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# APPROPRIATION ACCOUNTS

1942-43

AND

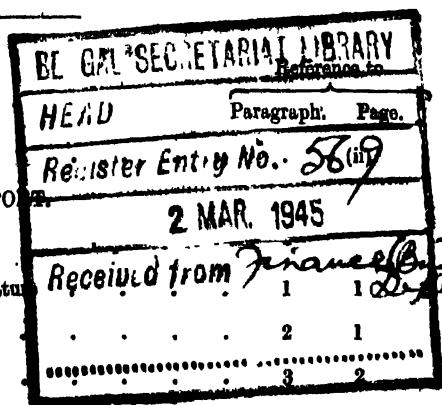
# THE AUDIT REPORT

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.

#### REVIEW 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 appropriation.	Amount of supplementary 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
31.—Superannuation Allowances and Pensions—Charged . . . . .	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
	Rs.	Rs.	Rs.
1. Original schedule of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	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
2. Supplementary schedules of authorised expenditure—			
(a) Voted by the Legislature . . . . .	..	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 . . . . .	—24,09,908	—1,24,80,925	—1,48,90,833
6. Percentage of 5 to 3 . . . . .	9.1	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.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
1.—Salt . . . . .	..	1,03	1,03	10	93	90.3
2.—Land Revenue . . . . .	36,22	..	36,22	33,58	2,64	7.3
10.—Irrigation . . . . .	33,97	71	34,68	31,67	3,01	8.7
12.—General Administration— General Administration . . . . .	1,27,42	..	1,27,42	1,19,53	7,89	6.2
13.—General Administration— Debt Conciliation . . . . .	23,50	..	23,50	18,66	4,84	20.6
17.—Ports and Pilotage . . . . .	5,77	..	5,77	4,90	87	15.1
19.—Charges on account of Education . . . . .	1,71,00	..	1,71,00	1,56,50	14,50	8.5
22.—Public Health . . . . .	47,61	..	47,61	35,13	12,48	26.2
25.—Charges on account of Co-operative Credit . . . . .	16,78	..	16,78	15,44	1,34	8
26.—Industries—Industries . . . . .	17,40	..	17,40	16,25	1,15	6.6
27.—Industries—Cinchona . . . . .	12,40	..	12,40	10,86	1,54	12.4
29.—Civil Works . . . . .	1,43,64	..	1,43,64	56,69	86,95	60.5
32.—Stationery and Printing . . . . .	24,49	12	24,61	21,89	2,72	11
33.—Miscellaneous . . . . .	14,09	8,59	22,68	17,35	5,33	23.5
36.—Loans and Advances bearing Interest . . . . .	1,90,13	96,41	1,86,54	1,55,33	31,21	16.7

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 cottage 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*.—Curtailement of tours, non-appointment 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 Conciliation*.—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*.—Curtailement 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 getting 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 Defence 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 appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
2.—Land Revenue	1,51	..	1,51	1,19	32	20.9
10.—Irrigation	2,76	..	2,76	2,19	57	20.7
12.—General Administration— General Administration.	35,68	..	35,68	32,29	3,39	9.5
14.—Administration of Justice	27,44	..	27,44	25,86	1,58	5.8
16.—Police	18,44	..	18,44	17,12	1,32	7.2
21.—Medical	3,95	..	3,95	2,70	1,25	31.7
25.—Charges on account of Co-operative Credit.	44	..	44	18	26	58
29.—Civil Works	11,98	..	11,98	6,74	5,24	43.7
33.—Miscellaneous	56,55	..	56,55	51,68	4,87	8.6
34.—Extraordinary Charges	48	2,27	2,75	2,04	71	26
9.—Interest on Works for which Capital Accounts are kept.	20,76	..	20,76	19,05	1,71	8.2

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	2	3	4
<i>Charged—</i>			
1938-39 . . . . .	2,11,78	3,50	1.7
1939-40 . . . . .	2,00,76	11,70	5.8
1940-41 . . . . .	1,97,45	11,52	5.8
1941-42 . . . . .	2,65,71	13,90	5.2
1942-43 . . . . .	2,64,48	24,10	9.1
<i>Voted—</i>			
1938-39 . . . . .	12,34,65	83,10	6.7
1939-40 . . . . .	13,82,58	1,22,15	8.8
1940-41 . . . . .	14,50,98	87,24	6.0
1941-42 . . . . .	15,94,15	1,18,49	7.4
1942-43 . . . . .	18,39,35	1,24,81	6.8
<i>Charged and Voted—</i>			
1938-39 . . . . .	14,46,43	86,60	6.0
1939-40 . . . . .	15,83,34	1,33,85	8.5
1940-41 . . . . .	16,48,43	98,76	6.0
1941-42 . . . . .	18,59,86	1,32,39	7.1
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 name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
4.—Stamps . . . . .	4,75,000	..	4,75,000	5,24,358	49,358	10.4
5.—Forest . . . . .	14,69,000	3,84,000	18,53,000	20,56,356	2,03,356	11
6.—Registration . . . . .	19,57,300	55,000	20,12,300	20,29,296	16,996	.8
21.—Medical . . . . .	51,13,000	27,000	51,40,000	51,51,728	11,728	.2
24.—Charges on account of Veterinary . . . . .	7,08,000	13,000	7,21,000	7,21,003	3	..
30.—Famine . . . . .	2,59,000	48,76,000	51,35,000	51,91,316	56,316	1.1
34.—Extraordinary Charges	1,24,81,000	29,97,000	1,54,78,000	1,89,33,205	34,55,205	22.3
35.—Interest Free Advances . . . . .	6,41,000	79,15,000	85,56,000	1,12,61,443	27,05,443	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 expenditure 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.

Number and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Excess.	Percentage of excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
5.—Forest . . . . .	4,04,000	49,000	4,53,000	4,94,458	41,458	9.2
26.—Industries—Industries . . . . .	1,000	..	1,000	1,129	129	12.9
27.—Industries—Cinchona . . . . .	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.	Number.		Amount.	
	Voted.	Charged.	Voted.	Charged.
	2	3	4	5
1			Rs.	Rs.
1938-39 . . . . .	2	Nil	1,36,491	Nil
1939-40 . . . . .	1	2	1,862	13,409
1940-41 . . . . .	2	3	47,735	1,858
1941-42 . . . . .	3	2	5,40,605	1,14,489
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 eighteen 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, *vide* 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. 2,40.38 lakhs against the budget estimate of Rs. 2,59.53 lakhs leading to a saving of Rs. 19.15 lakhs, which was 7.4 per cent. of the original appropriation. Supplementary appropriations of Rs. 4.95 lakhs increased the saving to Rs. 24.10 lakhs which was 9.1 per cent. of the final appropriation. The saving of Rs. 19.15 lakhs in the original appropriation was composed of a saving of Rs. 23.23 lakhs under twenty-three heads and an excess of Rs. 4.08 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).			
1	2	3	4
Final modified appropriations.	Unadjusted Excesses + Savings—	Percentages of unadjusted excesses or savings.	
<b>Voted—</b>			
1938-39 . . .	11,66.39	—14.84	1.3
1939-40 . . .	12,96.62	—36.19	2.8
1940-41 . . .	13,85.43	—21.69	1.6
1941-42 . . .	15,08.49	—32.83	2.2
1942-43 . . .	16,92.42	+22.12	1.3
<b>Charged—</b>			
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 . . .	2,51.18	—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 (ii) 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 87½ : 12½. 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 settlement at some future date. In respect of these schemes the Central Government have agreed to contribute one-third of the total cost and no share of any subsequent recoveries will come to the Centre. The whole expenditure on this account is kept outside the pool.

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

All "approved" items of expenditure on A.R.P. are booked initially in the 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 were 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-in-aid.*—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 ;	}	P. C. CHAUDHURI,
<i>The 23rd June, 1944.</i>		<i>Accountant General, Bengal.</i>
	} Countersigned.	
SIMLA ;	}	A. C. BADENOCH,
<i>The 30th June, 1944.</i>		<i>Auditor General of India.</i>

## 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 a competent authority (i.e., reappropriations, withdrawal or surrender).

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

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

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

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

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

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

- (1) between the grant or appropriation for the sub-head as originally voted or sanctioned and its final figure as modified by supplementary provisions, surrenders and reappropriations, i.e., to explain additions or modifications shown in column 1;
- (2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

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

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

Irrespective of the above limits, explanations have, however, been given on any marked failures to adjust excesses or surrender savings.

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
18	1. Salt . . . . .	1,03,000	10,000	93,000	..
19	2. Land Revenue—				
	Voted . . . . .	36,22,000	33,57,901	2,64,099	..
	Charged . . . . .	1,51,000	1,19,402	31,598	..
23	3. Provincial Exclse—				
	Voted . . . . .	22,99,000	22,98,213	787	..
	Charged . . . . .	48,000	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 . . . . .	4,53,000	4,94,458	..	41,458
32	6. Registration—				
	Voted . . . . .	20,12,300	20,29,296	..	16,996
	Charged . . . . .	300	274	26	..
34	8. Other Taxes and Duties—				
	Voted . . . . .	5,13,500	4,96,269	17,231	..
	Charged . . . . .	65,500	45,276	20,224	..
36	10. Irrigation—				
	Voted—Gross . . . . .	34,68,000	31,66,795	3,01,205	..
	Deduct—Recoveries . . . . .	—15,000	8,652	..	23,652
	Charged . . . . .	2,76,000	2,18,928	57,072	..
50	11. Interest on Ordinary Debt—				
	Voted . . . . .	7,000	1,295	5,705	..
	Charged . . . . .	22,16,000	22,00,028	15,972	..
53	12. General Administration— General Administration—				
	Voted . . . . .	1,27,42,000	1,19,52,920	7,89,180	..
	Charged . . . . .	35,68,000	32,28,338	3,39,162	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
61	13. General Administration— Debt Conciliation . . .	23,50,000	18,66,134	4,83,866	--
62	14. Administration of Justice— Voted . . . . .	71,81,000	71,58,029	22,971	--
	Charged . . . . .	27,44,000	25,85,826	1,58,174	--
67	15. Jails and Convict Settlements— Voted . . . . .	53,77,000	52,57,029	1,19,971	..
	Charged . . . . .	58,000	57,504	496	..
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 Pilotage— Voted . . . . .	5,77,000	4,90,062	86,938	--
	Charged . . . . .	1,09,000	84,755	24,245	--
86	18. Scientific Departments . . .	30,100	29,976	124	--
87	19. Charges on account of Education— Voted . . . . .	1,71,00,000	1,56,49,863	14,50,137	--
	Charged . . . . .	8,70,000	8,13,247	56,753	--
100	20. Charges on account of Anglo-Indian and European Education— Voted . . . . .	11,22,800	10,71,275	51,525	--
	Charged . . . . .	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.**

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
110	22. Public Health—				
	Voted . . . .	47,61,000	35,13,344	12,47,656	..
	Charged . . . .	87,000	81,677	5,323	..
118	23. Charges on account of Agriculture—				
	Voted . . . .	68,52,000	67,33,185	1,18,815	..
	Charged . . . .	95,000	83,638	11,362	..
125	24. Charges on account of Veterinary—				
	Voted . . . .	7,21,000	7,21,003	..	3
	Charged . . . .	34,000	32,768	1,232	..
127	25. Charges on account of Co-operative Credit—				
	Voted . . . .	16,78,000	15,44,111	1,33,889	..
	Charged . . . .	44,000	18,486	25,514	..
131	26. Industries—Industries—				
	Voted . . . .	17,40,000	16,24,918	1,15,082	..
	Charged . . . .	1,000	1,129	..	139
134	27. Industries—Cinchona—				
	Voted . . . .	12,40,000	10,85,865	1,54,135	..
	Charged . . . .	50,000	50,608	..	608
140	28. Miscellaneous Departments—				
	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	5,23,928	..

