700 ]			
-	•	·	•	·	<u>۲</u>	2,50,851	2,43,261	7,59
R.	•	•	•	•	13,151 J			
E.—AGRICULTURAI INCLUDING								
E1Pay of Of	ficere		,			•		
0.	•	•	•	•	3,420 ]	0 720		
R.	.•	•		•	140	3,560	, <b>3,560</b>	••
E2Pay of E	stabli	ishmei	at—		-			
0.	•	•	•	•	<b>2</b> 5,510 כ			_
R.				•	-3,130	· 22,380	58,170	+35,79
	-	Col	. 4.—	See no		under E-4 (Vote	d). *	
ESAllowand	es, <b>L</b>	onorai	ria, et	æ.—				
0.	i-0	•	•	•	<b>16,3</b> 40 ک			
R.				•	-1,580 <b>)</b>	• 14,760	32,584	+17,85
	-	Col.	4	See not		under E-4 (Vote	d).	

:	Major	Head	and i	Sub-b	ead.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
			1				2	3	4
			*				Rs,	Rs.	Rs.
Major	Head '	<b>40</b>	-Agri	icultu	re ''—	-contd.			
						Propaganda and Fairs—			
E4Cont	ingend	sie <b>s</b>							
Char	ged—					Rs.			
	0.	•	•	•	•	ן 1,000			
	R.						150	150	/
Vote		•	•	•	·	,			
	0.					87,400			
	8.				•	17,95,000 }	01 10 777	20.40.025	70.75
	ø. •	•	•	•	•	2,37,377	21,19,777	÷ 20,40,020	<del>,</del> 79,75
allowanc	es, per ng been graph	tainir n trar 3 of t	ig to i isferre the re-	the " ed to view.	Grow sub-h	More Food " eads E-2 and	campaign, made	o in lump unde	ion of the seed ablishment and r this sub-head r were adjusted
	0.		•	•	,	 45,300 )			
						—14,900 }		n having been l	held in abeyanc
(Rs. 10,0 (Rs. 4,90 of certai to care-t	Due 00) an 0). C n subsi akers (	d (2) ol. 4. idies, of bul	exhib —Mai the ro lls (Re	itions inly d ecipie s. 2,24	ue to nts no 10), le	-14,900 scheme of rur naving been i certain exhib	al reconstruction held in many d itions not being orthy (Rs. 3.0) e on a Cattle	n having been l istricts owing t held (Rs. 3,15 50), less expen-	
(Rs. 10,0 (Rs. 4,90 of certain to care-t contribu <b>E6.</b> —Est	Due 000) an 00). C n subsi akers of tion to ablish	d (2) ol. 4. idies, of bui an a ment	exhib —Mai the ro lls (Ra gricul ch <b>a</b>	itions inly d coipie s. 2,24 tural rges	a not l lue to nts no 40), le instit payabi	-14,900 scheme of rur aving been l certain exhib to proving wo ss expenditur ute (Rs. 2,000 le to other	al reconstruction held in many d itions not being orthy (Rs. 3.03 e on a Cattle )).	n having been l istricts owing t held (Rs. 3,15 50), less expen-	held in abeyance o war condition 0), non-paymen diture on premu
(Rs. 10,0 (Rs. 4,90 of certain to care-t contribu <b>E6.</b> —Est	Due 00) an 0). C n subsi akers of tion to	d (2) ol. 4. idies, of bui an a ment	exhib —Mai the ro lls (Ra gricul ch <b>a</b>	itions inly d coipie s. 2,24 tural rges	a not l lue to nts no 40), le instit payabi	-14,900 scheme of rur aving been l certain exhib to proving wo ss expenditur ute (Rs. 2,000 le to other	al reconstruction held in many d itions not being orthy (Rs. 3.0; e on a Cattle )).	n having been istricts owing t held (Rs. 3,15 i0), less expen Show (Rs. 1,	held in abeyanc o war condition 0), non-pavmen diture on premu 059) and smalle
(Rs. 10,0 (Rs. 4,90 of certain to care-t contribu <b>E6.</b> —Est	Due 000) an 00). C n subsi akers of tion to ablishmovernm	d (2) ol. 4. idies, of bui an a ment	exhib —Mai the ro lls (Ra gricul ch <b>a</b>	itions inly d coipie s. 2,24 tural rges	a not l lue to nts no 40), le instit payabi	-14,900 scheme of rur aving been l certain exhib to proving wo ss expenditur ute (Rs. 2,000 le to other	al reconstruction held in many d itions not being orthy (Rs. 3.03 e on a Cattle )).	n having been istricts owing t held (Rs. 3,15 i0), less expen Show (Rs. 1,	held in abeyanc o war condition 0), non-pavmen diture on premu 059) and smalle
(Rs. 10,0 (Rs. 4,90 of certai to care t contribu E6.—Est G	Due (00) an (0). C n subsi akers ( tion to ablishmovernm O. R. Due	d (2) ol. 4. dies, of bui an a ment nents	exhib Mai the re lls (Ra gricul chan b, Dep	inly d ecipie s. 2,24 tural ges j artnic	a not h lue to nts no 40), la instit payable mta	-14,900 scheme of rur- naving been 1 cortain exhib to proving we ss expenditur- ute (Rs. 2,000 le to other tc 2,200 -1,600	al reconstruction held in many d itions not being prthy (Rs. 3.0; e on a Cattle )). 600	n having been istricts owing t held (Rs. 3,16 50), less expen Show (Rs. 1, 24	held in abeyanc o war condition 0), non-pavmen diture on premu 059) and smalle
(Rs. 10,0 (Rs. 4,90 of certain to care-the contribution E6.—Est G Col. 1. randidat E7.—Dee	Due 000) an 000). C n subsis akers of tion to ablishin overnin 0. R. Due te. duct	d (2) ol. 4. idies, of bul an a ment nents to l	exhib —Mai the ro lls (Ra gricul chen , Dop	inly d ecipie s. 2,24 tural ges j artnic tartin	a not h ue to nts not 40), le instit payable ata, e	-14,900 scheme of rur- naving been 1 cortain exhib to proving wo ss expenditur- ute (Rs. 2,000 le to other tc 2,200 -1,600 the Lac Der s recoverable	al reconstruction held in many d itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration scl	n having been istricts owing t held (Rs. 3,16 50), less expen Show (Rs. 1, 24	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle
(Rs. 10,0 (Rs. 4,90 of certain to care-the contribution E6.—Est G Col. 1. randidation E7.—Dec	Due 000) an 000). C n subsis akers of tion to ablishin overni 0. R. Due te. duct	d (2) ol. 4. idies, of bul an a ment nents to l	exhib —Mai the ro lls (Ra gricul chen , Dop	inly d ecipie s. 2,24 tural ges j artnic tartin	a not h ue to nts not 40), le instit payable ata, e	-14,900 scheme of rur- naving been 1 cortain exhib to proving we ss expenditur- ute (Rs. 2,000 le to other tc 2,200 -1,600	al reconstruction held in many d itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration scl	n having been istricts owing t held (Rs. 3,16 50), less expen Show (Rs. 1, 24	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle
(Rs. 10,0 (Rs. 4,90 of certain to care-the contribution E6.—Est G Col. 1. randidation E7.—Dec	Due 000) an 000). C n subsis akers of tion to ablishin overnin 0. R. Due te. duct	d (2) ol. 4. idies, of bul an a ment nents to l	exhib —Mai the ro lls (Ra gricul chen , Dop	inly d ecipie s. 2,24 tural ges j artnic tartin	a not h ue to nts not 40), le instit payable ata, e	-14,900 scheme of rur- naving been 1 cortain exhib to proving wo ss expenditur- ute (Rs. 2,000 le to other tc 2,200 -1,600 the Lac Der s recoverable	al reconstruction held in many ditions not being orthy (Rs. 3.0; e on a Cattle )). 600 monstration sel	n having been istricts owing t held (Rs. 3,15 i0), less expen- Show (Rs. 1, bow (Rs. 1, 24 heme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 2135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care-the contribution E6.—Est G Col. 1. candidation E7.—Dec	Due 000) an 00). Consubsi akers of tion to ablishmoverne 0. R. Due to. ductI room of 0.	d (2) ol. 4. idies, of bul an a ment nents to l	exhib —Mai the ro lls (Ra gricul chen , Dop	inly d ecipie s. 2,24 tural ges j artnic tartin	a not h ue to nts not 40), le instit payable ata, e	-14,900 scheme of rur, having been 1 certain exhib- by proving wo ss expenditur- ute (Rs. 2,000 le to other 2,200 -1,600 the Lac Der s recoverable Departments, -2,200	al reconstruction held in many d itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration scl	n having been istricts owing t held (Rs. 3,15 i0), less expen- Show (Rs. 1, bow (Rs. 1, 24 heme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 2135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care-the contribution E6.—Est G Col. 1. eandidate E7.—Dee fr	Due 00) an 00). C n subsist akers of tion to ablishmoverne 0. R. Due to. luct-l rom of to	d (2) ol. 4. idies, of bul an a ment nents to l	exhib —Mai the ro lls (Ra gricul chen , Dop	itions inly d ecipie s. 2.2.4 tural ges j artnie tartin ent c	a not hue to nts not 40), la instit payable ata, e	-14,900 scheme of rur, having been 1 certain exhib- by proving wo ss expenditur ute (Rs. 2,000 le to other 2,200 -1,600 the Lac Der s recoverable Departments, -2,200 1,600	al reconstruction held in many ditions not being orthy (Rs. 3.0; o on a Cattle )). 600 monstration sel	n having been istricts owing t held (Rs. 3,15 i0), less expen- Show (Rs. 1, bow (Rs. 1, 24 heme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 2135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certai to care-t contribu E6.—Est G Col. 1. candidat E7.—Dec fr	Due 00) an 0). Consubation akers of tion to ablishmoverni 0. R. Due te. fuet to. <b>B</b> .	d (2) ol. 4. idies, of bui o an a ment nents	exhib —Mai the ro lls (Ra gricul chen , Dop	itions inly d ecipie s. 2.2.4 tural ges j artnie tartin ent c	a not hue to nts not 40), la instit payable ata, e	-14,900 scheme of rur, having been 1 certain exhib- by proving wo ss expenditur- ute (Rs. 2,000 le to other 2,200 -1,600 the Lac Der s recoverable Departments, -2,200	al reconstruction held in many ditions not being orthy (Rs. 3.0; o on a Cattle )). 600 monstration sel	n having been istricts owing t held (Rs. 3,16 io), less expen Show (Rs. 1, ) 24 neme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 2135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care to contribu E6.—Est G Col. 1, randidai E7.—Dec fr e	Due 00) an 00). C n subsi akers of tion to ablishmoverni 0. R. Due te. <i>luct</i>	d (2) ol. 4. idies, of bul a a a ment nents to l Estab ther	exhib —Mai the ry lls (Ray gricul ohay ato s llishm Gogg	itions inly decipie s. 2,24 tural rges j artnic ent comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rurr having been 1 oertain exhib t proving we ss expenditure ute (Rs. 2,000 le to other tc 2,200 1,600 the Lac Der s recoverable Departments, 2,200 1,600 	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration sol 	n having been istricts owing t held (Rs. 3,16 io), less expen Show (Rs. 1, ) 24 neme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care to contribu E6.—Est G Col. 1. candidat E7.—Det fr e F.—Acencor	Due 00) an 00). C n subsi akers of tion to ablishmoverni 0. R. Due te. <i>luct</i>	d (2) ol. 4. idies, of bul a a a ment nents to l Estab ther	exhib —Mai the ry lls (Ray gricul ohay ato s llishm Gogg	itions inly decipie s. 2,24 tural rges j artnic ent comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rurr having been 1 oertain exhib t proving we ss expenditure ute (Rs. 2,000 le to other tc 2,200 1,600 the Lac Der s recoverable Departments, 2,200 1,600 	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration sol 	n having been istricts owing t held (Rs. 3,16 io), less expen Show (Rs. 1, ) 24 neme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care to contribu E6.—Est G Col. 1. candidat E7.—Det fr e F.—Acencor	Due 00) an 0). Consubsi akers of tion to ablishmoverne 0. R. Due to. Due to. 0. R. Due to. 	d (2) ol. 4. idies, of bul a a a ment nents to l Estab ther	exhib —Mai the ry lls (Ray gricul ohay ato s llishm Gogg	itions inly decipie s. 2,24 tural rges j artnic ent comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rurr having been 1 oertain exhib t proving we ss expenditure ute (Rs. 2,000 le to other tc 2,200 1,600 the Lac Der s recoverable Departments, 2,200 1,600 	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration sol 	n having been istricts owing t held (Rs. 3,16 io), less expen Show (Rs. 1, ) 24 neme for wan	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl
(Rs. 10,0 (Rs. 4,90 of certain to care to contribu E6.—Est G Col. 1. candidat E7.—Det fr e F.—AcEicon	Due 00) an 00. Consubation akers of tion to ablishmovernm 0. R. Due te. Inter	d (2) ol. 4. idies, of bul a a a ment nents to l Estab ther	exhib —Mai the ry lls (Ray gricul ohay ato s llishm Gogg	itions inly decipie s. 2,24 tural rges j artnic ent comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rurr having been l certain exhib t proving we ss expenditury ute (Rs. 2,000 le to other tc 2,200 -1,600 the Lac Der s recoverable Departments, -2,200 1,600 Same as uno CaseABCH- 2,77,700	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 600 monstration sol 	n having been i istricts owing the held (Rs. 3,16 50), less expension Show (Rs. 1, 24 neme for ware 	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl 12 +-30 3
(Rs. 10,0 (Rs. 4,90 of certain to care-to contribut E6.—Est G Col. 1. randidad E7.—Dec fr e F.—Aceroun Gro	Due 00) an 00. Consubation akers of tion to ablishmoverni 0. R. Due te. Inter	d (2). ol. 4. idies, of bul, s an a ment nents	exhib Mai the re lis (Ra gricul ohay ate s lishm Goge	sitione inly decipie ecipie s. 2,22 tural ges j artme tartin ent comme comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rur, having been l certain exhib- by proving we ss expenditur- ute (Rs. 2,000 le to other 2,200 -1,600 the Lac Der s recoverable Departments, -2,200 1,600 	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 60( monstration sci , 	n having been i istricts owing the held (Rs. 3,16 50), less expension Show (Rs. 1, 24 neme for ware 	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl 12 +-30 3
(Rs. 10,0 (Rs. 4,90 of certain to care-to contribut E6.—Est G Col. 1. candidad E7.—Dec fr e F.—Aceroun Gro	Due 00) an 00. Consubation akers of tion to ablishmovernm 0. R. Due te. Inter- tom of to 0. R. Due te. Inter- 0. R. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te. Due te.  0.  0.  0.  0. 	d (2). ol. 4. idies, of bul, s an a ment nents	exhib Mai the re lis (Ra gricul ohay ate s lishm Goge	sitione inly decipie ecipie s. 2,22 tural ges j artme tartin ent comme comme	s not i lue to nts nct d), le instit payable mts, e	-14,900 scheme of rurr having been l certain exhib t proving we ss expenditury ute (Rs. 2,000 le to other tc 2,200 -1,600 the Lac Der s recoverable Departments, -2,200 1,600 Same as uno CaseABCH- 2,77,700	al reconstruction held in many di itions not being parthy (Rs. 3.0; e on a Cattle )). 60( monstration sci , 	n having been i istricts owing the held (Rs. 3,16 50), less expension Show (Rs. 1, 24 neme for ware 	held in abeyanc o war condition 0), non-paymen diture on premu 059) and smalle 1135 t of a suitabl 12 +-30 3

	Major	Невс	and i	Sub-b	nead.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving 4	
			1				2	3		
							Rs.	Rs.	Rs.	
Majo	r Head	• 40.	-Agi	ricultu	ure ''	-conid.				
G.—Agricui	.TUBAI	EDU	CATIO	N						
Cha	rged—					Rs.				
	0.	•	•	•	•	19,200	15,691	15,711	+20	
	<b>R</b> .	•	•	•	•	—3,509∫		-		
		to th	ie app	ointm	nent of	a voted offic	er as Principal o	f an agricultura	institute.	
Vot	ed 0.					ף 95,100				
		•	•	•	•	<u>۲</u>	94,1 <b>0</b> 0	91,303	2,797	
	R.	•	•	•	•	1,000 J				
HAgeicui		L ENG	INTEL	BING-	-					
	0.	•	•	•	•	17,500	21,728	21,843	+118	
	R.	•	•	•	•	<b>4</b> ,228 ∫	21,120	21,010		
Col. 1	.—Ma	inly d	lue to	the u	nforec	asted leave s	alary of the late	Engineer.		
IBOTANIO	AL ANI	о отн	ER PO	BLIC	GARDI	ens				
	0.			•	•	ן 1,68,400				
	R.					6,855	1,75,255	1,74,329	92	
JSPECIAL		l Upl	AFT SO	CHEMI	88	.,				
	0.					<b>12,800</b> )				
		•	•	•	•	978	11,822	11,863	+4	
	R.	•	•	•	•					
KGRANTS			TRIBU	JTION	8, ETC.					
Cha	vrged 0.	-				<i>200</i> )				
		•	•	•	•	Ļ	***	-	*-1	
T.	<i>R</i> .	•	•	•	•	200 J				
YOY	ed 0.		•		_	27,000				
		•	•	•	•	j j	1,50,000	1,69,981	+19,981	
	R.	•	• .	•	•	1,23,000 ]				
areas an	d crop	outt	ing ex	perim	lents.	Col. 4.—Main rds the close	tistical Institut aly due to a gran of the year.	te, for Sample spaid to the In	Survey of jute dian Statistica	
LOTHER	Charg	<b>28</b>								
L1.—Pa	y of O	flicers								
	0.	•	•	•	•	24,770	21,693	21,426	26'	
	R.	•	•	•	•	<b>3,0</b> 77∫	21,000		20	
L2Pa	y of E	tablu	shmen	t						
	0.	•		•	•	6,19,840				
	R.				-	-30,227	5,89,613	<b>5,</b> 82, <b>998</b> °	6,61	
		es. ho	morar	ia. et	0	,				
L3AII										
L3.—All	0.	•	•	•	•	2,70,741	2,57,087	2,58,627	<b>~ 94</b>	

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
1	2	3	4
	Ra.	Rs.	Rs.
Major Head' ' 40.—Agriculture ''—concld.			
LOTHER CHARGES-concld.			

L4Other Co	ntinge	noies-			Rs.			
0.	•	•	•	•	25,99,850 J	22,99,331	22,19,526	79,805
R.		•	•			42,00,JJL	44,10,020	

Col. 1.—Mainly due to (1) settlement records of coastal districts required for the purpose of jute regulation not having been acquired owing to their removal to distant places due to war emergency (Rs. 1,60,000), (2) delay in entertaining full staff for job-work owing to delay in fixing jute quota (Rs. 1,08,045), (3) accommodation of certain jute regulation offices in the same building (Rs. 8,012), (4) full quota of stationery articles not having been supplied (Rs. 3,500) and (5) economy (Rs. 20,000). Col. 4.—Mainly due to (1) late joining of the job-work staff (Rs. 21,864), (2) partial binding of settlement records owing to the shortage of binding materials (Rs. 47,749) and less supply of stationery articles (Rs. 8,009).

For rounding	•	•	•	•	•	•	-101	••	+101

N.---CHARGES IN ENGLAND---

High Commissioner-

Charged

0.	•	•	•	•		9,040	l			
<b>R</b> .	•	•	•	•		-2,080	ſ	6,960	6,934	26
Voted	•	•	•	•	•	•	•	2,200	1,495	705
-OLOSS OR GAIN E	Y E	CHA:	NG B							
Charged	•	•	•	•	•	•	•	**	12	+18
Voted	•	•	•	•	•	•	•	••	3	+3
For rounding-										
Charged	•	•	•	•	•	•	•	360	•••	360
Yoted	•	•	•	•	•	. •	•	200	••	200
Surrenders or appropriation-	wit -	hdra	wale	withi	n	grant o	) <b>r</b>			
Charged-										
<i>R</i>	•	•	•	•	•	9,995		9,995	876	9, <i>9</i> 95
Voted										
R. Gross	•	•	•	•	•	1,800		1,800	•••	1,800
R. Deduct	ions	•	•	•	•	1,800		1,800	8-8	+1,800p
Totale										
Charged	•	•	•	•	•	•	•	<b>95</b> ,000	83,638	-11,36\$
Voted-										
Gross	•	•	•	•	•	•	•	68,88,400	67,65,515	
Deducti	ons	•	•	•	•	•	•	36,400		+4,070
Not	•	•	•	•	\$	•	•	68,52,000	67,33,185	

#### Review.

Charged savings in the original appropriation were 12 per cent. against 1.8 per cent. in the previous year. Savings in the final charged appropriation were 1.6 per cent., the corresponding savings in the previous year being trifling. Voted savings were 1.7 per cent. of the grant as compared with 9.1 per cent. in the preceding year.

2. The expenditure shown under sub-head E-Voted includes a sum of Rs. 18,30,037 spent on the following schemes in connection with the "Grow More Food" campaign which involved distribution of seeds of various kinds of food crops for increasing the food production of the province :---

- (i) Scheme for extended use of departmental paddy seeds.
- (ii) Scheme for extended use of departmental seeds of mustard, lentil and gram.
- (iii) Scheme for purchase and distribution of potato seeds.
- (iv) Scheme for purchase and distribution of English vegetable seeds.
- (v) Scheme for purchase and distribution of improved seed cuttings of sugarcane.

The first scheme provided for distribution of seeds to cultivators on the Sowai basis, i. e., for 1 maund given at sowing time  $1\frac{1}{4}$  maunds were to be returned to Government at harvest. The expenditure on this scheme during the year amounted to Rs. 11,66,565 against an estimate of Rs. 16,12,500 and the recovery effected was Rs. 4,24,653 against an estimate of Rs. 12,50,000.

The system of distribution under the second scheme was similar to that under the first scheme. Under this scheme the expenditure was Rs. 1,45,965 against an estimate of Rs. 1,57,300 and the recovery during the year was Rs. 2,176 against an estimate of Rs. 1,43,430.

Under the third scheme the approved dealers were to pay the cost of seeds, *plus* incidental charges before taking delivery and to sell them to the growers at a price covering the above costs, rotting allowance, dealers' overhead charges and railway freight for despatch to growers. The expenditure on this account was Rs. 3,27,341 against an estimate of Rs. 15,00,000, the recovery made during the year being Rs. 2,34,952 only.

Under the fourth scheme the seeds were to be sold at prices which would cover the total cost involved. The expenditure incurred on the scheme was Rs. 8,670 against an estimate of Rs. 1,00,000, the recovery effected during the year being Rs. 288 only.

The fifth scheme provided for distribution of sugarcane cuttings to the cane growers on agricultural loan basis and the recovery of the actual cost of cuttings exclusive of incidental charges. The expenditure on the scheme amounted to Rs. 1,81,496 against an estimate of Rs. 3,15,212. No recovery was made during the year.

3. Provision for charges relating to the "Grow More Food" campaign was made in lump under sub-head E..4.—Voted. Charges for establishment and allowances in respect of the scheme were adjusted under sub-heads E.-2 and E.-3 respectively, but necessary funds were not transferred to those sub-heads. This led to the final excesses under the above two sub-heads and final saving under sub-head E.-4.—Voted. The controlling authority explained that funds could not be transferred as the Government order relating to the lump provision was not received by him within the year.

4. 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. The scheme for

REVIEW-contd. which the expenditure was debitable to the Medical budget has since been transferred to the Punjab Government. An account of the transactions during the year 1942.43 is given below :---Rs. **Opening balance** 3,761 Receipts 831 Charges 4,595(a) Closing balance . Nil. (a) Grant No. 21.-Sub-head D-Expenditure in 1942-43 Nil. Expenditure incurred in 1941-42 but debited to the deposit account in 1942-43 . 834 . . . . . . . Grant No. 23 .- Sub-head F-Expenditure incurred in 1942-43 . 38.626 Expenditure incurred prior to 1941-42 but debited to the deposit account in 1942-43 . . 1.158 • . . Deduct-Expenditure incurred in 1912-13 but not debited to the deposit account . 36.409 • . . • Grant No. 24.-Sub-head D-Expenditure in 1942-43 3,146 . . . . . Deduct-Expenditure incurred in 1942-43 but not debited to the deposit account.... 2,760 • • 4,595 Total

5. 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 4 above. The expenditure on the scheme is booked partly under sub-head F of this Grant and partly under sub-head 0-4(2) of Grant No. 19.—Charges on account of Education. An amount equivalent to the expenditure was credited during the year partly to the head XXIX.—Agriculture and partly to XXVI.—Education.

An account of the transactions during the year 1942-43 is given below :--

													Rs.
Opening bala	nce	•	•			•			•	•	•	•	Nil.
Receipts .	•	•	•			•		•	•	•		•	43,669
Charges .				•		•		•		•			43,372(8
Closing balar	100.	•	•	•	•	•	•	•	•	•	•	•	297
(b) Grant No. 1	19.—Su	b-hea	d 0-4(	2)—									
Expenditure	in 1942	-43	•		•	•		•	•	•			1,803
Grant No. 23	-Sub-he	ad F											
Exponditure	incurre	d in 1	942-4	3		•							\$2,601
Expenditure	incurr	ed in	1940	)-41	but	debited	to	the	deposit	8000	ount	in	
<b>1942-43</b> .	•	•	•	•	•	•	•	•	•	•	•	•	1,169
Expenditure	incurr	od in	1941	-42	but	debited	to	the	deposit	8000	ount	in	
1942-43	·	٠	•	•	•	•	•	•	•	•	•	•	37,697
Deduct-Exp account	enditur •	e in	ourred	l in •	1942 J.	-43 but •	not •	t del	bited to	the	dep •	osit •	49,898
										To	tal	-	43,372

## REVIEW-concld.

6. 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 subhead 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 1942-43 is given below :---

												Rs.
<b>Opening balance</b>	•	•	•	<b></b>	•	•	•	•	•	•		<b>2,6</b> 5 <b>2</b>
Receipts .		•	•	•	•	٠.		•	•			14,315
Charges .	• •	•	•	•	•	•	•	•	•	•	•	11,156(c)
Closing balance	•••	•	•	•	•	•	•	•	•	•	•	5,811
(c) Grant No. 23	1.—Sub	-head J	Į.	•	•	•	•	•			•	4,392
Grant No. 25.	Sub-hea	d C	•	•	•	•	•	•	•	•	•	6,764
									T	otal		11,156

7. A loss amounting to Rs. 52,084 due to the death of cattle and birds and disposal of unserviceable cattle in different agricultural farms was written off by competent authority during the year 1942-43.

8. A sum of Rs. 3,243 representing the value of about 755 maunds of paddy purchased in connection with "Grow More Food " scheme, which was found short, was written off by competent authority. The shortage was due to loss in godown, transit and retail sale of paddy.

9. A loss of Rs. 678, being the cost of seeds and certain articles incidental to their storage, caused by a mob attack on the office and godown of an Agricultural Demonstrator was written off by Government.

							Final Grant	Antral	
	Majo	or Hea	d and	l Sub	head.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving
			ì				2	3	4
							Rs.	Ra.	Rs.
M	lajor H	lend "	· 41	-Vete	r <b>inary</b>	".			
ASuperi	ntend	ENCE-	-						
0	arged	_				Rs.			
Ch	0.	-				ر <i>1,500</i>			
	R.	•			•	-112	1,388	987	-40
Vo	ted	•	•	•	•				
	0.	•	•	•	•	1,36,800 ]			
	8.		•	•		4,000 }	1,42,183	1,41,053	-1,13
	R.				•	1,383	• •		-,
B V et ebi	WARY	Enna	ATTON	AND	RESEA	-			
	arged-								
•	0.	•		•	•	ן <i>19,310</i>			
	R.				•	2,040	21,350	\$1,319	-3
Vo	ted								
	Gross-	-							
	0,	•	•	•	•	1,51,218	1,51,755	1,49,496	2,25
	R.	•	•	٠	•	537 )			•
1	Deduei-	-Reco	overie	6	•	• •	1,928	944	+98
).—Subord	IN AT B	Esta	BL48H	Ment	-				
	0.	•	•	٠	•	75,700			
	<b>'</b> 8.	•	•	•	•	3,300 }	75,884	76,784	+90
	R.	•	•	•	•	-3,116			
D.—Hospit	ALS AN	o Di	8 <b>F Y</b> NA	ARIES					
Ch	arged	-							
	0.	.•	•	•	•	8,800	5,91 <b>2</b>	5,654	
	R.	•	•	•	•	112 5	0,*1#	0,002	
	ted-								
(	0.	•	-			3,34,200 ]			
	0. 8.	•	•	•	•	1,700	3,38,458	3,44,548	_1 = 00
		•	•	•	•	2,558	JJJJ,208	0,42,020	+6,09
1	R. Deduct-		•	•	•	•			. 10
	- <b>10</b> 0 400		J 4 8 2 1 6		4.—S	ee paragraph :	2 of the review.	2,181	2,19
-PRIZES	•	•	•	•	•		1,000	998	

Majo	r,Hoa	d and	8ub	-head.			Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
		1					2	3	4
<u>an 1997</u>							Re.	Rs.	Rs.
Major Head	" 41	Ve	terina	ı <b>ry ''</b>	-conc	ld.			
I CHARGES IN E	NGLA	N D							
High Commissio	nor—								
						Rs.			
Charged-	-								
0.						6,810]			
R.					_	-8,040	<b>4</b> ,800	4,800	••
16.	•	•	•	•		-w,0±0 j			
Voted							11,200	11, <b>2</b> 40	+40
VORCU		•	•	•	•	•	11,200	11,220	
JLOBN OR GAIN	BY B	A IIOX	NG E	-					
Charged	•	•	•	•	•	•	••	8	+4
Voted	•	•	•	•	•	•	20	19	
K.—LUMP PROV DEARNESS A	ISION	FO		SUPPL	EMEN	TARY			
8.		•	•	•		<b>4,000</b>			
R.					_	-4.000	••	••	••
			Col.	17	'ransf	erred to a	ub-head D-Vot	he	
For roundin	g		001						
Charged		•			•	6-36-3	550		
Voted	•			•		•			+ <b>N</b> (
Surrenders or winders or winders	thdra	wals	withi	n <b>gran</b>	t or	appro-			
- Voted									
R. G	2088	•	•	•		2,638	2,638	••	2,638
Totals-						-			
Charged					•	•	34,000	32,768	-1.23
Voted—								• -	
Gross		•	•	•	•	•	7,22,928	7,24,138	+1,210
Deduct	ions	•	•	•	•	•	1,928	3,135	1,207
Net		•					7,21,000	7,21,003	+8

### Review.

Savings in the charged appropriation were 3.6 per cent. as against 2.7 per cent. in the preceding year. In the voted section there was an excess over the grant as well as over the final appropriation which was triffing.

2. Sub-head D—Voted includes charges for the Veterinary Disease Investigation scheme which are shared equally by the Provincial Government and the Imperial Council of Agricultural Research. It was decided by Government in October 1942 that the secoveries from the Imperial Council of Agricultural Research would be adjusted under the "Deduct" head under sub-head D, but no funds were provided under that head although the revised estimate for 1942-43 was prepared in accordance with the above decision. This indicates defective control. See also the Audit Report.

Major	Head	and i	Sub-1	nead.		Final Grant or Appro- priation.	Actual Expendi- ture.*	Excess+ Saving
		1				2	3	4
Major Ha	ad " (	42.—0	0-0p <b>e</b>	ration		Rs.	Rs.	Rs.
A.—Superintende								
A1Pay of Of					_			
Charged-					Rs.			
0.	•	•	•	•	۲ 36, <b>3</b> 00 ≺	11,495	14,926	+3,431
R.	•	•	•	•		/		10,101
Col. 1.—Due to an unfilled of the review.	to to to to to to to to to to to to to t	he pos ancy	ting (Rs.	of a v 16,50	oted officer in 0). Col. 4.—I	place of the I. C Due to excessive	. S. Registrar () surrender. Se	Rs. 8,305) and o paragraph 2
Voted— O.	•	•	•	•	1,29,700 \	1,10,000	1 00 840	7 161
R.						1,10,000	1,02,849	-7,151
Col. 1Mai A2Pay of Es				e of p	ersonnel (Rs. 1	14,281) and an u	nfilled vacancy	(Rs. 5,230).
0.	•		•	•	8,61,990 <b>)</b>			
R.						8,21,990	8,16,857	5,133
A3Allowance	as ho	norari	a. etc	•	J0,000 J	•		
Charged-	•	101014	<i>a</i> , or	<b>.</b>				
Ú.			•		6,000			
<i>R</i> .					-3,320	2,680	2,887	+207
	•	•	Col	19a		A1.—Charged.		
Voted			0011					
0.	•.	•	•	•	2,58,726	2,62,046	2,63,607	1 1 841
R.	•	•	•		3,320∫	2,02,040	2,00,007	+1,561
A4Continger	10ies-							
0.	•	•	•	•	78,800	54,030	50,2 <b>91</b>	
R.	•	•	•		24,770∫	01,030	00,491	-0,130
Col. 1.—Mai and (2) econor	inly ( my (F	due ta ls. 20.'	o (1) 743).	five 1	Land Mortgage	Banks not worl	king with full s	taff (Rs. 2,692)
BGRANTS-IN-AI	• •							
0.			• •	•	ך <b>2</b> ,13,200			
R.					<b>4,700</b> }	2,08,500	2,08,482	18
COTHER CHABG		•.	•	•	· · · · · · · · · · · · · · · · · · ·	•		•
Charged-					•	•		
0.					ן 1,280			
	•	•	-	•.	>	670	673	+3
<i>R</i> .	•	•	•	•	610 J			
Voted-					1 05 0000			
0. R.	•	•	•	•	1,35,698 -26,390	1,09,308	1,02,025	7,283
expenditure f	or ce	indida	(i) th tea c	e app on tra	ointmont of mo ining owing	en on lower pe to their late sel	y (Rs. 16,007 lection (Rs. 7,	), (ii) smaller 665) and (iii)
For rounding-								
Charged	•	•	-	•	• •	<b>4</b> 20	-	
Voted	•	•	•	•	• •	114	••	+114

I

Majo	r Hea	d and	Sub-l	head.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		1				2	3	4
Major Head printion—			•			Re.	Rs.	Rs.
Charged-	-				Rs.			
<i>R</i> .	٠		•		28,735	\$8,735	••	<b>—2</b> 8,734
***		•	•					
Voted-								
	•	•	•	•	1,12,240	1,12,240	••	1,12,240
Voted-	•	•	•	•	1,12,240 .	1,12,240	••	
Voted R.	•	•	•	•	1,12,240 ·	1,12,240 		1,12,240 25,514

## **Review**.

In the charged section the savings were 58 per cent. of the original appropriation as compared with  $\cdot 44.9$  per cent. in the preceding year and were mainly contributed by sub-head A-1. There was, however, an excess of 21.1 per cent. over the final charged appropriation as against  $\cdot 4$  per cent. in the previous year.