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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1.	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
163	30. Famine—				
	Voted . . . .	51,35,000	[ 51,91,316	--	56,316
	Charged . . . .	2,000	475	1,525	--
165	31. Superannuation Allowances and Pensions, etc.—				
	Voted . . . .	83,75,600	80,76,523	2,99,077	--
	Charged . . . .	35,66,400	33,95,363	1,71,037	--
170	32. Charges on account of Stationery and Printing—				
	Voted . . . .	24,61,400	21,89,489	2,71,911	--
	Charged . . . .	16,600	15,485	1,115	--
175	33. Miscellaneous—				
	Voted . . . .	22,68,000	17,35,209	5,32,791	--
	Charged . . . .	56,55,000	[ 51,67,699	[ 4,87,301	--
178	34. Extraordinary Charges—				
	Voted . . . .	1,54,78,000	1,89,33,205	--	34,55,205
	Charged . . . .	2,75,000	2,03,535	71,465	--
194	7. Charges on account of Motor Vehicles Acts—				
	Charged . . . .	4,50,000	[ 4,50,000	--	--
194	9. Interest on Works for which Capital Accounts are kept—				
	Charged . . . .	20,76,000	19,04,345	1,71,155	--
195	35. Deposits and Advances—				
	Interest-free Advances . . . .	[ 85,36,000	1,12,61,443	--	27,05,443



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

Page.	Number and name of grant or appropriation.	Grant or appropriation.	Expenditure.	Expenditure compared with grant or appropriation.	
				Less than granted.	More than granted.
1	2	3	4	5	6
		Rs.	Rs.	Rs.	Rs.
196	36. Loans and Advances bearing Interest—				
	Voted . . . .	1,86,54,000	1,55,32,969	31,21,031	..
	Charged . . . .	43,000	39,929	3,071	..
	Totals—			Net saving (Voted).	
	Voted—Gross . . . .	18,39,34,700	17,14,53,775	1,24,80,925	
	Deduct—Recoveries . . . .	—15,000	8,652		
	Charged . . . .	2,64,48,000	2,40,38,092	Net saving (Charged). 24,09,908	
	<b>GRAND TOTAL . . . .</b>	<b>21,03,67,700</b>	<b>19,55,00,519</b>		

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

	Rs.
Voted (see paragraph 7 of the Audit Report) . . . . .	64,98,405
Charged (see paragraph 8 of the Audit Report) . . . . .	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.

## Grant No. 1.—Salt.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "5.—Salt".</b>			
<b>B.—CHARGES OF SALT AND CENTRAL EXCISES IN PROVINCES—</b>			
<b>B. 1.—Direction—</b>			
	Rs.		
S. . . . .	1,03,000	1,03,000	10,000 —93,000
<p>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 (Rs. 9,000) and (iv) warehouses being accommodated in rented buildings (Rs. 6,000).</p>			
Total . . . . .	1,03,000	10,000	—93,000

## REVIEW.

The saving was large being 90·3 per cent. of the grant.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 7.—Land Revenue "</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A. 1.—Pay of Officers—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	29,000	30,300	30,300
R. . . . .	1,300		
<i>Voted—</i>			
O. . . . .	63,743	71,979	70,719
R. . . . .	8,236		
Col. 1.—Mainly due to the employment of officers in connection with the requisition of lands and buildings under the Defence of India Rules.			
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged . . . . .</i>		13,550	13,661
<i>Voted—</i>			
O. . . . .	5,04,804	5,47,396	5,63,373
R. . . . .	42,592		
A. 3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	6,110	6,696	6,720
R. . . . .	586		
<i>Voted—</i>			
O. . . . .	70,582	1,14,291	1,28,828
R. . . . .	43,709		
Col. 1.—Mainly due to (i) the reason stated under sub-head A. 1.—Voted (Rs. 23,943) and (ii) enhancement of rates of dearness allowance (Rs. 19,277). Col. 4.—Mainly due to more requisitions for lands and buildings by the Defence Department towards the close of the year.			
<b>A. 4.—Contingencies—</b>			
<i>Charged . . . . .</i>		600	594
<i>Voted—</i>			
O. . . . .	1,29,208	1,18,793	1,27,124
R. . . . .	—10,415		
<b>A. 5.—Add—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	33,702	33,702	18,238
Col. 4.—Due to absence of provision for the proportionate cost of the Certificate, Munshikhan and Record-room Establishments employed on Education Cass work. See paragraph 2 of the review. Col. 4.—Due to over-estimation.			
<b>A. 6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—3,01,197	—3,46,646	—3,27,904
R. . . . .	—45,449		
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).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—contd.</b>			
<b>A.—CHARGES OF ADMINISTRATION—concl'd.</b>			
For rounding—			
Charged . . . . .	40	..	—40
Voted . . . . .	60	..	—60
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B. 1.—Pay of Officers—</b>	<b>Rs.</b>		
O. . . . .	61,700	} 59,362	59,173
R. . . . .	—2,338		
<b>B. 2.—Pay of Establishment—</b>			
O. . . . .	4,53,000	} 4,92,384	4,95,968
R. . . . .	39,384		
<b>B. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,14,700	} 1,62,603	1,73,110
R. . . . .	47,903		
Col. 1.—Mainly due to the (i) travelling allowance paid in connection with rent-suits and execution cases (Rs. 19,550) and (ii) enhancement of rates of dearness allowance (Rs. 28,500).			
<b>B. 4.—Contingencies—</b>			
O. . . . .	5,39,000	} 6,66,857	6,41,158
R. . . . .	1,27,857		
Col. 1.—Mainly due to institution of rent-suits for Khasmahal rent in order to save limitation and construction of buildings blown down by cyclone and other unforeseen petty constructions and repairs.			
<b>B. 5.—Losses—</b>			
R. . . . .	1,664	1,664	1,650
Col. 1.—Due to the post-budget sanction to the write-off of certain losses. (The losses were mentioned in paragraphs 7 and 4 of the reviews under this grant in the Appropriation Accounts for 1940-41 and 1941-42 respectively.)			
<b>C.—CHARGES ON ACCOUNT OF LAND REVENUE</b>			
<b>COLLECTIONS—</b>			
Charged—			
O. . . . .	32,000	} 20,228	20,175
R. . . . .	—11,772		
Col. 1.—Due to less commission charges owing to less collection of rent.			
<b>D.—SURVEY SETTLEMENT AND RECORD OPERATIONS—</b>			
<b>D. 1.—Pay of Officers—</b>			
Charged—			
O. . . . .	35,800	} 23,049	22,685
R. . . . .	—12,751		
Col. 1.—Mainly due to the stoppage of the revisional settlement operation in a district and reversion of a number of officers.			
Voted—			
O. . . . .	1,39,868	} 1,06,377	1,06,752
R. . . . .	—33,491		
Col. 1.—Same as under Charged.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>D.—SURVEY SETTLEMENT AND RECORD OPERATIONS</b>			
<i>—concl.</i>			
D. 2.—Pay of Establishment—	Rs.		
O. . . . .	5,65,993	} 3,64,161	3,70,984
R. . . . .	-2,01,832		
Col. 1.—Mainly due to the deputation of a large number of settlement Kanungos to war emergency works (Rs. 67,756) and stoppage of settlement operations in some districts (Rs. 1,24,074).			
D. 3.—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	8,925	} 1,730	1,588
R. . . . .	-7,195		
Col. 1.—Same as under D. 1.—Charged.			
<i>Voted—</i>			
O. . . . .	1,21,590	} 1,13,362	1,14,233
R. . . . .	-8,228		
D. 4.—Contingencies—			
O. . . . .	9,60,232	} 6,27,457	6,28,062
R. . . . .	-3,32,775		
Col. 1.—Mainly due to the stoppage of settlement operations in some districts (Rs. 2,63,733) and slow progress of field work on account of deputation of a large number of Kanungos to war emergency works (Rs. 58,108).			
D. 7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	-4,300	-4,823	-523
<i>For rounding—</i>			
<i>Charged</i> . . . . .	-25	..	+25
<i>Voted</i> . . . . .	17	..	-17
<b>E.—LAND RECORDS—</b>			
<i>Charged—</i>			
O. . . . .	18,600	} 16,766	16,436
R. . . . .	-1,834		
<i>Voted—</i>			
O. . . . .	73,000	} 75,529	76,290
R. . . . .	2,529		
<b>F.—ASSIGNMENTS AND COMPENSATION—</b>			
O. . . . .	1,23,900	} 1,38,622	1,14,581
R. . . . .	9,822		
Col. 4.—Anticipations of claims for payments on account of malikans and land revenue compensation did not materialise.			
<b>G.—CHARGES IN ENGLAND—</b>			
G. 1.—Secretary of State . . . . .	..	31	+31
G. 2.—High Commissioner—			
<i>Charged</i>			
O. . . . .	3,400	} 9,640	7,230
R. . . . .	3,240		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expen- diture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 7.—Land Revenue "—concl'd.</b>			
<b>G.—CHARGES IN ENGLAND—concl'd.</b>			
<b>G. 2.—High Commissioner—concl'd.</b>			
Voted—	Rs.		
O. . . . .	880	440	403
R. . . . .	-440		
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged—			
R. . . . .	7	7	13
Voted . . . . .		..	1
For rounding . . . . .		320	..
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
Charged—			
R. . . . .	28,419	28,419	..
Voted—			
R. Gross . . . . .	2,32,121	2,32,121	..
R. Deductions . . . . .	45,449	45,449	..
<b>Totals—</b>			
Charged . . . . .	1,51,000	1,19,403	-31,598
Voted—			
Gross . . . . .	39,27,497	36,90,628	-2,36,869
Deductions . . . . .	-3,05,497	-3,32,727	-27,230
Net . . . . .	36,22,000	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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 3.—Provincial Excise ".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	33,200	} 23,843	23,843 ..
R. . . . .	—9,357		
Col. 1.—Due to the posting of a voted officer in place of a charged officer on leave.			
<i>Voted—</i>			
O. . . . .	2,45,200	} 2,53,200	2,41,431 —11,769
S. . . . .	8,000		
<b>B.—DISTRICT CHARGES—</b>			
<b>B. 1.—Pay of Officers—</b>			
O. . . . .	2,88,000	} 2,80,100	2,83,175 +3,075
R. . . . .	—7,900		
<b>B. 2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	4,511	4,346	—165
<i>Voted</i> . . . . .	6,38,000	6,30,394	—7,606
<b>B. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,606	} 1,564	1,547 —17
R. . . . .	—42		
<i>Voted—</i>			
O. . . . .	2,62,500	} 3,02,500	2,97,516 —4,984
S. . . . .	21,000		
R. . . . .	19,000		
Col. 1.—Due to the enhancement of rates of dearness allowance.			
<b>B. 4.—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	480	} 330	330 ..
R. . . . .	—150		
<i>Voted—</i>			
O. . . . .	53,000	} 60,900	58,624 —2,276
R. . . . .	7,900		
Col. 1.—Mainly due to repairs and reconstruction of departmental buildings badly damaged by cyclone.			
<b>B. 5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	350	} ..	14 +14
R. . . . .	—350		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head " 3.—Provincial Excise "—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>B.—DISTRICT CHARGES—<i>concl'd.</i></b>			
<b>B. 5.—Other Contingencies—<i>concl'd.</i></b>			
	Rs.		
Voted—			
O. . . . .	97,000	98,300	91,911
S. . . . .	9,000		
R. . . . .	—7,700		
Col. 1.—Increase due to the unforeseen payment of lawyers' fees in the Supplementary Gariahata Excise Conspiracy case. Reduction due to fewer cases of payment of rewards to private persons. Col. 4.—Mainly due to (i) the postponement of repairs to Government vessels (Rs. 3,000), (ii) smaller commission charges owing to poor collection of excise license fees (Rs. 1,400), and (iii) smaller payment of rewards to private persons than anticipated (Rs. 1,200).			
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE</b>			
<b>DEPARTMENT—</b>			
O. . . . .	4,78,000	4,91,934	5,21,602
S. . . . .	13,000		
R. . . . .	934		
Col. 4.—Due to unexpected larger demand for opium towards the close of the year and payment for remodelling charges of damaged opium cakes.			
<b>D.—COMPENSATIONS—</b>			
<b>Charged—</b>			
O. . . . .	3,000	5,440	5,439
R. . . . .	2,440		
Col. 1.—Due to the payment of arrear compensation to the Cooch Behar State.			
<b>Voted—</b>			
O. . . . .	1,16,000	1,34,000	1,33,424
S. . . . .	18,000		
Col. 1.—Due to the compensation paid to the French Government during the year 1941-42 having been adjusted in the accounts for 1942-43.			
<b>E.—CHARGES IN ENGLAND—</b>			
<b>E. 1.—Secretary of State—</b>			
S. . . . .	40,000	40,066	40,066
R. . . . .	66		
Col. 1.—Due to transfer from the Central Government of expenditure during 1940-41 and 1941-42 in connection with the return of a fugitive offender.			
<b>E. 2.—High Commissioner—</b>			
<b>Charged—</b>			
O. . . . .	4,800	3,711	2,245
R. . . . .	—1,089		
<b>Voted—</b>			
O. . . . .	2,320	—	—
R. . . . .	—2,320		
Col. 1.—Mainly due to no family allotment being made by any of the officers.			
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
<b>Charged—</b>			
R. . . . .	6	6	—2
<b>Voted</b>			
	..	..	70
			+70



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 8.—Provincial Excise "—conold.</b>			
<b>G.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
	Rs.		
S. . . . .	10,000	..	..
R. . . . .	-10,000	..	..
Col. 1.—Provision transferred to sub-head B. 3.			
For rounding—			
Charged—			
O. . . . .	53	..	..
R. . . . .	-53	..	..
Voted—			
O. . . . .	-20	..	..
R. . . . .	20	..	..
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	8,595	8,595	-8,595
<b>TOTALS—</b>			
Charged . . . . .	..	48,000	37,768
Voted . . . . .	..	22,99,000	22,98,213
			-10,232
			-787

## 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 trifling.

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 revised 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "9.—Stamps".</b>			
<b>A.—NON-JUDICIAL—</b>			
<b>A. 1.—Superintendence—</b>			
	Rs.		
O. . . . .	38,500	40,500	44,477
R. . . . .	2,000		
			+3,977
Col. 4.—Mainly due to (i) the enhancement of rates of dearness allowance (Rs. 1,846) and (ii) larger indents of stamps and transfer of stamps from one district to another (Rs. 1,270).			
<b>A. 2.—Charges for the sale of stamps</b>	1,71,000	2,09,702	+38,702
Col. 4.—Due to an abnormal increase in the number of transfers by sale or mortgage on account of the prevailing distress in the country side.			
<b>A. 3.—Cost of stamps supplied from Central Stamp Stores—</b>			
O. . . . .	50,000	63,000	65,634
R. . . . .	13,000		
			+2,634
Col. 1.—Due to larger indent of stamps than anticipated.			
<b>B.—JUDICIAL—</b>			
<b>B. 1.—Superintendence—</b>			
O. . . . .	19,200	20,200	20,495
R. . . . .	1,000		
			+295
<b>B. 2.—Charges for the sale of stamps—</b>			
O. . . . .	1,16,000	1,00,000	1,00,941
R. . . . .	—16,000		
			+941
Col. 1.—Due to smaller sale of stamps than anticipated.			
<b>B. 3.—Cost of stamps supplied from Central Stamp Stores</b>	80,000	83,109	+3,109
<b>For rounding</b>	300	..	—300
<b>Total</b>	4,75,000	5,24,358	+49,358

## 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest".</b>			
<b>A.—CONSERVANCY AND WORKS—</b>			
<b>A. I.—Timber and other produce removed from the forests by Government agency—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	34,000	1,04,580	1,41,849
S. . . . .	49,000		
R. . . . .	21,580		
			+37,269
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.			
<i>Voted—</i>			
O. . . . .	1,26,000	3,88,290	3,82,975
S. . . . .	3,47,000		
R. . . . .	—84,710		
			—5,315
Col. 1.—Increase due to the reason stated under A. 1.—Charged—Col. 1. Reduction due to less extraction of timber, etc., than anticipated.			
<b>A. II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
<i>Charged—</i>			
O. . . . .	7,700	7,292	7,225
R. . . . .	—408		
			—67
<i>Voted—</i>			
O. . . . .	1,49,700	1,31,169	1,27,190
R. . . . .	—18,531		
			—3,979
Col. 1.—Mainly due to the departmental working of coupes for extraction of timber for war purposes.			
<b>A. III.—Construction; purchase, maintenance, etc.—</b>			
<i>Charged—</i>			
O. . . . .	23,000	15,629	14,626
R. . . . .	—7,371		
			—1,003
Col. 1.—Due to the postponement of certain projects (Rs. 4,500), curtailment of expenditure (Rs. 1,171) and the removal of some departmental elephants (Rs. 1,700) as a war emergency measure.			
<i>Voted—</i>			
O. . . . .	2,87,000	2,64,583	2,52,041
R. . . . .	—22,417		
			—12,542
<b>A. IV.—Conservancy and Regeneration—</b>			
<i>Charged—</i>			
O. . . . .	13,700	12,555	12,556
R. . . . .	—1,135		
			—9

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—<i>contd.</i></b>			
<b>A.—CONSERVANCY AND WORKS—<i>concl'd.</i></b>			
<b>A. IV.—Conservancy and Regeneration—<i>concl'd.</i></b>			
	Rs.		
Voted—			
O. . . . .	1,05,200	1,09,910	1,09,950
R. . . . .	4,710		
<b>A. V.—Miscellaneous—</b>			
Charged—			
O. . . . .	5,800	18,430	17,635
R. . . . .	12,630		
Col. 1.—Mainly due to the post-budget decision to adjust under this sub-head the cost of timber supplied to the Defence Department by purchase from the trade.			
Voted—			
O. . . . .	47,600	21,52,251	22,04,461
R. . . . .	21,04,651		
Col. 1.—Same as under charged. Col. 4.—Same as under A. 1.—Charged—Col. 4.			
<b>A. VI.—Suspense—</b>			
R. . . . .	—15	—15	—2
<b>A. VII.—Charges on account of the Bengal Forest School—</b>			
O. . . . .	1,000	2,160	2,052
R. . . . .	1,160		
Col. 1.—Original estimate based on the trend of actuals for 1941-42.			
<b>A. VIII.—<i>Deduct</i>—Amount recoverable from other Governments, Departments, etc.—</b>			
Charged—			
R. . . . .	—16,060	—16,060	—9,055
Voted—			
R. . . . .	—20,95,000	—20,95,000	—18,12,041
Charged and Voted—Col. 1.—Due to the post-budget decision to adjust the recoveries from the Defence Department for supply of timber under this sub-head. Col. 4.—Cost of timber supplied to the Defence Department could not be recovered in full during the year.			
<b>For rounding—</b>			
Charged—			
O. . . . .	—200	—	..
R. . . . .	200		
Voted—			
O. . . . .	—500	..	..
R. . . . .	500		
<b>B.—ESTABLISHMENT—</b>			
<b>B. 1.—Pay of Officers—</b>			
Charged—			
O. . . . .	2,01,100	2,01,335	2,00,671
R. . . . .	235		
Voted—			
O. . . . .	74,000	82,020	81,652
R. . . . .	8,020		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 10.—Forest "—contd.</b>				
<b>B.—ESTABLISHMENT—contd.</b>				
<b>B. 2.—Pay of Establishment—</b>				
	Rs.			
<i>Charged—</i>				
O. . . . .	36,120	37,390	37,389	
R. . . . .	1,270			-1
<i>Voted—</i>				
O. . . . .	4,58,000	4,54,077	4,50,807	
S. . . . .	6,000			-3,270
R. . . . .	-9,923			
<b>B. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	41,500	44,944	44,678	
R. . . . .	3,444			-266
<i>Voted—</i>				
O. . . . .	1,35,500	1,66,058	1,67,863	
S. . . . .	16,000			+1,805
R. . . . .	14,558			
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.				
<b>B. 4.—Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	4,120	5,400	5,265	
R. . . . .	1,280			-135
<i>Voted—</i>				
O. . . . .	58,200	65,615	61,034	
S. . . . .	5,000			-4,581
R. . . . .	2,415			
Charged and Voted—Col. 1.—Mainly due to a rise in the price of articles and increased postage charges. .				
<b>B. 5.—Losses—</b>				
O. . . . .	30	52	52	
R. . . . .	22			..
<b>B. 6.—Grants-in-aid, contributions, etc.—</b>				
<i>Charged</i> . . . . .		25	25	
<i>Voted—</i>				
R. . . . .	1,505	1,505	1,505	
Col. 1.—Due to the post-budget sanction to the payment of contribution for works done by the Forest Map Office, Dehra Dun.				
<b>B. 7.—Charges on account of Bengal Forest School—</b>				
<i>Charged—</i>				
O. . . . .	1,100	1,200	1,200	
R. . . . .	100			..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10—Forest"—<i>concl.</i></b>			
<b>B.—ESTABLISHMENT—<i>concl.</i></b>			
<b>B. 7.—Charges on account of Bengal Forest School—<i>concl.</i></b>			
	Rs.		
Voted—			
O. . . . .	22,400	21,280	20,750
R. . . . .	—1,120		
			—530
<b>B. 8.—Add—Establishment charges payable to other Governments, Departments, etc.</b>			
	10,500	10,500	..
<b>B. 9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
Charged—			
R. . . . .	—8,050	—8,050	—3
Col. 1.—Due to the unforeseen recovery from the Government of the United Provinces of compensation paid to an officer on account of supersession.			
Voted—			
O. . . . .	—6,000	—4,355	—4,433
R. . . . .	1,645		
			—78
Col. 1.—Due to less staff being entertained on behalf of the Shooting and Fishing Clubs.			
For rounding—			
Charged—			
O. . . . .	35	..	..
R. . . . .	—35		
Voted—			
O. . . . .	—30	..	..
R. . . . .	30		
<b>D.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
O. . . . .	36,320	28,300	28,398
R. . . . .	—8,020		
			+98
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged—			
R. . . . .	20	20	49
			+29
<b>F.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
S. . . . .	10,000	..	..
R. . . . .	—10,000		
			..
Col. 1.—Provision transferred to sub-head B. 3.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "10.—Forest"—concl'd.</b>			
For rounding—			
<i>Charged—</i>			
O. . . . .	Rs. —320	..	..
R. . . . .	320		
<i>Voted—</i>			
O. . . . .	400	..	..
R. . . . .	—400		
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross . . . . .	—24,110	—24,110	.. +24,110
R. Deductions . . . . .	24,110	24,110	.. —24,110
<i>Voted—</i>			
R. Gross . . . . .	—19,90,455	—19,90,455	.. +19,90,455
R. Deductions . . . . .	20,93,355	20,93,355	.. —20,93,355
<b>Totals—</b>			
<i>Charged—</i>			
Gross . . . . .	4,53,000	5,11,566	+58,566
Deductions . . . . .	..	—17,108	—17,108
Net . . . . .	4,53,000	4,94,458	+41,458
<i>Voted—</i>			
Gross . . . . .	18,59,000	38,72,880	+20,13,880
Deductions . . . . .	—6,000	—18,16,474	—18,10,474
Net . . . . .	18,53,000	20,56,356	+2,03,356

## 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 11.—Registration "</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	75,000		
R. . . . .	500		
	75,500	75,018	—482
<b>B.—DISTRICT CHARGES—</b>			
<b>B.1.—Pay of Officers—</b>			
O. . . . .	8,45,750		
R. . . . .	—17,000		
	8,28,750	8,24,372	—4,378
<b>B.2.—Pay of Establishment—</b>			
<i>Charged</i>			
	350	240	—10
<i>Voted—</i>			
O. . . . .	7,00,500		
S. . . . .	10,000		
R. . . . .	11,000		
	8,11,500	8,14,134	+2,634
<b>B.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	12		
R. . . . .	22		
	34	34	..
<i>Voted—</i>			
O. . . . .	47,400		
S. . . . .	33,000		
R. . . . .	4,000		
	84,400	1,08,381	+23,981
Col. 1.—Due to (i) the grant of dearness allowance (Rs. 33,000), (ii) more transfers and employ- ment of officers of the Department on extra-departmental work (Rs. 4,000).			
Col. 4.—Due partly to omission to transfer the provision for supplementary dearness allowance made under sub-head C (Rs. 12,000) and partly to underestimation (Rs. 11,981).			
<b>B.4.—Contract Contingencies—</b>			
O. . . . .	80,400		
R. . . . .	9,600		
	90,000	92,997	+2,997
Col. 1.—Due to (i) increase in the cost of remittance owing to increase in the postal rates (Rs. 7,000), (ii) payment of dearness allowance to menials at enhanced rates (Rs. 600) and (iii) cumulative excesses on several items of contract contingent charges (Rs. 2,000).			
<b>B.5.—Other Contingencies—</b>			
O. . . . .	1,21,600		
R. . . . .	—8,100		
	1,13,500	1,17,724	+4,224
<b>B.7.—Deduct—Establishment charges recover- able from other Governments, Depart- ments, etc. . . . .</b>			
	—3,330	—3,330	..
<b>For rounding—</b>			
<i>Charged—</i>			
O. . . . .	38		
R. . . . .	—22		
	16	..	—16
<i>Voted</i>			
	—20	..	+20