In the voted section the savings were 8 per cent. of the original grant and 1.4 per cent. of the finally modified appropriation as against 6.5 and 2 per cent. respectively in the preceding year and were mainly contributed by sub-heads A-1, A-2, A-4 and C.

2. A provision of Rs. 19,800 was made under sub-head A-1—Charged for the pay of the I. C. S. Registrar of Co-operative Societies. Out of this provision a sum of Rs. 8,305 was surrendered on account of the transfer of the officer to the Civil Supplies Department with effect from the 16th December 1942. The surrender was made on the basis of nine months' actuals which amounted to Rs. 11,495 only. As the above actuals. did not include the officer's leave-salary from the 26th October 1942 to the 15th December 1942, which was not then booked, the surrender led to the final excess of Rs. 3,431, the actual expenditure being Rs. 14,926. At the time of the surrender the position was not examined by the controlling officer as required under rule 312 of the Bengal Financial Rules, nor was any action taken to regularise the excess during the year by revocation of the surrender or otherwise. This indicates defective control.

3. 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 1942-43 is given below :---

										T	o <b>tal</b>	•	76,388
*Grant No. 25 26		-head ,,	C ▲	•	•	۲ <b>.</b>	•	•	•	•	•	•	53,522 22,866
Closing balance		•	• •	•	• •		•	•	•	•	•	•	1,88,084
Expenditure	•	•	•	•	•	•	•	•	•	•	٠.	•	76,388
Receipts .	•	•	• `	٠	•	•	•	۰.	٠		•	•	1,03,528
Opening balance	•	•	•	•	•	•	•	•	•	•	•		1,60,944
													Rs.

#### REVIEW—concld.

4. Land Mortgage Banks.—Five Land Mortgage Banks were established in 1933-34 and 1934-35 at Mymensingh, Pabna, Jessore, Birbhum and Comilla and four in 1941-42 at Burdwan, Rajshahi, Dacca and Khulna. According to the orders of Government the banks received from Government the entire cost of their management for the firsr year of their existence and a subsidy equal to the excess of the cost of management over their gross profits during the second and third years. Due, however, to economic depression and other causes the progress of the first five banks was 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, 1943 (including the cost of their management during the first year) is shown below :—

														Rs.
(i)	Pabna	•	•	•	•	•	•	. ·	•	•	•	•	•	<b>2</b> 2,950
(ii)	Jessore	•	•	• •	•	•	•	•	•	•	•	••	•	20,611
<b>(iii</b> )	Birbhum	•	•	•	•	•	•	•	•	•	•	•	•	12,236
( <i>iv</i> )	Mymensing	gh	•	•	•	•	•	•	• .	•	•	•	•	15,755
(v)	Comilla	•	•	•	•	•	•	•	•	•	•	•	•	10,239
(vi)	Burdwan	•	•	•	•	•	•	•	•	•	•	•	•	3,608
(vii)	Rajshahi	•	•	•	•	• .	•	•	•	•	•	•	•	3,411
(viii)	Dacra	•	•	•	• .	•	• •	•	•	•	•	•	•	3,733
(ix)	Kbulna	•	•	•	•	•.	• •	•	•	•		•	•	3,569

No portion of the above subsidy is recoverable from the banks.

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, 1943 and their financial relation with the Provincial Government. It will be observed therefrom that barring the four banks started during 1941-42, only the banks at Pabna and Jessore worked at a loss. The Government subsidies payable to the banks for the year ending 30th June, 1943, are shown against item 6 of the statement and the amounts recoverable from them against item 8 *ibid*. All the recoveries from the banks for the years ending June, 1942 and June, 1943 have been effected.

From the review of the working of the banks for the year ending June, 1943, made by the Registrar of Co-operative Societies, Bengal, it appears that the depleted financial condition of the banks was mainly due to the inability of the Bengal Provincial Cooperative Bank to finance these banks in time. In the original scheme for the establishment of five Co-operative Land Mortgage Banks it was contemplated that pending the establishment of a Central Co-operative Land Mortgage Bank in the Province the Land Mortgage Banks should be financed by the Bengal Provincial Co-operative Bank by the issue of debentures to the extent of Rs. 2½ lakhs per Bank; but on account of the uncertainty in the money market caused by the war, the issue of debentures was not possible and the Provincial Co-operative Bank supplied funds to the Land Mortgage Banks out of its own resources. As the Provincial Co-operative Bank was no longer in a position to continue supply, it was granted a loan of Rs. 7 lakhs towards the end of the year under review, Rs. 5 lakhs to set free the balance of the loan granted by it ont of its own funds to the Land Mortgage Banks end Rs. 2 lakhs for financing the Land Mortgage Banks. Statement showing the revenue position of Land Mortgage Banks for the year ending June 1943.

Particulars.	Рађиа.	Jeasore.	Birbhum.	Mymen-	Comilla.	Dacca.	ġ	Rajahahi.	idai.	Khulna.	lae.	Burdwan.	VAD.
	•	ę	4		¢	From 1-7-42 to 31-3-43 (1st year).	From 1-4-43 to 30-6-43. 8	From 1-7-42 1 to 30-4-43 3 (lat year). 9	From 1-5-43 to 30-6-43.		Trom 1443 1645 12	From From From 1.7.42 1.4.43 1.7.42 to to to to 31.3.43 30.6.43 31.3.43 (1st year). (1st year). 11 1.2 13	From 1-4-43 to 30-6-43.
1	8	Re.	쏊	.Ba	B.	Ra.	뿶	ä	ž	ä	Å	Re.	ä
1. Interest earned and other receipte	10,097	7,761	9,701	14,833	11,286	Nü	••	15	Nil	ЫŅ	ЫN	6	a
<ol> <li>Defiret—Interest paid and other charges.</li> </ol>	6,799	. 4,584	4,950	8,297	6,147	19N	IJ	Nil	Nil	ŊIJ	19.M	C2	61
3. Gross profit	4,298	3,177	4,751	6,536	5,139	Nü	**	15	Nil	Nil	Nil	*	Nü
4. Management charges	4, 596	4,453	. 4,683	5,108	4,960	2,267	<b>16</b> 9	2,399	453	2,175	817	2,166	, 88 <b>3</b>
5. Difference (more +, less)	-298	1,276	+68	+1,428	+179	-2,267		-2.384	-453	-2,175		2,162	
5(s). Cost of managemènt chargethle to Bank's fund.	29	:	:	:	:	:	:	:	:	:	:	:	: ´
6. Government subsidy .	269	1,276	N:I	Ŋ	ЫN	2,267	888 8	2,309	453	2,175	817	2,166	883
7. Management charges drawn from Government.	4,416	4.253	4,092	3,960	4,046	2,334	875	1,898	513	1,937	763	2,160	866
9. Amount recoverable from the banks	4,147	2,977	4,092	3,960	4,046	67	:	:	8	:	:	•	:
9. Amount repayable to the banks by Government.	:	:	•:	:	:	:	. 13	109	:	238	<b>X</b> •	¢	11

130

Мај	or He	ad afi	d Sub	-head		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving-
r		i				2	3	4
						Rs.	Rs.	Rs.
Major	Head	" 43.	—ind	ustrie	ı".			
A INDUSTRIES	- •							
▲1.—Pay of (	ficer	8						
					Rs.			
0.	•	•	•	•	2,99,890	2,89,010	2,89,789	+17
R.	•		•		<b>—10,880</b> ∫	2,00,010	2,00,108	711
A2Pay of H	Establi	ishmc	nt—					
0.	•	•	•	•	4,67,648	4 89 816	4 89 608	1.1.67
R.					<b>—</b> 15,038∫	4,52,610	4,53,885	+1,27
A3Allowand	es, ho	morar	ia, etc	o.—	-			
0.	•	۰.		•	78,712)			
R.			_	_	30,105	1,08,817	1,10,242	+1,42
-	unly c	lue to	the e	nhano		of dearness allow	vance.	
A4Contract				,		13,110	12,754	35
				•	••••	10,110	12,102	
A5.—Other Co O.	nunge	oncies-			3,84,7,44 )			
0.	•	•	•	•	-50.316	3,34,428	3,39,362	+4,93
industy prod 'made under not being tran under those	ucts a this s sforre	nd for sub-he d to c	Meta ad fo others	l Inst or res sub-he count	atute (Rs. 37,6 earch schemes eads to which the of smaller g	the schemes fo 36) and (1) the la formulated by he charges were rants to the Indu r industrial deve	ump provision the Industrial R debitable own istrial Credit Sy	of <b>Re. 11,50</b> lesearch Board
A6Scholarsh		•					-	
A0	н. Ра				83,100)			
	•	•			· · · · · · · · · · · · · · · · · · ·	70,940	· 75,374	+4,43
R.	•	•	•	•	—12,160 J			•
A7Grants-ir	1-aid-	-						
0.	•	•	•	•	2,94,907	2,99,672	2,99,868	• +19
R.		•	•	•	<b>4</b> ,765 J		-,,	1
A8Miscellan	eous-	-				•	•	
Charged		•		•	• • •	600	1,129	+ 52
Voted-								1
0.	•	•	• •	•	15,700	14 800	14 410	
R.				•	<u> </u>	14,809	14,417	
A9.—Deduct— from other Go	Estab vernu	lishme ients,	ont o Depa	harge rtmer	ș recoverable its, etc.		3,531	3,58]
Col. 4.—Du Central Gover this sub-head.	nmont	he dec ; of th	ision : e chau	towar ges fo	da the close of or the manufact	th <b>e year to adj</b> ture of camouflag	nst the recover ge nets, pith ha	ries from the ts, etc., undg
For rounding- O.		•	٠	•	89]			

## See also the Audit Report.

Major Head	d and	Sub	-head			Final Grant or Appro- priation.	Actual Expendi- G. ture.	Excess+ Saving
	1					2	3	4
						Rs.'	Rs.	Rs.
Major Head " 43.	Ind	ustri	<b>66</b> ''	-con	cld.			
-FISHERIES-								
		•			Rs.			
<b>o.'</b> .	•	•	. •		ן 1,02,000			43
R					-69,270	<b>32,7</b> 30	32,298	43
High Commissioner- O		•	•		200 }	~	450	9
	-							
۰.	•	•	•		۲ ک	480	459	2
<b>R</b>	•	•	•		280 )			
FLOSS OR GAIN BY	ЕХСН	ANG E	•	•	•••	••	1	+
For rounding-								
Charged .	•	•	•	•	•••	<b>4</b> 00 100	••	
	awal	s wit	hin gr	ant	or appro-	<b>4</b> 00 —100	••	_
Charged . Voted Surrenders or withda	awal	wit	hin gr	ant	 or appro- 1,23,493			
Charged . Voted Surrenders or withdu pristion—	awal	s wit	hin gr	ant		100		+10
Charged . Voted Surrenders or withdr priation— R. Gross Totals—	awal:		hin gr	• ant		100		+10
Charged . Voted Surrenders or withdr pristion	awal		• hin gr	ant		100	••	+10
Charged . Voted Surrenders or withdr priation— R. Gross Totals— Charged .	awal	. wit	• hin gr	ant		100	••	+10
Charged . Voted Surrenders or withdu priation	•	• wit	ingr	ant		100 1,23,493 	 1,129	+10 

## REVIEW.

In the voted section the savings were 6.6 per cent. of the original grant as compared with 16.2 per cent. in the preceding year. There was, however, an excess of 5 per cent. over the finally modified appropriation against a saving of 7 per cent. in the previous year. Sub-heads A-5 and C mainly contributed to the saving in the original grant.

2. Provision was made successively for four years from 1939-40 to 1942-43 under sub-head A-7 for Rural Reconstruction scheme, but in all these years the entire provision was surrendered. With regard to the surrender of the provision of Rs. 5,000 made in 1942-43, the controlling authority explained that the scheme was held in abeyance owing to the war emergency.

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 experditure on the schemes booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head XXXII.—Industries.

REVIEW-const	d.
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An account of the transactions during the year 1942-43 is given below :---

													146.
Opening balance			•	•	•	•	•	•	•	•	•	•	5,044
Receipts .	•		•	••••	•	•	• •	•	•	•	•	•	<b>37,04</b> 0
Oharges		•	•	•	•	•	•	•	•	•	•	•	38,799
Closing balance		•	<b>ب</b> ۲	•	•	•	•	•	•	•	•	•	3,285

4. A loss amounting to Rs. 13,862 caused by the collapse of the buildings of a Sericultural Nursery due to flood during the year 1938-39 was written off in 1942-43 under the orders of competent suthority.

5. A loss of Rs. 527 being the book value of Seed Cutting House destroyed by fire was written off by competent authority. The fire was accidental.

Мај	or He	ad and	<b>f Su</b> b	-head.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		, <b>1</b>				2	3	4
						Rs.	Rs.	Rs.
Major I	Head '	" 43	-Indu	stries '	<b>'.</b>			
-CINCHONA PL	ANTAT	10 <b>NS</b>	-					
B1Pay of 0	fficers							
Charged-	-							
					Rs.			
<i>o</i> :	•	•	•	•	<b>3</b> 0,080	32,780	23.935	+1.16
R.				•	2,700 5	•*,/00	•0,700	71,10
Voted-					-			
0.	•		•		59,238 <b>0</b>			
D					-11.478	47,760	45,767	-1,99
<b>R.</b>	•	•	•	•				_
Col. 1Ma having been m	inly d	ue to	emos to diff	appoir ionitie	ntments in con s in accomme	nection with the	e re-organisation	a scheme no
B2Pay of E				20121010				
0.		•	•		44,465 }			
					-10,100	34,365	\$3,828	
R.	•	•	•			P 1 Voted		
B3Allowanc	es ho	norari			-Заще аз ини	er B1-Voted.		
Charged-			a, e		•			
0.				•	3,950			•
D					500	4,450	<b>4</b> ,119	
R.	•	•	•	•	200			
Voted-					10 (00)			
0.	•	•	•	•	10,400	9,400	9,972	+ 5'
R.	•	•	•	•	رُ 1,000_	-,	-,	1.5
B4Continge	ncies-	-						
0.	•	•	•	•	<b>9,96,700</b> کړ	0 49 000		1 10 0
R.		•	•	•		9,43,866	<b>9,6</b> 0,797	+16,93
ment under t	he Jay	a pur	chase	sohem	e (Rs. 1,36,00	ted supply of qu 0), partly set off 0), (ii) purchase	by (i) the purch	ase of stores
the plantation	n8 (R	s. 7,40	0) ar	nd (iți)	rise in the pri	ce of quinine (R		
B7Grants-in	n-aid,	contri	butio	ns, etc				
0.	•	•	•	•	700 ]	1,650	1,646	•
R.		•	•	•	<b>9</b> 50∫	1,000	1,010	-
For rounding-	_						•	
Charged		•	•			30	••	+.
Voted		•	•	•		3	***	-
D-Works-		•						•
0.	•	•	•	•	ן 1,25,500			
-	-				-92,300	33,200	30,706	2,4
R.	•	٠	٠	٠				

See also the Audit Report.

Col. 1.—Mainly due to difficulties in getting plans and estimates sanctioned and in obtaining materials, particularly steel and cement.

Maj	or He	ad an	d Sut	o-head	1.		Final Grant . or Apppro- priation.	Actual Expendi- ture.	Excess+ Saving
		1					<b>`2</b>	<b>3</b> .	4
							Rs.	Rs.	Rs.
Major H <b>ead</b>	" 43	, <b>s-in</b> i	iustrii	n ''-	-con	cld.			
C	ENG	LAND	•						
High Commiss	ione	r							
Charged-						Rs.			
q.	•	•	•			16,000		10	
<b>.</b> <i>R</i> .	•	•	•	٠		3,200	12,800	12,533	-26
Voted	•	•		•	•		• 3,200	3,143	-5
FLoss or ga	IN BY	EXO	IANGI	c					•
Charged	•	•	•	•	•	•	• ••	\$1	+2
Voted	•	•	•	•	•	•	• ••	6	+
For rounding	•	•	•	•	•	•	. —200	••	+20
Surrenders or priation—	with	drawa	ls wit	hin gr	rant	or appro	)-	,	
R.	•	•	•	•		1,66,762	1,66,762	••	1,66,76
Totals									
Char	ged	•	•	•		•	. 50,000	<b>50,60</b> 8	+60
Vote	đ			•		•	. 12,40,000	10,85,865	-1,54,13

## REVIEW.

There was an excess of 1.2 per cent. in the charged appropriation against a saving of 3.4 per cent. in the preceding year. In the voted section savings in the original grant were 12.4 per cent. against 15.6 per cent. in the previous year and were contributed mainly by sub-heads B-4 and D. There was, however, an excess of 1.2 per cent. of the finally modified appropriation as compared with a saving of  $\cdot4$  per cent. in 1941-42.

2. The scheme for the introduction of a commercial system of accounts in the Cinchona Department which *inter alia* provides for the appointment of an Accounts Officer and a staff under him, could not be given effect to for want of office building and quarters at Mungpoo. The alternative proposal to start the scheme by locating the office of the Accounts Officer temporarily in Calcutta was also considered to be unsuitable.

1942-43.
Factory,
Quinine
Mungpoo
of the
Accounts
Store

Particulars of stores.	Opening b	balance.	Receipts.	.te	Utilisation, issues, sales, etc	L, 188 <b>ues</b> , etc	Shortage, loss, etc , written off.	ortage, loss, etc , written off.	Results of Mock verification and revaluation, if any	of stock on and tion, if	Closing balance	alance
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value	Quantity	Value.	Quantity.	Value. Excess+	Quantity	Value.
I	8	8	4	ũ	8	۲.	<b>00</b>	6	10	Saving	12	81
	lbe.	Rs.	lbe.	Re	lbe	Re.	lbs.	Rs.	lbe.	Re.	lbe	R
Oinchons bark *(a)	475,331	2,37,666	1,870,729	9,35,365	1,660,252	8,30,126	:	; :	:	:	685,808	3,42,904
Quinine sulphate purified (b) .	21,259	1,91,331	76,368	6,87,312	65,512	5,89,608	:	:	:	:	• 32,115	2,89,035
" " crude (c) .	2,866	25,794	63	18	970	8,730	:	:	:	:	1,898	17,082
" ,, tablets (d) .	5,113	56,099	14,758	1,35,524	18,082	1,72,922	:	:	:	:	1,789	18,701
Other quinine salts (s) .	161	<b>8</b> ,568	1,681	16,813	2,086	.21,161	:	:	•	:	386	4,220
Cinchons febrifuge and other mixed bigaloids (f).	30,772	1,84,891	38,792	2,33,252	26,451	1,58,999	I	9	:	: .	43,112	2,59,158
Other anchons products (g) .	82	820	:	:	I	10	:	:	* •	{ ~9.1	81	810
Other stores, oils, chemicals, etc.	:	92,525	:	1,60,728	:	1,21,687	:	430†	4	+ + 142	:	1,31,278
<ul> <li>(a) Bark—@ As 8 per lb.</li> <li>(b) and (c)—Quanne sulphate purified and crude—@ Rs. 9 per lb</li> <li>(b) and (c)—Quanne sulphate purified and crude—@ Rs. 9 per lb</li> <li>(c) Quanne sulphate tablets—Treatments—@ Re 1 per box ; tans—@ Rs 9 per lb. (gross weight) of tablets.</li> <li>(d) Quanne alkaloid—@ Rs. 12 per lb ; other quanne salts and net quanne salt contents of tablets—@ Rs. 10 per lb.</li> <li>(e) Quanne alkaloid—@ Rs. 12 per lb ; other quanne salts and net quanne salt contents of tablets—@ Rs. 10 per lb.</li> <li>(f) Totaquans—@ Rs. 12 per lb ; other mixed alkaloids—@ Rs 8 per lb Reunforced Cinchona Febrifuge Tablets—@ Rs. 6 per lb. (gross weight) of tablets.</li> <li>(f) Totaquans—@ Rs. 19 per lb.</li> <li>(g) Other anchona products—@ Rs. 10 per lb.</li> <li>(g) Other anchona products—@ Rs. 10 per lb.</li> <li>(g) Other anchona products—@ Rs. 10 per lb.</li> <li>(g) The group ophermacoutical bark is not taken into account.</li> <li>* Mungpoo pharmacoutical bark is not taken into account.</li> <li>† This includes a sum of Rs. 205 representing the value of stores found short on the \$1st March 1943 and written off by Governmerts.</li> </ul>	b. phate purified liets-Treatm liets-12 per ll. per lb.; othe ucts-@ Rs. Rs. 205 repr	and crude ents-@ R ents-@ R o : other qu r mixed alls i e per lb. t taken into thesenting the	ed and crude—@ Rs. 9 per lb iments—@ Re 1 per box ; in ib ; other qumme saits and r her mixed alkaloids—@ Rs 6 s. 10 per lb. not taken into account. presenting the value of stores f	oer lb set is tuns-@ and net qu Rs 6 per l	Rs 9 per li unine salt of b Reinforce short on th	<ul> <li>b. (gross w)</li> <li>b. (gross w)</li> <li>b. (gross w)</li> <li>d. Cinchons</li> <li>d. Cinchons</li> <li>d. Slist Mar</li> </ul>	sight) of tai bablets	aleta. Rs. 10 pei Tableta	ied and crude—@ Rs. 9 per lb tments—@ Re I per box ; tnas—@ Rs 9 per lb. (gross weight) of tablets. r lb ; other quanue saits and net quanne sait contents of tablets—@ Rs. 10 per lb. a. 10 per lb. s. 10 per lb. not taken into account. presenting the value of stores found short on the \$1st March 1943 and written off by Government.	lb. (gross 1	reight) of t	bleta.

Stocks of quinine sulphate crude, cinchona febrifuge crude (unground) and miscellaneous items of stores were not verified. Other stocks were verified by me.

Mungpoo, 7	
·	S. MUKHERJEE,
The 30th September, 1943.	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 of the Government Quininer Factory, Mungpoo, for the year 1942-43 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.

MUNGPOO, The 26th October, 1943. Superintendent, Cinchona, Bengal.

## Audit Certificate.

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

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

CALCUTTA, The 10th November, 1943.

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

## Audit Comments.

The decision of Government that a stock ledger for miscellaneous stores should be maintained has been acted upon from August 1942. Only quantity accounts are at present maintained. It has been suggested that these items of stores should be subjected to periodical physical verification.

As pointed out in the last year's report, the above store accounts relate to the transactions at the Quinine Factory only. The desirability of including in the store accounts the actual sales and the closing stock held not only in the Factory but also in Sales Depots and with the Agents, is again brought to notice.

-		'Store Ac	counts of t	he Mung	"Store Accounts of the Mungpoo Cinchona Plantation for 1942-43.	a Planta	tion for 19.	12-43.			:	
Particulars of stores.	Opening	balance.	Receipts.	ipta:	, Utilisation, issues,	n, iasues,	Depreciation, shortage, loss, etc., written of	Depreciation, shortage, loss, etc., written off.	Results of stock verification and revaluation, if any.	esults of stock erification and revaluation, if any.	Сlosing balance.	alance.
	Quantity.	Value.	Quantity.	Value.	Quantity. Value.	Value.	Quantity.	Value.	Quantity. Value.	Value.	Quantity.	Value.
1	5	8	4	5	<b>e</b> 0 <sup>.</sup>	2	80	6	91	n	12	13
	łbs. ,	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	R3.	lbs.	Ra.
Cinchons bark	46,613	23,306	914,192	4,57,096	3 836,810	4,18,405	:	:	:	:	123,995	61,997
Manures, implements and other stores.	:	1,833	:	7,604	:	5,829	:	:	:	:	:	3,608
MUNGPOO, The 18th August, 1943.			The	stock wa	The stock was verified by the Manager.	y the Ma	nager.		L. ( Gottern	L. G. RICHARDS, Man mnent Cinchona Pl	L. G. RICHARDS, Manager, Government Cinchona Plantation,	tion,
Certified that the figures represent The closing balance was not in excess		<i>Cortific</i> a substantially t of requirements.	<i>Cortificate a</i> tially true ments.	nd remar account	Corrificate and remarks of the Head of the Department. ntially true account of affairs and that they agree wisments.	ead of the ad that t	. Departure hey agree	<i>nt.</i> with th	e figures r	ecorded	Corrificate and remarks of the Head of the Department. a substantially true account of affairs and that they agree with the figures recorded in the Department. of requirements.	artment.
ROTAL BOTANIC GARDEN, CALCUTTA, The 14th October, 1943.										0	S. C. SEN, Superintendent, Cinchona, Bengal.	N, lent, ngal.

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	Onenine ]	halanno	Ravel	Raminta °	Itiliation	Ntiliantion immes eto	Depreciation, whertage losa	istion, lose	Results of stock verification and r	Results of stock	Closing balance.	alance.
Particulars of stores.			100041	·cand	0 WHEE WORL	100 100 100 CM		etc., written off.	vermound	valuation, if any.		
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
I	61	<b>6</b> 7	7	5	9	2	<b>e</b> 0.	6	10	11	12	13
	lbs.	Rs.	lba.	Ra.	lbe.	Re.	lbs.	Rs.	lbs.	B.	, ig	Ba
Cinchons bark	587,621	2,93,811	863,860	4,31,930	4,31,930 1,037,069	5,18,535	` :	:	:	:	414,412	2,07,206
Manures, implements and other stores.	:	4,358	:	10,695	:`	11,152	:	:	:	:	:	3.901
Мривоид,			$Th_{e}$	etock we	The stock was varified by the Manager.	by the Ma	inager.			G. H. FO	G. H. FOTHERGILL, Manager,	L, 1ger,
The 25th June 1943. ∫									Govern	ment Cin Munsong	Government Cinchona Plantation, Munsong, Kalimpong P. O.	lation, Ig P. O.
		Cei	rtificate a	nd remark	Certificate and remarks of the Head of the Department.	ead of the 1	Departmen	t.	:		:	
It is certified that the figures in th recorded in the departmental register.	-9	e store ac The closi	counts rep ng balance	e was not	e store accounts represent a substantially true account The closing balance was not in excess of requirements.	Ily true ac of requires	scount of ments.	affairs	e store accounts represent a substantially true account of affairs and that they agree with the figures. The closing balance was not in excess of requirements.	they agr	ee with th	ie figures
ROTAL BOTANIC GARDEN, CALCUTTA,	LCUTTA,										S. C. SEN, Superintendent, Cinchona, Benad.	IN, ndent, Bengal.
The 14th October 1943.	,		Au	idit Comn	Audit Comments under Plantations.	- Plantatio	Å6.				•	5

Majo	or Hea	id and	l Sub-	head.	2	Final Grant or Appropriation	Actual Expendi- ture.	• Excess + Saving
		. 1				2	3	4
						Rs.	Rs.	Rs.
Major Head "	47.— bour a			-	pa <b>rtme</b> nts ".			
LABOUR-	JOHT	7 <b>06</b> 1971	ary a					
<ul> <li>Charged—</li> </ul>	-				<b>D</b> -			
· · 0.		•		•	R⊪. 26,000 ך			
R.				_	<u>-750</u>	25,250	23,476	-1,774
Voted	•	•	•	•	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		•	
0.	•	•	•	•	63,600 J			
R.	•				4,828	68,428	67,436	992
BINSPECTOR OF	FACT	ORIES-	·					
0.	•	٠	•	••	[ 1,62,400	1 45 000	1 49 905	1 000
R.					<b>—17,172</b> }	1,45,228	1,43,395	1,833
In	ıspecti	on an	d Tes	ts.				
CINSPECTOR OF		и Воц	LERS-	-				
Charged-	-							
0.	•	•	•	•	100	,	••	
R.	•	:	•	•	—100 J			
Voted-		•						
0.	•	•	•	•	1,28,900	1,24,587	1,23,430	1,157
R.	•	•	•	•	-4,313	,-,-,-,-,-	-,,200	1,101
		latistic						
<b>BGAZETTEBR AN</b>	ID STA	TISTIC	CAL M	EMOIR	_			
0.	•	•	•	•	6,500 }	••	***	
R.	•	•	•	•	6,500 J			
Col. 1.—Due teers till the r	a to po seturn	ostpor of mo	iemor ore tra	it of ti anguil	times.	n of the 'B' volu	imes of the I	District Gazet-
				•	,		•	
-PROVINCIAL S								
TPROVINCIAL S' O.	TATIS1	8017		•	600)			
0.	•		•	•	}	<b>63</b> 0	577	53
	•	•		•	$\binom{600}{30}$	<b>63</b> 0	577	53
O. R. G.—Preservation	Mie	cellan			<b>3</b> 0}	<b>6</b> 30 <b>6</b> ,200	577 6,200	53
O. R. G.—Preservation Manuscripts.	Mie N AND	Cellan Tran	SLATI		<b>3</b> 0}	6,200	6,200	
O. R. G.—Paeservation Manuscripts. H.—Examination	<i>Mie</i> N AND 19 .	œllan Tr▲n	SLATI	•	30 Anoient · ·			
O. R. G.—Preservation Manuscripts.	<i>Mie</i> N AND 19 .	œllan Tr▲n	SLATI	•	30 Anoient · ·	6,200	6,200	
O. R. G.—Preservation Manuscripts. H.—Examination I.—Administration	<i>Mie</i> N AND 19 .	œllan Tr▲n	SLATI	•	30 Anoient · ·	6,200 100	6,200 65	 —30
O. R. G.—Parservation Manuscripts. H.—Examination I.—Administration 1932—	<i>Mie</i> N AND 19 .	œllan Tr▲n	SLATI	•	30 ANGIENT  SHIP ACT,	6,200	6,200	 —30
O. R. G.—Preservation Manuscripts. H.—Examination I.—Administration 1932— O.	Mia Mia NAND IS. ON OF	Tran India	SLATI	•	30 ANOIENT  SHIP AOT, 5,230 -23	6,200 100	6,200 65	 —30
O. R. G.—Parservation Manuscripts. H.—Examination 1932— O. R. J.—Administratic Lenders' Act, T	Mis N AND IS . ON OF	Tran India	SLATI	RTNER	30 ANOIENT  SHIP ACT, 5,230 -23	6,200 100	6,200 65	 —30
O. R. G.—Preservation Manuscripts. H.—Examination 1932— O. R. J.—Administratic	Mis N AND IS . ON OF	Tran India	SLATI	RTNER	30 ANOIENT  SHIP ACT, 5,230 -23	6,200 100	6,200 65 5,217	53 

Major	r Head and	l Sub-he	ad.		Final Grant or Appropriation.	Actual Expendi- ture.	Excoss+ Saving
	1				2	3	4
		_			Rs.	Rs.	Ra.
Major Head " 47.—							
LENDERS' ACT, 1			BENG	IL MONEY			
Voted-				_			
0.				Rs. 25,800 ך			
0.	• •	• •	•	· }	17,000	17,418	+418
R.	•••	•	•	<b>8,80</b> 0 J			•
Col. 1.—Due and also to an	appreciabl	ost-bud e fall in	lget d	lecision to number of li	slow down the s censes on account	activities of the condition of war condition	ons.
KMISCELLANEO	J <b>S</b>		•				
Charged-	•						
0.	• •	٠	•	960 J	<b>510</b>	F 40	
R.				<b>4</b> 20 }	. 5 <b>1</b> 0	540	<b>4</b> .•
Voted-	•••	•	•				
0.				82,740)			
~				· · · >	67,065	<b>67,</b> 07 <b>3</b>	+
R.	• •	•	•	-15,675	• • / • •		
under the Tr	; the year a ade Disput	and no ( tes Act (	Court (Rs. 8	of Enquiry (000), (2) de	or Board of Coneu putat on of an of	liation having b ficer to militai	een appointed y service (Rs
dispute during under the Tr 4,703) and (3) L.—Charges IN E	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry (000), (2) de	or Board of Concu	liation having b ficer to militai	een appointed y service (Rs
dispute during under the Tr 4,703) and (3) L.—Charges IN E Charged—	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep	or Board of Coneu putat on of an of	liation having b ficer to militai	een appointed y service (Rs
dispute during under the Tr 4,703) and (3) L:—CHARGES IN E	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry (000), (2) de	or Board of Coner putat on of an of artment of Civil ;	hation having t foor to militan Supplies, Bonga	een appointed y service (Rs I (Rs. 1,671).
dispute during under the Tr 4,703) and (3) L.—Charges IN E Charged—	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep	or Board of Coneu putat on of an of	liation having b ficer to militai	een appointed y service (Rs I (Rs. 1,671).
dispute during under the Tr 4,703) and (3) L.—CHARGES IN E Charged— O.	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep <b>4,800</b>	or Board of Coner putat on of an of artment of Civil ;	hation having t foor to militan Supplies, Bonga	een appointeo y service (Rs I (Rs. 1,671).
dispute during under the Tr 4,703) and (3) L.—CHARGES IN E Charged— O. R.	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep <b>4,800</b>	or Board of Coner putat on of an of artment of Civil	lation having b foor to militar Supplies, Benga 4,469	een appointed y service (Rs l (Rs. 1,671). —11
dispute during under the Tr 4,703) and (3) L.—CHAROES IN E Charged O. R Voted O.	the year a ade Disput transfer of NGLAND	and no ( tes Act (	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an of artment of Civil ;	hation having t foor to militan Supplies, Bonga	een appointed y service (Rs l (Rs. 1,671). —11
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R.	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry (000), (2) de s to the Dep <b>4</b> ,800 - 320	or Board of Coner putat on of an of artment of Civil	lation having b foor to militar Supplies, Benga 4,469	een appointed y service (Rs l (Rs. 1,671). —11
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLoss or GAIN	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an of artment of Civil	lation having b fied to militar Supplies, Benga 4,469 28,803	een appointed y service (Rs I (Rs. 1,671). —11 —3
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLoss or caim Charged	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	жеп арроінtос у service (Rs I (Rs. 1,671). —11 —3 —3
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLoss or calm Charged Voted	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an of artment of Civil	lation having b fied to militar Supplies, Benga 4,469 28,803	жеп арроінос у service (Rs I (Rs. 1,671). —11 —3 +
dispute during under the Tr 4,703) and (3) LCHARGES IN F Charged O. R Voted O. R. MLOSS OR GAIN Charged Voted For rounding	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an off artment of Civil - 4,480 - 1 28,840 	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	een appointed y service (Rs l (Rs. 1,671). 
dispute during under the Tr 4,703) and (3) L.—CHARGES IN F Charged— O. R. Voted— O. R. M.—LOSS OR GAIN Charged Voted For rounding— Charged	; the year a ade Disput transfer o; NGLAND	and no C æs Act ( f some c	Court (Rs. 8	of Enquiry ( ,000), (2) de s to the Dep 4,800 -320 36,000	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840   280	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	een appointed y service (Rs I (Rs. 1,671). 11 3 +5 +56 +26
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLOSS OR GAIN Charged Voted For rounding Charged Voted Surrenders or w	the year a ade Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry - ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	or Board of Coner putat on of an off artment of Civil - 4,480 - 1 28,840 	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	een appointed y service (Rs I (Rs. 1,671). 11 3 +5 +56 +26
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLOSS OR GAIN Charged Voted For rounding Charged Voted Surrenders or w priation	the year a ado Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry - ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840   280	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	een appointed y service (Rs I (Rs. 1,671). 11 3 +5 +56 +26
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLoss or cain Charged Voted For rounding Charged Voted Surrenders or w priation Charged	the year a ado Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160 	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840    260 70	lation having b ficer to militar Supplies, Benga 28,803 28,803 7  50 	een appointed y service (Rs I (Rs. 1,671). 11 3 ++ +56 +266 +7
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged- O. R. Voted- O. R. MLOSS OR CAIN Charged Voted For rounding- Charged Voted Surrenders or W. priation- Charged- R.	the year a ado Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry - ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840   280	lation having b ficer to militar Supplies, Benga 4,469 28,803 7	een sppointed y service (Rs I (Rs. 1,671). 1. 3 + + +5 <sup>4</sup> +26 +7
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged O. R Voted O. R. MLoss or cain Charged Voted For rounding Charged Surrenders or w priation Charged	the year a ado Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840   260 70 4,990	liation having b ficer to militar Supplies, Benga 28,803 28,803 7 .6  	een sppointee y service (Rs I (Rs. 1,671). 
dispute during under the Tr 4,703) and (3) LCHARGES IN E Charged- O. R. Voted- O. R. MLOSS OR GAIN Charged Voted For rounding- Charged Voted Surrenders or w. priation- R. Voted- R. Voted- E. Voted- For or w.	the year a ade Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160 	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840    260 70	lation having b ficer to militar Supplies, Benga 28,803 28,803 7  50 	een appointed y service (Rs I (Rs. 1,671). 11 3 ++ +56 +266 +7 4,99
dispute during under the Tr 4,703) and (3) L.—CHARGES IN E Charged— O. R. Voted— O. R. M.—LOSS OR GAIN Charged Voted For rounding— Charged Voted Surrenders or w. priation— Charged— R. Voted— R. Total Grant No. 2	the year a ade Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	br Board of Coner putat on of an of partment of Civil - 4,480 - 1 28,840 	liation having b fied to militar Supplies, Benga 28,803 28,803 7  	een sppointed y service (Rs I (Rs. 1,671). 11 3 3 +5 +56 +260 +76 4,99 64,78
dispute during under the Tr 4,703) and (3) L.—CHARGES IN E Charged- O. R. Voted O. R. M.—LOSS OR CAIN Charged Voted For rounding Charged Voted Surrenders or w priation R. Voted	the year a ade Disput transfer of NGLAND	and no ( æs Act ( f some c	Court (Rs. 8 officer	of Enquiry ,000), (2) de s to the Dep 4,800 -320 36,000 -7,160	or Board of Coner putat on of an of artment of Civil - 4,480 - 1 28,840   260 70 4,990	liation having b ficer to militar Supplies, Benga 28,803 28,803 7 .6  	een appointed y service (Rs

### REVIEW.

Charged savings were 11.6 and 3.1 per cent. of the original and the final appropriations against 7.1 and 3 per cent. respectively in the preceding year. Voted savings were 11.3 per cent. of the original grant and .8 per cent. of the final appropriation against 9.6 and 1.4 per cent. respectively in 1941-42.