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "11.—Registration"—concl'd.</b>			
<b>C.—LUMP PROVISION FOR SUPPLEMENTARY DEAR- NESS ALLOWANCE—</b>			
	Rs.		
S. . . . .	12,000	12,000	..
			—12,000
Cols. 1 and 4.—Due to the reason stated under B.-3.—Voted—Col. 4.			
<b>Totals—</b>			
Charged . . . . .	300	274	—26
<b>Voted—</b>			
Gross . . . . .	20,15,630	20,32,626	+16,996
Deductions . . . . .	—3,330	—3,330	..
Net . . . . .	20,12,300	20,29,296	+16,996

#### 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 13.—Other Taxes and Duties ".</b>			
<b>A.—COLLECTION CHARGES—</b>			
<b>A.-1.—Entertainment Tax—</b>			
	Rs.		
O. . . . .	6,000	6,027	7,501
R. . . . .	27		
Col. 4.—Due to the premature indent of stamps for use in 1943-44.			
<b>A.-2.—Betting Tax . . . . .</b>	5,000	5,000	..
<b>A.-3.—Tax under Bengal Finance Act, 1939—</b>			
O. . . . .	61,200	63,866	63,608
R. . . . .	2,666		
<b>A.-4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>			
<i>Charged—</i>			
O. . . . .	32,160	19,379	18,981
R. . . . .	-12,781		
Col. 1.—Mainly due to (i) the posting of a voted officer for part of the year (Rs. 4,855) and (ii) the appointment of the new commissioner on a lower rate of pay (Rs. 6,525).			
<i>Voted—</i>			
O. . . . .	3,48,093	3,47,430	3,44,588
S. . . . .	10,000		
R. . . . .	-10,663		
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>			
<i>Charged—</i>			
O. . . . .	22,300	21,438	21,487
R. . . . .	-512		
<i>Voted—</i>			
O. . . . .	78,152	71,072	69,481
R. . . . .	-7,080		
<b>D.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	10,830	4,800	4,800
R. . . . .	-6,030		
Col. 1.—Mainly due to change of incumbent.			
<i>Voted—</i>			
O. . . . .	4,800	6,080	6,080
R. . . . .	1,280		
Col. 1.—Due to a family allotment not anticipated at the budget stage.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major' Head "13.—Other Taxes and Duties"—concl'd.</b>			
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>			
R. . . . .	Rs. 10	10	8 —8
<i>Voted—</i>			
R. . . . .	10	10	11 +1
<i>For rounding—</i>			
<i>Charged—</i>			
O. . . . .	160	150	.. —150
R. . . . .	—10		
<i>Voted—</i>			
O. . . . .	255	245	.. —245
R. . . . .	—10		
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R. . . . .	19,673	19,673	.. —19,673
<i>Voted—</i>			
R. . . . .	13,770	13,770	.. —13,770
<b>Totals—</b>			
<i>Charged</i> . . . . .	65,500	45,276	—20,224
<i>Voted</i> . . . . .	5,13,500	4,96,269	—17,231

## 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept "</b> .			
<i>Deduct—Working Expenses—</i>			
<b>A.—IRRIGATION WORKS—</b>			
Unproductive Works—			
A.-8.—Extensions and Improvements—			
	Rs.		
O. . . . .	13,700		
R. . . . .	-12,550	1,150	1,137
			-13
See item 6 of Annexure A.			
A.-9.—Maintenance and Repairs—			
O. . . . .	3,20,000		
R. . . . .	-1,78,360	1,41,640	1,21,145
			-20,495
Col. 1.—Mainly due to the transfer of the provision for reconditioning the Anderson Weir to sub-head G.-9, which was originally included under this sub-head for want of details.			
Col. 4.—Mainly due to larger quantity of stone being obtained from the damaged parts of the Anderson Weir than anticipated (Rs. 15,000).			
A.-10.—Establishment—			
Revenue Establishment—			
O. . . . .	1,38,450		
R. . . . .	125	1,38,575	1,43,393
For rounding . . . . .		-150	+150
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Unproductive Works—			
B.-1.—Extensions and Improvements—			
O. . . . .	1,87,000		
R. . . . .	-1,41,238	45,762	41,406
			-4,356
See items 1 to 5 and 7 of Annexure A.			
B.-2.—Maintenance and Repairs—			
O. . . . .	4,20,000		
R. . . . .	-1,32,600	2,87,400	2,75,310
			-12,090
Col. 1.—Due to (1) silt clearance and special repairs to the lock gates of a canal being stopped for carrying out the evacuation of boats as an emergency measure (Rs. 49,000), (2) repairs to roads not being done for want of road rollers and stone materials, repairs to Grab-dredger not being necessary and dredging work of a canal not being taken up for want of coal, etc. (Rs. 14,000), (3) transfer of steam tugs for Military works and stoppage of some dredging works for want of dredgers (Rs. 30,000) and smaller expenditure on maintenance charges of dredgers (Rs. 40,000) owing to (i) one being sold in the previous year, (ii) loss of another which was hired to the Central Government and (iii) extensive repairs to a third not being executed for want of materials.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " XVII.—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept "—<i>concl.</i></b>			
<i>Deduct—Working Expenses—concl.</i>			
B.-3.—Establishment—			
Revenue Establishment—			
	Rs.		
O. . . . .	65,800	} 66,010	58,748
R. . . . .	210		
Col. 4.—Mainly due to overestimation of requirements for steamer establishment.			
For rounding . . . . .	200	..	—200
<hr/>			
Total—XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses—			
O. . . . .	11,45,000	} 6,80,587	6,41,139
R. . . . .	—4,64,413		
<hr/>			
<b>Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues".</b>			
C.-A.—IRRIGATION WORKS—			
Works for which no capital accounts are kept—			
C.-1.—Works—			
O. . . . .	14,380	} 8,300	4,075
R. . . . .	—6,080		
See items 13 and 20 of Annexure A.			
C.-3.—Maintenance and Repairs—			
O. . . . .	2,000	} 2,100	1,813
R. . . . .	100		
C.-4.—Establishment—			
Revenue Establishment . . . . .	550	595	+45
For rounding . . . . .	—30	..	+30
Miscellaneous Expenditure—			
C.-10.—Establishment—			
Special Establishment—			
O. . . . .	37,000	} 34,534	23,730
R. . . . .	—2,466		
* Col. 4.—Due to the suspension of North Bengal Contour Survey.			
C.-12.—Other charges—			
O. . . . .	43,800	} 1,119	1,111
R. . . . .	—42,681		
Col. 1.—Due to the curtailment of survey work owing to the war.			
For rounding . . . . .	300	..	—300

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.</b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no capital accounts are kept—			
	Rs.		
D. 1.—Works—			
O. . . . .	2,40,000	1,12,951	84,500
R. . . . .	—1,36,049		
			—28,451
See items 8 to 12, 14 to 19 and 21 of Annexure A.			
D. 2.—Extensions and Improvements—			
R. . . . .	63	63	..
D. 3.—Maintenance and Repairs—			
O. . . . .	6,48,000	13,95,247	14,95,123
S. . . . .	71,000		
R. . . . .	6,76,247		
			+99,876
Col. 1.—Mainly due to special repairs on account of damages caused by cyclone. Col. 4.— Mainly due to increased expenditure on cyclone damage repairs to certain embankments for which no provision was made.			
D. 4.—Establishment—			
D. 4 (1)—Revenue Establishment . . . . .		14,250	11,820
			—2,430
D. 4 (2)—General Establishment—			
Charged—			
O. . . . .	2,57,000	2,43,301	2,07,510
R. . . . .	—13,699		
			—35,791
Col. 4.—Due to no I. S. E. officers being posted in certain divisions.			
Voted—			
O. . . . .	8,53,400	8,55,275	6,35,873
R. . . . .	1,875		
			—2,19,402
Col. 4.—Mainly due to unforeseen recoveries of departmental charges on Defence works.			
D. 4 (3)—Establishment under Collectors for collection of revenue on account of Zemindari Embankment under the contract system			
		9,600	3,927
			—5,673
Col. 4.—Mainly due to the provision for contingencies (Rs. 4,028) and for temporary establish- ment (Rs. 1,050) in connection with the renewal of contract for the maintenance of the Argowal Drainage Project not being utilised for want of sanction of Government.			
D. 5.—Tools and Plant—			
O. . . . .	81,000	46,204	36,457
R. . . . .	—34,796		
			—9,747
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 abnor- mal situation.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 18.—Other Revenue Expenditure financed from Ordinary Revenues"—contd.</b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—contd.</b>			
Works for which no capital accounts are kept— contd.			
D.-6.—Suspense—			
Charged . . . . .	..	1,580	+1,580
Col. 4.—Due to the adjustment of expenditure incurred by the High Commissioner, the intimation of which was received after the <i>pro rata</i> allocation had been made (Rs. 2,737), partly set off by the write-back of expenditure incurred by that officer in 1941-42 and adjusted under this head in the accounts for that year (Rs. 1,157). See Annexure B.			
Voted—			
	Rs.		
O. . . . .	8,080	10,973	6,808
R. . . . .	2,893		
Col. 1.—Mainly due to payment for materials supplied in 1941-42. Col. 4.—Mainly due to the adjustment of the value of spare parts of the dredger " Cowley " sold in 1941-42 which were borne in the stock account of the Dredger Division (Rs. 10,751), partly set off by the issue of smaller quantity of stone boulders for repairs to the Anderson Weir (Rs. 5,000). See Annexure B.			
D.-7.—Charges in England—			
Charged—			
O. . . . .	18,560	12,560	9,821
R. . . . .	—6,000		
Col. 3.—The actual expenditure incurred by the High Commissioner was Rs. 11 401. The difference of Rs. 1,580 has been explained under D.-6.—Charged. See also paragraph 2 of the review.			
D.-8.—Loss or gain by exchange—			
Charged . . . . .	..	390	17
For rounding—			
Charged . . . . .	..	50	—50
Voted . . . . .	..	—330	+330
Miscellaneous Expenditure—			
D.-12.—Other charges—			
O. . . . .	21,200	5,115	4,610
R. . . . .	—16,085		
Col. 1.—Due to the curtailment of survey work owing to the war.			
D.-13.—Grants-in-aid—			
O. . . . .	54,300	53,439	43,306
R. . . . .	—861		
Col. 4.—Mainly due to the failure of a certain District Board to draw the sanctioned grant during the year.			
D.-15.—Grants-in-aid—Grants and subventions to schemes of rural reconstruction from Provincial Revenues—			
O. . . . .	5,000	..	..
R. . . . .	—5,000		
Col. 1.—Scheme held in abeyance.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>concl.</i></b>			
<b>D.-B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>concl.</i></b>			
Miscellaneous Expenditure— <i>concl.</i>			
D.-16.—Grants-in-aid—Expenses out of the grant from the Central Government and of local contributions received for economic develop- ment and improvement of rural areas—			
D.-16 (b).—Improvement of existing village communications including existing water- ways—			
	Rs.		
R. . . . .	14,997	14,997	1,200
			—13,797
Col. 1.—Reallotment for works which could not be undertaken in 1941-42. Col. 4.—Mainly due to revision of estimate and want of materials (Rs. 7,050) and late receipt of sanction (Rs. 5,580).			
For rounding . . . . .		500	..
			—500
Reserve for maintenance and repairs—			
O. . . . .	1,50,000		
R. . . . .	—1,50,000		
			..
See paragraph 4 of the review.			
<b>Total—18.—Other Revenue Expenditure financed from ordinary Revenues—</b>			
<i>Charged—</i>			
O. . . . .	2,76,000		
R. . . . .	—19,699	2,56,301	2,18,928
			—37,373
<i>Voted—</i>			
O. . . . .	21,92,000		
S. . . . .	71,000	25,65,157	23,55,061
R. . . . .	3,02,157		—2,10,096
<b>Major Head "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works".</b>			
<b>F.—FINANCED FROM ORDINARY REVENUES—</b>			
<b>F.-2-B.—Navigation, Embankment and Drainage works—</b>			
F.-2 (4).— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .			
		—1,000	—40
			+ 960
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works".</b>			
<b>G.-A.—Irrigation works—</b>			
<b>UNPRODUCTIVE—</b>			
<b>G.-9.—Works—</b>			
O. . . . .	60,000		
R. . . . .	1,62,000	2,22,000	1,79,438
			—42,562
See item 23 of Annexure A.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works"</b>			
<i>—concl.</i>			
G.-A.—Irrigation works— <i>concl.</i>			
UNPRODUCTIVE— <i>concl.</i>			
G.-13.— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	..	—2,059	—2,059
Col. 4.—Sale proceeds of machineries credited to the Capital account.			
H.-B.—Navigation, Embankment and Drainage works—			
UNPRODUCTIVE—			
H.-8.—Works . . . . .	..	—8,843	—8,843
Col. 4.—Due to the unforeseen adjustment of the value of certain fixtures of the dredger "Cowley" removed to dredger "Ronaldshay".			
H.-12.— <i>Deduct</i> —Receipts and recoveries on Capital Account . . . . .	—14,000	10,751	+24,751
Col. 4.—Due to the adjustment of the value of certain spare parts borne in the stock account of the Dredger Division and sold along with the dredger "Cowley" which was credited to this sub-head in 1941-42, <i>vide</i> also sub-head D.-6.—Voted (Rs. 10,751) and non-recovery of hire charges of the Dredger Ronaldshay from the Central Government (Rs. 14,000).			
<hr/>			
Total—68—Construction, etc.—			
Gross—			
	Rs.		
O. . . . .	60,000	2,22,000	1,70,595
R. . . . .	1,62,000		
<i>Deduct</i> —Recoveries . . . . .		—14,000	8,692
Net . . . . .		2,08,000	1,79,287
<hr/>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged</i> —			
R. . . . .	19,699	19,699	..
<i>Voted</i> —			
R. . . . .	256	256	..
<hr/>			
Total—Grant No. 10.—Irrigation—			
<i>Charged</i> . . . . .	2,76,000	2,18,928	—57,072
<i>Voted</i> —			
Gross . . . . .	34,68,000	31,66,795	—3,01,205
Recoveries . . . . .	—15,000	8,652	+23,652
Net . . . . .	34,53,000	31,75,447	—2,77,553