#### Final Grant Actual Excess+ Expendi-Major Head and Sub-head. or Appro-Savingpriation. ture. 2 3 4 1 Ra. Rs. Re. Maior Head "SO .--- Civil Works ". A .- ORIGINAL WORKS-BUILDINGS-Rs. A. I.-Land Revenue 0. 84,400 5,137 -983 6,120 28,280 R. 2. Col. 1.-Due to (1) the postponement of a work owing to the war (Rs. 8,340) and (2) wans of steel and other materials for another work (Rs. 19,940). See items 23 and 41 of Annexwee A. A.-2. - Provincial Excise-0. 10,000 78 86 +10R. -9.924 Col. 1.-Due to the postponoment of minor works owing to the war. See itom 41 of Annexure A. A.-3.-Registration-57.850 O. 6,396 6,419 +23R. Col. 1.-Mainly due to the postponement of works owing to the war. See items 23 to 25 and 41 of Annexure A. A.-4.-General Administration-Charged-Ó. 29.435 24,784 25.542 +758 R. -4.651 Col. 1.-Due to the curtailment of expenditure on minor works (Is. 8,362), partly set off by a total increase of Rs. 3,711 mainly on account of an enhanced award in connection with the acquisition of land for a building. See items 2, 26, 28 and 41 of Annexure A. Voted-11,64,800 0. 1. 7,24,875 7,09,345 -15,530 -4.39,925 R. Col. 1 .--- Mainly due to (1) the postponement and stoppage of certain works owing to the war (Rs. 2,38,478), (2) scarcity of materials (Rs. 1,85,000) and (3) awards for the acquisition of certain plots of land for a project not being made (Rs. 39,683), partly set off by (4) an increase of Rs. 36,450 on account of a work undertaken towards the close of the year. See items 1 to 5, 23, \$7 to 29 and 41 of Annoxure A. A.-5.—Administration of Justice-2.81,500 Ò. 52,762 50,767 -1.995 -2,28,738 Col. 1.-Mainly due to (1) the postponement of certain works (Rs. 1,99,440) and (2) curtailment of expenditure on minor works (Rs. 28,826) owing to the war. See items 6, 23, 30, 31 and 41 of Annexure A. A.-6.-Jals and Convict Settlements-Charged О. 480

### See also the Audit Report.

R.

#### Grant No. 29.-Civil Works-confd. 143 **Final** Grant Actual Excess-or Appro-Expendi-Major Head and Sub-head. Savingpriation. ture. 2 3 4 Rs. Rs. Rs. Major Head "50 .- Civil Works "-contd. A .- ORIGINAL WORKS -- BUILDINGS-contd. A.-6 .--- Jails and Convict Settlements -- concld. Rs. Voted-1,46,000 0 8,145 2,51,6662.43.521 1,05,666

Col. 1.—Mainly due to the post-budget decision to take up a work (Rs. 1, 57,260), partly set off by savings owing to the postponement of a work (Rs. 16,000) and curtailment of expenditure on minor works (Rs. 41.394) on account of the war. See items 7, 8, 32 to 35 and 41 of Annexure A.

A.-7.-Police-

Charged-

1000

R

1.363 3.260 1.897 ]

3.260

Col 1. Mainly due to an enhanced award in connection with the acquisition of land for a building. See items 23 and 41 of Annexure A.

Voted-

5,43,050 2,62,601 2,86,604 24,003 -2,56,446

Col. 1.—Mainly due to (1) scarcity of materials (Rs. 98,861), (2) partial execution of a work (Rs. 26,244) and (3) curtailment of expenditure on minor works (Rs. 1,29,350). See items 9 to 14, 22, 37 and 41 of Annexure A.

9 (a). -- Education--- Anglo-Indian and European 7,400 3.441 3,959 Col. 4 .--- Due to belated surrender. See item 41 of Annexure A.

(b).-Education-General

Charged-

0. 10.220

R. . -10.220

Col. 1.-Mainly due to the postponement of a work owing to the war. See items 23 and 41 of Annexure A.

Voted-

2,58,250 1,18,051 1,00,405 -1,40,199

136

136

-17,646

Col. 1.-Due to (1) slow progress of a work owing to scarety of materials (Rs. 1,34,954) and (2) curtailment of expenditure on minor works (Rs. 10,000), partly set off by (3) an addition of Rs. 2,600 on account of the payment of the cost of land which was expected to be made in the previous year. Col. 4.—Mainly due to the minor works grants not being fully utilised owing to scarcity of materials, and a debit for Rs. 6,000 not being raised by a department during the year. See items, 15, 23, 38 and 41 of Annexure A.

A.-10.-Medical-

Charged-0.

R.

Col. 1 .- Due to the curtailment of expenditure owing to the war. See item 41 of Annexure A

-1,934

IV-I-219.

	Major	Head	a <b>nd</b> S	ap•pe	ad.		Final Grant or Appropriation.	Actual Expendi- ture.	Excoss+ Saving
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	,						Ra.	Rø.	Rs.
lajor Head	" 50 C	ivil W	orks "	con	ud.				
-ORIGINA	I. WOR	ks-B	DILDIN	0s0	onrld	·.			
<b>▲</b> 10.—M	edical	-concl¢	•			_			
••						Rs.			
A) Of	•• <b>d</b> ,					0 70 2007			
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of anoth of mater	er work fals (Ba -Potty	for th s. 17,98 saving	ie Angina 16) an 18 Ona	e reas de (4) mino	on (l cúr r wo	देड. 1,04,800 tailment of rks_and_u	york owing to the (), (3) postponema () expenditure or aslighted balance	nt of a third work	vork for wi (Rs. 21,00
A11P	thlic <b>H</b> e	alth	•			• •	••	508	+5
				۶	lee it	em 41 of Au	mexure A.		
A12A	ricultu	re							
,	0	•	•	•	•	81,500 55,026	26,474	• 5,8 <b>5</b> 2	20,6
Gol. 1. and slow Col. 4 m	progre	an of w	rorks o	owing	to	the situation	on brought abou	it by the war	Rs. 32,07
and slow Col. 4 towardą unallotte on a wor	- progree -Mainly the closed bala rk. Se	as of w (1) lia so of th noe (1 e items	vorks o bilitie an yes Ra, 11	owing • oarr: r (Rs. ,973)	to ied fo 5,72 par	the situatio prward (Rs. 5) and (3)	on brought abou 4,000), (2) mater petty savings ( bv (4) an exc	it by the war ials taken over on several mi	by the R.A
and slow Col. 4 towardą unallotte	- progree -Mainly the closed bala rk. Se	as of w (1) lia so of th noe (1 e items	vorks o bilitie an yes Ra, 11	owing • oarr: r (Rs. ,973)	to ied fo 5,72 par	the situatio prward (Rs. 5) and (3) tly set off	on brought abou 4,000), (2) mater petty savings ( bv (4) an exc	it by the war ials taken over on several mi ess expenditar	ARS. 32,07 by the R.A. hor, works a e of Row 2,8
and slow Col. 4 towardą unallotte on a wor	- progre -Mainly the closed bala rk. Se -terinar O.	as of w (1) lia so of th noe (1 e items	vorks o bilitie an yes Ra, 11	owing • oarr: r (Rs. ,973)	to ied fo 5,72 par	the situatio prward (Rs. 5) and (3) tly set off	on brought abou 4,000), (2) mater petty savings ( bv (4) an exc	it by the war ials taken over on several mi	ARS. 32,07 by the R.A. hor works a e of Rm 2,8
and slow Col. 4 towardy unallotte on a wo A18Ve	Mainly Mainly the closed bala rk. Sec- terinar O. R.	ss of w (1) lia no of the not (1 e items y	vorka d bilitie: pe yea 29. 11 18 to	owing • carr: r (Rs. ,973) • 23, 4	to ied fo 5,72 par 0 and	the situation orward (Rs. 5) and (3) tly set off 1 41 of Ann 3,000 2,648	m brought abou 4,000), (2) mater petty savings ( bv (4) an exc exure A. 352	it by the was ials taken over on several mi ess expenditar 350	
and slow Col. 4 towards unallotte on a wo A18Ve Col. 1	Mainly Mainly the closed bala rk. Sec eterinar O R .—Due	ss of w (1) lia o of the not (1) not (1) not (1) so of the stems y	vorka d bilitie: pe yea 29. 11 18 to	owing • carr: r (Rs. ,973) • 23, 4	to ied fo 5,72 par 0 and	the situation orward (Rs. 5) and (3) tly set off 1 41 of Ann 3,000 2,648	m brought about 4,000), (2) mater petty savings ( by (4) an exce exure A.	it by the was ials taken over on several mi ess expenditar 350	
and slow Col. 4 towardy unallotte on a wo A18Ve	r progre Mainly the closed bala rk. Se eteriuar O It ,Due adustrie	ss of w (1) lia o of the not (1) not (1) not (1) so of the stems y	vorka d bilitie: pe yea 29. 11 18 to	owing • carr: r (Rs. ,973) • 23, 4	to ied fo 5,72 par 0 and	the situatic rward (Rs. 5) and (3) tly set off i 41 of Ann 3,000 2,648 xconditure	m brought abou 4,000), (2) mater petty savings ( bv (4) an exc exure A. 352	it by the was ials taken over on several mi ess expenditar 350	(Rs. 32,07) by the R.A. hor, works a e of Rot 2,8
and slow Col. 4 towards unallotte on a wo A18Ve Col. 1	Mainly Mainly the closed bala rk. Sec eterinar O R .—Due	ss of w (1) lia o of the not (1) not (1) not (1) so of the stems y	vorka d bilitie: pe yea 29. 11 18 to	owing • carr: r (Rs. ,973) • 23, 4	to ied fo 5,72 par 0 and	the situation orward (Rs. 5) and (3) tly set off 1 41 of Ann 3,000 2,648	m brought abou 4,000), (2) mater petty savings ( bv (4) an exc exure A. 352	it by the was ials taken over on several mi ess expenditar 350	f Aungrure
and slow Col. 4 towards unallotte on a woo A18Ve Col. 1 A15Ir	Progre Mainly the closed bala rk. Sec- steriuar O It Due idustrie O R	ABH OF W (1) lia He of the more (1) He items y	orka d bilitie: pa yea 39. 11 18 to ourtai	wing carr r (Rs. ,973) 23, 4	to ied fc 5,72 par 0 and of e	the situatic rward (R. 5) and (3) tly set off 1 41 of Ann 3,000 2,648 xconditure 18,000 7,334	m brought abou 4,000), (2) mater petty savings ( b) (4) an exce exure A. 352 on minor works, 10,666	it by the was ials taken over on several mi evention ave expendion 3350 Nee item 41 o 10,005	f Aungsure
and slow Col. 4 towards unallotte on a woo A18Ve Col. 1 A15Ir	r progre Mainly the closed bala rk. Se eterimar 0 Due udustrie 0 R	ABH OF W (1) lia He of the more (1) He items y	orka d bilitie: pa yea 39. 11 18 to ourtai	wing carr r (Rs. ,973) 23, 4	to ied fc 5,72 par 0 and of e	the situatic rward (R. 5) and (3) tly set off 1 41 of Ann 3,000 2,648 xconditure 18,000 7,334	m brought abou 4,000), (2) mater petty savings ( b) (4) an exce exure A. 352 on minor works.	it by the was ials taken over on several mi evention ave expendion 3350 Nee item 41 o 10,005	f Aungsure
and slow Col. 4	Progre Mainly the closed bala rk. Se steriuar O R R Due R Due re A.	as of w (1) lia se of the noce (1) a items y	orka d bilitie: pa yea 39. 11 18 to ourtai	wing carr r (Rs. ,973) 23, 4	to ied fc 5,72 par 0 and of e	the situatic rward (R. 5) and (3) tly set off 1 41 of Ann 3,000 2,648 xconditure 18,000 7,334	m brought abou 4,000), (2) mater petty savings ( b) (4) an exce exure A. 352 on minor works, 10,666	it by the was ials taken over on several mi evention ave expendion 3350 Nee item 41 o 10,005	f Aungsure
and slow Col. 4	Progre Mainly the closed bala rk. Se steriuar O R R Due R Due re A.	as of w (1) lia se of the noce (1) a items y	orka d bilitie: pa yea 39. 11 18 to ourtai	wing carr r (Rs. ,973) 23, 4	to ied fc 5,72 par 0 and of e	the situatic rward (R. 5) and (3) tly set off 1 41 of Ann 3,000 2,648 xconditure 18,000 7,334	on brought abou 4,000), (2) mater petty savings ( b) (4) an exc exare A. 352 on minor works, - 10,666 o on minor work	it by the war ials taken over on several mi evention 3350 Nee item 11 o 10,665 kw. See item	f Aungrure 4
and slow Col. 4	r progre Mainly the closed ed bala rk. Se eteriuar 0 	an of w (1) lia se of the more (I e items y	orks o bilities or yea Rs. 11 18 to ourtai	wing corr r (Rs. ,973) 23, 4 liment	to ied fc 5,72 par 0 and of c	the situatio rward (Rs. 5) and (3) tly set off a 41 of Ann 3,000 -2,648 xoonditure 18,000 -7,334 expenditure 27,000 , -24,944	on brought about 4,000), (2) mater petty savings of by (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056	it by the war ials taken over on several mit several m	f Aungrure
and slow Col. 4	r progre Mainly the closed bala rk. Se steriuar O R Due R Due R Due R Due N Due Due Due N	to the state of th	ourtai ourtai	wing corr (Rs., ,973): 23.4 lment ilment	to ied fc 5,72 par 0 and of c	the situatio rward (Rs. 5) and (3) tly set off a 41 of Ann 3,000 -2,648 xoonditure 18,000 -7,334 expenditure 27,000 , -24,944	on brought abou 4,000), (2) mater petty savings ( b) (4) an exc exare A. 352 on minor works, - 10,666 o on minor work	it by the war ials taken over on several mit several m	f Aungrure
and slow Col. 4	r progre Mainly the closed bala rk. Se- steriuar O R Due R Nue R Nue R Due tationer	to the state of th	ourtai ourtai	wing corr (Rs., ,973): 23.4 lment ilment	to ied fc 5,72 par 0 and of c	the situatio rward (Rs. 5) and (3) tly set off 141 of Ann 3,000 -2,648 xoenditure 18,000 -7,334 expenditure 27,000 -24,944 papenditure	on brought about 4,000), (2) mater petty savings of by (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056	it by the war ials taken over on several mit several m	f Aungrure
and slow Col. 4	r progre Mainly the closed ed bala rk. Se eteriuar 0. Due ndustrie 0. Due re A. Due R Due tationer 0.	to the state of th	ourtai ourtai	wing corr (Rs., ,973): 23.4 lment ilment	to ied fc 5,72 par 0 and of c	the situatio rward (Rs. 5) and (3) tly set off a 41 of Ann 3,000 -2,648 x0enditure 18,000 -7,334 expenditure 27,000 ,-24,944 xpenditure 1,000	on brought about 4,000), (2) mater petty savings of by (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056	it by the war ials taken over on several mit several m	Angle 32,076 by the R.A. nor, works a e of Rot 2,8 f Aungeure 4 c 23 and 41 
and slow Col. 4	r progre Mainly the closed bala rk. Se- steriuar O R Due R Nue R Nue R Due tationer	to the state of th	ourtai ourtai	wing corr (Rs., ,973). 23.4 Iment ilment ilment	to ied fc 5,72 par 0 and of e	the situatio rward (Rs. 5) and (3) tly set off i 41 of Ann 3,000 -2,648 xconditure 18,000 -7,334 expenditure 27,000 ,-24,944 xpenditure i,000 -978	on brought about 4,000), (2) mater petty savings ( b) (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056 on minor works, 222	it by the war ials taken over on several mit several m	f Aungrure 4 23 and 41 
and slow Col. 4	r progre Mainly the closed bala rk. Se steriuar O Due dustrie O R Due R Due tationer O H	to the to the symptotic the to the symptotic to the to the to the	ourtai ourtai	wing s carr. (Rs. ,973). 23. 4 lment ilment ilment	to ied fc 5,72 , par 0 and of .	the situatio rward (Rs. 5) and (3) tly set off a 41 of Ann 3,000 -2,648 x0enditure 18,000 -7,334 expenditure 27,000 ,-24,944 xpenditure 1,000	on brought about 4,000), (2) mater petty savings ( b) (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056 on minor works, 222	it by the war ials taken over on several mit several m	f Aungrure 4 23 and 41 
and slow Col. 4	r progre Mainly the closed bala rk. Se steriuar O. Due dustrie O. Due R. Due tationer O. R. Due tationer O.	to the to the symptotic the to the symptotic to the to the to the	ourtai ourtai	wing s carr. (Rs. ,973). 23. 4 lment ilment ilment	to ied fc 5,72 , par 0 and of .	the situatio rward (Rs. 5) and (3) tly set off 141 of Ann 3,000 -2,648 x000diture 18,000 -7,334 expenditure 27,000 -24,944 x27,000 -24,944 x27,000 -978 em 41 of A	on brought about 4,000), (2) mater petty savings ( b) (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056 on minor works, 222	it by the war ials taken over on several mit several m	dRs. 32,07 by the R.A. hor, works a e of Rot 2,8 f Aungrure 4 23 and 41 
and slow Col. 4	r progre Mainly the closed bala rk. Se steriuar O Due dustrie O R Due R Due tationer O H	to the to the symptotic the to the symptotic to the to the to the	ourtai ourtai	wing s carr. (Rs. ,973). 23. 4 lment ilment ilment	to ied fc 5,72 , par 0 and of .	the situatio rward (Rs. 5) and (3) tly set off i 41 of Ann 3,000 -2,648 xconditure 18,000 -7,334 expenditure 27,000 ,-24,944 xpenditure i,000 -978	on brought about 4,000), (2) mater petty savings ( b) (4) an exce exare A. 352 on minor works, 10,666 o on minor works, 2,056 on minor works, 222	it by the war ials taken over on several mit several m	Annoxure

Excess + Naviug —.	Actual Expendi- ture.	Final Grant or Appropriation.	Major Head and Sub-head.
4	3	2	1
Rs.	Rs.	Rr.	
	R9.	Rs.	Malay Maad # 50 - Airl Washe II - said

### Major Head " 50-Civil Works "-contd.

B .-- ORIGINAL WORKS-COMMUNICATIONS-

Charged—					Rr.			
0	•	•	•	•	3,000	1,441	873	568
<b>R</b>			•	•	—1 <b>,5</b> 59 ∫	1,271	010	

Col. 1,-Due to the postponement of non-essential works as a measure of war economy. See item 48 of Annexure A.

Voted----

			. 30,70,160	8,47,595	8,65,480	+17,885
<b>R.</b> .	•	•	-22,22,565 <sup>.</sup>		•••	

Col. 1.—Decrease of Rs. 25,77,063 mainly due to searcity of materials, postponement of works, improvement of certain roads from Military funds, transfor of materials already collected to military works and to the Central P.W.D., non-acquisition of land and non-settlement of contractors' claims, partly set off by an increase of Rs. 3.54,498 mainly on account of change in classification of works from sub-heads C.—Voted and F.—Voted to this sub-head, improvement of roads by reappropriation from the repair grants with a view to reducing the future cost of maintenance, excention of a work according to military requirements and completion of unfinished works of the provious year. See items 42 to 73 of Annexure A.

C .--- REPAIRS----

Charged ....

Col. 1.-Due to the curtailment of expenditure as a measure of war economy.

Voted---

<b>O</b>	•	•	. 42,50,000			
Hr			-10,48,526	32,01,474	32,88,272	+86,798

Col. 1.—Due to the curtailment of expenditure as a measure of war economy, change in the classification of a work from this sub-head to sub-head B.—Voted and improvement of certain roads by reappropriation from the regain grants with a view to reducing the future cost of their maintenance.<sup>9</sup>

Col. 4.—Due to the adjustment of the additional cost of maintenance of, roads subjected to military traffic under this sub-head pending settlement of the question whether the expenditure will be debited to provincial revenues or to the Defence Estimate.

#### D .--- ESTABLISHMENT----

Gross-

Charged-0. 2.94.200 2,67,000 2,66,063 -937 27,200 P Voted-0. 15,12,000 14.09.895 14,03,299 -6,396 R. -1.02.105

Col. 1.—Mainly due to abolition of an office and of a post, deputation of two officers to other departments, delay in filling up vacancies, suspension of recruitment to temporary vacancies and economy.

	Majo	r Hea	nd and 1	Sub-	head.		Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
			1				2	3	4
or Hea <b>d</b> '	· 50		i Worl	( <b>š</b> ''	-conta	• •	Rą.	<b>R</b> я.	R×.
-Ебтаві	лянм	ENT-	-conclo	1.					
Deduct ' Cha <b>rg</b> ed		стівн	-						
-						Rs.			
0.	•.		•	•	•		-2.72,000	-4,19,092	-1,47,0
R.	•	•	٠	•	٠	<b>2.4</b> 2,000 J			
	of re	cover	ies co	uld b				works. Col. 4 raken without o	
Voted-	- '								
0.	•	•	•	•	•	-1,51,000			8,47,0
R.	€.			•	•				
			(	tols, I	l and	4	nder "Charged	".	
-Tools A	ур Р	LA NT-		۱		•	·		
Charge-	d								
0,	•	•	•	•	٠	· 5,000	4,300	3,374	!
<i>R</i> .						. —700∫	<b>Ξ,</b> α(///	0,074	,
Voted									
Gross-	-								
0.				•		, 95.000 כ			
R.						-20,500	74,500	72.341	2,
-	D	• • • • •	• ••••••	• •	, aw		ما است. منظ ا	• ropair e' <b>ar</b> go	and toola -
						tary works.	and hus will de	s topatt c argo	
luct—Reor	overie	я.					••	252	5
GRANT	8 IN-2	A10							
Charge	d								
0.	•	•	•	•	•	4,03,500 }	4.02.642	4.02.642	• ••
R.			•	•		. <u>85</u> 85			
Voted									
υ.			•	•		26,10.000}		•	
R.						+ 19,41,415 ↓	6,68,585	6,70,104	· +1,

Motor Vihicles Tax proceeds except under sprecial circums'ances (Rs 9,00,000), (2) postponement of one work owing to non-acquisition of land (Rs. 5,00,000), (3) change in classification of two works from this sub-head to sub-head B.—Voted (Rs. 1,99,500), (4) smaller expenditure on Road Fund works (Rs. 2,31,839) owing mainly to transfer of materials to the Central P. W. D., postponement of construction of bridges, searcity of materials and the debitive of expenditure on certain works to the Defence Department and (5) saving in the provision tor departmental charges (Rs. 1,15,851), partly set off by (6) an addition of Rs. 5,775 on . account of enhanced demands for certain grants.

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

	Major	Hea	d and	Sub-	head.		Final Grant or Appro- priation	Aotual Expendi- ture.	Excess+ Saving
			1				2	3 and	1
							•• 	·	
							R9.	Rs.	R«.
Major Head " FGRANTS-II				ks ''-	-conta	4.			
F2 Expens				rant	from	the Central			
Governme	ent an econo	nd ( mic)	of loc develo	íal o	ontril	outions re- d improve-			
Grants-in	-aid fo	or im	prove			isting com- (2nd Grant			
	'					Rs.			
0.	•	•	·		•	. 35,000] >	25,102	25,746	+61
к.	•	•	•		•.	—9 <b>.</b> 898 J			
		Col.	1C	ortail	a sche	ines were post	poned for want	of materials.	
Charged								3¥	+ *
Voted-	-						•		• •
0.	•	•	•	•	•	. 700]	1,31,641	1,71,121	+39,48
R.		•				1,30,941 }	1,01,041	1,/1,121	4.99,40
purchased	l not l	being	t fully	utilis	ied du	iring the year	nces of certain D and to the debu ending allocation	ing of expenditu	ire on certai
purchaso works to estimate HCharges H1Secr	l not l . " Mi could 1N E	being scell not l NGLA	tully ancou be main ancourse ancourse ancourse	utıli ∗P. do.	eddu W.⊉	iring the year Advances " pa nnexure B	and to the debu ending allocation	ing of expenditu n Col. 4.—A i	ire on certair more accurate
purchased works to estimate H.—CHARGES	l not l . " Mi could 1N E	being scell not l NGLA	tully sneou be ma nnd- ate	utıli P. do.	ied du W. 4 See A	iring the year Advances" pa nnexure B . 1,360	and to the debit	ing of expenditu n Col. 4.—A 1,297	ire on certai: more accurate
purchaso works to estimate HCharges HLSeer	l not l . " Mi could : IN E etary :	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	iring the year Advances" pa nnexure B . 1,360	and to the debu ending allocation 1,360	ing of expenditu n Col. 4.—A 1,297	ire on certai: more accurate
purchased works to estimate HCharces H1Secr R. H2Hig Charged	l not l . " Mi could : IN E etary :	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	iring the year Advances" pa nnexure B . 1,340 rseen expendit	and to the debu ending allocation 1,360	ing of expenditu n Col. 4.—A 1,297	ire on certai: more accurate
purchased works to estimate HCharces H1Secr R. H2Hig	l not l . " Mi could : IN E etary :	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	ring the year Advances" pa nnexure B . 1,:160 rseen expendit . 28,800	and to the debu ending allocation 1,360	ing of expenditu n Col. 4.—A 1,297	ire on certain more accurate —6
purchased works to estimate HCharces H1Secr R. H2Hig Charged	l not l . " Mi could : IN E etary :	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	iring the year Advances" pa nnexure B . 1,340 rseen expendit	and to the debu ending allocation 1,360 ture on an appea	ing of expenditu n Col. 4.—A 1,297 d.	ire on certair
purchased works to estimate H(:)ARG & H1Neer R. H2Hig <i>Charger</i> O. <i>R.</i>	l not l Mi could : IN E etary . h ('om	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	ring the year Advances" pa nnexure B . 1,:160 rseen expendit . 28,800	and to the debu ending allocation 1,360 ture on an appea	ing of expenditu n Col. 4.—A 1,297 d.	ire on certain more accurate —6
purchased works to estimate HCharces HLSecr R. H2Hig <i>Charged</i> <i>O</i> .	l not l Mi could : IN E etary . h ('om	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	ring the year Advances" pa nnexure B . 1,:160 rseen expendit . 28,800	and to the debu ending allocation 1,360 ture on an appea 1,900	ing of expenditu n Col. 4.—A 1 1,297 d. <i>5,813</i>	ire on certain more accurate —6
purchased works to estimate HCharces H1Secr R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O.	l not l Mi could : IN E etary . h ('om	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debu ending allocation 1,360 ture on an appea	ing of expenditu n Col. 4.—A 1,297 d.	ire on certain more accurate —6 +1,810
purchased works to estimate HCharces HLSecr R. H2Hig <i>Charger</i> O. <i>R.</i> Voted-	l not l Mi could : IN E etary . h ('om	being scelli not 1 NGLA of St	tully aneou be main into	utılis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debu ending allocation 1,360 ture on an appea 1,900	ing of expenditu n Col. 4.—A 1 1,297 d. <i>5,813</i>	ire on certain more accurate —6 +1,810
purchased works to estimate HCharces H1Secr R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O. R.	l not l Mi could : IN E etary .	being scelli not 1 NGLA of St	c fully aneou: be main ind	utilis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debu ending allocation 1,360 ture on an appea 1,900 7,800	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795	ire on certain more accurate 6 +-1,810
purchased works to estimate HCharges HLSecr R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O. R. Loss or <i>Charged</i>	l not l Mi could : IN E etary :	being scelli not 1 NGLA of St	c fully aneou: be main ind	utilis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debr ending allocation 1,360 ture on an appea 1,900 7,800	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795	ire on certain more accurate 6 +-1,810 9
purchased works to estimate HCharces HLSecr R. H2Hig <i>Charger</i> O. R. Voted- O. R. Loss or <i>c</i> <i>Charger</i> Voted	l not l Mi could : IN E etary :	being scelli not 1 NGLA of St	c fully aneou: be main ind	utilis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debu ending allocation 1,360 ture on an appea 1,900 7,800	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795	ire on certai more accurate —6 +1,81
purchased works to estimate HCharces HLSecr R. H2Hig <i>Charger</i> O. R. Voted- O. R. Loss or <i>c</i> <i>Charger</i> Voted	l not l . "Mi could : IN E etary o h Com	being scelli not 1 NGLA of St	c fully aneou: be main ind	utilis P. do.	ied du W. 4 See A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debr ending allocation 1,360 ture on an appea 1,900 7,800	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795	ire on certain more accurate 6 +1,81 9 8 +16
purchased works to estimate H(:HARGES H1Neer R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O. R. (:Loss OR <i>Charged</i> Voted For rounding- <i>Charged</i> Voted	l not l Micould IN E etary h Com - - - - - - - - - - - - -	being seelin not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ied du W. A Soe A	ring the year Advances" pa nnevure B . 1,:340 rseen expendit . 28,800 _24,800	and to the debr ending allocation 1,360 ture on an appea 1,000 7,800 100 100 100	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795 <i>10</i> 16	ire on certain more accurate 6 +1,81 9 8 +16
purchased works to estimate HCHARGES HISecr R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O. R. LLoss OR <i>Charged</i> Voted For rounding- <i>Charged</i> Voted	I not I . "Mi could : IN E stary o h Com - - - - - - - - - - - - -	being seelin not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ied du W. A Soe A	ring the year Advances" pa nnevure B . 1,340 rseen expendit . 28,800 -24,800 . 15,000 7,200    	and to the debr ending allocation 1,360 ture on an appea 1,000 7,800 100 100 100	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795 <i>10</i> 16	ire on certain more accurate 6 +1,81 9 8 +16
purchased works to estimate H(:HARGES H1Neer R. H2Hig <i>Charged</i> <i>O.</i> <i>R.</i> Voted- O. R. (:Loss OR C <i>Charged</i> Voted Surrenders <i>pristion-</i> <i>Charged</i> <i>R. G</i>	I not I Micould IN E stary h Com - - - - - - - - - - - - -	being seelin not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ed du W. A Soe A -Unfo:	ring the year Advances" pa nnexure B . 1,340 rseen expendit . 28,800 -24,800 . 15,000 7,200            	and to the debr ending allocation 1,360 ture on an appea 1,000 7,800 100 100 100 100 1,19,760	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795 <i>10</i> 16	
purchased works to estimate H(CHARGES H1Neer R. H2Hig Charged O. R. Voted- O. R. Uoted- O. R. LLoss OR Charged Voted Surrenders Charged R. Ga R. D	l not l . "Mi could : IN E etary o	being seelin not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ed du W. A Soe A -Unfo:	ring the year Advances" pa nnevure B . 1,340 rseen expendit . 28,800 -24,800 . 15,000 7,200    	and to the debr ending allocation 1,360 ture on an appea 1,000 7,800 100 100 	ing of expenditu n Col. 4.—A 1,297 d. <i>5,813</i> 7,795 <i>10</i> 16	
purchased works to estimate HCHARGES HISecr R. H2Hig Charged O. R. Voted- O. R. Sured- Voted For rounding- Charged Voted Surrenders Charged R. G R. D Voted-	I not I Micould IN E etary o h Com - - - - - - - - - - - - -	being seelin not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ed du W. A Soe A -Unfo:	<pre>iring the year Advances" painexure B . 1,360 rseen expendit . 28,800 -24,800 . 15,000 . 15,000 7,200         </pre>	and to the debr -nding allocation 1,360 cure on an appea 1,000 7,800 100 100 100 100 1,19,760 2,42,000	ing of expenditu Col. 4.—A 1,297 1.     	
purchased works to estimate HCHARGES HISecr R. H2Hig Charged O. R. Voted- O. R. Loss OR C Charged Voted For rounding- Charge Voted Surrenders Charge R. G R. D Voted- R. G	I not I Micould IN E etary o h Com - - - - - - - - - - - - -	being scelli not 1 NGLA of St	z fully Bueon ND — ate — ('ol Ioner-	utilis P. do. . J.—	ed du W. A Soe A -Unfo:	ring the year Advances" pa nnexure B . 1,340 rseen expendit . 28,800 -24,800 . 15,000 7,200            	and to the debr ending allocation 1,360 ture on an appea 1,000 7,800 100 100 100 100 1,19,760	ing of expendito Col. 4.—A 1,297 1.    	

Мија	r het	ad and	l Sub-	henð			Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving	
		1					2	3	4	
			••	-			Кя.		Ra.	
Majer Hend ··	50 C	ivil V	orks '	"rn	nch.					
Total Grant No. 29-	-									
Charged										
Grow .	•	•	•	•	•	•	12,28,000	10,93,1 <b>64</b>		
Deduction	•		•	•	•		30.000	4,19.092	3,89,092	
Net .	•	•	•		•		11,98,000	6,74,072	- 5,23,928	
Vot <b>ed</b> -								•		
Grose .	•	•	•	•	•		1.45,15,000	7 <b>9,4</b> 4,368	65,70 632	
Deductions			•	•	•		-1.51,000	-22.75,827	-21,24 827	
Net .		•					1,43,64.000	56,68.541	-86,95,459	
••• - <sup>1</sup> •• •••		·	-							

### REVIEW.

Charged savings were 43.7 and 19.4 per cent. of the original and the modified appropriations respectively against 5.2 and 2.1 per cent. in the preceding year. Savings occurred mainly under subhead "D-Establishment—*Deduct*. Recoveries".

Voted savings were 60.5 and 12.4 per cent. of the original grant and the modified appropriation respectively against 19.8 and 4.1 per cent. in 1941-42. The bulk of the savings in the original grant was contributed by subheads A.-4, A.-5, A.-7, A.-9 (b), A.-10, B, C, D-Establishment (Gross and Recoveries) and F, which was partly set off by excesses under subheads A-6 and G.

2. The gross establishment charges of the Communications and Buildings Branch of the Communications and Works Department during the year 1942-43 amounted to Rs. 16:69 lakhs against the total works outlay of Rs. 60:08 lakhs, *i.e.*, 27:77 per cent. against 17:71 per cent. of the previous year. A sum of Rs. 26:95 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other departments and Governments (including the Defence Department). The net establishment charges, therefore, stood at *minus* Rs. 10:26 lakhs against Rs. 15:12 lakhs in the preceding year.

The establishment charges on defence works including A. M. E. Stations and R. A. F. works were provisionally recovered pending settlement of the question of levy of departmental charges on such works.

3. The local inspection of a divisional office disclosed that a certain plot of land had been under the occupation of a limited company for over 30 years without payment of auy rent. The matter having been brought to the notice of Government, it was decided by them that rent at Rs. 1,051 per annum should be charged with effect from the 1st April, 1941. Although the company had a licence to use the land, there was no stipulation therein for the payment of rent and consequently no rent prior to the 1st April, 1941 could be recovered. As the exact date of occupation of the land and the rates of rent prevailing since that date were not available, the amount of loss involved could not be calculated.

#### REVIEW-contd.

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

A duly verified *pro-forma* account of the Bengal Motor Vehicles/Tax Fund for the year 1942-43 is given below :---

											Re.
1. Opening balance o	on the	Ist .	April	1942	•	•	•	•	•	•	15,23,704
2. Net receipts	•	•	•	•	•	•	•	•	•	•	12.96,732
3. Expenditure :											-
											Rs.
(i) ('ost of collection	on	•	•	•	•	•	•	•	•	•	68,891
(ii) Statutory payn	aent t	o the	('alo	utia U	orpor	ation	•	•	•	•	4,50,000
(iii) Contribution to construction							10 <b>0</b> 8	und	••		47,982
(iv) Contribution p sioners for t	aid t	o the Anter	H munoe	owrah of the	Brid old	lye () bri <b>d</b> y	o <b>mm</b> a P	nis-	•	•	2.00,000
(v) Expenditure of construction									•	•	-
								ľ	'otal	•	.7.66.873
4. Closing balance on	the f	Ost N	March	n. 1943							20.53.563

5. Subcentions 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 allocations are made 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. Allotments are made therefrom 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 leposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50—Civil Works—Provincial" under the minor heads "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfers from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the reserve is the same as that met from the ordinary allotments except that the actual expenditure incurred by the Provincial Government is debited month by month to the Central Gevernment 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 debir.

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### REVIEW-concld.

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An account of the subventions to end of the year 1942 43 is given below :---Opening balance on the 1st April 1942 Rs. 10.987

	To the end of the year 1941-42.	During the year 194 <b>2</b> -43.	Total to end of 1942-43.
	2	3	4
Allotments from the Central Road Fund-	Rs.		<b>R</b> ≈.
(i) Ordinary	1,71.66,438	14,35,743	1.86,02,18
(if) Special grant from the reserve	11,79,391	68.741	12.48,135
Total .	1,83,45,829	15,04.484	1,98,50,31:
Expenditure on projects financed from subvention from Central Road Fund—	••••••••••••••••••••••••••••••••••••••		
(i) Ordinary	1,71,55,451	7.61,575	1.79.17.020
(ii) Special grant from the reserve	11,79,391	68,741	12.48,132
Total expenditure	1.83,34,842	8.30,316	1,91,65,15
Closing balance on the 31st March, 1943	10.987	6,74,168	6,85,15
The details of expenditure incurred a	during the year	under review	v are giver
		•	Rs.
(a) Expenditure on Road Fund works class	sified as Communica	tions .	6.87.452
(b) Grants-in-aid			1.13.413
(c) Expenditure on special establishment for	or Road Fund work	н	29,451

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.

Total

\* 8,30,316

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 1942-43.

ANNEXURE A. Detailed statement of expenditure on important new works. Outlay compared with Original Modified Original Modified Expondiapproappro-No. of items of work. approapproture rriation. priation. priation. priation. More + More+ LA'NH ----. Lenn-1 2 3 4 5 Rs. Rq. Rs. RN Rts. 50.- -CIVIL WORKS-Original Works-Buildings-L-Major works above Rs. 50,000 tor which specific provision was made in the budget-1. 2:00.000 30,600 31,279 - 1.68,721Col. 5.-Due to scarcity of materials. Estimate Rs. 6,10,748; expenditure to end of 1942-43 Rs. 3.34,345; balance Rs 2,76 403; in progress. See sub-head A.-1.---Voted. Ζ. Charged 2.271 2.271 +2.271 - -Col. 5.-Due to enhanced award in connection with acquisition of land. Voted . 40.000 2.215-4.385 -44.385 . Col. 5 --- Work postponed. Col. 6. -- Materials collected for the work were transferred to the Aviation Department. Estimate Rs. 74,773 ; expenditure to end of 1942-43 Rs. 11.800 ; balance Rs. 62,973 ; in progress. See sub-head A.-4. 3. 5,00,000 4,52,404 4.52.115 --- 47,885 Col. 5.-Mainly due to awards for the acquisition of certain plots of land not being made. Estimate Rs. 5,95,338 ; expenditure to end of 1942-43 Rs. 3,38.393 ; balance Rs. 3.56,945 ; in progress. See sub head A .- 4 .---- Voted. 4. 1.13,000 1.13.000 1.13.000 . . . . . Estimate Rs. 3.39,500; expenditure to end of 1942-43 Rs. 2.26,000; balance Rs. 1.13,500; in progress. See sub-head A.-1 .--- Voted. 5. . . . . 1,20,000 20.15420.153 -99.847 Col. 5.-Construction work postponed owing to the war. Estimate Rs. 20,153 (for land sequisition only) ; expenditure to end of 1942-43 Rs. 20,153 ; balance nil. See sub-head A.-4.--Voted. в. . 1,87,000 15,945 19,504 - 1,67,498. . . . Col. 5.-Work postconed. Col. 6.-Value of materials transferred to military works were not adjusted during the year. Estimate Rs. 1,51,831; expenditure to end of 1942-43 Rs. 1.03,503; balance Rs. 48,328; in progress. See sub-head A.-5. 7. . 16,000 -1.217 -17.217 -1.217. . . Col. 5.-Work postponed. Estimate Rs. 75,239; expenditure to end of 1942-43 Rs. 47,482: balance Rs. 27,777; in progress. See sub head A.-6 .-- Voted. 75.267 8. 80.000 82,352 -4.733 -7.085Estimate Rs. 1.07,657; expenditure to end of 1942-43 Rs. 89,662; balance Rs. 17,995; in

progress. See sub-head A.-6.- Voted.

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+679

- 289

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3.559

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## ANNEXURE A-contd.

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

					•	Outlay com	pared with
No. of ite	ngs of work.	H.]	riginal )p <b>ro-</b> stion.	Modified appro- priation.	Expendi- ture.	Original supro- pristion. More+ Less	Modified appro- pristion, More+ Less
	ł		2	3	4	5	ч.
• • • • • •	·	,	Rн	Re.	R4.	R	Ks.
0Civil Works-	contd.						
Original works Bu	ildingsconta.						
I.—Major works which specif in the budge	ic provision we						
9	• • •	• •	36.000	28,609	28,382	7.668	271
Col. 5.—Due to Rs. 1,10,763 ; ba	scarcity of mat lance Rs. 50,719						of 1942-45
10	• • •	•••	58,000	3,449	1,135	56,885	2,314
Col. 5.—Due to Estimato Rs. 1.23 progress. See su		ire to end					
н			8,300	5,163	4,458	3,842	70
Col. 5 Mainly ment of work of Rs. 58,564 ; balar		tion. Esti	mate Re	s. 64,237;	expediture		
12. 7	• •		60,000	59,200	55,031	4,969	4,169
	2,27,643 ; expen b-bead A7,V		nd of I	942-43 Rs.	2,47,045 ;	ехсеня Вв.	19.402 ; io
18			44.700	390	351	-44.349	38
('ol. 5,Due to Rs. 13,507 ; balar	wareity of mat- nee Rs. 65,984 ;					s to end a	f 1942-43
14.,			56,000	29,756	25,941	-30.059	
Col. 5.—Only es settled in full, Rs. 70.245 ; in pr		2,18,055; es	cpenditu	re to end o			
15		2	13,000	78.046	71.307	-1,41,493	6.539
Col. 5 Slow   expenditure to en A.9(b), Voted.	progress of wor d of 1942-43 Rs.						
16		)	,00.000	307	••	1.00.000	307
Col. 5,Work }	cept in abevance	owing to th	ie war.	See sub-h	ad A10	-Voted.	
17		1	.17.000	12.200	12,174	1,04,826	26
	• • •	• • •					

### ANNEXURE A-contd.

#### Detailed statement of expenditure on important new works-could.

Outlay compared with Original Modified Original Modified Expendi-No. of items of work. approapproapproapproture. priation. priation. priation. priation. More+ More+ Less-. Less-. 1 2 3 5 6 đ. Ra. Rs. Ra. Rs. Rs. 40.-CTVIL WORKS-contd. Original Works-Buildings-contd. I.-Major works above Rs. 50,000 for which specific provision was made in the budget-concld. \*18. 4.500 1,000 312 ---4.185 ---- 688 Col. 5.-Searcity of materials and liabilities carried forward. Estimate Rs. 6,46.628; expenditure to end of 1942-43 Rs. 6,02,154 ; balance Rs. 14.474 ; in progress. New sub-head A.-12. \*Includes items 67 and 69 of the budget. 19. . 9,500 367 367 -9133 Col. 5.--Sinking of a tube-well was not taken up. Estimate Rs. 53,049; expenditure to end of 4942-43 Rs. 35,382; balance Rs. 17,667; in progress. See sub-head A.-12. 20, , 3,000 4,000 4.000 Col. 5.-Due to the enhancement of the cost of materials and labour. Col. 6.-Due to nonpayment of the final bill owing to certain rates not being settled during the year. Estimate Rs. 69,590 ; expenditure to end of 1942-43 nil ; balance Rs. 69,500. See sub-head A.-12. 21. . 17,200 2.763 1,709 -15,491 -1.054 Col. 5.-Due to the postponement of non-essential works. Estimate Rs. 2,74.217; expenditure to end of 1942-43 Rs. 2,40,265; balance Rs. 33,952; in progress. Nee sub-head A.-12. 22. 8,500 2,822 - 5,678 1-2.822 • • Col. 5.-Due to scarcity of materials. Col. 6.-The entire provision was surrendered through a misapprehension. Estimate Rs. 65,088; exponditure to end of 1942-43 Rs. 66.841; excess Rs. 1,753; in progress. See sub-head A.-12. II .--- Other major works for which specific provision was made in the hudget-23. Collectively-Charged 10,000 2.145 2.445 -7.555 Col. 5.- Due to the postponement of a work (Rs. 10,000), partly set off by an addition of Rs. 2,445 owing to an enhanced award in connection with the acquisition of land for a building. See sub-heads A.-7 and A.-9(b)-(Charged). Voted . 3,00,560 84,639 77,411 --- 2,23,149 -7.228Col. 5.-Mainly due to (1) the postponement of works owing to the war, (2) scarcity of materials and (3) the revision of the estimate for a work. See sub-head A.-1. A.-3. A.-4. A.-5. A.-7, A.-9(b), A.-10, A.-12 and A.-15.—Voted.

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### ANNEXURE $\Lambda$ —contd.

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Detailed statement of expenditure on important new works-contd.

					Outlay con	apared wi
No. of items of we	ork.	Origina appropri tion.	a- appropria	raynenm.	Original appropria- tion. More Less	Modified appropria tion. More+ Leve-
1		2	• 3	-4	2	6
		 Rs.	R	». R	- r. <b>R</b> r.	 Rs.
riginal Works-Buildings-	-contd.					
III. Major works for wh vision was not made in						
24	• .		1:	138	+ 138	
Estimate Rs. 12,636 ; o progress. Sec sub-hoad A		end of	1942-43, R.	10,396; <del>b</del>	alance Ra	2.240;
25			L€	6 166	6 + 166	·
Estimate Rs. 20.824 ; e. provress. See sub-head A		) end of	1942-43 Rs.	14.925 ; b	alance Rs.	5,899;
26						
· · ·						
Charged .	• •	• ••	26	5 265	+265	••
Charged Estimate Rs. 2,19,535 ; completed. See sub-boad					•	
Estimate Rs. 2,19,535 ;				a. 1,84.735;	balance I	રેવ. 34,80
Estimate Rs. 2,19,535; completed. See sub-houd	A4Charg	ed.  er. Estin	1942-43 R 2.80 nate Bs. 15.8	8. 1,84.735 ; 6) 2.788 329 : expend	balance I	રષ. 34,80 —
Estimate Rs. 2,19,535; completed. See sub-bond 27. Col. 5.—Laabilities of th	A4Charg	ed.  er. Estin	1942-43 R 2.80 nate Bs. 15.8	<ol> <li>1,84.735 ;</li> <li>2.788</li> <li>29 ; expend</li> <li>Voted.</li> </ol>	balance     2.788  ture to end	۲ч. 34,80  of 1942-4
Estimate Rs. 2,19,535; completed. See sub-boad 27. Col. 5.—Lashilities of th Rs. 16.412; excess Rs. 58 28. Col. 5.—Work taken up	A4.—Charg he previous ye 3; in prezre towards the c	ed.  мя. Каtin мя. Nor ят  close of the	1942-43 R 2,80 nate Rs. 15,8 1b-head A. 4 36 47 c year. Est	<ol> <li>1,84,735;</li> <li>2.78×</li> <li>29; expend</li> <li>Voted.</li> <li>33 354</li> <li>mate not sa</li> </ol>	balance 1 2.788 iture to end + 33.354 uctioned : e	₹ч. 34,80  of 1942- 3,0
Estimate Rs. 2,19,535; completed. See sub-hoad 27. Col. 5.—Lasbilities of th Rs. 16,412; excess Rs. 58 28.	A4.—Charg he previous ye 3; in prezre towards the c	ed.  мя. Каtin мя. Nor ят  close of the	1942-43 R 2,80 nate Rs. 15,8 1b-head A. 4 36 47 c year. Est	<ol> <li>1,84,735;</li> <li>2.78×</li> <li>29; expend</li> <li>Voted.</li> <li>33 354</li> <li>mate not sa</li> </ol>	balance 1 2.788 iture to end + 33.354 uctioned : e	₹ч. 34,80  of 1942- 3,0
Estimate Rs. 2,19,535; completed. See sub-boad 27. Col. 5.—Laabilities of th Rs. 16,412; excess Rs. 58 28. Col. 5.—Work taken up to end of 1942-43 Rs.	A4.—Charg he previous ve 33; in progree 33,354 : in p the credit on a diture to end	ed. nr. Estin ns. Sec st close of the progress. account of	1942-43 R 2,80 nate Rs. 13,8 ib-head A. 4 36 42 c year. Est See sub-head  the sale and	<ul> <li>a. 1,84.735;</li> <li>b) 2.788</li> <li>c) 2.788</li> </ul>	balance 1 2.788 iture to end +33.354 netioned : c ed. 3,141 old mater	€4. 34,80 
Estimate Rs. 2, 19, 535 ; completed. See sub-boad 27. Col. 5.—Lashilities of th Rs. 16,412 ; excess Rs. 58 28. Col. 5.—Work taken up to end of 1942-43 Rs. 29. Cols. 5 and 6. Due to 6 mate Rs. 1, 22, 876 ; expen	A4.—Charg he previous ve 33; in progree 33,354 : in p the credit on a diture to end	ed. nr. Estin ns. Sec st close of the progress. account of	1942-43 R 2,80 nate Rs. 13,8 ib-head A. 4 36 42 c year. Est See sub-head  the sale and	<ul> <li>a. 1,84,735;</li> <li>b. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 3.3 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 3.4 354</li> <li>c. 4.4 4.4 4.4 4.4 4.4 4.4 4.4 4.4 4.4 4</li></ul>	balance 1 2.788 iture to end + 33.354 metioned : c ed. 3,141 old mater: a. 5.049 ; in	€4. 34,80 
Estimate Rs. 2,19,535; completed. See sub-boad 27. Col. 5.—Lashilities of th Rs. 16,412; excess Rs. 58 28. Col. 5.—Work taken up to end of 1942-43 Rs. 29. Cols. 5 and 6. Due to 6 mate Rs. 1,22,876; expen- See sub-head A4. Votes	A4.—Charg he previous ve 33; in progree towards the c 33.354: in p the credit on a diture to end d	ed. ar. Estin solore of the progress. account of of 1942-43	1942-43 R 2,80 nate Rs. 15,8 1b-head A. 4 36 4? e year. Est See sub-head the sale and : R. 1.17.82 60	<ul> <li>a. 1,84,735;</li> <li>b. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 3.181</li> <li>d. 33 354</li> <li>mate not satisfies of 1;</li> <li>balance R</li> <li>c609</li> <li>21.980;</li> <li>bal</li> </ul>	balance 1 2.788 iture to end 4.33.354 metioned : c ed. 3.141 old mater 5.049 : in 609	ده. 34,80 
Estimate Rs. 2, 19, 535 ; completed. See sub-hoad 27. Col. 5.—Lashilities of th Rs. 16, 412 ; excess Rs. 58 28. Col. 5.—Work taken up to end of 1942-43 Rs. 29. Cols. 5 and 6. Due to 6 mate Rs. 1, 22, 876 ; expen- See sub-head A4. Votes 20. Estimate Rs. 33, 963 ; ex	A4.—Charg he previous ve 33; in progree towards the c 33.354: in p the credit on a diture to end d	ed. ar. Estin solore of the progress. account of of 1942-43	1942-43 R 2,80 nate Rs. 15,8 1b-head A. 4 36 4? e year. Est See sub-head the sale and : R. 1.17.82 60	<ul> <li>a. 1,84,735;</li> <li>b. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 2.78×</li> <li>c. 33 354</li> <li>c. 4Vot</li> <li>c. 31 41</li> <li>c. 3.141</li> <li>c. 5.141</li> <li>c. 5.141</li> <li>c. 5.141</li> <li>c. 5.141</li> <li>c. 5.141</li> <li>c. 609</li> </ul>	balance 1 2.788 iture to end + 33.354 iture to end + 33.354 iture to end - 3.141 old mater 5.049 ; in - 609 ance Rs 1	د. 34,80 
Estimate Rs. 2, 19, 535 ; completed. See sub-hoad 27. Col. 5.—Laabilities of th Rs. 16,412 ; excess Rs. 58 28. Col. 5.—Work taken up to end of 1942-43 Rs. 29. Cols. 5 and 6. Due to t mate Rs. 1,22,876 ; expen See sub-head A4. Votes 20. Estimate Rs. 33,963 ; ex progress. See sub-head A	A4.—Charg the previous ve 33; in progree 33.354; in p the credit on a diture to end d spenditure to 5.	ed. ar. Estin 8. See su close of the progress. account of of 1942-43 end of 19 rded throu	1942-43 R 2,80 nate Rs. 15,8 ib-head A. 4 36 47 e year. Est See sub-head tho sale and Rs. 1.17.82 60 042-43 Rs.	<ul> <li>a. 1,84,735;</li> <li>b. 2.788</li> <li>c. 2.788</li> <li>c. 2.788</li> <li>c. 2.788</li> <li>c. 2.788</li> <li>c. 33 354</li> <li>c. 33 354</li> <li>c. 33 354</li> <li>c. 33 354</li> <li>c. 3.141</li> <li>c. 4Vot</li> <li>c3.141</li> <li>c. 4Vot</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c3.141</li> <li>c609</li> <li>c609</li> <li>c609</li> <li>c3.477</li> <li>c609</li> <lic.< td=""><td>balance I 1 2.788 iture to end + 33.354 netioned : c ed. 3,141 old mater *. 5.049 ; in - 609 ance Rs 1 - +3,477 Estimate I</td><td><ul> <li>34,80</li> <li>of 1942-</li> <li>3,0</li> <li>x ponditu</li> <li>3,1</li> <li>atls. Est</li> <li>yrogress</li> <li>1,983 ;</li> <li>+3,4'</li> <li>4. 12,308</li> </ul></td></lic.<></ul>	balance I 1 2.788 iture to end + 33.354 netioned : c ed. 3,141 old mater *. 5.049 ; in - 609 ance Rs 1 - +3,477 Estimate I	<ul> <li>34,80</li> <li>of 1942-</li> <li>3,0</li> <li>x ponditu</li> <li>3,1</li> <li>atls. Est</li> <li>yrogress</li> <li>1,983 ;</li> <li>+3,4'</li> <li>4. 12,308</li> </ul>

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### ANNEXURE A-contd.

Detailed statement of expenditure on important new works-contd.

Outlay compared with Modified Original Original Modified Expondi-No, of items of work. appropria- appropriaappropria- appropriature. tion. tion. tion. tion. More+ More+ Less Less-. 1 · 2 3 5 4 6 Rs. Rs. Rs. Rs. Rs. h 50.-CIVIL WORKS-contd. Original Works-Buildings-contd. III .- Major works for which specific provision was not made in the budgetconcld. 170 170 +17033. . • ... Estimate Rs. 30,311; expenditure to end of 1942-43 Rs. 19,277; balance Rs. 11,034; in progress. See sub-head A.-6.-Voted. 1,57,260 1,56,791 + 1,56,79134. -469 .. Col. 5.—Due to the post-budget decision to take up the work. Estimate Rs. 1,10,150; expediture to end of 1942-43 Rs. 1,58,800; excess Rs. 48,650; in progress. See sub-head A.-6.-Voted 35. + 800 569 1 569 - 231 . ... ۰. Estimate Rs. 22,706; expenditure to end of 1942-43 Rs. 23.285; excess Rs 579; in progress. See sub-head A .- 6.--- Voted. 1,160 890 36 •• +890-270Col. 5 .- Completion of unfinished work of the previous year. Estimate Rs. 23,372; expenditure to end of 1942 43 Rs. 23,952; excess Rs. 580; in progress. See sub-head A.-6.-Voted. 37. . ٠ . . • • Estimato Rs. 38,767; expenditure to end of 1942-43; Rs. 41; balanor Rs. 38,726; work held in abeyance. See sub-head A .- 7.- Voted. 38. 2,600 2,661 : 2.661 61 Col. 5.-Same as under A. 9(b) .- Voted-Col. 1.-itom (3). Estimate Rs. 11.73.015; expenditure to end of 1942-43 Rs. 10.58,545; balance Rs. 1.14.470; in progress. See sub-head A.-9(b).-Voted. 1,800 1,832 39. +1,832+ 32 · Col. 5 .- Due to the supply of furniture which could not be made in the previous year. Estimate Rs. 3,20,917; expenditure to end of 1942-43; Rs. 2,53,770; balance Rs. 67,147; in progress. See sub-head A .- 10 .--- Voted. 40. 1,019 **七1.015** 1,015 • • --4 Col. 5 .- Completion of unfinished work of the previous year. Estimate Rs. 28,496; expenditure to end of 1942-43 Rs. 28.491; balance Rs. 5; in progress. See sub-head A.-12. IV.-Minor Works-41. Collectively-23.199 23.957 Charged 33,568 ~ ---9.611 +758 • . Col. 5 .- Due to the curtailment of expenditure owing to the war. See sub-heads A.-4, A.-6, A.-7, A.-9(b) and A.-10.—Charged.

### ANNEXURE A-contd.

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Detailed statement of expenditure on important new works-contd.

				Outlay com	pared with
No of stems of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Original appro- priation More+ Less-	Modufied appro- priation. More+ Less
1	2	3	4	5	6
follows deny an antennyte an gestaande after baars	Rn	Rs	R#.	Rs.	R*.
50CIVIL WORKScould,			•		
Total-Original Works-Buildings					
Charged	43.568	28,180	<b>2</b> 8.938	-14.63#	- <del></del> 758
Voted	29,21,450	15,33,635	14,38.897		94.738
Origual Works-Communications-					
Works met from Provincial Revenues					
I —Major works above Rs. 50,000 for which specific provision was made in the budget '					
42	60,000	60 000	60,000	• ••	• •
Estimate Rs. 1,30,336; expenditure to progress. See sub-head BVoted.	end of 1942	2-43 Rs 6	0.000, ba	lance Rs.	79.336; ц
43.	25,000	25,000	34,703	9,703	<b>±9,703</b>
Cols. 5 and 6.—Due to late receipt of in ture to end of 1942-43 Rs 35.256; b Voted	timation of alance Rs.	f a debit. 38.244 ; m	Estimate n progress	Rs. 73,300 See sub-	; expendi- head B—
<ol> <li>Other major works for which specific provision was made in the budget.</li> </ol>		L			
44. Colloctively	17,300	21,144	18,496		-2 648
Col 5.—Due to a new sub-work. Col. provided under this item. See sub-head	6Due BVoted	to funds f	for a maine	or work ha	ving been
III.—Major works for which specific provision was not made in the budget					
<b>4</b> 5	••	19,700	19,751	+19,751	+51
Col. 5.—Due to improvement of the ros view to reducing future maintenance of 1942-43 Rs 21.751; excess Rs, 51, m pro	Larges Est	ropriation : timate Rs. sub head	21.700; e	xpendithre-	ts with a to end of
487	••	3,000	••		
Col. 5	stimate Ra	exure. ('ol 5.11.677, 6	n.—Mate expendatar	fals collecte to end c	d for the
47	••	43,261	42,038	+ 42.038	1,223
Col. 3.—Due to change in classification Rs. 48,185; expenditure to end of 194 sub-head B.—Voted.	from "R 12-43 Re. 4	epairs" to 2,038; bal	4 Origina	Works"	Estimata

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# ANNEXURE A-contd.

Detailed statement of expenditure on important new works-contd.

				Outlay com	pared with
No, of items of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Original appro- priation. More 4- Less	Modified appro- praction. More+ Lass-
I	2	3	4	.,	6
	<b>.</b> Кы.	Rs	 Кя.	Rs.	R4.
50CIVIL WORKS-contd.					
()riginal Works-Communications-					
Works met from Provincial Revenues -conc	rld.				
IVMinor Works 48. Collectively					
Charged	3,000	1.441	873	3 -2.127	
Col. 5Due to the postponoment of no See sub-head BChar ed.	on-essentia	minor wo	ks as a me	asure of wa	r economy
Voted	30,860	12,005	3,040	)27.820	
Col. 5Same as for Col. 5 under "Chatto the war. See sub-head BVoted.	argod ''. Col	. 6C'orta	in works w	ere not exec	euted owing
Total-Works met from Provincial Revenues-					
Charged	. 3 (10()	1,111	873		568
Voted	1,33,160	1,84,110	1,78,028	8 + 14 865	6,082
- Works financed from the sub ventions from the Central Road Fund			-		
IMajor works above Rs. 50,000 for which spec fic provision was made in the budget.	1				
	11,000	11,000	6,05-	1	54,940
Cols. 5 and 6.—Some items of work 7,39,104; expenditure to end of 1942- sub-head B.—Voted	were oha 43 Ks. 7.2	ged to 1) 1,454; balı	efence Est ince Rs. 17	imate Es ,650 ; in pro	tiniate Rs ogross. See
50	2,80,000	18,000	17,76	6 -2,62,234	
Col. 5.—Due to scarcity of materials of to end of 1942-43 Rs. 3,52, 925; balance	wing to the Rs. 3,79,23	war Ew 7; in progra	timate Rs. 588. Sec 81	7,32,162; 1b-head B	expenditure Voted.
51	1,28,000		-1,17,068	3 2,45,068	
Col. 5.—Work held up and materials to Col. 6.—Due to late adjustment of the vi Estimate Rs. 3,91,600; expenditure to progress. See sub-head B.—Voted.	alue of so	me materia	ıls taken	over by th	e Military
52. 🐗 · · · ·	9,000	9,33(	o 9,33	0 + 330	i)f
Estimate Rs. 4,41,564 ; expenditure to progress. See sub-head BVoted.	end of 194	2-43 Rn. 4	.30,505; 1	salance Rs.	11.059; ir
53	20,000	2,19;	2,18	4 17.810	<del>ہ</del> ک
Col. 5.—Duesto the write-back of expe and 22nd miles of the road to sub-hes account of completion of unfinished work ture to end of 1942-43 Rs. 7.72.601; h Voted.	ad FVote	ed, partly s rious year.	et off by m Estimate	стеячеd ехр Вя. 9,29,44	enditure or 8; expendi
54	75,000	) 7,20	) 7,29	0	) +90
Col. 5.—Due to non-acquisition of lan Rs. 3,67,194; expenditure to end of l See sub-head BVoted.					Estimate in progress

### ANNEXURE 'A---contd.

Detailed statement of expenditure on important new works-contd.