## 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 :—

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

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

Major heads.	General Establishment. [Sub-head D-4(2).]		Tools and Plant. (Sub-head D-5.)	Charges in England. (Sub-head D-7.)	Loss or gain by exchange. (Sub-head D-8.)
1	Charged. 2 Rs.	Voted. 3 Rs.	Voted. 4 Rs.	Charged. 5 Rs.	Charged. 6 Rs.
XVII.—Irrigation, etc.—					
Deduct—Working Expenses . . . . .	43,889	1,10,066	2,543	2,218	2
18.—Other Revenue Expenditure, etc. . . . .	1,55,856	4,87,408	31,902	7,265	14
68.—Construction of Irrigation, etc., works . . . . .	7,765	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.	Purpose.	Amount. Rs.
D-3	Special cyclone damage repairs to Government embankments . . . . .	1,49,061
D-13	Contribution for repairs to breaches of non-Government portion of the Gumti embankment . . . . .	400
"	Contribution to the Barrackpore Union Board, district Khulna, for re-excavation of the Dhatu Khal . . . . .	539
Total . . . . .		1,50,000

## REVIEW—concl'd.

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.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—</b>					
<i>Deduct—Working Expenses—</i>					
<b>I.—Major works above Rs. 1 lakh for which specific provision was made in the budget—</b>					
<b>B.—Navigation, Embankment and Drainage works—</b>					
<b>1. Improvement of the Tolly's Nala</b>					
	55,000	603	..	—55,000	—603
Col. 5.—Due to the grab excavator for which provision was made not having been purchased during the year. Estimate Rs. 1,77,854; expenditure to end of 1942-43 Rs. 53,941; balance Rs. 1,23,913; in progress. See sub-head B-1.					
<b>2. Reconstruction of the Barrack-pore Bridge</b>					
	28,200	3,600	3,600	—24,600	..
Col. 5.—Due to the postponement of the work of approaches to the bridge owing to shortage of material. Estimate Rs. 2,76,600; expenditure to end of 1942-43 Rs. 2,52,385; balance Rs. 24,215; in progress. See sub-head B-1.					
<b>3. Reconstruction of the Alipore Bridge</b>					
	5,000	..	..	—5,000	..
Col. 5.—Due to the inability of the Calcutta Corporation to take up the work of raising the water mains. Estimate Rs. 1,94,000; expenditure to end of 1942-43 Rs. 1,83,997; balance Rs. 10,003; in progress. See sub-head B-1.					
<b>II.—Other Major works for which specific provision was made in the budget—</b>					
<b>4. Collectively</b>					
	98,800	42,117	37,841	—80,959	—4,276
Col. 5.—Mainly due to (i) slow progress of a work owing to scarcity of labour on account of the war (Rs. 27,000), (ii) Postponement of another work due to the revision of the estimate (Rs. 10,000) and (iii) non-payment of cost of land and less work in consequence (Rs. 20,000). Col. 6.—Mainly due to late possession of land and strong local opposition. See sub-head B-1.					
<b>II.—Major works for which specific provision was not made in the budget—</b>					
<b>5. Reconstruction of the Tollygunge Bridge</b>					
	..	..	—77	—77	—77
Accounts of completed work re-opened for adjustment of credit afforded by the Calcutta Improvement Trust. Estimate Rs. 1,56,500; expenditure to end of 1942-43 Rs. 1,26,115; saving Rs. 30,385; completed. See sub-head B-1.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT—concl'd.</b>					
<b>IV.—Minor works—</b>					
Collectively—					
6-A. Irrigation works . . . . .	13,700	1,150	1,137	—12,563	—13
Col. 5.—Mainly due to (i) postponement of a work owing to difficulty in obtaining steel (Rs. 7,000), (ii) non-payment of the cost of lands for another (Rs. 2,300) and (iii) non-acceptance of tenders for some works on account of abnormally high rates (Rs. 2,500). See sub-head A-1.					
7-B. Navigation, Embankment and Drainage works . . . . .	..	42	42	+42	..
See sub-head B-1.					
<b>Total—XVII.—Irrigation, etc.—</b>					
Working expenses . . . . .	2,00,700	47,512	42,543	—1,53,157	—4,969
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—</b>					
<b>I.—Major Works above Rs. 1 lakh for which specific provision was made in the budget—</b>					
<b>B.—Navigation, Embankment and Drainage works—</b>					
8. Establishment of an Institute for River Research in Bengal . . . . .	30,000	8,000	6,383	—23,617	—1,617
Col. 5.—No buildings for the housing of the Institute were built during the year. Estimate Rs. 1,17,011; expenditure to end of 1942-43 Rs. 15,072; balance Rs. 1,01,939; in progress. See sub-head D-1.					
9. Flood protection of the right bank of the Damodar river . . . . .	7,500	8,900	8,689	+1,389	—11
Col. 5.—Due to execution of more works than originally anticipated. Estimate Rs. 1,43,793; expenditure to end of 1942-43 Rs. 1,36,386; balance of Rs. 7,407; in progress. See Sub-head D-1.					
10. Bidyadhari Peali Scheme, 24-Parganas . . . . .	50,000	..	..	—50,000	..
Col. 5.—Work held in abeyance.					
11. Improvement of the Karnapura Khal in the district of Dacca . . . . .	50,000	38,055	24,405	—25,595	—13,650
Col. 5.—Mainly due to late commencement of the work. Col. 6.—Due to slow progress of work owing to scarcity of labour and non-payment of compensation. Estimate Rs. 1,00,759; expenditure to end of 1942-43 Rs. 26,079; balance Rs. 74,680; in progress. See sub-head D-1.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less—.	Modified Appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FOR ORDINARY REVENUES—contd.</b>					
12. Reclaiming the silted up Madhumati river from Babuganj to Gora Nalua in the Khulna District (Chitalmani scheme)	3 000	9,900	7,775	+4,775	—2,125
Col. 5.—Mainly due to the payment of cost of land not provided for in the original estimate and to execution of some works which could not be done in 1941-42. Col. 6.—Mainly due to non-payment of cost of land (Rs. 2,069). Revised Estimate Rs. 1,01,086; expenditure to end of 1942-43 Rs. 95,009; balance Rs. 6,077; in progress. See sub-head D.-1.					
II.—Other Major works for which specific provision was made in the budget—					
Collectively—					
13.-A Irrigation works	14,380	4,300	4,075	—10,305	—225
Col. 5.—One work was postponed for sometime for want of labour owing to the unsettled condition of the district. See sub-head C.-1.					
14. Navigation, Embankment and Drainage works	1,08,500	11,771	11,015	—97,485	—756
Col. 5.—Mainly due to (i) postponement of a work owing to some legal difficulties in acquiring land (Rs. 50,000), (ii) non-payment of the cost of land for another work (Rs. 28,000), (iii) paucity of labour owing to the war (Rs. 14,000) and (iv) stoppage of payment to a contractor and revision of estimate for a work (Rs. 3,000). See sub-head D.-1.					
III.—Major works for which specific provision was not made in the budget—					
15 Boaljuri Khal in the district of Tippera	..	22,155	13,468	+13,468	—8,687
Col. 5.—Work urgent. Col. 6.—Due to slow progress of work owing to war conditions. Estimate Rs. 28,057; expenditure to end of 1942-43 Rs. 13,468; balance Rs. 14,589; in progress. See sub-head D.-1.					
16. Construction of a regulator in the Magra Drainage out of the Amirabad project at Baha	..	11,680	11,691	+11,691	+1
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.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Ra.	Ra.	Ra.	Ra.	Ra.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.</b>					
17. Construction of spurs on the bank of the Dharla river at Kurigram . . . . .	..	2,445	2,445	+2,445	..
Col. 5.—Post budget sanction to the construction of two additional spurs. Estimate Rs. 11,675; expenditure to end of 1942-43 Rs. 13,985; excess Rs. 2,310; completed. See sub-head D-1.					
18. Protective works at Kurigram, District Rangpur, against the erosion of river Dharla . . . . .	..	..	-1,792	-1,792	-1,792
Cols. 5 and 6.—Due to transfer of some bricks from the site of the work to some other work. Estimate Rs. 73,918; expenditure to end of 1942-43 Rs. 15,464; balance Rs. 58,454; completed. See sub-head D-1.					
19. Bhairab Scheme in the district of Jessore . . . . .	..	..	186	+186	+186
Estimate Rs. 1,77,174; expenditure to end of 1942-43 Rs. 1,72,906; balance Rs. 4,268; in progress. See sub-head D-1.					
<b>IV.—Minor works—Collectively</b>					
20. A—Irrigation works . . . . .	..	4,000	..	..	-4,000
Col. 6.—Allotment made for the execution of a work as a test relief measure was not required as no work was done. See sub-head C-1.					
<b>B.—Navigation, Embankment and Drainage Works—</b>					
21. Works . . . . .	-	35	35	+35	-
See sub-head D-1.					
22. Extensions and Improvements . . . . .	..	63	63	+63	-
See sub-head D-2.					
<b>Total—18.—Other Revenue Expenditure, etc.</b>	<b>2,63,380</b>	<b>1,21,314</b>	<b>88,638</b>	<b>-1,74,742</b>	<b>-32,676</b>

**68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

23. Damodar Canal . . . . .	60,000	2,22,000	1,79,438	+1,19,438	-42,562
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Col. 5.—See note under sub-head A-9. Col. 6.—Mainly due to smaller expenditure on recon-  
conditioning 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—*concl'd.**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 the following causes :—

(i) Postponement and slow progress of works owing to scarcity of labour, want of materials, revision of estimates, etc. ( <i>vide</i> 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 ( <i>vide</i> items 4, 12 and 14 of the Annexure) . . . . .	53
(iii) Curtailment of survey works ( <i>vide</i> sub-heads C-12 and D-12) . . . . .	59
(iv) Smaller expenditure on the maintenance charges of dredgers ( <i>vide</i> 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 contra*, the cost may be included at once in the accounts of the work or stock. When payment is made, the head "Purchases" is debited. The head "Purchases", therefore, shows a negative (credit) balance which represents the value of stores received but not paid for.