•				Outlay con	nuared wit
No. of items of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Original appro- prition. More+ Less	Modified appro- priation. More+ Læss
١	<u>n</u> .	3	4	5	6
• • •	D.	ъ.		 D-	 D-
CIVII. WORKS-cond.	Re.	Ra.	<b>R</b> 8.	Rs.	Re.
Original Works-Communications-contd. Works financed from the subventions from the central Road Fund-contd.					
IMajor works above Rs. 50,000 for which specific provision was made in the budget-contd.					
55			-	2,05,226	
Col. 5.—Road improved from Milita Col. 6.—Value of materials transferred Rs. 5.44,351; expenditure to end of 19 See sub-locad B.—Voted.	could not	be estima	ted more	acourately.	Estimat
56	1,50,000	49,443	49,099	-1,00,901	34
Col. 5.—Contractors' claims for materia Estimate Rs. 3,85,635; expenditure to progress. Sub-head B.—Voted.					
	1,50,000	70,500		-2,22,793	2,28
Col. 5Same as for Col. 5 of item 55 o to end of 1942-43 Rs. 44,369; balance Rs.					
58	1,00,000	••	2,958		<b>+ 2,</b> 95
Col. 5.—Road improved from Military f the road under the direction of the M year, Estimate Rs. 2,63,514; expenditor in progress. See sub-head B.—Voted	lilitary De e to end of	partmont c 1942-43 Rs	ould not b . 1,83,510 ;	e recovered balance l	during th Rs. 80.004
	1.75.000	8,000			
Cols. 5 and 6.—Same as for Cols. 5 and Rs. 5,93,247; expenditure to end of 1942. See sub-head B.—Voted.		8,873 ; hale	ance Rs. 4	,64,374; in	• •
60	2,00,000			-2,44,149	,
Col. 5.—Work postponed and materials 'Col. 6.—Due to late adjustment of the va Rs. 9,29,221; expenditure to end of 1942- See sub-head B.—Voted.	lue of mate	rials taken	over by the	e Military.	Estimat
61	2,39,000	92,000	93,058	-1,45,942	+1,05
Col. 5.—Due to scarcity of materials an expenditure to end of 1942-43 Rs. 5,89,50 B.—Voted.					
62	2,25,000	18,352		— 2,0 <b>Č,</b> ¶73	-12
Col. 5. Materials collected were transfe collection stopped. Estimate Rs. 6,56,657 Rs. 3,42,714; in progress. See sub-head H	l ; expendit	Central P. ure to end o	<b>%</b> 1942-43 1	ar works ar Rs. 3,13.943	nd furthe 3; balance
63	4,91,000	2,21,600	2,27,097 1	2,63.903	+5,493
Col. 5 Due to want of cement and steel of materials to urgent military works. Rs. 14,48,472; balance Rs. 6.95, 254; in p	Estimate R	s. 21,43,726	; expendit	ure to end	
64	2,60,000	38,000		-2,21,384	+616
Col. 5Same as for Col. 5 of item 6 1942-43 Rs. 11,83,239; balance Rs. 14,315,	3. Estima	to Rs. 11,9	97,554; ex	penditure 1	

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ANNEXURE A—contd.

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Detailed statement of expenditure on important new works-concld.

				Outlay con	ipared with
No. of items of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Original appro- priation. More+ Less	Modified appro- priation. More+ Less
1	2	3	4	5	6
	Rs.	'Rs.	 R4.	R4.	Rs.
0.—Civil Works—contd.	2 0114		<b>T</b> 044		2000
Original works-Communications-concid.					
Works financed from the subventions from the Central Road Fund—concld.	i i				
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—concld.					
65	· 24,000	70,000	68,379	+ 44,379	1,621
Col. 5.—Completion of unfinished work ture to end of 1942-43 Rs. 98,746; excess					
66	2,00,000	51,200	46,10	5 —1,53,895	
Col. 5Due (* scarcity of materials. Rs. 49,207; balance Rs. 83,352; in prog				ture to end	of 1942-43
III.—Major works for which specific provision was not made in the budget—	1				
67	••	2,09,000		+2,08,670	
Col. 5.—Due to change in classific (Rs. 1,90,000) and reconstruction of brid Rs. 11,94,300; expenditure to ond of 194 See sub-head B.—Voted.	lges owing	to flood d	amages (R	s. 19,000).	Estimate
					- 0
68	••	9,500	9,488	8 +9,488	
	 cation fro end of 19	m "Grant	s-in-aid "	to " Origina	ul works".
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to	cation fro end of 19	m "Grant	s-in-aid " 60,863 ; ba	to" Origina alance Rs.	3 — 12 1 works ". 13,438 ; in
68. Col. 5.—Due to change in classifi Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted.	end of 19  ear. Estin	m "Gran <sup>+</sup> 42-43 Rs. 2,824 nate Rs. 1	s-in-uid " 60,863 ; bi 2,82- ,08,150 ; e	to"Origina alance Rs. 4 +2,824 xrenditure	3 — 12 11 works ". 13,438 ; in
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y	end of 19  ear. Estin	m "Gran <sup>+</sup> 42-43 Rs. 2,824 nate Rs. 1	s-in-uid" 60,863 ; bu 2,82- .08,150 ; e -boad B.—	to" ()rigina alance Rs. 4 -+2,824 xrenditure Voted.	3 — 12 1 works". 13,438; in to end of
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529;	end of 19 ear. Estin in progres	m "Gran <sup>+</sup> 42-43 Rs. 2,824 nate Rs. 1 s. See sub 14,000 ne .previous	s-in-aid " 60,863 ; b 2,82- .06,150 ; e -boad B 13,606 year. Es	to" Origina alance Rs. 4 +2,824 xrenditure Voted. 3 +13,006 atimate Rs.	3
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70. Col. 5.—Completion of unfinished w expenditure to end of 1942-43 Rs. 2,8	end of 19 ear. Estin in progres	m "Gran <sup>+</sup> 42-43 Rs. 2,824 nate Rs. 1 s. See sub 14,000 ne .previous	s-in-aid " 60,863 ; b 2,82- .06,150 ; e -boad B 13,606 year. Es	to "Origina Alance Rs. 4 +2,824 xrenditure Voted. 5 +13,606 atimate Rs. rogress. Se	
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70. Col. 5.—Completion of unfinished we expenditure to end of 1942-43 Rs. 2,8 B.—Voted.	end of 19 ear. Estin in progres york of th 8,312; bal	m "Grant 42-43 Rs. 2,824 nate Rs. 1 s. See sub 14,000 ne .previous ance Rs. 4	s-in-aid" 60,863; ba 2,82- .06,150; e -boad B ) 13,606 year. Es .034; in p .346	to "Origina Alance Rs. 4 +2,824 xrenditure Voted. 5 +13,606 atimate Rs. rogress. Se +346	
68. Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70. Col. 5.—Completion of unfinished we expenditure to end of 1942-43 Rs. 2,8 B.—Voted. 71. Estimate Rs. 15,43,680; expenditure	end of 19 ear. Estin in progres york of th 8,312; bal	m "Grant 42-43 Rs. 2,824 nate Rs. 1 s. See sub 14,000 ne .previous ance Rs. 4	s-in-aid" 60,863; ba 2,82- .06,150; e -boad B ) 13,606 year. Es .034; in p .346	to "Origina alance Rs. 4 +2,824 xrenditure Voted. 5 +13,606 atimate Rs. rogress. Se 5 +346 ; excess Rs	
68. Col. 5.—Due to change in classifi Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted. 69. Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70. Col. 5.—Completion of unfinished w expenditure to end of 1942-43 Rs. 2,8 B.—Voted. 71. Estimate Rs. 15,43,680; expenditure progress. See sub-head B.—Voted. 72. Col. 5.—Work done as required by the	end of 19 ear. Estin in progres vork of th 8,312; bah  to end of  Military.	m "Grant 42-43 Rs. 2,824 aate Rs. 1 s. See sub 14,000 te .previous ance Rs. 4  1942-43 Rs  Estimate F	s-in-aid " 60,863 ; bi 2,82- ,06,150 ; e -boad B ) 13,606 year. Es ,934 ; in p 346 . 15,47,683 38,90 <sup>-</sup> 34, 3,44,65	to "Origina alance Rs. 4 +2,824 xrenditure Voted. 5 +13,600 atimate Rs. rogross. So +346 ; excess Rs 5 +38,095 5 ; expendi	
<ul> <li>68.</li> <li>Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted.</li> <li>69.</li> <li>Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70.</li> <li>Col. 5.—Completion of unfinished wexpenditure to end of 1942-43 Rs. 2,8 B.—Voted.</li> <li>71.</li> <li>Estimate Rs. 15,43,680; expenditure progress. See sub-head B.—Voted.</li> <li>72.</li> <li>Col. 5.—Work done as required by the of 1942-43 Rs. 3,57,483; excess Rs. 12,8</li> </ul>	end of 19 ear. Estin in progres vork of th 8,312; bah  to end of  Military.	m "Grant 42-43 Rs. 2,824 aate Rs. 1 s. See sub 14,000 te .previous ance Rs. 4  1942-43 Rs  Estimate F	s-in-aid " 60,863 ; bi 2,82- ,06,150 ; e -boad B ) 13,606 year. Es ,934 ; in p 346 . 15,47,683 38,907 C4. 3,44,65 sub-head B	to "Original alance Rs. 4 +2,824 xpenditure Vofed. 5 +13,000 stimate Rs. rogress. So 5 +346 ; excess Rs 5 +38,095 5 ; expendi 3.—Voted.	<ul> <li>12</li> <li>1 works ".</li> <li>13,438; in</li> <li>to end of</li> <li>394</li> <li>2.93,246;</li> <li>304</li> <li>394</li> <li>340</li> &lt;</ul>
<ul> <li>68.</li> <li>Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted.</li> <li>69.</li> <li>Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70.</li> <li>Col. 5.—Completion of unfinished wexpenditure to end of 1942-43 Rs. 2,8 B.—Voted.</li> <li>71.</li> <li>Estimate Rs. 15,43,680; expenditure progress. See sub-head B.—Voted.</li> <li>72.</li> <li>Col. 5.—Work done as required by the</li> </ul>	end of 19 ear. Estin in progres ork of th 8,312; bal  to end of  Military. 28; in prop  charge th ); expendit	m "Grant 42-43 Rs. 2,824 aate Rs. 1 s. See sub 14,000 te .previous ance Rs. 4  1942-43 Rs  Estimate F gress. See	s-in-aid " 60,863 ; bi 2,82- .06,150 ; e -boad B ) 13,606 year. Es .034 ; in p 346 .15,47,683 38,907 34, 3,44,65 sub-head B .68,741 ure to Pro	to "Original alance Rs. 4 +2,824 xrenditure Voted. 5 +13,000 stimate Rs. rogress. So 5 +346 ; excess Rs 5 +38,095 5 ; expendi 8Voted. 1 +08,741 pvincial ins	<ul> <li>-12</li> <li>works ".</li> <li>13,438; in</li> <li>to end of</li> <li>-394</li> <li>2.93,246; .</li> <li>-346</li> <li>-4346</li> <li>4,003; in</li> <li>+38,095</li> <li>turo to end</li> <li>+08,741</li> <li>totead of to</li> </ul>
<ul> <li>68.</li> <li>Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted.</li> <li>69.</li> <li>Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70.</li> <li>Col. 5.—Completion of unfinished we expenditure to end of 1942-43 Rs. 2,8 B.—Voted.</li> <li>71.</li> <li>Estimate Rs. 15,43,680; expenditure progress. See sub-head B.—Voted.</li> <li>72.</li> <li>Col. 5.—Work done as required by the of 1942-43 Rs. 3,57,483; excess Rs. 12,8 73.</li> <li>Cols. 5 and É.—Due to late decision to Defence Estimate. Estimate Rs. 96,660</li> </ul>	end of 19 ear. Estin in progres ork of th 8,312; ball to end of  Military. 28; in prog  charge th 3Voted.	m "Grant 42-43 Rs. 2,824 aate Rs. 1 s. See sub 14,000 te .previous ance Rs. 4  1942-43 Rs  Estimate F gress. See	s-in-aid" 60,863; bi 2,82- ,06,150; e -boad B ) 13,606 year. Es ,934; in p 346 . 15,47,683 38,907 ty, 3,44,65 sub-head H . 68,741 ure to Pro of 1942-43	to "Original alance Rs. 4 +2,824 xrenditure Voted. 5 +13,000 stimate Rs. rogress. So 5 +346 ; excess Rs 5 +38,095 5 ; expendi 8Voted. 1 +08,741 pvincial ins	<ul> <li>12</li> <li>I works ".</li> <li>13,438; in</li> <li>to end of</li> <li>394</li> <li>-2,93,246;</li> <li>293,246;</li> <li>es sub-head</li> <li>346</li> <li>346</li> <li>4,003; in</li> <li>+38,095</li> <li>turo to end</li> <li>+48,741</li> <li>totad of to</li> <li>1; balance</li> </ul>
<ul> <li>68.</li> <li>Col. 5.—Due to change in classific Estimate Rs. 74,301; expenditure to progress. See sub-head B.—Voted.</li> <li>69.</li> <li>Col. 5. Liabilities of the previous y 1942-43 Rs. 69,621; balance Rs. 36,529; 70.</li> <li>Col. 5.—Completion of unfinished wexpenditure to end of 1942-43 Rs. 2,8 B.—Voted.</li> <li>71.</li> <li>Estimate Rs. 15,43,680; expenditure progress. See sub-head B.—Voted.</li> <li>72.</li> <li>Col. 5.—Work done as required by the of 1942-43 Rs. 3,57,483; excess Rs. 12,8 73.</li> <li>Cols. 5 and 6.—Due to late decision to Defence Estimate. Estimate Rs. 96,600 Rs. 27,919; in progress. See sub-head I</li> </ul>	end of 19 ear. Estin in progres vork of th 8,312; bah to end of  28; in prog charge th 3Voted. 29,37,000	m "Grant 42-43 Rs. 2,824 aate Rs. 1 s. Soo sub 14,000 te previous ance Rs. 4  1942-43 Rs  Estimate F gress. Sec o expendit ure to end	s-in-uid" 60,863; bi 2,82- ,06,150; e -boad B ) 13,606 year. Es ,934; in p 346 . 15,47,683 38,907 84, 3,44,65 sub-head E 	to "Origina alance Rs. 4 +2,824 xrendi(ure Voted. 5 +13,000 atimate Rs. rogross. Se 5 +346 ; excess Rs 5 +38,095 5 ; expendi 8Voted. 1 +68,741 pvincial ins Rs. 68,74	<ul> <li>-12</li> <li>works ".</li> <li>13,438; in</li> <li>to end of</li> <li></li></ul>

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 appropriation and expenditure under these sub-heads for the year under review were as follows :---

									In	lakhs of Rs.
Original appropriation	•	•	۰.	•	•		•	•	••	1,07.38
Modified appropriation	•		•	•	•	•	•	•	•	60.13
Expenditure	•		•							60.98

The saving of Rs. 47.30 lakhs in the original appropriation was the net effect of a décrease of Rs. 54.17 lakhs in the expenditure on certain works and an increase of Rs. 6.87 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) Separate of materials and transfer of materials collected to upport

	15.26
(ii) Postponement and partial execution of works owing to the war (ride items 2, 5, 6, 14, 16 and 17 of the Annexure)	3.47
(iii) Postponement of works and transfer of materials collected to the Central P. W. D. and M. E. S. works (vide items 51, 60 and 62 of the Annexure)	6.97
(iv) Improvement of roads from military funds and transfer of materials (vide items 55, 57, 58 and 59 of the Annexure)	7.02.
(v) Contractor's claims not settled (vide item 56 of the Annexure)	1.01
(b) On account of other major works for which specific provision was made in the budget	
Postponement of works and scarcity of materials owing to the war (vide item 23 of the Annexure)	2.23
(c) On account of minor works (Buildings)—Curtailment of expenditure owing to the war (vide item 41 of the Annexure)	3·8 <del>8</del>
(d) Savings under "Repairs" mainly due to curtailment of expenditure as a measure of war economy	10.26

Excesses over the original appropriation.

On ac	ccount of major works for which specific provision was not made in the budget—	
(i)	Work taken up towards the close of the year (vide item 28 of the Annexure)	:33
(ii)	Post-budget decision to take up a work (vide item 34 of the Annexure)	1.57
(iii)	) Change in classification of works (vide items 47 and 67 of the Annexure)	2.32
(1V) `	Completion of unfinished work of the previous year (vide item 63 of the Annexure)	•44
(r)	Work done according to military requirements (vide item 72 of the Annexure)	•39
(vi)	) Late decision to charge expenditure on a work to Provincial instead of to Defence Estimate (wide item 73 of the Annexure)	.69

#### ANNEXURE A-concld.

### Important comments-concld.

2. Expenditure was less than the modified appropriation by Rs. 5,000 only.

3. The number of major works in progress during the year was 87 against 102 in the preceding year. The total expenditure to the end of 1942-43 on these works amounted to Rs. 1,58 41 lakhs against the total estimate of Rs. 2,42 12 lakhs. The number of major works completed during the year was 2 against 3 in 1941-42, the total expenditure on them being Rs. 2 25 lakhs against the total estimate of Rs. 2 58 lakhs. There was no substantial variation between the estimates and the expenditure on these completed works except in one case (*vide* item 26 of the Annexure) which was mainly due to the collection of materials much in advance of the actual construction thereby avoiding war surcharges.

#### 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 1942-43 are exhibited below :---

Detailed units.		Opening Debits. Ci balance.		Credits.	Net actuals.	Closing balance.	
1		2	3	4	5	6	
		Rs.	Rs.	Rs.	Rs.	Rs.	
50CIVIL WORKS.							
Suspense							
Charged—					•		
Purchases	•	. —1,474	31,267	31,384	-117	1,591	
Stock	•	. 12		12	-12	••	
Miscellaneous P. W. Advances	:		.166	••	166	166	
Te	stal	. —1,462	34,433	34,396	37	—1,425	
Voled							
Purchases	• •		23,80,887	24,00,903	20,016	1,60,186	
Stock	•	. 78,203	4,89,983	4,28,865	61,118	1,39,321	
Miscellaneous P. W. Advances	• •	25,401	2,30,861	1,00,642	1,30,019	1,55,420	
Tota			31,01,531	29,30,410	1,71,121	1,34,55 <b>5</b>	
GRAND TOTAL			31,33,964	29,64,806	1,71,158	1.33,130	

### ANNEXURE C.

Store	accounts	of the	Department of Communications and Works	(Communications
		•	and Buildings) for the year 1942-43.	•

			-	-		<b>i</b>		
Particulars of Stores.		Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Deprecia- tion. shortages, etc., written off during the year.	Closing balance.		
1			,	2	3	4	5	6
•				Rs.	Rs.	Rs.	Rs.	Rs.
l. Timber .	•	•	•		22,798	9,338		13,460
2. Small stores	•	•	•	3,818	57	3,017	•	858
3. House fitting	•	•	•••	49	••	••	••	49
4. Building materia	ls	•	•	10,694	1,34,834	1,20,053	• ••	25,473
5. Motals .	•	•	•	6,363	839	1,230	• ••	5,966
6. Fuel	•	•	•	2.692	1.324	1.889	• ••	2,127
7. Painters' stores	•	•		2,804	1,537	1,675	••	2,666
8. Miscollandous sto	res	•		38,238	3,28,129	2,90,144	4 100	74,123
9. Land and Kiln		•	•	15,000	170	698	•	14.474
10. Storage .	•	•	•		2,295	729	••	123
	Т	otal	•	78,215	4,89,983	4.28,777	7 100	1,39,321

The transactions under stock were heavy during the year due to the purchase of various materials required for defence works and civil defence. The increase in the closing balance of stock was mainly due to the fact that materials purchased against items 1, 4 and 8 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 except seven were audited during local inspections. Revaluation 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.

### Grant No. 30. Famine. See also the Audit Report.

			-	-					
1	Majo	r Head	I and	Sub-l	nead.		Final (Irant or Appropriation.	Actual Expenditure.	Excess+- Saving
			1				2	3	4
••••• • •							- R4.	Rs.	Rs.
F	Majo	r Head	" 54	Fa	mine".	,			
AFAMINE R	SELII	SF							
A1Salar	ries a	nd Es	tablie	hnien	t				
						Rs.			
(	0.	•	•	•	•	ן 1,000			
2	s.	•	•	•	•	34.000	} 70.164	8 1,79.598	+1,09.43 <b>0</b>
1	R.	• .		•	•	35.168			

('ol. 1.-Increase due to w despread distress caused by cyclone and flood in two districts. Col. 4 .- Mainly due to extensive relief works owing to the situation becoming worse towards the close of the year.

A .- 4.--- Gratuitous Relief---

Charged-

			2.000	<b>4</b> 76	475	-1
R.	•		-1.524	+70	470	1

Col. 1.-Mainly due to judicious distribution of gratuitous relief in the excluded area.

Voted---

0.		•	80,0007			
8.	 •		41,20,000 }	39,15,449	38,95,021	20.428
			-2,84,551			

Col. 1.-Therease due to the reason stated under sub-head A.-I. Reduction chiefly due to the curtailment of gratuitous relief by expanding test relief works in the cyclone affected area.

Deduct-Recover es on account of price of rices, etc., supplied to non-official organisations. ... ---1,16,108 -1.16,108

Col. 4 .-- The amount of recoveries from the non-official organisations could not be anticipated during the year.

A.-5.-Miscellaneous-

0.	•	•	•	•	ן 1,78,000			
8.	•	•	·	•	7,22,000 }	11.49,383	12,32,805	+83422
R.	•		•		2,49,383			

Col. 1.-Supplementary grant due to the reason stated under sub-head A.-1. Addition mainly due to the expansion of test relief works by curtailment of gratuitous relief towards the latter part of the year. See note under A.-4.-Voted. ('ol. 4.-Same as under A.-1.(('ol. 4). Surrenders or withdrawals within grant or appro-

priation-

Charged-

	<i>R</i> .	•	•	•	•	•	1,524	1.524	••	-1,524
Totals-	-									,
	C'haryed	•	•	•	•	•	•	2.000	175	1,525
	Voted-									
	Gross	•	•	•	•	•	•	51,35,000	53,07.424	+1,72,424
	Deduc	tions	•		•,•	•	•	·· •		
	Net	•			•	•	•	51,35,000	51,91.316	+56.316
-										

#### REVIEW.

There was a saving of 76.2 per cent. in the original charged appropriation as against 83.5 per cent. in the previous year. The finally modified appropriation was, however, fully utilised as in the preceding year. There was an excess of 1.1 per cent. in the voted' grant as against a saving of 18.9 per cent. in 1941-12.

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 1942-43 are shown below :—

								198.
Opening balance on 1st April 1942 .		•	•		•	•	•	13,08,717
Receipts during 1942-43 :								
Transfers from the Revenue Account		•		•	•	-	гн. Nil	
Interest receipts	•	•		•		-	3,650	
								33,650
Expenditure during 1942-43		•	•					Nil
Closing balance on 31st March 1943		•						15,42.367*

P.

\*This is composed of Rs. 1.49,883 in cash, Rs. 9.93,546 in Government securities and Rs. 3,98,938 in treasury bills. The market value of the Government securities on the 31st March 1943 was Rs. 9.65,123.

Major	Hea	d and	Sub-]	bead.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				2	3	4
	-					Rs.	Rs.	Rą.
fiajor Head " 55.		erannu Insions		Allow	ances and			
-SUPERANNUATI	ON A	ND RI	etire	o All	OWANCES-			
Charged—					Rs.			
0.		•	•	•	9.36,300			
8.	•	•	•	• ,	8.000 }	9,32,100	9,39,376	+6,976
R.					-11,900			
Voted								
0.	•	•	•	•	78.30,6007			NO 097
R.			•		-2,30.000	- 76,00,600	5,71,573	
				Col.	1Based	on actuals.		
-EQUATED PAY PENSIONS TI	RANSI	FERRE	D FR	ом Са	D VALUE O PITAL (OUT	F -		
SIDE THE R Charged	EVEN	UE AC	COUN	(T)—		. 1,19.000	1,18.877	
•	•	•	•	•	• •			-
Voted	• .	•	•	•	• •	. 2,65,400	0 2,65.380	20
-Compassionati		LOWAN	CES-	-		•		
Charged— O.	•	•	•	••	6.300		0 4.875	—1 <u>25</u>
<i>R</i> .	•	•	•	•				
÷				Col	. 1.—Based	on actuals.		
Voted					48,000	<b>,</b>		
	•	•	·	•		} 47,00	() 47,204	+204
R.	•	•	•	•	1,000_	)		
-DONATIONS TO	) Pro	OVIDE	ST FU	JND8	-			
Charged	•	•	•	•	•	5.50	0 5.500	••
Voted								
0.	•	•	•	•	66.000	) (i4,00	63,998	2
R.					2.000	· ·	00.000	
GRATUITIES-				_		•		
Charged-	-				•			
0.		•	•	•	300		50 37	
R.					-250		50 37	-13
Voted-								
0.		•		•	53,000			
R.		•		••		} 40,00	90 41,050	+1,05
Col 1(i)	Base	d on t	he pr	ogress tuities	of actuals fo	2	ities (Rs. 8.000) : (Rs. 5,000).	and (ii) smaller
GPENSIONS FOR SERVICES OF	DIS	TINGU	ISHED	AND	MERITORIO	<b>US</b>	·	
				-	300	ו		
0.	•	•	•	•		<pre>}</pre>	••	••
R.								

Grant No.	31.	Superannuation See also the A	and	Pensions,	etc.

Major Head and Sub-head.	Final Grant or Appropriation.	Actua! Expenditure.	Excess+ Saving
I	2	3	4
	Rs.	 R#.	Rs.
Relay Mand 41 FE - Running muching Allowander and	Ka.	R#.	K8.
Majer Head "55. Superannuation Allowances and Pensions ''contd.			
I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE (NDIAN ('IVIL SERVICE FAMILY PENSIOS RULES— .			
Charged			
Ita.			
()	- 4.200	4,586	+ 386
R			
JCHARGES IN ENGLAND			
J1.—Secretary of State—			
J1(1)Superannuation and Retired Allowances-			
J. 1(1)(i).—Pensions of Military and Navy Officers in respect of Civil employment (Com- tribution payable under Section 156 of the Government of India Act. 1935)—	-		
Charged	2.64.000	2.69,587	+-5.587
J.2.—High Commissioner—			
J2(1)Superannuation and Retired Allowances-	_		
J2(1)(i).—High Court Judges— • ('harged	2.00.000	1.98.589	1.411
J2(1)(ii).—Indian Civil Service—	2.00.000	1.00,000	
C'harged-			
0. ' 7.46.680	<b>~ 34</b> 000	<b>n On</b> 400	~
R	- 7,34.000	7.26,002	7.9 <b>98</b>
J2(1)( <i>iii</i> ).—Other Civil Services in India—			
Charged-			
0 8.93.360			
S	- <b>9</b> ,59,990 <sup>,</sup>	9.70.357	+ 10,367
R			
Voted ·			
0 2.40.000	<b>8 0 4 0</b> 00		
R	· 2,24,000·	2.20,905	3,095
J2(1)(iv)Compassionate Allowances-			-
Charged	32. <b>9</b> 00	27,319	4,681
Voted	4,000	3.549	451
J2(1)(v).—Government contribution payable under the Indian Civil Service Family Pen- sion Rules—	-	•	
Charged-			
0	44		<b>.</b>
<u> </u>	- 11.600	9.559	2.041

						- Hardward -		
Major	Pleau	l and	Sub-I	head.		Final Grant or Approp <u>ri</u> ation.	Actual Expenditure.	Excess+ Saving—.
,		1				2	3	4
							Rs,	Rs.
Major Head " 55 Pr	Sup Insion	erann 15 ''	uatio concle	n Aller	wances and		•	
-LOSS OR GAIN								
Charged	•	•	•		••	4,000	3.828	172
Voted	•	•	•.	•	••	300	391	109-
Deduct-Pensi Commercial	ON AR Dep.	У С}(.) А <b>R</b> TM}	RGE-	TRAN	SFERRED TO			
Charged-		•			Rs.			
<i>0</i> ,		•			-28,000 3,000			+3.326
R.	•	•	•	•			• • • • • •	() an adversaria
Col. 4.—Main than was antic	ntv di ripate	ue to t d.	ihe an	natier	number of <del>"o</del> !	nrged officers :	in the Irrigation	n Department
Voted-								
0.	•	•	•	•	70.000}	68,000	67,967	+33
R.	•	•	•	•	2.000 J			
I.—Deduct—Acti Covered fr								
Charged—	•							
0					-1.100			
0.	•	•	•	•	-1.100			
Ю. К.	•	•	•	•	1,100	• ••	••	
R. Col. 1.—Post	t-bud n acc	yet de	cisior	to ad	1,100 }	verv of pension	arv oharges from XINI.—Miscella	n 'the Cent <b>ral</b>
R. Col. 1.—Pos	t-bud n acc	yet de	cisior	to ad	1,100 }	verv of pension	 arv oharges from XINI.—Miscella	n 'the Cent <b>ral</b>
<i>R.</i> Col. 1.—Pos Government o	t-bud m acc	yet de	cisior	to ad	1,100 }	verv of pension	ary oharges from XINI.—Miscella	n 'the Cent <b>ral</b>
<i>R.</i> Col. 1.—Pos Government o Voted—	t-bud n acc	yet de	cisior	to ad	just the reco work under t	verv of pension	ary charges from XINL	n 'the Cent <b>ral</b>
<i>R.</i> Col. 1.—Pos Government o Voted— O.	t-bud n acc	yet de	cisior of pas		1,100 } just the reco work under t 	verv of pension	ary obarges from XINI.—Miscella	n 'the Cent <b>ral</b>
<i>R.</i> Col. 1.—Pos Government o Voted— O.	n acc	yet de	cisior of pas		1,100 } just the reco work under t 	verv of pension he revenue head	ary oharges from	n 'the Cent <b>ral</b>
R. Col. 1.—Pos Government o Voted— O. R.	n acc	yet de	cisior of pas		1,100 } just the reco work under t 	verv of pension he revenue head	X I N I Miscelli 	n 'the Cent <b>ral</b>
R. Col. 1.—Pog Government o Voted— O. R. For rounding— ('harged	n acc	yet de	cisior of pas		1,100 } just the reco work under t 	verv of pension the revenue head  nder <i>Charged</i> . 260	X I N I Mineer   4	m 'the ('ent <b>ral</b> aneous. - <b>260</b>
R. Col. 1.—Pos Government o Voted— O. R. For rounding-	n acc	yet de	cisior of pas		1,100 } just the reco work under t 	verv of pension he revenue head  nder <i>Charged</i> .	X I N I Mineer   4	n 'the ('entr <b>al</b> aneous.
R. Col. 1.—Pos Government o Voted— O. R. For rounding— <i>Charged</i> Voted	n acc	vet de ount d	cisior of pas	۹۹port	1,100 just the reco work under t 	verv of pension he revenue head  nder <i>Charged</i> . 260 	X I N I Mineer   4	m 'the ('ent <b>ral</b> aneous. - <b>260</b>
<i>R.</i> Col. 1.—Pos Government o Voted— O. R. For rounding- <i>Charged</i> Voted	n ace	vet de ount d	cisior of pas	۹۹port	1,100 just the reco work under t 	verv of pension he revenue head  nder <i>Charged</i> . 260 	X I N I Mineer   4	m 'the ('ent <b>ral</b> aneous. - <b>260</b>
R. Col. 1.—Pos Government o Voted— O. R. For rounding- <i>('harged</i> Voted Cotal—Major Heas and Pensions '	n ace	vet de ount d	cisior of pas	۹۹port	1,100 just the reco work under t 	verv of pension he revenue head  nder <i>Charged</i> . 260 	X I N I Mineer   4	m 'the ('ent <b>ral</b> aneous. - <b>260</b>
<i>R.</i> Col. 1.—Pos Government o Voted— O. R. For rounding— <i>Charged</i> Voted Cotal—Major Head and Pensions ' <i>Charged</i> —	n ace	vet de ount d	cisior of pas	۹۹port	1,100 just the reco work under t 	verv of pension he revenue head  nder <i>Charged</i> . 260 	X I.V I.—Miscella	m 'the ('ent <b>ral</b> aneous. - <b>260</b>
R. Col. 1.—Pos Government o Voted— O. R. For rounding- <i>Charged</i> Voted Cotal—Major Head and Pensions ' <i>Charged</i> — O.	n ace	vet de ount d	cisior of pas	۹۹port	7,100 just the reco work under t 	verv of pension he revenue head nder <i>Charged</i> . 260 	X I V I Misce   4	m 'the ('entr <b>al</b> aneous.  — <b>?60</b> + 100
R. Col. 1.—Pos Government o Voted— O. R. For rounding— <i>Charged</i> Voted Cotal—Major Head and Pensions ' <i>Charged</i> — O. S.	n ace	vet de ount d	cisior of pas	۹۹port	7,100 } just the reco work under t 	verv of pension he revenue head nder <i>Charged</i> . 260 	X I V I Misce   4	m 'the ('entr <b>al</b> aneous.  — <b>?60</b> + 100
R. Col. 1.—Pos Government o Voted— O. R. For rounding— <i>Charged</i> Voted Fotal—Major Head and Pensions' <i>Charged</i> — O. S. R.	n ace	vet de ount d	cisior of pas	۹۹port	7,100 just the reco work under t 	verv of pension he revenue head nder <i>Charged</i> . 260 	X I V I Misce   4	m 'the ('entr <b>al</b> aneous.  — <b>?60</b> + 100
R. Col. 1.—Pos Government o Voted— O. R. For rounding— Charged Voted Fotal—Major Head and Pensions ' Charged— O. S. R. Voted—	n ace	vet de ount d	cisior of pas	۹۹port	7,100 just the reco work under t 	verv of pension he revenue head nder <i>Charged</i> . 260 	X I.V I.—-Miner())  )  ) <i>32,56,81</i> 5	m 'the ('entr <b>al</b> aneous.  — <b>?60</b> + 100

د	lajor	Hea	d and	Súb-l	nead.		Final Grant or Appropriation.	Aotual Expenditure.	Excess+ Saving
			1				2	3	4
							Rs.	Rs.	Rs.
Majer Hea finar			Comr ordina						
IAMOUNT OF COMMU							i		
Charg	ed-	,				Rs.			
(	).		•		•	B.10 000]			
	<b>?</b> .					-1.39.000	1,81.000	1,57.101	-23.89
on the bas applicant Votec	is of j to apj	pa∍t	aotua!	s not	bein z	re juired (Re I Board befo 2,05.000	2) the provision 5. 40 (000). Col. 5. re the close of t 1.94.000		failure of on
J	₹.	•	•	•	•	—11.000∫		1,0 1.020	1,02
0	i of c nents	per omm in I:	UTED	". VALUI		ted value of			
	7ed — ). R.	•	•	•	•	3.00 000	. 1,81.000	1.57.101	23,89
Col. 1	-Samo	e 88 I	under	N.—(	Charge	d (item 1).	Col. 4.—Same as	s under NCha	rged.
Vote	d					•••	2.00,000	2,02.901	+2.90
•O2.—Payı (i) Par va	lu <b>o</b> —		nglan	d					
	g <b>ed</b>					10 000			
·	9.	•	•	•	•	ל 40.000	· ·		
	к.	•	•	•	•	— <b>4</b> 0,00 <b>0</b> J			
•.			(	<i>b</i> ]. 1.	San	ie as under l	N.—Charged (iter	n 2).	
Vote	1								
	<b>.</b>					5.000			
		-					• ••	••	••
	<b>R.</b> .	•	•	۲۰۰۱		5,000	N.—Charged (ite	m 9)	
		NT		NCED			• •	in 2).	
P.—Deduct— REVEN Char	ged-				•	-3.40.000	l	1	
REVESU	qed— ().	· •	•				-1.81.000	-1.57,101	+23.85
REVESI Char	0. 1	· ·	•	•		1.59.000			
REVESI Char		'.	• • •	Vole 1	and d	1.59,000 ) 	under N Chara		
REVEST Char	0. <b>*</b> R.	· .		Xols. 1	and 4	., ,	under N. <i>—Charg</i>	vđ.	·
REVESI Char Vote	0.	•		Xols. 1	and 4	LSame as	under N.— <i>Charg</i>	uđ.	
REVESI Char Vote	0. <b>*</b> R.	•		Xols. 1	and 4	., ,	under N.— <i>Charg</i> —1,94.000		

Majo	r Head and	d Sub-l	head.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saviny—.
	1				2	3	4
	-				Rs.	Rs.	Rs.
Major Head " 83. P	. Paymen pensions "-			ted value of			
		N OF E	QUATE	D PAYMENTS	Ŗ		
Charged		•		••			+4
Voted	. · .		•	••	2,65.400		+2
Deduct-Amou VERNMENTS		VERED	FROM		•		
R.				Rs. —6,000	6.000		-1,08
	to unform	Neen r	• acover		ed value of pensi	,	
				, or contract.			
otal—Major Hea value of r	id "83.— ensions"-		ents o	of commuted	4		
Charged		•	•	••	-18.600		÷4
onwrgets							
Voted		•	•		2,65,400	2,65,380	+2
-	 drawala w	ithin g	 rant c	 or appropria	r	2,65,380	+2
Voted urrenders or with		ithin g	. ' rant c	 or appropria	r	2,65,380	+2
Voted urrenders or with tion	-	ithin g	. ' rant c	 or appropria 3.20,100	r	2,65,380	
Voted urrenders or with tion Charged R. G	-	ithin g	rant c			2,63,380 	
Voted urrenders or with tion Charged R. G	roas .	ithin g	rant c	<b>3</b> ,20,100	3.20.100	· ·	
Voted urrenders or with tion— Charged — R. G R. D	- ross . Deductions	ithin g	. rant c	<b>3</b> ,20,100	3.20.100	· ·	3,20,100 -+1,63,100
Voted urrenders or with tion— Charged R. G R. D Voted— R. G	- ross . Deductions	ithin g	. ' rant c	3.20,100 1,63.100	3.20.100 —1,63,100		3,20,100 -+1,63,100 2,78.30
Voted urrenders or with tion— Charged R. G R. D Voted— R. G	- Joods . Deductions robs . Deductions		rant c	3.20,100 1,63.100 2.78.300	3.20.100 —1.63,100 2.78,340		3,20,100 -+1,63,100 2,78.300
Voted urrenders or with tion— Charged R. G R. D Voted— R. G R. J)	- Joductions ross . Deductions 31	• ithin g • •		3.20,100 1,63.100 2.78.300	3.20.100 —1.63,100 2.78,340		3,20,100 -+1,63,100 2,78.30
Voted urrenders or with tion— Charged— R. G Voted— R. G R. J) Sotal—Grant No.	- Joods . Deductions ross . Deductions 31	ithin g		3.20,100 1,63.100 2.78.300	3.20.100 —1.63,100 2.78,340		3,20,10 -+1,63,10 2,78.30 +8,70
Voted urrenders or with tion— Charged— R. G R. D Voted— R. G R. J) Notal—Grant No. Charged— Gross	- Joods . Deductions ross . Deductions 31	• ithin g • • •		3.20,100 1,63.100 2.78.300	3.20.100 —1.63,100 2,78,3(10 —8,700		3,20,10 -+1,63,10 2,78.30 +8,70 3,61,36
Voted urrenders or with tion— Charged— R. G R. D Voted— R. G R. J) Notal—Grant No. Charged— Gross	- Joductions TOBS . Deductions 31 - s	ithin g		3.20,100 1,63.100 2.78.300	3.20.100 		3,20,100 -+1,63,100 2,78.30 +8,70 3,61,36 +1,90,32
Voted urrendors or with tion— Charged R. G R. D Voted— R. G R. J) Notal—Grant No. Charged Gross Dedu	- Joductions TOBS . Deductions 31 - s	ithin g		3.20,100 1,63.100 2.78.300	3.20.100 1.63,100 2,78,300 		3.20,100 -+1,63,100 2,78.30 +8,70 3,61,36 +1,90,32
Voted urrenders or with tion— Charged— R. G R. D Voted— R. J Potal—Grant No. Charged— Gross Dedu Net	- Poss . Poductions Deductions 31 8 Actions .	ithin g	 rant c	3.20,100 1,63.100 2.78.300	3.20.100 		3.20,10 -+1,63,10 2,78.30 +8,70 3,61,36 +1,90,32 1,71.03
Voted urrendors or with tion— Charged— R. G R. D Voted— R. G R. J) Potal—Grant No. Charged— Gross Net Vored— Gross	- Poss . Poductions Deductions 31 8 Actions .	ithin g		3.20,100 1,63.100 2.78.300	3.20.100 1.63,100 2,78,3(10) 8,700 39,35,500 3,69,100 35,66,100	  35,74,138 	+20 3,20,100 +1,63,100 2,78.300 +8,70 3,61,36 +1,90,32 1,71,03 3,04.90 +5,83

### REVIEW.

Charged savings were 4.8 per cent. of the sanctioned appropriation and .4 per cent. of the final appropriation as compared with an excess of 2 per cent. in the previous year. Voted savings were 3.6 and .4 per cent. of the original grant and the finally modified appropriation as against 3.8 and .4 per cent. respectively in the preceding year.

Ma	ajor Hea	d and	Sub-l	ncad.		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				2	3	4
	*****					Rs.	R4.	Rs.
Major Head	" 56	Station	ery a	n <b>d P</b> ri	nting ''.			
	1.—	Statio	tery.		•			
ASTATIONER	Y SUPPL	ED BY	отан	R Gov	ERNMENTS-			
Churge		•	•	•	• •	800	••	
Voted	-							
0					R3,			
		•	•	•	10,92.000			
8.	•	• '	•	••	12,000 }	11,25,463	8,86.735	2,38,728
R		,		•	ز 21.463 ز		•	
Col. 1.—. Mainly liat	Mainly d vilities ca	lue to a cried f	n rise forwa	ın the rd.	prices of pa	per and other	stationery artic	cles. Col. 4.—
BDISCOUNT	ON PLAD	PAPE	R USE	D WIT	H STANPS .	14.500	16,022	+1,522
C	OF PLAI	N PAPE	R TSP	D W7T	R STAMPS-			
0		•			1.10.000)			
к		•	•		47,141	1,57,141	1,47,531	9.610
	•••			ainly c		in the price of pl	ain paper.	
	11.—Pr	inting.		·		• •	••	
DGOVERNME								
D1,Bay o		N				11.050		
Ch <b>a</b> rge	<i>u</i> .	•	•	•				
Voted					•	11,250	11;237	_1;
Voted ()					26.4001	11,2.00	11;237	-13
Û		•	•	•	26,400	- 26 103	, , , , , , , , , , , , , , , , , , ,	—1; —29
OR				•	26,400 297 }		, , , , , , , , , , , , , , , , , , ,	
OR	f Establ	ishme:	• • •t		) }		, , , , , , , , , , , , , , , , , , ,	
0 R D2. Pavo ()	f Establ	ishmei	1t		297 } 8,46,780 }		26,074	
O R D2. Pavo O R	f Establ	•	•	· · ·	297 8,46,780 61,437	- 26 103 - 7,85,323	26,074 7,82,654	—29 —2,669
0 R D2. Pavo 0 R Col. 1,	f Establ Mainly (	due to	 Icaa v		297 8,46,780 61,437	- 26 103 - 7,85,323	26,074	—29 —2,669
0 R D2. Pav o 0 R Col. 1, D3Allow	f Establ Mainly ances, b	due to	 Icaa v		297 8,46,780 61,437	- 26 103 - 7,85,323 - and no printing	26,074 7,82,654 ; work relating to	—29 —2,669
0 В2. Рало 0 Соl. 1,— D3.— Allow <i>С</i> Разд	f Establ Mainly ( ances, h	due to	 Icaa v		297 8,46,780 61,437	- 26 103 - 7,85,323	26,074 7,82,654 ; work relating to	—29 —2,669 D census.
0 R D2. Pav o 0 R Col. 1, D3Allow <i>Charg</i> Voted	f Establ Mainly ( ances, h	due to	 Icaa v		297 } 8,46,780 61,457 } f composition 	- 26 103 - 7,85,323 - and no printing	26,074 7,82,654 ; work relating to	—29 —2,669 D census.
0 R D2. Pav o 0 R Col. 1, D3Allow Charg Voted O	f Establ Mainly ances, h	due to	 Icaa v		297 8,46,780 61,437 f composition  18,114	- 26 103 - 7,85,323 - and no printing	26,074 7,92,054 ; work relating to 211	—29 —2,669 D census.
0 R D2. Pav o O R Col. 1, D3Allow <i>Charg</i> Voted O R	f Establ Mainly ( ances, h	due to onorar	lc=s v ia, et	°, ° • •	297 8,46,780 61,437 f composition	- 26 103 7,85,323 a and no printing 250 61.564	26,074 7,82,654 work relating to 2 <i>t1</i> 61,711	—29 —2,669 5 census. —8 +147
() R D2. Pav o () R Col. 1 D3Allow <i>Charg</i> Voted O R Col. 1M	f Establ Mainly ( ances, h ad sinly du	due to onorar e to th	lc=s v ia, et	°, ° • •	297 8,46,780 61,437 f composition	26 103 7,85,323 a and no printing 250 61.364 rance and to the	26,074 7,92,054 ; work relating to 211	29 2,669 o census. 8 +147 rates thereof.
() R D2. Pav o () R Col. 1 D3Allow <i>Charge</i> Voted O R Col. 1M D4Conti	f Establ Mainly ( ances, h ad ). ainly du ngencies	due to onorar e to th	lc=s v ia, et	°, ° • •	297 } 8,46,780 61,437 J composition	- 26 103 7,85,323 a and no printing 250 61.564	26,074 7,82,654 work relating to 2 <i>t1</i> 61,711	—29 —2,669 5 census. —8 +147
0 R D2. Pav o 0 R Col. 1, D3Allow Charg Voted 0 R Col. 1,M D4Conti	f Establ Mainly ( ances, h ad ainly du ngencies	due to onorar e to th	lc=s v ia, et	°, ° • •	297 } 8,46,780 61,437 ; f composition 18,114 43,450 ; carness allow 1,24,860 ;	26 103 7,85,323 a and no printing 250 61.364 rance and to the	26,074 7,82,654 work relating to 2 <i>t1</i> 61,711 enhancement of	29 2,669 o census. 8 +147 rates thereof.
0 R D2. Pav o O R Col. 1, D3Allow Charge Voted C R Col. 1,M D4Conti C	f Establ Mainly ( ances, h ad ainly du ngencies	due to onorar e to th	less v ia, et e ⊈rai	°, ° • •	297 } 8,46,780 61,437 J composition	26 103 7,85,323 a and no printing 250 61.364 rance and to the	26,074 7,82,654 work relating to 2 <i>t1</i> 61,711 enhancement of	-29 -2,669 o census. 8 +147 rates thereof.
0 R D2. Pav o 0 R Col. 1, D3Allow <i>Charge</i> Voted 0 R Col. 1,M D4Conti 0 F Q5 Conti	f Establ Mainly ( ances, h ad ainly du ngencies ).	due to onorar e to th	less v ia, et e ⊈rai	°, ° • •	297 8,46,780 61,437 f composition	26 103 7,85,323 a and no printing 250 61.364 rance and to the	26,074 7,82,654 work relating to 2 <i>t1</i> 61,711 enhancement of	-29 -2,669 o census. 8 +147 rates thereof.
0 R D2. Pave 0 R Col. 1, D3Allow <i>Charg</i> Voted 0 R Col. 1,M D4Conti 0 F D4Conti 0 Col. 1,M	f Establ Mainly ( ances, h ad ainly du ngencies ).	due to onorar e to th	less v ia, et e ⊈rai	°, ° • •	297 } 8,46,780 61,437 ; f composition 18,114 43,450 ; carness allow 1,24,860 ;	26 103 7,85,323 a and no printing 250 61.364 rance and to the	26,074 7,82,654 work relating to 211 61,711 enhancement of 1,18,389	-29 -2,669 o census. 8 +147 rates thereof.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
1	2	3	4
Major Head "56Stationery and Printing "contd.	Rs.	Re.	Rs.
DGOVERNMENT PRESSES-concid.			
D6.—Mechanical Section— Rs.			
O	► 19,962	20,000	+38
D7Type Foundry Section-			
O 4,410 R	► 4, <b>3</b> 18	4,605	+87
D9.—Stores— O	- 32,381	30,473	1,908
R	50,001	00,210	
D10.—Additions to plant and machinery.— O	- 1,950	1,949	1
$\mathbf{R}$			
D11.—Charges payable to other departments— 0	► 69,437	69,205	232
D12Renewals and replacements from Depreciation Reserve	3.440	3,217	
D13.—Deduct—Amount transferred from Deprecia tion Reserve		3,217	+223
For rounding	136	-,	
E.—PRINTING AT FRIVATE PRESSES.—	. 130	••	
0	> 10,154	6,533	3,621
Col. 1.—Mainly due to the balance of the cost 1941-42. Col. 4.—A fluctuating item.	of printing cer	tain Bengal forr	ns ordered in
FCOST OF PRINTING WORK DONE BY OTHER GOVERNMENTS-	R		
O 3.270 R			
Col. 4.—Mainly due to liabi <b>F.F.</b> —Deduct—Cost of printing work done foi other Governments and paying Depart ments—	R.	ward.	
R			6,947
Col. 1.—Due to the post-budget decision to adj for the A. R. P. Controller under sub-head A3 (i Col. 4.—The item being new more accurate estim	) (1) of Grant No	). 34.—Extraord	printing work
GCHARGES IN ENGLAND-			
High Commissioner- G1Leave salaries, deputation pay, oversea	9		
pay, etc	- 1		
Charged	4,000	4,000	_

Muje	or Hea	d and	Sub-1	head.	•	Final Grant or Appropriation.	Aotuul Expenditure.	Excess+ Saving
		1				2	3	4
		- <b></b>				Rs.	Rs.	Rs.
Major Head " 56.	-Stati	oner	and F	Printi	ng "roncld			
G CHARGES IN H	SIGLAS	(D0	oncid.		•			
High Commissio	ner	oncld						
G2Cost of	i store	s prop	per		Rs.			
0.					23,920			
R.	•				1,760	25,680	24,453	
G3.—Cost of Reserve	store:	s pure	chaved	from	Depreciatio	n 3,560	1,378	2,182
G4.—Deduct ciation Res					from Depre eplacements		1,378	+ 2, 182
H LOSS OR GAIN	BY EX	CHAN	G E					
Charged	•	•	•	•	• •	100	7	93
Voted .	•	•	•	•	• •	100	43	57
For rounding-						•		
Charged	•	•	•	•		200		300
Voted		•	•	•	• •	210	••	210
Water Hains Has	.) 11 70	S4.	•:		- Deinting!			
TotalMajor Hea Charged		,	swone.	iy au	1 r mating -	- 16.600	15,485	-1,115
Voted-	•	-		-	•			
0.		•			24,42,400	)	χ.	
8.	•	•	•	•	12,000	} 2 <b>4</b> ,54.400	21,84,894	2,69,506
Deposits and A	Advanc	ces						·····
Deposits no	t beari	ng in	terest	-Res	erve Funds-	-		
I DUPRECIATION	RESE	RVK H	-פאס	-				
Government Pre	8868	•	•	*		7,000	4,593	-2,405
Surrenders or w	ithdray	wals	withir	n gra		) <b>.</b>		•
priation			•	•			••	+46.694
priation— R. G	r088	•				46.694		
priation— R. G	ross eductio	DNS	•	•	40,694	40.054	**	
priation— R. G		DNS	•	•	40,694			
priation— R. G. R. D			•	•	- +0,694			
priation— R. G: R. D Totala—			•	•	- 40,694 • •		15, <u>4</u> 85	
priation R. G R. D Total <b>a</b> <i>Charged</i>	eductio		•	•	40,694 · ·			—1,115
priation— R. G: R. D Totals— <i>Chargel</i> Voted— Gross	eductio	•	• • •	•	40,694 · · ·	16,600	. •	

# 172 Grant No. 32.-- Charges'on account of Stationery and Printing --contd.

#### REVIEW.

Charged savings were 6.7 per cent. of the appropriation against 2.8 per cent. in the preceding year. Voted savings were 11 per cent. of the grant as compared with 10.4 per cent. in the previous year and were mainly contributed by sub-head A.

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 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 1942-43 is shown: below :---

				Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1				2	3	+	5
Bengal Government Press .	•	•	•	Rs. 2.67,931	Rs. (a) Nil	Rs. 1,402	Rs. 2,66,529
Press and Forms Department			•	2,33,755	(a) Nil	3,193	2,30,562.
	Tot	tal	•	3,01,686	(a) Nil	4,393	4,97.091

(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.

3. A loss of Rs. 242 being the value of forms stolen from a Collectorate was written off under the orders of the competent authority.

and a second statement of the			-				Opening balance.	Receipts.	luanes.	Closing balance.	
		1					2	3	4	5	
Stationery, pri	inting s	und l	bindin	g mat	orials.	•	R«. 1,12,218	Rs. 6,52,622 (c)	Rs. 5,29,203	Rs. 2,35,637	
Spare parts an	d petty	r pla	nt	•	•		12,233	1,032 (c)	1,734	11,531	
Dead stock	•			•	•	•	3,238	6,318 (c)	6,111	3,465,	
Other stores	•	•	•	•		•	6,645 (b)	24,408 (r)	19,879	11,174	

Store Accounts of the Central Jail Press for the year 1942-43.

(b) Excludes the value of the remelted metal.

(c) The receipt4 include the value of certain items not accounted for in the previous year due to delay in receiving correct invoice price, etc., at the time of submission of the previous year's statement.

The stock was verified by the Travelling Auditor 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.

CALCUTTA, ) H. W. SHEA,

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

The store accounts of the Central Jail Press, Alipore, for the year 1942-43 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 25th January, 1944.

The 25th January, 1944.

<sup>•</sup> B. R. RANGASWAMI, Examiner, Outside Audit, Bengal.

Store Accounts of the Bengal Government Press and its branches for the year 1942-43.

	-			-	
		Opening balance.	Receipts.	lasues.	Closing balanc <b>e</b> .
1		2	3	4	5
Stationery, printing and binding materials	•	Rs. 46,925	R4. 2 48,724	Rs. 2,36.829	R≈. 58,820
Spare parts and potty plant	•	6.594	12.132	11,486	7,240
Dead stock	•	••	4.723	4,558	165
Other stores	•	7,849	36.749	30,887	13,711

The store account does not include the value of certain items (both receipts and issues) for which the relevant invoices were not received from the Director General, Indian Store Department, England, and as such the value could not be ascertained. Verification of stock was done by officers not in charge of stores.

(1. 1'C. 1. 1) it the former concerns a culturation concernst the former concernst a culturation

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.

ALIFORE, The 18th October, 1943. GEO. W. DAVIS,

Superintendent,

Government Printing, Bengal.

The store accounts of the Bengal Government Press and its. branches for the year 1942-43 were test-audited under my supervision. The figures for receipts and issues do not include the value of certain items of stores obtained from England, the invoices whereof were not received from the Director General. Indian Store Department. Subject to this 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 11th November, 1943. S. K. DEY,

Assistant Accounts Officer, Bengal.

## Grant No. 33.—Miscellaneous. See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation. 2	Aotual Expendi- ture. 3	Excess+ Saving 4
	Rs.	Rs.	Re.
Major Head " 57 Miscellaneous ".			2114
AEXPENDITURE ON ACCOUNT OF STATE PRISONER AND DETENUS	4		
Gross			
0 10.300	49 500	AT 190	1 10 000
S	48.500	63,180	+16,680
Col. 1Due to an increase in the number of	persons detained	under the De	fence of India
rules. Col 4Mainly due to larver expenditure	than anticipated	towards the close	e of the year.
Deduct—Recoveries— R			
('ol. 1Family allowance of a security prisoner			
after the budget stage.		-	
B	• 330	- <b>3</b> 16 -	+146
0	84.900	80,702	<b>4</b> .198
R	04.800	AU, 702	
DSPECIAL COMMISSIONS OF ENQUIRY-			
R 61	61	61	••
EPETTY ESTABLISHMENTS-			
0 1,66,100	2.73.300	2,43,325	-29,775
S'' 1,11,000 }			
R			
Col. 1.—Supplementary grant due to (1) enhanced ed dearness allowance to the contingency meni telegraphic charges (Rs. 95,000). Col. 4.—Mainly foreign telegrams than anticipated.	ials (Rs. 16.000)	and (2) increase	in postal and
F.—IRBECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—			
0			
<pre></pre>	3.000	2,896	104
R	-		
GRENTS, RATES AND TAXES	43,000	33,008	9,992
Col. 4Payment of tax of the Writers' Buildin	ys for one quarte	r held over pe	•
ment of the question of refund in respect of taxes	paid in excess in	previous years.	
H.—Contributions— Charged—			
R	50 07 412	51,67,697	+ 1.60.284
.R	00,07,±10	01,07,007	T-1,00,205
Col. 1.—Mainly due to smaller payments to local Government of India (Adaptation of Indian Li chiefly due to economic depression and less num Col. 4.—Mainly due to larger payments to loca anticipated under the Cess Act during the last qua	aws) Order, 1937. aber of cases insti al bodies on acco	The fall in the tuted under the	various Acts.
Voted O 10,33,700}			
R	10,20,305	10,25,386	+ 5.081
			م الم الم الم الم الم الم الم الم الم ال

	Maj	jor J	fead a	nd S	1 <b>0-14</b> 90	ıd.	Fin Gran Appropr	t or	Actual Expendi- ture.	Excess+ Saving
	1				2	2		4		
							R	A.	Rs.	Rs.
Maj	or Nea	<b>rd</b> "	57	Misce	ilaneo	us ''-	-contd.			
IMISORL	LANL	DUR	DURB	ан Сн	ARGE	<b>}</b>				
							Rs.			
	0.	•	•	•	•	•	4,000	366 ·	365	
	R.		•					300.	300	-

Col. 1.—As no higher Indian titles were conferred on any person residing in Bengal no khellat was purchased and no Durbar was held formally to invest the recipients of honour.

J .--- MISCELLAN HOUS AND UNFORESEEN CHARGES---

C'harged								
<i>0</i>	•	•	•	•	510	12	g.	10
R	•	•	•	•	<b></b> 498∫	14	~ .	
Voted				•				
0	•	•	•		57,000			
s	•	•	•	•	7,30,300 }	4,23,551	2,95,919	1,27,632
R	•	•	•	•	-3,63,749			

. .

Col. 1.—Supplementary grant due to (1) distribution of gratuitous relief in certain areas of a district affected by communal riots (Rs 80,000) and (2) undertaking of the scheme for the removal of beggars from Calcutta direct by Government instead of its execution through the agency of an outside body for which a provision of Rs. 2 lakhs was originally made under sub-head A.-1 of Grant No. 35.—Interest Free Advances (Rs. 6.60,300). Reduction mainly due to the postponement of the construction of the Vagrant Homes, the bricks collected having been requisitioned by the Military authorities and the alternative measure to manufacture bricks having also failed owing to difficulties in coal transport. Col. 4.—Mainly due to (1) slow progress of the construction of Vagrant Homes owing to difficulty and delay in obtaining materials, permits, licenses, etc. (Rs. 1.00,000), (2) postponement of additions and alterations to Casual Homes for vagrant  $\mathcal{K}$  for want of materials (Rs. 16,985) and (3) non-availability of stores required for vagrant  $\mathcal{K}$  (Rs. 423, 841), pattly set off by an unforeseen payment towards the close of the year for the ac justition of land for Vagrant Homes (Rs. 23,600).

K .--- CHARGES IN ENGLAND----

High Co	mmissi	oner-							
•	0.	•	•	•	•	200 ]	100	_	
	R,	•	•	•	•	-100	100	5	95

For rounding-

Charged	•	•	•	•	. •	•	10	••	+10
Voted	•	•	•	•	•	•	250	••	+250

Surrenders or withdrawals within grant or appro-

Channed

Crice gen							
R	•	•	•	6,47,585	6,47,585	••	6,47,585
Voted-							
R. Gross .	•	•	•	3,70,817	3,70.817	••	
R. Deductions	•	•	•	12,000	12,000	••	

Major Head and Sub-head.							Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		1				•	2.	3	4
						•	Rs.	Rs.	Rs.
Major Head " 5	57.—N	Hiscol	laneo	us "–	-concl	d.			
Totals	67N	Aiscel	laneo	us ''-	-concl	d.			
Major Head " 5 Totals Charged	57N	Aiscel		us "	-concl	и.	<b>56</b> ,55,000	51,67,699	
Totals-	57.—h	Aiscel	ianeo	us "	•		56,55,000	51,67,699	
Totals Charged		Aiscol	ianeo	us "	•		<i>56,55,000</i> 22,68,000	<i>51,67,699</i> 17,47,5 <del>6</del> 3	<i>4,87,30</i> 5,20,43
Totals Charged Voted		•			•	•			, .

### REVIEW.

In the charged section the savings were 8.6 per cent. of the original appropriation as compared with 11.1 per cent. in the preceding year and were mainly contributed by sub-head H. There was, however, an excess of 3.2 per cent. over the final charged appropriation against a saving of 3.4 per cent. in the previous year.

In the voted section the savings were 23.5 and 8 per cent. of the grant and the finally modified appropriation as against 2.6 and 1.6 per cent. respectively in the previous year. Sub-head J mainly contributed to the savings in the grant.

Ma	.jor H	lead a	ad Su	ib-hea	d.		Final Grant or Appropria- tion.	Actual Expeadi- ture.	Excess-
			1				2	3	4
							R#.	Re.	· Ra
r Head "G	3E	Extrao	rdina	ry Cha	trges '	".			
-CHARGES	IN I	NDIA-	_						
A1Chan war-				dıre	ot re	sult of the			
A1 (a)	-Pres	sa Ceo							
Charged-									
Gross_	-					n			
0						Rs.			
0.	•	•	٠	•	•	17.760	18,351	/ 18,340	11
. R.		•	•	•	•	591 )		•	
Deduct	-Re	ooveri	e <b>s</b> of	war e	harge	j			
0.	•	•	.'	•	•	-17,760	18 071	10 951	
R.				_					••
Voted-	-	•	•	•					
Gross-									
0.	•	•	•	•		25.310)			
						6	25,316	26.080	+764
R. Deduci	• •	•	•	•	•	,			
Detenci •0.	12(-	coven	105 01	WAT C	цагде				
	•	•	•••	•	•		-25,316		719
R.	•	•	•	•	•	ر 8			
A1 (b).									
extr	<b>a</b> ata:	ff for :	a seap	lane	base).				
<b>A</b> 1 (		(1),—`	Pay of	f Offic	·er				
Charge O.	·d					25,6007			
0.	•	•	•	•	•				
8.	•	•	•	•	•	17.000 {	- 24.009	20,755	
R.			•		•	-18,600			
the protect	ion o	f vuln	erable	e area	в. R	eduction di	ertainment of a ne to the abolitio foreseen on acco	a of some posts	s. Col. 4Du
Voted-	•								
0.	•	•	•	•	۰.	7,500		•	
8.			•	•	•	26.000	30,500	31,47	L +97
R.						3.000		•	
	-Supp	lomer	atary (	grant	for th		, ated under " <i>C</i>	harged ". 'Red	uction based o
	b) (i)	(2)	Pay o	f Est	a blisb	ment			
0.	•	•	•	•	•	8.21,000	}		
8.	•	•	•	•	•	9,12,000	16,16,000	17,67,66	l +1,51, <b>6</b> 6

### See also the Audit Report.

Col. 1.—Same as under sub-head A.-1 (b) (i) (1).—Voted. Col. 4.—Mainly due to the employment of additional police forces in connection with A. R. P.

Major H	lead and S	Sub-head.	•	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excoss+ Saving
	1 .			2	3	4
or Head "63.—E L.—Charges in In	•		"rontd.	R«.	Rs.	Rs.
A1Charges in war-could.			hult of the			
A -1(b)Misce	llaneous	-rontd.				
A1 (b) (i) extra staff		lice Force ( plane base)-				
	-		oraria, etc.—			
(:harged			Rs.			
<i>ი</i>			7,800)			
<i>s</i>			₹.500 }	12.300	8, <b>46</b>	8 -3.8
			the reason st	ated under sub-	-hepd A1 (b)	(i) (1)('harge
Voted-			·			•
0			26,100 ]			
· S	. <b>.</b>	• •	2,70,000 }	3,12,100	3,29,362	十17,20
R			16,000		•	
Addition based o	n actuals.	Col. 48	ame as under			
	n actuals.	Col. 48	ame as under			
Addition based o A-1 (b) (i) (4 O. S. R.	on actuals. .)Contra	Col. 4S	amo as under encies 4,000 26,000 	sub-head A1 17,000	(b) (i) (2).—(*0	9 + 10.7
Addition based o A-1 (b) (i) (4 O. S. R. R. Col. I.—Same head A1 (b) (i)	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under 4,000 26,000 13,000 1 (b) (i) (1)	with-head A1	(b) (i) (2).—(*0	9 + 10.7
Addition based o A-1 (b) (i) (4 O. S. R. R.	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under 4,000 26,000 13,000 1 (b) (i) (1)	sub-head A1 17,000	(b) (i) (2).—(*0	9 + 10.7
Addition based o A-1 (b) (i) (4 O. S. R. Col. ISame head A1 (b) (i) A1 (b) (i) (5). Charged—	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1) -s-	-sub-head A1 17,000 VotedCol. 1	(b) (i) (2)('0 27,70 . Col. 4Na	01.4. 9 + 10.7 me as under su
Addition based o A-1 (b) (i) (4 O. S. R. Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R.	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under 4,000 26,000 13,000 1 (b) (i) (1)	sub-head A1 17,000	(b) (i) (2).—(*0	01.4. 9 + 10.7 me as under su
Addition based o A-1 (b) (i) (4 O. S. R. Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R. Voted—	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1)- -s- 800	-sub-head A1 17,000 VotedCol. 1	(b) (i) (2)('0 27,70 . Col. 4Na	01.4. 9 + 10.7 me as under su
Addition based o A-1 (b) (i) (4 O. S. R. Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R.	n actuals. )Contra as under (2)Col.	Col. 4S act Conting	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1) -s-	-sub-head A1 17,000 VotedCol. 1	(b) (i) (2)('0 27,70 . Col. 4Na	0 + 10.7 me as under su 8
Addition based o A-1 (b) (i) (4 O S R Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R Voted— O S	n actuals. )Contra as under (2)Col. (2)Col.	Col. 4S act Conting sub-head A 4. ontingencu	amo as under 4,000 26,000 -13,000 -1 (b) (i) (1) -5 - \$00 1,92,000 7,48,000 }		(b) (i) (2)(`c 27,70 . Col. 4Sa 76	0 + 10.7 me as under su 8
Addition based o A-1 (b) (i) (4 O. S. R. Col. 1.—Same head A. 1 (b) (i) A1 (b) (i) (5). Charged— R. Voted— O.	n actuals. )Contra as under (2)Col. Other C	Col. 4S act Conting sub-head A 4. ontingencu	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1),- rs- \$00 1,92,000 7,48,000 } 2,55.000 }	sub-head A1 17,000 VotedCol. 1 800 11,93,000	(b) (i) (2)('c 27,70 . Col. 4→Sa 76 11,72,65	0.4. 0 + 10.7 me as under su 8
Addition based o A-1 (b) (i) (4 O S R Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R Voted— O S	n actuals. )Contra as under s (2)Col. ()ther C  Col. 1	Col. 4S act Conting sub-head A 4. contingencie Same as ur	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1),- rs- \$00 1,92,000 7,48,000 } 2,55.000 }		(b) (i) (2)('c 27,70 . Col. 4→Sa 76 11,72,65	0.4. 0 + 10.7 me as under su 8
Addition based o A-1 (b) (i) (4 O. S. R. R. Col. 1.—Same head A1 (b) (i) A1 (b) (i) (5). Charged— R. Voted— O. S. R.	n actuals. )Contra as under s (2)Col. ()ther C  Col. 1	Col. 4S act Conting sub-head A 4. contingencie Same as ur	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1),- rs- \$00 1,92,000 7,48,000 } 2,55.000 }	sub-head A1 17,000 VotedCol. 1 800 11,93,000	(b) (i) (2)('c 27,70 . Col. 4→Sa 76 11,72,65	0 + 10.7 me as under su 8
Addition based o A-1 (b) (i) (4 O. S. R. Col. 1.—Same head A. 1 (b) (i) A1 (b) (i) (5). Charged— R. Voted— O. S. R. A1 (b) (i) (6). S. Col. 1.—Suppl Col. 4.—Mainly (in connection without)	n actuals. )Contra as under s (2)Col. Other C Other C Oth	Col. 4S act Conting sub-head A 4. fontingencie Same as ur - grant for t execution	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1),- 	-Voted-Col. 1 -Voted-Col. 1 800 11,93,000 A1 (b) (i) (3). 28,000 ated under sub- aber of works n	(b) (i) (2)('c 27,70 . Col. 4	<ul> <li>a) + 10.7</li> <li>b) + 10.7</li> <li>c) me as under su</li> <li>c) - 22,3</li> <li>c) - 22,3</li> <li>c) + 24.2</li> <li>c) (1) - Charge</li> </ul>
Addition based o A-1 (b) (i) (4 O. S. R. R. Col. 1.—Same head A1 (b) (i) (5). Charged— R. Voted— O. S. R. A1 (b) (i) (6). S. Col. 1.—Suppl Col. 4.—Mainly of the second se	n actuals. )Contra as under s (2)Col. Other C Other C Oth	Col. 4S act Conting sub-head A 4. fontingencie Same as ur - grant for t execution	amo as under encies- 4,000 26,000 13,000 1 (b) (i) (1),- 	-Voted-Col. 1 -Voted-Col. 1 800 11,93,000 A1 (b) (i) (3). 28,000 ated under sub- aber of works n	(b) (i) (2)('c 27,70 . Col. 4	0]. 4. 9) + 10.7 me as under su 8

Col. 1.—Supplementary grant for the reason stated under sub-head A.-l (b) (i) (1).—Charged. Col. 4.—Mainly due to the recovery of charges for 15 months (January 1942 to March 1943) owing to the adoption of the financial year as the basis of adjustment instead of the calendar year. See also paragraph 4 of the review.