(ii) *Stock*.—This head is charged with all expenditure connected with the acquisition of stock materials and with all manufacture operations. It is credited with the value of materials issued to works, or sold or otherwise disposed of and the balance of the accounts represents the book value of the materials in stock *plus* the unadjusted charges, etc., connected with manufacture.

(iii) *Miscellaneous P. W. Advances*.—These are of four kinds :—

- (a) Sales on credit.
- (b) Expenditure incurred on Deposit Works in excess of deposits received.
- (c) Losses, retrenchments, errors, etc.
- (d) Other items.

Broadly speaking debits are made to this head for any sums which have eventually to be recovered. The balance under this head represents recoverable amounts.



## ANNEXURE B—concl'd.

2. The transactions under each unit of suspense during 1942-43 are exhibited below :—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
18.—Other Revenue Expenditure, etc.—					
Purchases . . . . .	—29,441	2,02,644	1,82,196	20,448	—8,993
Stock . . . . .	1,45,165	8,196	26,954	—18,758	1,26,407
Miscellaneous P. W. Advances . . . . .	* 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 expenditure 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 year 1942-43.

Particulars of stores.	Opening balance.	Receipts during the year.	Disposal by utilisation, or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	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 . . . . .	1,37,765	—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.

Major head and Sub-head	Final Grant or Appro- priation	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22—Interest on Debt and other Obligations".</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>A-2.—Interest on loans taken from the Central Government—</b>			
Rs.			
<i>Charged—</i>			
S. . . . . 1,56,000	} 4,47,333	4,47,260	—73
R. . . . . 2,91,333			
Col 1.—Due to the payment of interest on the loan of Rs. 2.50 crores taken from the Central Government for ways and means purposes and of Rs. 1 crore for advances to small jute growers which was not anticipated at the budget stage.			
<b>A-3.—Interest on Floating Loans—</b>			
<b>A-3(1)—Discount on Treasury Bills—</b>			
<i>Charged—</i>			
O. . . . . 2,90,000	} 41,547	36,132	—5,415
R. . . . . —2,48,453			
Col. 1.—Due to the issue of treasury bills for Rs. 50 lakhs instead of Rs. 2 crores as originally anticipated. Col. 4—See A-3(2).			
<b>A-3(2)—Interest on other Floating Loans—</b>			
<b>Interest on temporary loans from Bank—</b>			
<i>Charged—</i>			
O. . . . . 5,000	} 5,453	10,499	+5,046
R. . . . . 453			
Col 4—Due to a portion of interest (Rs. 5,047) originally booked under A-3(1) having escaped notice when the final appropriation was fixed.			
<b>A-4—Other Items—</b>			
<b>A.4(1)—Expenditure connected with the issue of new loans—</b>			
<i>Charged—</i>			
R. . . . . 500	500	500	..
<i>Voted—</i>			
O. . . . . 2,000	} ..	..	..
R. . . . . —2,000			
Col 1.—The expenditure is adjustable under "Charged". See also explanation under A-3(1).			
<b>B—INTEREST ON UNFUNDED DEBT—</b>			
<b>B-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>			
O. . . . . 17,00,000	} 16,49,500	16,44,289	—5,211
R. . . . . —50,500			
<b>B-2—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged—</i>			
O. . . . . 84,000	} 94,000	93,500	—500
R. . . . . 10,000			

Major head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 22.—Interest on Debt and other Obligations "—<i>contd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—<i>concl'd.</i></b>			
<b>B.-3.—Interest on Indian Civil Service (non-European Members) Provident Fund—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	12,500	} 13,500	13,500
R. . . . .	1,000		
<b>B.-4.—Interest on Contributory Provident Fund—</b>			
<i>Charged . . . . .</i>			
	67,000	65,645	—1,355
<b>B.-5.—Interest on Other Miscellaneous Provident Funds—</b>			
<i>Charged . . . . .</i>			
	1,250	1,343	+93
<b>For rounding—</b>			
<i>Charged . . . . .</i>			
	—350	..	+350
<b>C.—INTEREST ON OTHER OBLIGATIONS—OTHER ITEMS—</b>			
<b>C.-1.—Miscellaneous—</b>			
<i>Charged . . . . .</i>			
	6,000	634	—5,366
<b>Col. 4.—Due to smaller amount of interest paid under court decrees. A fluctuating item.</b>			
<b>Voted—</b>			
O. . . . .	5,000	} 2,000	1,295
R. . . . .	—3,000		
<b>Col. 1.—Due to smaller amount of interest paid on revenue refunds than anticipated. A fluctuating item.</b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
<b>D.-1.—<i>Deduct</i>—Interest transferred to Commercial Departments—</b>			
<b>D.-1(a).—Irrigation Department—</b>			
<i>Charged—</i>			
O. . . . .	—5,000	} —9,333	—12,953
R. . . . .	—4,333		
<b>Cols. 1 and 4.—Mainly due to the payment of interest on larger irrigation capital outlay than was anticipated. See note under Grant No. 9—Interest on works for which capita accounts are kept on page 194.</b>			
<b>D.-2.—<i>Deduct</i>—Interest portion of equated payments on account of commuted value of Pensions—</b>			
<i>Charged . . . . .</i>			
	—1,00,400	—1,00,321	+79

Major head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and Other Obligations"—<i>concl'd.</i></b>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i> . . . . .	—4,333	—4,333	+4,333
<i>R. Deductions</i> . . . . .	4,333	4,333	—4,333
<i>Voted—</i>			
<i>R.</i> . . . . .	5,000	5,000	—5,000
<b>Total—Grant No. 11—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	23,21,400	23,13,302	—8,098
<i>Deductions</i> . . . . .	—1,05,400	—1,13,274	—7,874
<i>Net</i> . . . . .	22,16,000	22,00,028	—15,972
<i>Voted</i> . . . . .	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.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration".</b>			
<b>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—</b>			
<b>A.-1.—Salary of Governor—</b>			
<i>Charged</i> . . . . .	1,20,000	1,20,000	..
<b>A.-2.—Sumptuary allowance of Governor—</b>			
<i>Charged</i> . . . . .	25,000	25,000	..
<b>A.-3.—Staff and household of Governor—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	3,28,300	} 3,01,278	2,84,632
R. . . . .	—27,022		
<b>A.-4.—Secretarial Staff of Governor—</b>			
<i>Charged—</i>			
O. . . . .	1,47,600	} 1,43,000	1,43,680
R. . . . .	—4,600		
<b>A.-5.—Expenditure from Contract allowance—</b>			
<i>Charged</i> . . . . .	1,10,000	1,09,988	—12
<b>A.-6.—Tour Expenses—</b>			
<i>Charged—</i>			
O. . . . .	1,41,000	} 78,165	71,662
R. . . . .	—65,835		
Col. 1.—Due to the abandonment of tours owing to war conditions and transfer of two steam vessels to the Defence Department.			
<b>A.-7.—Ministers—</b>			
<i>Charged—</i>			
O. . . . .	3,56,000	} 3,16,500	3,27,926
R. . . . .	—39,500		
<i>Voted—</i>			
O. . . . .	1,63,100	} 69,400	69,504
R. . . . .	—93,700		
Col. 1.—Mainly due to vacancies in the post of Parliamentary Secretaries (Rs. 72,000) and abandonment of the Darjeeling exodus (Rs. 13,300).			
<b>B.—LEGISLATIVE BODIES—</b>			
<b>B.-1.—Provincial Legislative Assembly—</b>			
<b>B.-1. (1).—Pay of Officers—</b>			
O. . . . .	4,74,700	} 4,61,333	4,56,279
R. . . . .	—13,367		
<b>B.-1 (2).—Pay of Establishment—</b>			
O. . . . .	89,000	} 84,060	83,134
R. . . . .	—4,950		
<b>B.-1 (3).—Allowances, honoraria, etc.—</b>			
O. . . . .	3,81,200	} 2,57,800	1,84,629
R. . . . .	—1,23,400		
Col. 1.—Mainly due to the number of Assembly and Select Committee meetings being less 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 Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25,—General Administration "—<i>contd.</i></b>			
<b>B.—LEGISLATIVE BODIES—<i>concl.</i></b>			
<b>B.-1.—Provincial Legislative Assembly—<i>concl.</i></b>			
<b>B.-1. (4)—Contingencies—</b>			
	Rs.		
O. . . . .	41,600	33,125	31,830
R. . . . .	-8,475		
Col. 1.—Mainly due to curtailment of expenditure on furniture, gas, electricity and maintenance of gardens and lawns on account of war emergencies.			
<b>B.-2.—Provincial Legislative Council—</b>			
O. . . . .	2,57,500	2,34,400	2,24,879
R. . . . .	-23,100		
<b>B.-3.—Elections for Legislatures—</b>			
O. . . . .	42,000	8,000	7,632
R. . . . .	-34,000		
Col. 1.—Due to the postponement of the revision of certain electoral rolls, uncontested bye-elections and liabilities carried forward in connection with certain elections to the Bengal Legislative Council.			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—</b>			
<b>C.-1.—Civil Secretariats—</b>			
<b>C.-1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	5,49,400	4,69,785	5,18,070
R. . . . .	-79,615		
Col. 1.—Mainly due to (i) transfer of officers to Civil Defence work (Rs. 55,600) and (ii) an unfilled vacancy (Rs. 24,200.) Col. 4.—Mainly due the adjustment of the pay of certain officers under this Grant instead of under Grant No. 34.—Extraordinary Charges for want of proper sanction.			
<i>Voted—</i>			
O. . . . .	3,20,300	2,75,944	2,90,069
R. . . . .	-44,356		
Col. 1.—Mainly due to (i) the abolition of the office of the Price Controller (Rs. 11,400), (ii) transfer of officers to Civil Defence work (Rs. 23,900) and (iii) an unfilled vacancy (Rs. 10,700). Col. 4.—Same as under C.-1(1)—Charged—Col. 4.			
<b>C.-1(2).—Pay of Establishment—</b>			
O. . . . .	12,27,365	11,73,431	11,46,904
R. . . . .	-53,934		
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 Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS—<i>contd.</i></b>			
<b>C. 1.—Civil Secretariats—<i>contd.</i></b>			
<b>C.-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	51,200	} 34,575	33,617
R. . . . .	—16,625		
Col. 1.—Mainly due to abandonment of the Darjeeling exodus and saving in cost of passage on account of the war.			
<b>Voted—</b>			
O. . . . .	1,26,030	} 1,30,674	1,28,408
R. . . . .	4,644		
<b>C.-1(4).—Contract Contingencies—</b>			
O. . . . .	4,350	} 4,550	4,374
R. . . . .	200		
<b>C.-1(5).—Other Contingencies—</b>			
O. . . . .	3,15,455	} 3,77,729	3,81,712
R. . . . .	62,274		
Col. 1.—Mainly due to (i) the preparation of a report on the organisation of electric supply in the Province (Rs. 33,333), (ii) increased use of the Government ambulance aeroplane (Rs. 15,830), (iii) preparation of a film and registration of motor vans of propaganda units (Rs. 5,760) and (iv) general rise in the price of articles (Rs. 3,887).			
<b>C.-1(6).—Grants-in-aid, contributions, etc.—</b>			
<b>Gross—</b>			
O. . . . .	85,000	} 1,48,000	1,48,000
R. . . . .	63,000		
Col. 1.—Due to the post-budget decision to show the recoveries from the Central Government on account of the war propaganda units scheme under a separate "deduct" head instead of as reduction of expenditure under this head.			
<b>Deduct—Recoveries—</b>			
R. . . . .	—81,560	—81,560	—64,760 +16,800
Col. 1.—Same remarks as under C.—1(6)—Gross. Col. 4.—Due to smaller recovery of contribution from the Central Government than anticipated.			
<b>C.-1(8).—Establishment charges payable to other Governments, Departments, etc.</b>			
		6,000	5,967 —33
<b>C.-1(11).—Lump provision for the promotion of communal harmony.—</b>			
O. . . . .	1,00,000	} ..	..
R. . . . .	—1,00,000		
Col. 1.—The details of the scheme were not worked out.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25 General Administration"—<i>contd.</i></b>			
<b>C.—SECRETARIATS AND HEADQUARTERS ESTABLISHMENTS—<i>concl'd.</i></b>			
<b>C.-1.—Civil Secretariats—<i>concl'd.</i></b>			
C.-1(12).— <i>Deduct</i> —Amount recoverable from other Governments, Departments, etc.—	..	—530	—530
For rounding . . . . .	—400	..	+400
<b>C.-2.—Public Service Commission—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,34,800	} 1,36,900	1,39,625
R. . . . .	2,100		
<b>C.-3.—Board of Revenue—</b>			
<i>Charged—</i>			
O. . . . .	47,000	} 53,416	52,922
R. . . . .	6,416		
<i>Voted—</i>			
O. . . . .	1,23,300	} 1,18,809	1,17,223
R. . . . .	—4,491		
<b>C.-4.—Local Fund Audit Establishments—</b>			
O. . . . .	2,84,000	} 2,96,500	2,94,372
R. . . . .	12,500		
<b>D.—COMMISSIONERS—</b>			
<i>Charged—</i>			
O. . . . .	1,95,000	} 2,10,500	1,98,168
R. . . . .	15,500		
<i>Voted—</i>			
O. . . . .	2,45,700	} 2,53,592	2,46,098
R. . . . .	7,892		
<b>E.—DISTRICT ADMINISTRATION—</b>			
<b>E.-1.—General Establishments—</b>			
<b>E.-1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	9,16,000	} 8,90,810	8,60,968
R. . . . .	—25,190		
<i>Voted—</i>			
O. . . . .	26,90,000	} 26,15,000	25,94,464
R. . . . .	—75,000		
Col. 1.—Due to the deputation of officers to the Civil Supplies Department, A. R. P. and military duty.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25.—General Administration "—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E.-1.—General Establishments—<i>contd.</i></b>			
<b>E.-1(2).—Pay of Establishment—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	27,400	27,131	25,885
R. . . . .	-269		
<i>Voted—</i>			
O. . . . .	22,48,000	22,17,691	22,24,161
R. . . . .	-30,309		
<b>E.-1 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,32,700	1,15,139	1,13,828
R. . . . .	-17,561		
<i>Voted—</i>			
O. . . . .	7,57,900	8,15,496	8,25,198
R. . . . .	57,596		
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.			
<b>E.-1 (4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,700	5,250	5,111
R. . . . .	550		
<i>Voted—</i>			
O. . . . .	4,32,000	5,13,613	5,19,395
R. . . . .	81,613		
Col. 1.—Mainly due to rise in the price of articles and enhancement of rates of dearness allowance paid to contingency menials.			
<b>E.-1 (5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	7,724	9,637	9,739
R. . . . .	1,963		
Col. 1.—Due to payments in satisfaction of decrees awarded by courts being more than anticipated.			
<i>Voted—</i>			
O. . . . .	9,47,810	9,39,364	9,38,207
R. . . . .	-8,446		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E.-1.—General Establishments—<i>concl.</i></b>			
<b>E.-1 (6).—Grants-in-aid, contributions, etc.—</b>			
<i>Charged—</i>	Ra.		
O. . . . .	1,000	5,000	3,741
R. . . . .	4,000		
Cols. 1 and 4.—Increase anticipated on account of passage contribution of military officers did not fully materialise.			
<i>Voted—</i>			
O. . . . .	500	10,500	10,042
R. . . . .	10,000		
Col. 1.—Due to unforeseen contributions to the District Chowkidari Reward Fund for services rendered in connection with the war emergency.			
<b>E.-1 (8).—<i>Deduct</i>—Establishment charges reco- verable from other Governments, Depart- ments, etc.—</b>			
O. . . . .	-4,000	-9,000	-23,213
R. . . . .	-5,000		
Col. 1.—Based on the revised estimate. Col. 4.—Mainly due to provision not being made for the proportionate cost of the Munshikhana and Record-room Establishments employed on Education Cess work—See paragraph 2 of the review.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	-24	..	+24
<i>Voted</i> . . . . .	-10	..	+10
<b>E.-2.—Sub-divisional Establishments—</b>			
<b>E.-2 (1).—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	5,000	4,518	-482
<i>Voted—</i>			
O. . . . .	7,35,000	7,03,198	7,01,546
R. . . . .	-31,802		
<b>E.-2 (2).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	986	865	726
R. . . . .	-60		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25.—General Administration"—<i>concl.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>concl.</i></b>			
E.-2.—Sub-divisional Establishments— <i>concl.</i>			
E.-2 (2)—Allowances, honoraria, etc.— <i>concl.</i>			
Voted—			
	Rs.		
O. . . . .	60,300	1,04,990	1,10,982
R. . . . .	44,690		
Col. 1.—Due to the enhancement of rates of dearness allowance.			
For rounding—			
Charged . . . . .	—25	..	+25
<b>E.-3.—Other Establishments—</b>			
Charged . . . . .	400	400	..
Voted—			
O. . . . .	1,96,100	80,782	79,591
R. . . . .	—1,15,318		
Col. 1.—Mainly due to the post-budget decision to hold the expansion scheme of Rural Reconstruction in abeyance.			
<b>F.—Works—</b>			
R. . . . .	4,000	4,000	3,658
Col. 1.—Due to completion of works connected with the improvement of tanks in certain districts which remained unfinished in the previous year.			
<b>G.—MISCELLANEOUS—</b>			
<b>G.-1.—Discretionary Grants by Heads of Provinces—</b>			
Charged—			
O. . . . .	5,500	5,380	5,405
R. . . . .	—120		
Voted—			
O. . . . .	2,85,500	1,09,100	1,07,958
R. . . . .	—1,76,400		
Col. 1.—Mainly due to the post-budget decision to suspend all schemes for Rural Welfare owing to financial stringency.			
<b>G.-2.—Miscellaneous—</b>			
Charged—			
O. . . . .	13,700	23,290	22,535
R. . . . .	9,590		
Col. 1.—Mainly due to the unforeseen payment of allowances to the I. C. S. probationers while under training at Dehra Dun.			
Voted—			
O. . . . .	18,000	18,075	18,150
R. . . . .	75		
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H.-1.—Secretary of State for India—</b>			
<b>H.-1 (2)—Other Items—</b>			
Charged—			
R. . . . .	40	40	982
+942			