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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
1	2	3	' 4
	R×.	Rı.	Rs.
Majer Head " 63. Extraordinary Charges "-confd	2		
-CHARGES IN INDIA-contd.			
A1Charges incurred as a direct result of the war-could.	0		
A1(b)Miscellaneous-contd.			
A1(b) (i).—Extra Police Force (including extra staff for a scaplane base)—concid.	g		
A1(b) (i) (7).—Deduct—Recoveries of wa oharges—concld.	r		
Voted— R4.			
0		23,00,854	) —11,20 <b>,8</b> 0
S	) under ''' Chargod ''	•	
For rounding—	<b>\</b>		
Charged	·	••	44
Voted	400	••	
A1(b) (ii).—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police ('alcutta—	10		
()rova—	<b>`</b>		
O.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	41,600	54,25	0 · · +12,68
('ol, 1.—Due to employment of extra staff., C funds for (1) a portion of establishment charg the Tea Controller and the Secretary of Sta the review.	es (Rs. 5.406) and	. (2) cost of tel	egrams betwee
Deduct-Recoveries of war charges-			
0	} -41,600	7,12	0 + <b>34,4</b>
R	j,	.,	1011
Col. 1.—Larger recovery for the reason state Central Government not agreeing to reimburse t	d under "Gross" he charges fully fo	Col. 4.—Ma or want of cert	ainly due to the to the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of the teacher of teacher
A1(b) (iii).—Flax Production— Gross		1,27	15 <b>+1,2</b>
Col. 4 Due to the incidence of the cost of th	e flax growing ma		
before the close of the year.		1.5	
Deduct-Recoveries of war charges .	nder 11 Orana 11		275 -1,2
Col. 4.—See note u A1(b) (iv).—Provincial Transport Controller			
Charged	17.800	17,2	13 —5
R	11,000		

Major Head and Sub-head.	Final Grant or Appropriation	Expendi-	Excess+ Saving—.
1	2	3	4
•	Rs.	 Rs.	Rs.
Major Head "63Extraordinary Charges "-	-conld.		
-CHARGES IN INDIA-conid.			
A1.—Charges incurred as a direct result o war <i>contil.</i>	of the		
A1(b)Miscellaneous-contd.			
A1(b) (v)Separation and other allo in non-family areas-	wances		
Churged	Rs.		
	3,000 3,00	00 2,533	3 -4
Col. 1.—Post-budget decision to grant fin. serving in certain vulnerable zones declared their families in safer areas.			
Voted		•	
<b>S.</b> 1,50			
	s under "Charged"		•
A. 1(b) (vi).—Home Guard Organisation-			
	$(000)$ $\{1,22,00\}$	0 1,57,532	+ 35,5
R	.000		- T00,0
Col. 1.—Supplementary grant due to th Reduction based on actuals. Col. 4.—Due A1(b) (vii).—Director of Civil Supplies-	to large expenditure	tion to start th towards the close	e organisatio of the year.
Charged -	-		
S	,000 6-5,00	0 48,470	
Col. 1.—Due to the setting up of an organ distribution of food stuff in the Province. ( given to certain schemes owing to the startin Voted—	Col. 4.—Mainly due	to partial effe	ct having bee
S	.000 3.89.00	0 2,92,543	96,48
Cole Land 4 San	ae as under "Charge		
A1(b) (viii)War Injuries Scheme		<i>u</i> .	
Gross-			
R	.000 57,00	0 45,773	
Col. 1.—Post-budget decision to adjust the war injuries under this sub-head. Col. 4.— Government's sanction to the entertainment tion in the number of forms printed in conner Deduct—Recoveries of war charges—	Mainly due to (i) t of some temporary of	ho lato recoipt clerks (Rs. 3,429)	of the Centra and (ii) reduc
R	,00057,00	0 37,100	10
Col. 1.—See note under "Gross". Col. 3 Further adjustment on the basis of actuals v	Recovery made of vill be made next yes	a the basis of re ar.	vised estimate
A1(b) (ix)Motor Spirit Rationing Sche	-me		
('hargeil Gross		1,087	+ 1,08
	h 3 of the review.	·	
Deduct-Recoveries of war charges .		—1,087	1,08
Nee paragraj Voted—	h 3 of the review.		× 1 •
10°C4		1,16,318	+146,31
Gross			
•	h 3 of the review.		
•	oh 3 of the review.	60,954	60,96

Major Head and Sub-bead.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
. 1	2	3	4
Major Head "63. Extraordinary Charges "ronid.	R9.	Rs.	R.,
A. ICharges incurred as a direct result of the war-could.			
A1(b)Miscollaneous-concld.			
A1(b) (x)Liaison Officer/ in Eastern			
Command-			
('harged-			
(irose-			
R4.			
S	36.000	35,356	14
Col. 1.—To most the cost of Special Officers app the Military and the Civil authorities.	ointed to secure	close co-ordina	ation between
Deduct-Recoveries of war charges-			
N			69
Col. 1.—See note unde Voted	E . IATORA .		
	•		
Gross	5.000	3.842	-1.15
		0.091	-1.15
Col. 1.—See note under	" Charged ".		
Deduct-Recoveries of war charges .	•••	-1,295	1,29
A1(b) (xi) National War Front-			
Charged— • .			
Grona .		10.000	-
R	19.732	19,653	7
	o start the organi	sation.	
Deduct-Recoveries of war charges-	•		
R		-19.653	. +7
Col. 1. —See note und	ler "Gross".		•
Voted-			
Gross-			
R 3.01,176	3,01.176	2,91,740	9,43
Col. 1See note unde	r "Charged".		
Deduct-Recoveries of war charges-			
R	-3.01.176		57
Col. 1. See note under "Charged". Col. 3.—Se Recoveries—Col. 3. A. 1(b) (xii) — Exponditure in connection	a note under sub-	-11040 A1(0) (V	111) <i>1 1942</i> 4672
A1(b) (xii).—Expenditure in connection with interning of enemy subjects—			
Gross-	• • • • •		
R 11.600	11,600	14.228	+2.62

Deduct-Recoveries of war charges-

							•	
Maj	or Hea	ud ano	l Mul	b-bead.		Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving
		3				2	3	4
						Re.	Rs.	Rs.
Major Head " 6	3-E)	traor	dina	ry Cha	rges "rontd	r.		
	NDIA-	-contd	1.					
A1.—Charges war—coucld.	incurr	nd as	. 8. (	lirect	result of th	<del>0</del>		
A1(c)W	Vorke	_			· R			
	• •			· <sup>′</sup> ·	10.000,]			
R. '		٠.				· ··	••	••
Col. 1.—Du in connection A2.—Expendi A2(1).—Pay	'with a ture or	ur rai 1 Air	d pre Raid	ocautio	ns under sub	orks '' expendi <sup>,</sup> ure 5 head A1(6) (i) (	6).	police measur
Charged-	-							
0.	•	•	•	•	1.02.800		••	••
<i>R</i> .	••	•	•		-1,02,800 }			
Col. 1,—Pr being more co Voted—	ovision preh	i for C Iensiv	civil e in	Defend its sco	e measures ti pe.	ransferred to sub	-head A3, 1	the latter ner
0.	•	•	•••	•	3,61,000	l		
R.	•					, ··		•••
A 2/(2) Day		4 <b>1</b> . <b>1</b> <sup>1</sup>	<b>L</b>		note under '	" ('harged ".		
A2(2)Pay 0. R.		•		nt— .— See n	1,27,94,100 -1,25,94,100 ote under A.	)	••	••••
0. R. <b>.4</b> 2(3).—Allo	)wance	•		nt— .— See n	1,27,94,100 -1,25,94,100 ote under A.	}		· . 
0. R.	)wance	•		nt— .— See n	1,27,94,100 -1,25,94,100 ote under A.	}		•••••••••••••••••••••••••••••••••••••••
O. R. A2(3).—Allo ('harged-	)wance	•	no <del>r</del> ar	nt— .— See n	1,25,94,100 -1,25,94,100 oto under A	-2.1). — ('harged.		· . ··
0. R. A2(3).—Allo ('harged- U.	)wance	•	norar	n(—  See n is, otc	1,25,94,100 -1,25,94,100 oto under A.  8,300 \$,300	-2.1). — ('harged.		· .  
0. R. A2(3).—Alla ('harged- (). · R. Voted-	)wance	•	norar	n(—  See n is, otc	1,25,94,100 -1,25,94,100 oto under A.  <i>8,300</i> <i>8,300</i> oto under A.	-2.1). — ('harged,	 	•••••••••••••••••••••••••••••••••••••••
0. R. A2(3).—Alla (harged- 0. · H. Voted.— 0.	)wance	s, hor		nt— See n ia, etc See n	1,25,94,100 -1,25,94,100 oto under A.  <i>8,300</i> oto under A. 18,000	-2.1). — ('harged,	 	· · · · · · · · · · · · · · · · · · ·
0. R. A2(3).—Alla ('harged- (). · R. Voted-	)wance	s, hor		nt— See n is, otc See n	1,25,94,100 -1,25,94,100 oto under A.  8,300 8,300 oto under A. 18,000 18,000	-2.1) ('hayged. -2(1)Chayged.	 	· .  
0. R. A2(3).—Alla (harged- 0. · H. Voted.— 0.		• *, hor • •	norar	nt— See n is, otc See n	1,25,94,100 -1,25,94,100 oto under A.  8,300 8,300 oto under A. 18,000 18,000	-2.1). — ('harged,	 	· · · · · · · · · · · · · · · · · · ·
0. R. A2(3).—Alla (harged- 0. R. Voted.— 0. R.		• *, hor • •	norar	nt— See n is, otc See n	1,25,94,100 -1,25,94,100 oto under A.  8,300 8,300 oto under A. 18,000 18,000	-2.1) ('hayged. -2(1)Chayged. 2(1)Charged.	 	 
0. R. A2(3).—Alla Charged- O. · H. Voted O. R. A2(4).—Cor		n, hor	norar	nt— See n is, otc See n See n	1,25,94,100 -1,25,94,100 oto under A.  8,300 oto under A. 18,000 18,000 ote under A.	-2.1). — C'harged. -2(1). — C'harged. -2(1). — C'harged. 2(1). — C'harged.	  	 
0. R. A2(3).—Alla ('harged- (). · H. Voted- (). R. A2(4).—Cor (). R.	wance -	s, hor		nt See n is, etc See n See n	1,25,94,100 -1,25,94,100 oto under A.  8,300  8,300 0to under A. 18,000  18,000  1,54,21,000 -1,54,21,000 oto under A	-2.1). — C'harged. -2(1). — C'harged. -2(1). — C'harged. 2(1). — C'harged.	  	•••
O. R. A2(3).—Alla (harged- O. · R. Voted- O. R. A2(4).—Cor (). R. A2(3).—Gra	wance	s, hor		nt See n is, etc See n See n	1,25,94,100 -1,25,94,100 oto under A. 	-2.1). — ('hayged. -2(1). — Chayged. -2(1). — Chayged. 2(1). — Charged.  2(1). — ('harged.	  	•••
0. R. A2(3).—Alla ('harged- (). · H. Voted- (). R. A2(4).—Cor (). R.	wance	s, hor		nt See n is, etc See n See n	1,25,94,100 -1,25,94,100 oto under A.  8,300  8,300 0to under A. 18,000  18,000  1,54,21,000 -1,54,21,000 oto under A	-2.1). — ('hayged. -2(1). — Chayged. -2(1). — Chayged. 2(1). — Charged.  2(1). — ('harged.	  	••
O. R. A2(3).—Alla (harged- O. · R. Voted- O. R. A2(4).—Cor (). R. A2(3).—Gra	wance	s, hor	norar	nt See n is, otc See n See n See n ibutior	1,25,94,100 -1,25,94,100 oto under A. 	<pre>-2.1). — ('harged, -2.1). — ('harged, -2(1).—C'harged, 2(1).—C'harged,  2(1).—C'harged, </pre>	  	·· ·· ··
O. R. A2(3).—Allo <i>Charged</i> — <i>O.</i> <i>R.</i> Voted.— O. R. A2(4).—Cor O. R. A2(3).—Gra O. R.	wance -	s, hor	norar	nt See n is, otc See n See n See n ibutior	1,25,94,100 -1,25,94,100 oto under A. 	<pre>-2.1). — ('harged, -2.1). — ('harged, -2(1).—C'harged, 2(1).—C'harged, 2(1).—C'harged, </pre>	  	•••••••••••••••••••••••••••••••••••••••
O. R. A2(3).—Allo <i>Charged</i> — <i>O.</i> <i>R.</i> Voted.— O. R. A2(4).—Cor O. R. A2(3).—Gra O. R. A2(5).—Wo	wance -	s, hor	norar	nt See n is, otc See n See n See n ibutior	1,25,94,100 -1,25,94,100 oto under A.  8,300 ote under A. 18,000 ote under A. 18,000 18,000 ote under A. 1,54,21,000 ote under A. 5,24,000 -5,24,000 te under A2	<pre>-2.1). — ('harged, -2.1). — ('harged, -2(1).—C'harged, 2(1).—C'harged,  2(1).—C'harged, </pre>	  	· · · · · · · · · · · · · · · · · · ·
O. R. A2(3).—Allo <i>Charged</i> — <i>O.</i> <i>R.</i> Voted.— O. R. A2(4).—Cor O. R. A2(3).—Gra O. R.	wance -	s, hor	norar	nt See n is, otc See n See n See n ibutior	1,25,94,100 -1,25,94,100 oto under A. 	-2.1). — ('hayged. -2(1). — Chayged. 2(1). — Charged. 2(1). — Charged. 2(1). — ('harged. ;	  	•••••••••••••••••••••••••••••••••••••••

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Major	Major Head and Sub-head.						Actual Expendi- ture.	Excess+ Saving
		1				2	• 4	
						Rs.	Rs.	Rs.
Major Head " 63.	Ext	raordi	nary (	Char	res "-contil.		¥.	
A2Expenditu	re on .	Air R	aid Pr	0081	tions—contd.			
A2(7)Lum	piron	vision	for	Pub	lic Health			
Sehemes					Rs.			
0.				•	8,35,000)			
R.					0.05 000	••	- 1.	• •
к.	•	•	• 	•		1).—Charged.		
A2(8)Lum	Drog	ision				1)( nargen.		
0.	. 1404				42,67,000			
	•	•	•	•	· · · · · · · · · · · · · · · · · · ·	••	••	••
R.	•	•	•	-	-42,67,000 J	1. 41. 3		
A 9(0) Tumo						l).—Charged.		
A2(9).—Lump Schemes—	o pro	0V1810	n 101	r r	ire-ngnting	-	•	
0.			•		3,37,000 ]	•		
R.						•••	••	•
1.,	•	•		•		(1)C'harged.		
A2(10)Lum	D DEO	visior				(1). (1).		
rendered hon								
0.	•	•	•	•	15.00,000 ]			
R.		•				••	• •	••
			See	• not	e under A2	(1)Charged.		
A2(11).—Lun poration for Schemes			to th	• Ca	leutta Cor-	-	•	
0,				•	3,42,000]			
R.					-3,42,000	• ••	••	••
10.	•	•	• 54	••• n		2(1).—Charged.		
A2(12).—Lun Sohemes in cutta.	ıp pr vulne	ovisio erable	on for	Ci	vil Defence			
0.					2,00,000			
R.					-2,00,000	•••	• •	• •
11.	•	•	See n	• ote 1	under A2(1)	- Charged.		
A2(13)Ded	not - T	2000						
A2(13)Dea Charged			CU69 (	wi	a onarges			
0.							_	
	•	-	•	2		• •• •	••	• •
R.	•	•	• .	•	80.1100 J			
<b>.</b>			26	e no	te under A2	(1).—Charged.		
Voted-								
0.	•	•	•		-2,80,45,000 ]	_	•	
_					2,80,45,000	••	••	••
R.	•	•	•	•	4.00.40,000 ]			

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		•			•	-	-	
Majo	r Hei	ad and	Sub-	head.		Final Grant or Appropria- tion.	Actual Expendi- tur <del>r</del> .	Excess+ Saving
		1				2	3	4
		<b></b>				Rs.	Ru.	Re.
Major Head " 63	E)	t <b>raor</b> e	linary	Ghar	ges "-confd.			
	SDIA-	conto	ł					
A. 2Expendit	ure o	n Air i	Raid .	Preca	utions—concle	4.		
For round Charged—		-						
( nærgen-					R.			
0.						•		
R.					100	••	••	••
Voted—	•	•	•	•	1095		•	
0,	• •	•	•	•	-1002			_
R.	÷	•	•	•	100 ∫	••	••	•
A3Expendit	ure o	n Civi	l Defe	ence	-			
A3(i)Pool	able–							
A3(*) (1)	-Dire	ction	and O	rgani	sation-	٦		
Charged-	-							
<i>S</i> .	•	•	•	•	1.23.000	0 77 000	- 2,77,722	722
R.				:	1,23,000 1,54,000 }	2,77,000	• 2,17,725	7-144
VCol. 1.—Sup stage. Additi	oplem ion fc	Ientary or the i	7 gran	it due	to the pay of	f certain officers r head A2(1).—G	not anticipated, harged,	at the budget
Voted								
R.	•	•	•		1,19,80.000	1,19,80,000	1,26,31,740	+6.51,740
Col. 1.—See penditure dur					Charged. Co •	I. 4.—Mainly due	to unexpecta	dly higher ex-
A3(i)(11)	-Fire	r-fight	ing—					
R.	•	•	•	•	35,07,000	35,07,000	42,11,975	
fire-fighting a to adjust pay A-3(iii)Spe	rrang ment cial S year 1	ement s to tl Section Nocessi	s und 1e Cal 1 (Rs. tating	ertako cutta 1,01, g the j	en towards th Corporation v 400) and (iii) purthase of la	d. 4.—Mainly due e close of the year inder this sub-hea larger supply of t rger equipments :	(Rs. 2,67,433), ad instead of a railer pumps du	(ii) late decision under sub-head uring the latte
· A3(i)(III)	,—Me	dical	Relief					
Charged-	-				•		<b>_</b>	
R.	•	•	•	•	. 22,000	. 22,000	22,128	+12
* <b>**</b> : 4 . <b>*</b>			:	See no	ote under A:	2(1).—('harged.		
Voted-					47,44.000	47,44,000	51,40,798	+3,96,79
	•	•	•	•	T1,77.000		·/1,40,788	70,00,18

Col. 1.—See note under A.-2(1).—(*horged*. Col. 4.—Mainly due to (1) unexpected higher expenditure during the last month on first-aid and ambulances (Rs. 65,669). (2) arrangements for additional beds provided in hospita's in anticipation of heavy casualties due to air raida (Rs. 97,042), increased expenditure on 'works' in connection with the Casualty Clearing Hospitals (Rs. 1,98,971) and mass inoculation campaign for prevention of epidemios (Rs. 10,604).

Major Head and Sub-bead.		al Grant Appropria- tion.	Actual Expendi- ture.	Excess + Saving
1	Ą	2	3	• 4 ·
		 D.	ю.	 D
Majer Head " 63 Extraordinary Charges "-could.		Rs.	R8.	Ra.
ACHARGEY IN INDIA-contd.	•			
A3Expenditure on Civil Defence -could.				
A3(i)Poolable-contd.				
A3(i)(1V)Shelters				
R		31,52,000	36,40,379	-1 4,88,379
Col. 1.—See note under A2.1), "harged. Col	1. 4	•		-
anticipated. A3(i)(V).—Evacuation—				
('harged -				
R 5,200		5,200	• 5,616	+416
. Col. 1,—See note under . Voted—	A2(	l).—('harged	•	
R 6,82,000		6,82,000	7,95,221	+1,13,221
Col. 1.—See note under A2.1).—('harged. ( development of the war situation, no accurate est				pendent on the
A3(i)(VI).—Air Raid Precautions for Public Utility Undertakings—				
R		3,65,000	4,36,685	+71,685
Col. 1.—See note under A2(1).—('harged. Co pay, dearness allowance and basic rations of certs by local officers during the last three months in a	nın m	obile repair	squads having	
A. 3(i)(V11).—Relief of persons rendered bomeless by Air Raid—		• •	•	
('harged R		. 7,000		
Col. 1.—See note under A2(1).— <i>Charged.</i> C Calcutta, was eventually debited to sub-head A3			of the Relief	Control Officer,
Voted-				
R		28,00,000		
Col. 1.—See no'e under A2,1).—('harged. ('o A3(i)(VIII).—Provision to meet Air Raid	N. 4	-rame as un	der A3(1)(V)	
damages on buildings—		000 000	50 - 40	
R	ol. 4.–	93,000 Mainly due		
A3(i)(IX)Civilian War Doaths Organisa	<b>u</b> -	•		
R		48,000		5 —2,922
Col. 1.—See note and	ier A	-2(1). $-(ha)$	rged.	•
A. 3(i)(X).—Repair to Government roads and bridges damaged by Air Raid	•	•	87-	1 + 874
A3(i)(XI)Miscella neous-				•
A3(i)(X1)(a)Lighting restrictions-		10.000	11.00	) 7 dan
R. 19,000 Col. 1.—See note under A -2(1).—( <i>barged</i> . () close of the year to adjust certain charges un section.	ol. 4.		s to the decision	n made after the
A3(i)(X1)(b) Rescue work				
R		14.02,000		2 +45,702

Major Head and Sub-bead.	Final Grant or Appropria- tion.	Actual Expendi- ture	Excess+ Saving—.	
1	2	3	4.	
	Rs.	R1.	R.	
Major Head "63 Extraordinary Charges "con	ntal.			
CHARGEN IN INDIAcontd.				
A.3.—Expenditure on Civil Defence—could.				
A3(i).—Poolable—contd.				
A3(i)(X1)(c).—Disposal of unexplode bombs—				
R4.		14,494		
		14,404		
• Col. 1.—See note und A3(i)(Xl)(d).—Camouflage—	ler A2(1)Charged.			
R 1,54,0	00 1,54,000	44,520	1,09,48	
Col. 1See note under A2(1)('harged.	Col. 4Same as un	ler A3(i)(VIII	)Col. 4.	
A3(i) (XI) (e).—Regional plans in connection with food, fuel and samitation—	•			
Charged — R 4.81	01) 4,800	4,758		
Col. 1.—See note und		+,790	-	
Voted				
R	00 11,73,000	12,17,911	44,91	
Coi. 1.—See note u	ider A2(1).—( harged	<i>l.</i>		
A3(i) (XI) (f)Civil Transport-				
S 6,83,0				
•	00 34,00,000	33,24.770	73,23	
B				
R	reseen expenditure.			
•	reseen expenditure.			
•	ressen expenditure.			
•	reseen expenditure.			
('ol. 1.—Unfor A3(i) (XI) (g).—Supply of identity dises— R. 46.0	00 46.000	33,006		
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00 46.000 Col. 4.—Mainly due	to less punching	g work owig	
('ol. 1.—Unfor A3(i) (XI) (g).—Supply of identity dises— R. 46.0	00 46.000 Col. 4.—Mainly due	to less punching	g work owig	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00 46.000 Col. 4.—Mainly due	to less punching	g work owig	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00 46.000 Col. 4.—Mainly due rernment and slow p	to less punching	g work owig	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00) 46.000 Col. 4.—Mainly due rernment and slow y	to less punching	g work owin	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00 46.000 Col. 4.—Mainly due remment and slow y mimals— 00 37,000	to less punchin progress of sale 32,776	g work owin o. —4,22	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity discs	00 46.000 Col. 4.—Mainly due remment and slow y mimals— 00 37,000	to less punchin progress of sale 32,776	g work owig 9. —4,23	
<ul> <li>('ol. 1,Unformation of the second</li></ul>	00) 46.000 Col. 4.—Mainly due cernment and slow y mimals— 00 37,000 Col. 4.—Mainly due	to less punchin progress of sale 32,776	g work owig 9. —4,2	
('ol. 1,Unfor A3(i) (XI) (g)Supply of identity disca- R. 46.0 Col. 1See note under A2(1)Charged. to the late supply of discs by the Central Gov A3(i) (XI) (h)Air raid precautions for a R. 37.0 Col. 1See note under A2(1)Charged.	00) 46.000 Col. 4.—Mainly due cernment and slow y mimals— 00 37,000 Col. 4.—Mainly due	to less punchin progress of sale 32,776	g work owig 9. —4,2	
<ul> <li>('ol. 1,Unformation of the second state of the second s</li></ul>	000 46.000 Col. 4.—Mainly due rernment and slow y animals— 000 37,000 Col. 4.—Mainly due als	to less punching progress of sale 32,778 to a smaller n	g work owin 9. —4,23 umber of bal —5.0	

	•		مودانين المراجع
Major Head and Sub-head.	Final Grant or Appropriation.	Aotual Exponditure.	Excess+ Saving
. T	2	3	4
/	R9.	 Rs.	 Rя,
a Malas Maad II 82 . Extractionry Charges "			
Major Head " 63Extraordinary Charges "-contd.			
ACHARGES IN INDIA-concid. A3Expenditure on Civil Defence-concid.			
A3.(i)J'oolable-coucld.			
A. 3(i) (XI) (j)Equipment Centrally supplied-			
Rs.			
R 42,89,000	42,89,000	37,40,773	5,48,227
Col. 1.—See note under A2(1).—Charged. Col Central (lovernment (H4. 2,09,867) and partly to adjust a portion of the expenditure under sub- See also note under that sub-head.	to the decision r lend A3(ii) (2)	nade after the cl	ose of the year
A3(i) (X11),-Deduct-Recoveries of war charges-	-		
Charged	-2.01.240	-2.01.000	+240
Col. 1,-See note under A,-	-	•••	, 200
Voted		-	
R	-2,68,98,760	-2,52,00,000	+-16,98,760
Col. 1.—See note under A2(1).—Charged. Col. Government than anticipated.	. 4Due to sma	ller recovery from	m the Central
A3 (ii) Non-poolable-			
A.3 (ii) (1).—A. R. P. Measures in respect of Government buildings and Government offices in hired buildings.—			
R 9,07,000	9,07,000	2,87,726	
('ol. 1.—See note under A2(1).—Charged. Col. anticipated.	4.—Mainly due t	g excoution of le	ess works than
A3 (ii) (2)Miscellaneous-	5 51 000	01000	1 9 89 100
R. 5,51,000 Col. 1.—See note under A2(1).—Charged. ('ol.	5,51,000 A - Mainly due 1	9,14,490 wa tha dasivian w	+3,63,490
blose of the year to adjust provisionally under Central Government on account of the centrally s made under sub-head A3(i) (XI) (j) (Rs. 3,38,360	this sub-head a p upplied equipmer	art of the debits its provision fo	raised by the
A3(111)Special			
A3 (iii) (1).—Grants to the Calcutta Corpora- tion—			
R 3,00,000	3,00,000	2,03,152	96,848
Col. 1See note under A. 2(1),-Charged. Col.	4Due to late a	pplication for co	ontribution.
A3 (iii) (2)Grants to other local bodies-			
R 1,00,000	1,00,000	- 4.05,101	- <b>f</b> 3,05,10 <b>1</b>
Col. 1See note under A2(1)Charged. Col. expenditure on the Civil Defence schemes undertal	4.—Mainly due t ken by certain los	o some unfores al bodies.	seen items of
A3 (iii) (3)Deduct-Recoveries of war charges-		•	•
R	1,00,000	66,000	434,000
Col. 1.—See note under A2(1).—Charged. Col. vernment due to smaller payment of contributio A3(iii) (1).			
A.4Suspense	••	5,77,855	+5.77,833
Col. 4.—Due to the decision made after the close cost of G. I. pipes requisitioned and kept in reserve works. See the Annexure.	of the year to ac a stock for utilisa	ljust under this tion in different	sub-head the Civil Defence

Majo	Head	l and	Sub-	he <b>ad.</b>		Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving
		1				2	3	4
						Ra.	Rs.	Re.
lajor Head " 63	-Extra	aordi	nary (	Charg	es "—concld.	•		
-CHABGES IN E	GLAN	<b>D</b> —						
High Commission	ier—							
Charged Gross								
01000-					Rs.			
0.	•	•	•	•	8.000	39.240	41,940	+2,70
R.	•.	•	•	•	31,240		,-,-	1 <b>~,</b> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Deduct—Recor	e <b>r</b> 10 <b>9</b>	of we	r cha	rg <b>es</b>	-			
0.	•		•	•	8,000 ]			
R.					8.000	· ··	••	••
<b>T</b>								
Voted					F (00)			
0.	•	•	•	•	5,600	21,360	21,264	A
R.	•	•	•	•	15,760			
-LOSS OR GAIN	BY EX	CHAN	G <b>E</b>					
<b>Char</b> ged	•	•	•	•	•••	••••	73	+7
Voted . For rounding	•	•	•	•	• •		• 45	+4
-	•		•	•	•••	300		40
Surrenders or appropriation		draw	als w	ithin	grant or		-	
Charged-	-							
R. G.	089			•			••	+1.33,56
R. D	edvc <b>t</b> ra	9N8		•	1,33,563	1,33,563		1,33,56
Voted-								
R. G	Q88	•	•	•	6,58,208	6,58,208	••	6,58,20
R. D	ductio	ons	•	•	6,58,208	6,58,208	••	+6,58,20
Totals-					-		,	
Charged-								
Gross	•	•	•	•	• •	4,18,2 <b>6</b> 0	5,25,421	+1,07,16
Dedu	ctions	•	•	•	• •	1,43,260		1,78,62
		•	•	• •	• •	2,75,000	· 2,03,535	-71,46
Net					•			
Net Voted								
	•	•	•	•	• •	4,47,51,660	4.69,67,181	+22,15,52
Voted Gross	ctions	•	•	•	•••	4,47,51,660 2,92,73,660	4.69,67,181 	+22,15,52 +12,39,68

#### REVIEW.

In the charged section there was a saving of 26 per cent. in the authenticated appropriation as compared with an excess of 81.4 per cent. in 1941-42. Sub-heads A'-1(b)-(i)(7), A.-1(b) (vii) and A.-3(s) (VII) mainly contributed to the saving.

In the voted section there was an excess of 22.3 per cent. of the grant as against a saving of 10.3 per cent. in the preceding year. The excess was chiefly contributed by sub-heads A.-3(\*) (I), A.-3(\*) (II), A.-3(\*) (XII) and A -4

2. Although it was known to the controlling authority that the cost of telegrams between the Tea Controller and the Secretary of State for India, initially met by the Central Despatch office from sub-head E of Grant No. 33.—Miscellaneous, is ultimately adjustable under sub-head A.-1(b) (ii), no provision was made for the charge under the latter sub-head either in the original budget estimate or by reappropriation or supplementary grant. This indicates defective budgeting and control

3 Expenditure on the Motor Spirit Rationing Scheme is borne wholly by the Central Government. Although it was decided in July 1942 that the expenditure should be met initially from Provincial revenues and subsequently reimbursed by the Central Government and adjustments were made accordingly, no provision was made under the "Gross" and "Deduct" heads subordinate to the sub-head  $A_{-1}(b)$  (ix). This was stated to be due to some misapprehension.

4 It was decided by the Government of India in May, 1942 that recoveries from the centre on account of expenditure on war-time additional Police should be made on the basis of the financial vehr instead of the calendar year. Although this decision was known to the controlling authority, no provision for the recoveries on this basis was made under sub-head  $\Lambda$ .-1(b)(1)(7). It has been explained that this was due to an oversight

5 The Food Grains Purchasing Office was created in January 1943 under the Directorate of ('ivil-Supplies, Bengal A total amount of Rs. 50 lakhs was drawn from the office of the Accountant General, Bengal, to the end of March. 1943 and credited to the Personal Ledger Account opened in the name of the Food Grains Purchasing Officer for the purchase of rice and paddy. The sale proceeds of the stocks acquired were also credited to that account. According to the records of the Food Grains Purchasing Officer the total receipt into the Personal Ledger Account up to the end of March, 1943 was Rs 1,19-40 lakhs and the total expenditure up to the same date was Rs. 74 99 lakhsa

Although the instructions of Government were that monthly accounts of the expenditure should be duly rendered to the Accountant General, no detailed accounts with vouchers for the months up to March, 1943 were received from the Food Grams Purchasing Officer Only an abstract account of receipts and expenditure for the period ending the 31st March, 1943 was received in June, 1943 A local audit of the Food Grains Purchasing Officer's initial accounts up to March 1943, however, revealed and the following points :--

(i) Purchases of rice and paddy up to the 17th February, 1943 were made through selected agents at prices within a range fixed by the Directorate. With effect from the 18th February, 1943 the system of purchase through agents was abolished and the Food Grains Purchasing Öfficer was authorised to make purchases from the trade as a whole at such prices as he considered fair and reasonable Under neither of these systems were any competitive tenders invited. It could not be verified from the records that purchases had in all cases been made at the lowest rates obtainable at the time

(ii) No adequate and comprehensive accounts were kept of the stocks purchased and issued during the period under consideration Such initial records as were actually found to have been maintained were not well kept and did not indicate accurately the actual stock position at any given date.