60 Grant No. 12.—General Administration—General Administration—concl'd.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "25—General Administration"—concl'd.</b>			
<b>H.—CHARGES IN ENGLAND—concl'd.</b>			
H.-1—Secretary of State for India—concl'd.			
H.-1 (3).—Loss or gain by exchange—			
Charged . . . . .	..	2	+2
H.-2.—High Commissioner for India—			
H.-2 (1).—Salaries and Expenses of the High Commissioner's Department . . . .	88,000	86,720	—1,280
H.-2 (2).—Other Items—			
Charged—			
Rs.			
O. . . . . 2,44,000	1,52,120	1,49,398	—2,722
R. . . . . —91,880			
Voted . . . . .	200	106	—94
H.-2 (3).—Loss or gain by exchange—			
Charged . . . . .	1,000	260	—740
Voted . . . . .	100	151	+51
For rounding—			
Charged . . . . .	—300	..	+300
Voted . . . . .	400	..	—400
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . . 3,28,118	3,28,118	..	—3,28,118
Voted—			
R. Gross . . . . . 5,92,564	5,92,564	..	—5,92,564
R. Deductions . . . . . 86,560	86,560	..	—86,560
Totals—			
Charged . . . . .	35,68,000	32,28,838	—3,39,162
Voted—			
Gross . . . . .	1,27,46,000	1,20,41,323	—7,04,677
Deductions . . . . .	—4,000	—88,503	—84,503
Net . . . . .	1,27,42,000	1,19,52,820	—7,89,180

REVIEW.

Charged savings were 9·5 and 3·3 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 E1 (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.

See also the Audit Report.

Major head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 25. —General Administration "</b>			
<b>OTHER ESTABLISHMENTS—</b>			
<b>Debt Conciliation Boards—</b>			
<b>A.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,90,000	2,53,200	2,47,704
R. . . . .	—36 800		
Col. 1.—Mainly due to the surrender of several Special Officers to the Home Department for emergency work.			
<b>B.—Pay of Establishment—</b>			
O. . . . .	12,69,000	10,20,640	10,19,653
R. . . . .	--2,48,360		
Col. 1.—Mainly due to the dissolution of a large number of ordinary Boards and the establishment of a smaller number of new Boards than originally anticipated.			
<b>C.—Allowances, honoraria, etc.—</b>			
O. . . . .	3,80,500	2,92,305	2,87,024
R. . . . .	—88,105		
Col. 1.—Due to the reasons stated under sub-heads A and B.			
<b>D.—Contingencies—</b>			
O. . . . .	4,10,500	3,15,410	3,11,753
R. . . . .	—95,090		
Col. 1.—Mainly due to the reasons stated under sub-head B.			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	4,68,355	4,68,355	—4,68,355
<b>Total . . . . .</b>	<b>23,50,000</b>	<b>18,66,134</b>	<b>—4,83,866</b>

## 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "</b>			
<b>A.—HIGH COURT—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	11,14,600	11,08,487	10,86,320
R. . . . .	-6,113		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	6,27,028	6,10,690	6,08,859
R. . . . .	-16,338		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	39,112	63,347	70,340
R. . . . .	24,235		
Cols. 1 and 4.—Mainly due to the enhancement of rates of dearness allowances.			
<b>A.-4.—Contingencies—</b>			
O. . . . .	1,02,750	1,12,565	1,07,190
R. . . . .	9,815		
<b>A.-5.—Establishment charges payable to other Governments, Departments, etc.—</b>			
R. . . . .	536	536	398
<b>A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	-1,31,800	-1,30,000	-1,30,000
R. . . . .	1,800		
For rounding . . . . .		10	..
<b>—OFFICIAL ASSIGNEE—</b>			
O. . . . .	87,200	78,492	80,948
R. . . . .	-8,708		
<b>—OFFICIAL RECEIVER—</b>			
O. . . . .	54,500	56,333	56,210
R. . . . .	1,833		
<b>—LAW OFFICERS—</b>			
<b>D.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	57,000	56,235	55,410
R. . . . .	-765		
<i>Voted—</i>			
O. . . . .	1,44,000	1,42,500	1,42,344
R. . . . .	-1,500		
<b>D.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	5,166	..	..
R. . . . .	-5,166		
Col. 1.—Due to a change in classification.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess or Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 27.—Administration of Justice "</b>				
<i>—contd.</i>				
<b>D.—LAW OFFICERS—<i>concl.</i></b>				
<b>D.-2.—Pay of Establishment—<i>concl.</i></b>				
	Rs.			
Voted—				
O. . . . .	31,668	30,972	30,295	
R. . . . .	-696			-677
<b>D.-3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
O. . . . .	7,687	30,077	30,127	
R. . . . .	22,390			+50
Col. 1.—Due partly to a change in classification (Rs. 4,320) and partly to the unforeseen payment of fees to the Advocate General in certain cases (Rs. 18,070).				
Voted—				
O. . . . .	1,60,907	2,03,081	1,91,026	
S. . . . .	24,000			-12,055
R. . . . .	18,174			
Cols. 1 and 4.—The anticipation of increased expenditure due to the increase in the number of cases did not fully materialise.				
<b>D.-4.—Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	200	250	242	
R. . . . .	-50			-8
Voted—				
O. . . . .	1,15,400	1,54,072	1,46,332	
S. . . . .	30,000			-7,740
R. . . . .	8,672			
Col. 1.—Mainly due to the increase in the number of cases.				
<b>D.-5.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
<i>Charged—</i>				
O. . . . .	-1,900	-1,600	-1,600	
R. . . . .	300			..
Voted—				
O. . . . .	-12,800	-12,000	-12,000	
R. . . . .	800			..
For rounding—				
<i>Charged</i> . . . . .		47	..	
<i>Voted</i> . . . . .		25	-25	

Major Head and Sub-head: <sup>1</sup>	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 27.—Administration of Justice "—<i>contd.</i></b>				
<b>E.—ADMINISTRATOR GENERAL AND OFFICIAL</b>				
<b>TRUSTEE—</b>				
	Rs.			
O. . . . .	1,76,700	1,87,581	1,73,821	
R. . . . .	10,881			—13,760
Col. 1.—Mainly due to the enhancement of rates of dearness allowance. Col. 4.—The Central Government's claim in respect of rents, rates and taxes and charges for electric current and care taking establishment was for six months only against a full year's provision.				
<b>F.—CORONER'S COURTS—</b>				
O. . . . .	6,300	6,170	6,328	
R. . . . .	—130			+158
<b>G.—PRESIDENCY MAGISTRATES' COURTS—</b>				
Charged . . . . .	23,800	23,679	—121	
<b>Voted—</b>				
O. . . . .	2,00,700	1,97,798	1,96,187	
R. . . . .	—2,902			—1,611
<b>H.—CIVIL AND SESSIONS COURTS—</b>				
<b>H. 1.—Pay of Officers—</b>				
<b>Charged—</b>				
O. . . . .	8,11,000	7,04,365	6,72,722	
R. . . . .	—1,06,635			—31,643
Col. 1.—Due to fewer appointments of I.C.S. Officers as District Judges.				
<b>Voted—</b>				
O. . . . .	17,31,000	17,04,350	16,92,190	
R. . . . .	—26,650			—12,151
<b>H. 2.—Pay of Establishment—</b>				
O. . . . .	30,91,255	30,87,485	30,43,586	
R. . . . .	—23,770			—23,609
<b>H. 3.—Allowances, honoraria, etc.—</b>				
<b>Charged—</b>				
O. . . . .	22,640	17,131	16,052	
R. . . . .	—5,509			—2,079
Cols. 1 and 4.—Due partly to fewer appointments of I.C.S. Judges and less transfers and partly to decreased cost of passage as fewer officers proceeded on leave.				
<b>Voted—</b>				
O. . . . .	3,89,290	4,67,660	5,54,092	
S. . . . .	77,000			+86,432
R. . . . .	1,370			
Cols. 1 and 4.—Mainly due to the enhancement of the rates of dearness allowance.				