#### REVIEW-concld.

(iii) Issues out of the stock were made to "Priority concerns" like the Bengal Chamber of Commerce, Government offices, industrial concerns, etc., as well as to approved markets and controlled shops. But it could not be ascertained whether the quantities issued to the "Priority concerns" were not, in any case, in excess of their requirements and whether all the stores were distributed among the ultimate consumers by the concerns without any profits by any intermediate agency. The controlling authority considered it unnecessary to exercise any supervision in these cases as it was felt that these bodies could be trusted not to indulge in profiteering or other malpractices.

The Stock and Trading Accounts of the Food Grains Purchasing Officer for the year ending 31st March, 1943 will be found at page 192.

6. In connection with the Civil Defence Scheme for regional food supply in Calcutta. a sum of Rs. 9 lakhs was placed at the disposal of an influential firm and they were entrusted with the purchase, storage and sale of *dal* and mustard oil. The sales were effected by the firm at prices fixed by the Department of Civil Supplies to parties to whom permits were issued by the Director of Civil Supplies. A profit and loss account of the transactions for the period May, 1942 to February, 1943 prepared by audit is given at page 193. The account, which does not include overhead charges, shows a net profit to Government of over Rs. 85,000 after valuing the closing stocks at the average buying rates for the period.

### Annexure.

### (See Sub-head A.-4)

Details of the transactions for the year 1942-43 under "63—Extraordinary Charges— Charges in India—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	¥ <sup>6</sup>
	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve stock of G. I. pipes	••	5,77,855	••	5,77,855	5,77 <sub>1</sub> 8 <b>55</b>

The debit balance represents the value of G. I. pipes awaiting adjustment.

	5	Quantits.		Value		ō	Quantify.		Value.	
	Bice. 2	Paddy 3	Gunny.	5	¢	Rice.	Paddy 8	Ganny. 9	10	1
	Md ar.	H Nd	Nos.	Rs As 7		nd Md	Mid ar.	Nos.	Rs AB	- A
Denial Stock-rice	. (c)2,35,097 25	:	/ :	21,17,182 13	6 Sale of rice to controlled shops and					
Do do paddy	:	(b)33,764 26	:	1,78,232 2 (	•	0 \$15°CA'I	:	:	18,84,736 8	>
De do -gunnies @ Ra. 60			1 40.050	8 101 FB	, guintes ou controlled markets	:	:	97,663	36,625 2	•
	:	: י	1,000,01 L	0 000'50	" rice to " prwrity concerns "	4,61,764 38 <del>1</del>	:	:	61,74,473 11	6
Purtuase of the through Agents and Suppliers	4,34,302 34	۰ :	:	, 67,49,842 13 3	3 " paddy to " priority concerns "	:	2,000 0	:	10,000 0	•
Do do (not paid for by 31st March 1943) .	1,80,471 35	:	:	:	" gundes to " priority concerna "	:	:	2,22,367	1,47,830 4	•
Do paddy through Agenta and Suppliers	:	12,886 33	•	72,093 2 6						
Do do (not paid for by 31st March, 1943) .	:	16,405 18 <del>]</del>	:	:						
Purchase of gunnies *	:	•	2,35,734	1,68,825 1 9						
Do. do (not paid for by 31st March, 1943)	:	:	1,01,174	:	Rice @ Rs 14-7 per md	12,321 20	:	:	1,77,891 15	<u> </u>
Incidental charges (excluding over- head charges of establishment				6 U 119 06	Paudy (ralculated at actual pur- cluse rate)	:	44,651 19	:	2,40,375 6	0
Dues payable on Denial Stock .	: :	: :	: :	•		:		55,763	36,504 7	¢
Dues payable to stockists at an average sate of As 8 per md (on account of cartage, loading and unloading,					Notes not paid for hy sist March 1943	1,80,471 35	:	:	:	
commuscion, etc / on 4,47,190 mus of rice and paddy (excluding Denial Stock)	:	:	:	<b>\$</b> 23,595 0 0		:	16,405 18	:	:	
Railway freight payahle on the same at As 8 (average) per md .	:	:		2,23,595 0 0	Uunnes	• •		1,01,174	2,78,819 8	0
TOTAL	8,49,872 144	63,056 374	4,76,967	89,87,396 13 9	9 TOTAL .	8,49,872 144	63,056 37}	4,76,967	89,87,396 18	0

(b) This excludes 20,106 mds of paddy against stocks held on hehalf of the Government of India, but disposed of directly in distructa

(c) Arrived at by deducting the quantities sold from the quantities purchased Actual verification of the stock was not made

regularly maintained stock accounts. An exact estimate of the profit or loss could not be made because inter aira (1) the dues payable to the stockists all the freight charges payable on account of the stock purchased by the 31st March, 1943 had actually been paid and (3) the valuation of stocks could not be accurately foreseen, many of the stockists not having presented their bills by the 31st March, 1943, (2) it could not be verified whether of rice and gunnies in hand on the 31st March, 1943 was made, in the absence of any better data, at the average of the purchase rates obtaining in March, 1943. This account shows only the approximate position on the 31st March, 1943, the correct figures not heing available in the absence of proper and

I     2     3     4       Masur Dal     .     .     .     14,413     7     011     4,01,750       Masur Dal     .     .     .     .     .     14,413     7     011     4,01,750       Arhar Dal     .     .     .     .     .     .     14,413     7     011     4,01,750       Arhar Dal     .     .     .     .     .     21,509     6     13     11     1,47,757       Kalai Dal     .     .     .     .     .     21,509     6     5     4     28,550       Moong Dal     .     .     .     .     1,987     8     8     0     16,894       Gram     .     .     .     .     .     .     .     .     .       Khoeart Dal     .     .     .     .     .     .     .     .     .       Sthoeart Dal     .     .     .     .     .     .     .     .     .       Sthoeart Dal     .     .     .     .     .     .     .     .     .       Sthoeart Dal     .     .     .     .     .     .     .	6         7         8         9         1           Ra.         Rasur Dal         .         .         7,794         9         0         70,532           Athar Dal         .         .         .         .         .         7,794         9         70,532	
Ra.       A. P.       Ra.         Dal       .       .       14,413       7       0       11       4,01,750         Dal       .       .       .       .       14,413       7       0       11       4,01,750         Dal       .       .       .       .       .       .       11       1,47,757         Dal       .       .       .       .       21,609       6       13       1,47,757         Dal       .       .       .       .       21,609       6       5       4       29,550         Dal       .       .       .       .       .       21,987       8       8       0       16,894         C       .       .       .       .       .       .       .       11,977         Dal       .       .       .       .       .       .       .       16,894         Dal       .       .       .       .       .       .       .       11,914         O       .       .       .       .       .       .       .       .       .       .       .       .	Rs. A. P. Rs. Masur Dal 7,794 9 0 9 70,522 Arhar Dal 10,721 11 2 9 1,19,782	10
Dal     .     .     14,413     7     0 11     4       Dal     .     .     .     .     21,509     6 13 11     1       Dal     .     .     .     .     .     21,509     6 13 11     1       Dal     .     .     .     .     .     .     4,509     6 5 4       Dal     .     .     .     .     .     8 8     0       .     .     .     .     .     8 8     0       .     .     .     .     .     8 8     0       .     .     .     .     .     8,067     5 14     0       .     .     .     .     .     .     .     5,359     5 13 6       .     .     .     .     .     .     .     .     .     .       .     .     .     .     .     .     .     .     .     .     .       .     .     .     .     .     .     .     .     .     .       .     .     .     .     .     .     .     .     .     .       .     .     .     .     .	7,794 9 0 9 10,721 11 2 9 1	Be.
Dal       .       .       21,509       6 13 11       1         Dal       .       .       .       .       4,509       6 5 4         Dal       .       .       .       .       .       4,509       6 5 4         Dal       .       .       .       .       .       8 8       0         .       .       .       .       .       .       .       1,987       8 8       0         .       .       .       .       .       .       .       3,067       5 14       0         .       .       .       .       .       .       .       .       5,599       5 13 6         .       .       .       .       .       .       .       .       .       5,1,065         .       .       .       .       .       .       .       .       .       .       .         .	10,721 11 2 9 1	
Dal     .     .     4,509     6     5       1 Dal     .     .     .     .     1,987     8     0       .     .     .     .     .     .     8     0       .     .     .     .     .     .     8     0       .     .     .     .     .     .     8     0       .     .     .     .     .     .     .     1,967     5     14     0       .     .     .     .     .     .     .     .     .     5,359     5     13     6       .     .     .     .     .     .     .     .     .     5,1,065     5     13     6		
Chal     .     .     .     .     8     0       .     .     .     .     .     .     8     0       .     .     .     .     .     .     .     1,967     8     8     0       .     .     .     .     .     .     .     .     .     14     0       .     .     .     .     .     .     .     .     5     14     0       .     .     .     .     .     .     .     .     .     .     .     .     .       .     .     .     .     .     .     .     .     .     .     .     .     .	Kalai Dal 1,874 10 13 4 20,306	
ri Dad	Moong Dal 627 11 0 10 6,931	
<b>51,035 513 6</b>	Gram , 1,228 9 5 4 11,461	
51,085	Kheeari Dai	
	25,300	
	Mustard oll 22,268 24 5 8 5,41,746	212.00
	Recovertes of freight, etc	10,311
	Closing Stock-	
	Masur Dal . • 29,730 6 10 10 . 1,98,510	
	Arimar Dal 73.672	
Dail from Ralli & Co 27,487 4 4 0 1,18,821	2.592 6 5 4	
Milling charges for Daf 23,395 2 0 6 47,542		
Agenta' commission		
Handiling and packing		
Insurance	25,312 Khesari Dal 2,432 5 13 6 14,212	
	8,809	
Godown staff	5,434 Mustard oil 5,593 19 12 6 1,10,637	
Net profit	85,304 Dal with Mills 3,905 4 4 0 16,506	4.52.264
T07AL . 10	12,07,122 TOTAL . 12,6	12,67,122

Major Head and Sub-head.	Final Grant or Appro- priat on.	Actual Expendi- ture.	Excess+ Sav.ng-
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 12.—Charges on account of Motor Vehicles Acts ".			
C COMPENSATION TO LOCAL BODIES, STC	4,50,000	4,50,000	••
N.BThe expenditure represents the comp	mastion paid to	, the Cornorati	ion of Calcutt

N.B.—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	••

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

See also the Audit Report.

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

sub-head D 1 (a) of Grant No. 11 on page 51.)

A-IRBIGATION WORKS-

-	0.	•	•	•	•	Rs. 8,47,000	8,56,000	9 54 050	1 1 4 0	
	R.	•	•	•	•	9 <b>,</b> 000 }	8,30,000	8,54,852	-1,148	
3NAVIOA	TION,	Em	BANKS	(ENT	AND	DRAINAGE				
WORKS										
	0,	•	•.	•	•	$\left. \begin{array}{c} 12,29,000 \\ -1,80,000 \end{array} \right\}$	10, <b>4</b> 9,000	10,49,993	+993	
	R.	•	•	<b>!</b> .	•	—1.80,000 <b>\$</b>	10,35,000	10,10,000 -0		
Col. : "Cowle	1 <b>-</b> Du	e to	the	redu	letion	of the capital 7ear 1941-42.	outlay owing	to the sale of	f the dredger	
Surrender pristion		ithdra	wals	withi	n gran	t or appro-				
	R.	•	.•	•	•	1,71,000	1,71,000	••	-1,71,000	

Total . 20.76.000 19.04.845 -1.71.155 NOTE.—The expenditure under this head is a pro-forms 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

The interest for the year 1942-43 was calculated at the rate of 4 per cent. per annum.

Ма	jor'He	ad and	Sub-	head.	1	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving
		J.				<b>2</b> .	3	4
						Rs.	Rs.	R8.
-ADVANCES	Repa y	ABLE-	-					
A1CIVIL A	DVANC							
0.		•		•	Rs. 6,41,000	85,56,000	* 1,12,61,443	+27,05,44
8.				•	79,15,000∫	00,00,000	* 1,12,01,220	+21,00,44
Col. 1.—M food mins a acquisition of with arrange	of moto ments	or vehi for 1	tion icles f refuge	of im or Civ e tra	mcc to the I corted stocks l Defence pur ic (Rs. 3 lak	Director of Civi of sugar (Rs. poses (Rs. 15 ls hs) and a large f the Way (Rs.	53 lakhs), ad ikhs), advance number of o	vance for t in connecti ther emerge

### See also the Audit Report.

advances to Government servants on account of the War (Rs. 9,67,000). Col. 4-Mainly due to larger advances paid to the Director of Civil Supplies for the purchase of food grain than anticipated.

				-			
	נ	<b>Fota</b> l	•	•	85,56,000	1,12,61,443	+27,05,443
-							

## REVIEW

The unadjusted excess is 31.6 per cent. of the grant as against 74.1 per cent, in the preceding year.

\_\_\_\_\_

"	r Hes	d and i	Sub-hea	ıd	Final Grant or Appro- pristion.	Actual Expendi- ture.	Èxcess+ Saying
		1		_	2		<b>*</b>
					Rs.	Rs.	Rs.
Major Head	j" i Port i	Loans to Funds, c	Munic nic ''1	ipalities,			
LOANS TO PE	esid e	NOY CO	RPONAT	rions			
				Rs.			
R.	•	•	•	16,40,800	-16,40,800	16,40,800	••
Col. 1.—Due the payment o	e to t f deam	he, wayı rness al	and m lowance	eans advance to to its employed	the Onicutta ( es not forecasted	Corporation an at the budget	d advance fo stage.
-LOANS TO MU	n ioip.	ALITIES	-				
Ű,	•	•	•	2,42,000	5,96,920	a 1a 000	
R.				2,42,000 3,54,920	0,70,920	6,16,920	+20,00
loan to and the LOANS TO DI COMMITTERS-	STRIC	-	•	•	scheme (Rs. 69	.920).	
				. 1,11,000			
0.	•		•				
R.	• • inly d	lue to ti	në stop	<b>95</b> ,100 }	15,900 of loan for the	12,250	-,
R. Col. L.—Mai supply to a previously san	Distri	iet Boa d logn.	rd owi Col.	-95,100 page of payment ing to some in 4Mainly due	15,900 of loan for the regularity comm to the failure to to the late san	improvement aitted by it ir o surrender R	of rural wate respect of th s. 2,750 whice
R. Col. L.—Mai supply to a previously san was nop paid	Distriction to a	iet Boa 53 Ionan. 5 Distri	rd ow Col. ot Sch	-95,100 page of payment ing to some in 4Mainly due	of loan for the regularity comm to the failure to	improvement aitted by it ir o surrender R	of rural wate a respect of th s. 2,750 which
R. Col. 5.—Mai supply to a previously san was nos paid (Rs: 1.000).	Distriction to to CULI	iet Boa 53 Ionan. 5 Distri	rd ow Col. ot Sch	-95,100 page of payment ing to some in 4Mainly due	of loan for the regularity comm to the failure to	improvement aitted by it ir o surrender R	of rural wate a respect of th s. 2,750 which
R. Col. L.—Mai supfily to a previously san was not paid (Re: 1,000).	Distriction to to CULI	iet Boa 53 Ionan. 5 Distri	rd ow Col. ot Sch	-95,100 page of payment ing to some in 4Mainly due	of loan for the regularity comm to the failure to	improvement aitted by it ir o surrender R	of rural wate a respect of th s. 2,750 which
R. Col. L.—Mai supfily to a previously san was not paid (Rs. 1,000). D.—ADVANCES TO Charged.—	Distriction to to CULI	iet Boa 53 Ionan. 5 Distri	rd ow Col. ot Sch	-95,100 page of payment ing to some ir 4Mainly due col Board and	of loan for the regularity comm to the failure to	improvement aitted by it ir o surrender R	of rural wate a respect of th s. 2,750 which
R. Col. S.—Mai supply to a previously san was not paid (Rs: 1.000). .—ADVANCES TO Charged.— O.	Distriction to to CULI	iet Boa 53 Ionan. 5 Distri	rd ow Col. ot Sch	-95,100 page of payment ing to some in 4Mainly due ool Board and 35,000	of loan for the regularity comm to the failure to to the late san	improvement nitted by it ir o surrender R stion of loan to	of rural wata a respect of th s. 2,750 whic a Union Boar
R. Col. S.—Mai supfily to a previously san was not paid (Rs: 1,000). ADVANORS TO Charged.— O. S. R. Col. 1.—Sur Hill Tracts. Voted.—	Distriction etion CULI	iet Boa d logn. a Distri wv▲hon	rd owi Col. ct Sch s	95,100 page of payment ing to some in 4Mainly due ool Board and 35,000 8,000 3,528 riation due to an naller demands	of loan for the regularity comm to the failure to to the late san	unprovement itted by it ir o surrender R. otion of loan to 39.929 ments of loan in	of rural wata a respect of th s. 2,750 white a Union Boar +43 a the Chittago
R. Col. 5.—Mai supfily to a previously san was not paid (Rs: 1,000). .—ADVANORS TO Charged.— O. S. R. Col. 1.—Sur Hill Tracts.	Distriction etion CULI	iet Boa d logn. a Distri wv▲hon	rd owi Col. ct Sch s	95,100 page of payment ing to some int 4Mainly due col Board and 35,000 8,000 3,528 riation due to a naller demands 15,00,000	to f loan for the regularity comm to the failure to to the late san <b>30,478</b> dditional require during the latter	improvement on hitted by it in o surrender Ra stion of loan to 39.929 ments of loan in part of the yes	of rural wata a respect of th s. 2,750 white a Union Boar +43 a the Chittago
R. Col. L.—Mai supfily to a previously san was not paid (Rs: 1,000). ADVANORS TO Charged.— O. S. R. Col. 1.—Sur Hill Tracts. Voted.—	Distriction etion CULI	iet Boa d logn. a Distri wv▲hon	rd owi Col. ct Sch s		of loan for the regularity comm to the failure to to the late san <b>39,478</b> dditional require	unprovement itted by it ir o surrender R. otion of loan to 39.929 ments of loan in	of rural wata a respect of th s. 2,750 white a Union Boar +40 a the Chittago ar.
R. Col. L.—Mai supfily to a proviously san was not paid (Re: 1,000). Charged.— O. S. R. Col. 1.—Sup Hill Tracts. Voted.— O.	Distriction etion CULI	iet Boa d logn. a Distri wv▲hon	rd owi Col. ct Sch s	95,100 page of payment ing to some int 4Mainly due col Board and 35,000 8,000 3,528 riation due to a naller demands 15,00,000	to f loan for the regularity comm to the failure to to the late san <b>30,478</b> dditional require during the latter	improvement on hitted by it in o surrender Ra stion of loan to 39.929 ments of loan in part of the yes	of rural wata a respect of th s. 2,750 white a Union Boar +43 a the Chittago

E.-ADVANCES UNDER SPECIAL LAWS-

Col. 1.—Mainly due to the postponement of a work (Rs. 10,000) and lower rates in tenders and absence of breaches in an embankment (Rs. 3.885). Col. 4.—Mainly due to the postponement of a work on account of certain difficulties caused by the cyclone.

Major Head and Sub-head.	Final Grant or Appro- priation.	Aotual Expendi- ture.	Excess+ Saving-
1	2	3	4
Major Head—" Loans to Municipalities,	Rs.	Rø.	Rs.

Port Funds, etc "-concld.

F .--- MISCELLANEOUS LOANS AND ADVANCES----

0.	•	•	•	•	69,02,000 <b>٦</b>		<b>60 00 601</b>	4 14 403
R.			•			37,44,755	<b>33,30,<b>2</b>94</b>	4,14,461

Col. 1.—Mainly due to (1) no crop loans being distributed in certain coastal districts on account of the threat of war, certain central banks not qualifying themselves for fresh loans by ropaying the previous loans paid to them and the procedure of advancing such loans through the Provincial Co-operative Bank being discontinued (Rs. 34,92,900) and (2) no loans under the Bongal State Aid to Industries Act being required as the requirements were met from the Bengal State Aid to Industries Act Fund (Rs. 50,000), partly set off by the unforceasted payment of loans to the traders of certain districts affected by natural calamities (Rs. 37,8,000). Col. 4.—Mainly due to (1) the conditions for the grant of loans not being fulfilled by some Central Co-operative Banks (Rs. 4,33,000), (2) loans for the removal of water hyacinth not being required in full owing to the delay in the execution of a scheme (Rs. 32,000) and (3) smaller demands for loans to the traders of a district affected by cyclone (Rs. 25,000), partly set off by increased loan for the improvement of tanks (Rs. 75,000) which was not provided for through misapprehension.

1

Total—" Loans etc ".—	to	Mun	icipal	ities,	Port Funds,			
Charged.—								
О.	•	•		•	ך 35,000			
<i>S</i> .	•	•	•	· .	8,000 }	39,472	39,929	+ 457
R.	•	•	•	•	3,528			
Voted— ·								
0.	•	•	•	•	87,93,000 ك			
<b>S.</b>	•	•	•	٠	96,41,000 }	1,68,50,849	1,54,82,628	
R.	•	.•	•	•	-15,83,151			
Major Head" L	oans	to Ga	overni	ment	Servants ".			
G House Buildin	NG A	Ídvan	OES-	-				
<b>o.</b> <sup>·</sup>	•	•	•		1,13,000 <b>ک</b> ر	38.000	13.712	04 000
R.	•	•	•	•	75,000 }	30,000	13,712	
			Cola	. la	nd 4.—Due to s	maller demands.		
H ADVANCES FOR	THI	DUR	CHASE	OF	MOTOR CARS-			
0.	•	•	•	•	1,00,000 2	49.568	35,292	
R.	•	•	•	•	_50,432∫		0.,202	
				Cols.	1 and 4See 8	lub-head G.		
IADVANCES FOR	B.	THE	PURC	HASE	of other			
CONVEYANCES	•				1,000 )			
R.	•	•	•	•	432	1,432	<b>1</b> ,337	95
					-			

Maj	or Hea	ad and	l Sub	-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving				
1						2	3	4			
and a second second second second second second second second second second second second second second second							Re.	Rs.	Rs.		
Major Ho	ad" Serva	' Loan nts ''-	s to G	lovern Id.	ment						
JPASSAGE ADV	ANCHS	<b></b>	٠								
<b>O</b> .		•	•	•		5,000 )					
R.	•	•				-5,000	••	•••	••		
		(	Col. 1	.—Th	ere wa	a no den	and for advance	5.			
KOTHER ADVA	NCES-	-									
Ο.	•	•	•	•		1,000 }					
R.	<b>R</b> 1,000 ∫					-1,000	••	••	••		
				Co	1. 1	See Sub-	head J.				
Total-Loans	to Go	vernu	ont s	ervan	ts.—	-					
0.	•	•	•	•		10,000					
R.	}			· }	89,000	50,341					
	•	•	•		-,-	,,					
Surrondors o appropria			wals	with	in gr	ant or					
Charged-	-										
<i>R</i> .	•	•	٠	۰.		3,528	3,528	••	<b>3</b> ,5		
Voted-											
<b>Ŗ</b> .	•	•	•	.•	17,1	4,151	17,14,151	••	-17,14,1		
Total-Grant	No. 3	6				-		**			
Charged	•	•	•	•	•	•	43,000	39,929	3,0		
Voted							1,86,54,000	1,55,32,969			

## REVIEW.

Charged savings were 7.1 per cent. of the appropriation compared with 8.7 per cent. in the preceding year. Voted savings were 16.7 per cent. of the grant and 8.3 per cent. of the modified appropriation as against 8.3 and 7.4 per cent. respectively in 1941-42. Sub-heads D and F contributed to the balk of the saving in the final grant.

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ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1942-43.

ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.

(See paragraph 5 of the review under Grant No. 5.-Forest-page 31.)

Production, Trading and Profit and Loss Account of the Siliguri Band Saw Mill Sub-division for 1942-43.

5

Ä	

Particulars.		1942-43.	1941-42.	Particulars.			1942-43.	1941-42.
1		7		. 4			Ð	9
		Ŗ	. Ba	•			Re.	Rs.
To opening stock (log and sawn timber)	•	58,903	62,390	By sale of loga	•	•	10,601	19,307
, royauy . , extraction charges of logs .		39,605 39,605 7,150	34,111	34.111 ,, sale of sawn timber	•	•	2,06,662	1,16,220
, logs and sawn timper received from other and cost of sawn timber reconverted.	om other arvisions ed.	0/1/0	10,448	" issues for Mill use, etc		•	4,489	6,162
"muling expenses	• • • •	(a)49.256 13,900	(a)29,944 10,846	" miscellaneous receipta .	.• •	•	677	1,683
" miscellaneous seling expenses . " interest on capital	• • •	1,510 4,167 25,976	1.291 4,171 19,305	" closing stock on 31st March- Logs and sawn timber .	•	•	10.909	58,903
	. Total	2,33.638	2,02,275		Total	١.,	2,33,638	2,02,276
	Av	Average sale rate for 1941-42	tor 1941-42	. { Sal . } Rs. 1-13-9 per o. ft.				
		Ditto	• 1942-43					
	(a) Includ	les cost of logs	1 sawn, overh	a) Includes cost of logs sawn, overhead charges and interest on capital.				
	Certified correct ac	ccording to t	he books of	Certified correct according to the books of the Siliguri Band Saw Mill Sub-division.	ision.			
SILIGUM, 1						ċ ċ	· Q. G. GHAUS,	

The 18th September, 1943.

Road Sran Mi

Band Saw Mill, Skiguri Sub-division.

Particulars.		1942-43.		1941-42.
Logs and sawn timber reconverted	•••	1,69,152 c.ft.	••	94,050 c.ft
Outturn obtained		97,671 c.ft.	••	51,177 c ft
Loss in conversion	••	71,481 c.ft.	••	42,879 o.ft
Percentage of loss	••	42 28%	••	45·78 %
	Rate per c.ft	Amount	Rate per c.ft.	Amoun
1	2	3	4	5
	As.	Rs.	Ав.	Rs.
l. Cost of timber	15.70	95,839	13.77	44,05
. Milling expenses—				
(a) Direct charges	6-93	• 42,362	8.01	25,63
(b) Depreciation	•53	3,291	•86	2,75
(c) Supervising Establishment	•59	3,603	•49	1,55
Milled cost	23.75	1,45,095	23.13	74,000
Administration, interest on capital, and other expenses	3.21	19,577	<b>4</b> ·17	16,308
All-in cost per c.ft.		1,64,672	27·30 or	90,30
	Rs. 1-11-0		Rs. 1-11-3-6	3
Average rate realised {Sal Kukat .	Rs. 2-3-0 Rs. 1-13-11	}	Rs. 1-13-9	
Quantity of sawn timber sold .	1,08,407 c.ft.		62,512 c.ft.	

## Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill Sub-division for the year 1942-43.

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

Q. G. GHAUS,

Manager, Band Saw Mill, Siliguri Sub-division.

								1
Capital and Liabilities.		1942-43.	1941-42.	Property and Assets.	. On 31st March, 1943.	laroh.	On 31st March, 1942.	farch,
1		61	n	4	20	(° .	{	8
		Rs. <sup>.</sup>	Rs.		Rs.	Ra.	Ba.	Ra.
Government Capital	•	29,329	(a)74,280	Plant and Machinery at cost Less-Depreciation to date	. 1,16,736 . 1,07,884	610	78,934 72,553	
				Mill Buildings at cost	15,205 11,492	0,002 3 713 3 713	13.9 <sup>.</sup> 0 10,732	0,35L 91G
Sundry Creditors .	•	502	1.744	Depôt Buildings, etc., at cost Less-Depreciation to date	. 15,162 . 7,575		8,760 6,816	
				Office furmiture at cost	865	- 190'l	865 45 <b>3</b>	1,944
Profit and Loss Account-				Rolling Stock at cost	15,252	392	48,617 48,617	( <b>b</b> )412
Profit for the year	•	25,976	19,305	Railway siding, roads, etc.	:	228 13,859	:	13,859
			•	Tools, spares, oils and stores Stock in trade	:::	10,495 10,665 16 Nil	:::	3,395 58,903 (c)5,796 1 491
	Total .	55,807	95,329	Total	: :	55,807	::::	95,320
(a) Increase of Ra. 424 is .		iue to the net effect of (b) and (c).	and (c).	(b) Decrease of Rs. 142 is due to revised valuation. (c) Increase of Rs. 566 is due to revision of figures in the register of outstanding revenues.	ed valuation. n of figures in t	the register	r of outste	nding
Certified correct according to the books of the Siliguri Band Saw Mill Sub-division.	ie books of the S	iliguri Band S		Subject to the remarks contained in the inspection 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	e inspection r wn up so as to according to th rn by the book	report I c exhibit a t te best of t ts and reco	ertify tha true and c my inform rds main	ut the orrect aation tained
Siliguri ;		Q. G. G	Q. G. GHAUS,	DY FILE DUD-ULVIBIOL. CALCUTTA;	B. R. R.	B. R. RANGASWAMI,	SWAMI,	
The 18th September, 1943 ∫	Band Saw	sand Saw Mill, Siliguri Sub-division.	in anager, Sub-divisio	m. The 21st October, 1943. $\int$	Outs	Outside Audit, Bengal.	, Bengal.	_

Balance Sheet of the Siliouri Band Saw Mill Sub division on the 31st March 1943.

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### Financial Review of the Siliguri Band Saw Mill Sub-division for the Year 1942-43.

The audited Profit and Loss account and Balance Sheet show that the working of the year resulted in a profit of Rs. 25,976 as against a profit of Rs. 19,305 in 1941-42, a profit of Rs. 11,665 in 1940-41 and a loss of Rs. 15,466 in 1939-40.

2. The financial result for the year under report is very satisfactory in the following circumstances :---

(i) Sometime at the beginning of the year the Foreman and the Saw Doctor got interested in some local private concerns. When this was objected to they left us without notice together with a large number of skilled crew and the Saw Mill remained more or less closed for nearly two months until the services of another Foreman were secured. Soon after resumption of work the big Bandsaw machine collapsed. The damages were repaired as far as possible by the end of November, 1942, but the machine continued to give trouble throughout the rest of the year and works had to be stopped frequently for adjustments and replacements of parts. Towards the end of the year the main bearings broke down and work was completely stopped.

(ii) Due to the deterioration of the food situation, there was a rise in current local wages. To keep pace with it we had to increase our scale of wages. By December, 1942, the wages were almost double of what they were in April, 1942. The subordinates were granted dearness allowance. There was a rise in prices of stores and spare parts and in carting rates.

(iii) The Timber Directorate has recently sanctioned an increase in prices with retrospective effect from the 1st March, 1943. This will give the Saw Mill some four thousand rupees more for timbers supplied durning March, 1943 and will increase the profit for the year by that amount.

(iv) A large quantity of old sal logs being accumulation of inferior stuff from previous years had to be sold (to prevent further deterioration) at prices below the stock value.

A very large quantity of miscellaneous logs, also accumulation of inferior stuff from previous years, was found to be rotten and useless. These logs were either used up or sold as firewood. Quantities of old sawn timber in stock were sold at prices below stock value.

(v) The Saw Mill paid higher royalties for logs brought to the Saw Mill as the following table will show :---

Species.	-			`'F	of	Sohedule royalty er c.ft.	Royalty actually charged per c.ft.								
1	1					2	3 1938	).4(	).	194	.0-4	4 1 & 1941-42.			5 2-43.
				R		P.	Rs.	▲.	P.	Rs	▲.	P.	Ra		P.
Sal .	•		•	. 8	As. to	o Re. 1	0	10	8	0	13	6 (average)	0	12	0
Teak			. •	•	06	0 (average	) 0	8	0	C		30	1	0	0
Toon				. (	07	0	0	7	0	0	4	0	1	8	0
Champ			•		08	0 (average	) 0	4	0	G	) 4	E O	0	8	0
Gamhari					04	0	ίÕ		ŏ	Ċ		Ŏ	Ō		ŏ
Panisaj		•		. (	07	Ō	Ō	1	Ô	Ċ			Ō		Ō
Pakasaj		-	<i>.</i>		2	0	Ō	1	Ō	Ó		0	Ō		Ō
Chickrass	v				03	Ó	Ō	ī	Ō	Ō		Ō	Õ		Õ
Haldu			-	. (	01	Ŏ	Ō	ī	Õ	ŏ		Ő	ŏ		Ŏ
Kimbu			-	-	04	Ŏ	Õ	ī	Õ	Ŏ	-		ŏ	8	
Chapalish			:		ŎŜ.	ŏ	ŏ	î	ŏ	ŏ		ŏ	ŏ	Š	
Chilaune	•	:			02	ŏ	ŏ	î	ŏ	õ		ŏ	ŏ	Ň	
Others		•••	-		õ ī	õ	ŏ	î	ŏ	ŏ	-	ŏ	ŏ		ŏ

3. The Saw Mill worked double shift for about three months at the end of the year.

4. The outturn of sawn timber in 1942-43 was 1,953.42 tons as against 1,025.54 tons in 1941-42.

Dow Hill, Kurseong.

Dated the 24th November, 1943.

N. PAL, Divisional Forest Officer, Kurseong Division.

## AUDIT COMMENTS.

Transactions in timber of "Kukat" species during the year increased by more than 100% as compared with the figures of the last year. Owing to the receipt of inferior quality of the stuff in larger quantities, the rate of sale was lower than the last year's rate.

"Sal" logs were sold at a slightly lower rate for disposal of deteriorated stock.

The value of 807 c.ft. of 'Halda<sup>•</sup> logs sold to a party could not be realised in full. Security deposit of Rs. 250, tendered by the purchaser was appropriated in part payment of the bill and the balance of Rs. 315 being irrecoverable was written off by the Conservator of Forests.

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