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "—<i>contd.</i></b>			
<b>H.—CASES AND SESSIONS COURTS—<i>concl.</i></b>			
H. 4.—Contract Contingencies—	Rs.		
O. . . . .	2,05,000	} 2,12,500	2,13,325
R. . . . .	7,500		
H. 5.—Other Contingencies—			
O. . . . .	3,52,100	} 3,69,200	2,51,733
R. . . . .	17,100		
Cols. 1 and 4.—The anticipation of increased expenditure did not materialise owing to a fall in the number of cases towards the close of the year.			
For rounding—			
Charged . . . . .	—40	..	+40
Voted . . . . .	—45	..	+45
<b>I.—COURT OF SMALL CAUSES—</b>			
O. . . . .	2,58,700	} 2,69,700	2,68,040
R. . . . .	11,000		
<b>J.—CRIMINAL COURTS—</b>			
Charged . . . . .	10	..	—10
Voted—			
O. . . . .	10,000	} 10,469	13,702
R. . . . .	469		
Col. 4.—Mainly due to a rise in the price of foodstuffs, medicine and other hospital requirements.			
<b>K.—PLEADERSHIP AND MURTEARSHIP EXAMINATION CHARGES—</b>			
O. . . . .	6,700	} 6,231	5,157
R. . . . .	—469		
<b>L.—CHARGES IN ENGLAND—</b>			
<b>L. 1.—Secretary of State—</b>			
Charged . . . . .	520	94	—426
Voted . . . . .	2,680	861	—1,819
Col. 4.—The cost of appeals cannot be accurately forecast.			
<b>L. 2.—High Commissioner—</b>			
Charged—			
O. . . . .	66,400	} 46,400	46,911
R. . . . .	—20,000		
Voted—			
R. . . . .	3,120	3,120	3,835
For rounding—			
Charged . . . . .	—20	..	+20
Voted . . . . .	20	..	—20

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 27.—Administration of Justice "—concl'd.</b>			
<b>M.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	82	+82
Voted . . . . .	..	8	+8
<b>N.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
	Rs.		
S. . . . .	39,000	22,776	..
R. . . . .	—16,224		
			—22,776
Cols. 1 and 4.—For want of details the lump provision was not fully distributed under the appropriate heads.			
For rounding—			
Charged . . . . .	—210	..	+210
Voted . . . . .	—300	..	+300
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	1,03,500	1,03,500	..
R. Deductions . . . . .	—2,100	—2,100	..
Voted—			
R. Gross . . . . .	930	930	..
R. Deductions . . . . .	—800	—800	..
<b>TOTALS—</b>			
Charged—			
Gross . . . . .	28,77,700	27,17,426	—1,60,274
Deductions . . . . .	—1,33,700	—1,31,600	+2,100
Net . . . . .	27,44,000	25,85,826	—1,58,174
Voted—			
Gross . . . . .	71,93,800	71,70,029	—23,771
Deductions . . . . .	—12,800	—12,000	+800
Net . . . . .	71,81,000	71,58,029	—22,971

#### REVIEW.

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.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "28.—Jails and Convict Settlements".</b>			
<b>A. JAILS—</b>			
<b>A. 1.—Pay of Officers—</b>			
Rs.			
<i>Charged—</i>			
O. . . . .	32,100	45,051	45,050
S. . . . .	14,100		
R. . . . .	-1,149		
Col. 1.—Mainly due to the appointment of a tribunal for reviewing the cases of security prisoners.			
<i>Voted—</i>			
O. . . . .	1,63,740	1,64,725	1,62,599
S. . . . .	15,700		
R. . . . .	-14,715		
Col. 1.—Addition due to the reasons stated under A. 1—Charged. Reduction chiefly due to the abandonment of the proposal for the opening of an emergency jail.			
<b>A. 2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,450	2,301	2,291
S. . . . .	400		
R. . . . .	-549		
<i>Voted—</i>			
O. . . . .	13,22,370	12,44,686	12,41,432
R. . . . .	-77,674		
Col. 1.—Due to the abandonment of the proposal for the opening of an emergency jail and the closing down of a special jail, delay in the appointment of additional staff in another special jail and change in personnel.			
<b>A. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,450	3,048	3,056
R. . . . .	598		
<i>Voted—</i>			
O. . . . .	1,38,600	1,94,947	1,97,288
R. . . . .	56,347		
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.			
<b>A. 5.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,460	4,727	4,815
S. . . . .	600		
R. . . . .	667		
<i>Voted—</i>			
O. . . . .	24,93,700	29,95,421	29,94,049
S. . . . .	3,07,700		
R. . . . .	1,94,021		
Col. 1.—Mainly due to increase in the number of security prisoners and enhanced price of food-stuff, clothing, medical requisities, etc.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 23.—Jails and Convict Settlements "—<i>contd.</i></b>			
<b>A.—JAILS—<i>concl'd.</i></b>			
<b>A. 9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
	Rs.		
O. . . . .	-3,100		
R. . . . .	-23,400		
	-26,500	-14,989	+11,511
Col. 1.—Due to the recovery of the maintenance charges of the Government of India security prisoners and of prisoners evacuated from various war zones not anticipated at the budget stage. Col. 4.—Mainly due to the maintenance charges of certain evacuee prisoners not having been recovered within the year from the Central Government.			
<b>A. 10.—Charges for Police Custody and Calcutta Police Lock-up—</b>			
<i>Charged—</i>			
O. . . . .	800		
S. . . . .	500		
	1,300	1,300	..
<i>Voted—</i>			
O. . . . .	90,800		
R. . . . .	7,200		
	97,800	95,033	-2,767
<i>For rounding—</i>			
<i>Charged—</i>			
O. . . . .	40		
R. . . . .	-40		
	..	..	..
<i>Voted . . . . .</i>	-10	..	+10
<b>B.—CHARGES ON ACCOUNT OF PERSONS CONFINED OR DETAINED IN JAILS OUTSIDE THE PROVINCE—</b>			
R. . . . .	60	60	..
<b>C.—JAIL MANUFACTURES—</b>			
<b>C. 1.—Pay of Officers—</b>			
O. . . . .	5,700		
R. . . . .	-639		
	5,061	5,061	..
<b>C. 2.—Pay of Establishment—</b>			
O. . . . .	37,300		
R. . . . .	-3,900		
	33,400	32,416	-984
<b>C. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,000		
R. . . . .	936		
	2,936	2,920	-16
<b>C. 5.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	650		
S. . . . .	400		
R. . . . .	180		
	1,210	1,210	..

**Grant No. 15.—Jails and Convict Settlements—contd.**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements "—contd.</b>			
<b>C.—JAIL MANUFACTURES—concl'd.</b>			
<b>C. 5—Contingencies—concl'd.</b>			
Voted—			
	Rs.		
O. . . . .	11,23,400	12,44,564	11,34,308
S. . . . .	2,02,800		
R. . . . .	-81,436		
			-1,10,256
Col. 1.—Addition due partly to a rise in the price of raw materials and partly to purchase of extra stocks of wool and textiles to meet some special orders for blankets and uniforms. Reduction chiefly due to the suspension of activities of the Jail Depot for some months.			
Col. 4.—Mainly due to the debit for the supply of khaki cloth, etc., not having been raised by the Indian Stores Department within the year.			
<b>C. 6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
Charged—			
O. . . . .	-100	-210	-218
R. . . . .	-110		
Voted—			
O. . . . .	-5,40,000	-5,79,800	-5,93,139
R. . . . .	-39,800		
			-13,339
Col. 1.—Due partly to increase in the cost of raw materials and partly to larger demand for jail made goods.			
For rounding—			
Charged—			
O. . . . .	50		
R. . . . .	-50		
<b>D.—CHARGES IN ENGLAND—</b>			
<b>D. 2.—High Commissioner—</b>			
Charged—			
R. . . . .	300	300	-300
<b>F.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
S. . . . .	17,000	..	..
R. . . . .	-17,000		
			..
Col. 1.—Due to the distribution of the lump provision for dearness allowance under the appropriate heads.			
For rounding—			
Charged—			
O. . . . .	100	..	..
R. . . . .	-100		
Voted		-300	+300

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2,	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 28.—Jails and Convict Settlements "—<i>concl.</i></b>			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
	Rs.		
<i>R. Gross</i> . . . . .	163	..	—163
<i>R. Deductions</i> . . . . .	110	..	—110
<i>Voted—</i>			
<i>R. Gross</i> . . . . .	—63,200	..	+63,200
<i>R. Deductions</i> . . . . .	63,200	..	—63,200
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	58,100	57,722	—378
<i>Deductions</i> . . . . .	—100	—218	—118
<i>Net</i> . . . . .	58,000	57,504	—496
<i>Voted—</i>			
<i>Gross</i> . . . . .	59,20,100	58,65,157	—54,943
<i>Deductions</i> . . . . .	—5,43,100	—6,08,128	—65,028
<i>Net</i> . . . . .	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.

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

1	Tools and plant. 2	Raw materials. 3	Finished articles. 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 . . . . .	5,982	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 Bengal (excluding the Indian Stores Department). . . . .	..	..	42,824
(5) To the Indian Stores Department . . . . .	..	..	7
(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
Total . . . . .	1,14,922	11,84,030	14,69,982

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.

CALCUTTA,  
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.



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

Description of stores.	Opening balance.		Receipt during the year.		Sales during the year.		Written off on account of loss, shortage, etc.		Profit on sales.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.*
1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Dusters, Towels, Swabs and Gamchas .	12,377	2,691	13,735	3,436	23,676	7,947	5	1	2,268	2,431	447	
2. Cotton, Silk and Woollen Cloth . . .	10,878 yds.	3,725	21,793 yds.	31,012	32,376 yds.	43,027	18 yds.	5	8,368	277 yds.	73	
3. Purdahs, Durries, Ashnies, Counter-panes, Bed Sheets, Draw Sheets, Carpet, Carpet Ashnies and Chaddars.	2,543	5,212	3,044	7,189	4,214	14,608	..	20	4,621	1,373	2,394	
4. Teakwood Furniture . . . . .	208	650	441	2,283	578	3,413	..	39	693	71	174	
5. Cane Articles . . . . .	930	1,198	13,781	10,494	13,993	15,819	6	3	4,512	712	382	
6. Woollen Blankets, Wrappers, Scarves and Carpets.	124	424	8,606	25,689	8,730	35,327	..	..	9,214	..	..	
7. Coir String, Coir Fibre, and Newar . .	2 Mds.	27	24 Mds.	257	26 Mds.	454	..	..	180	..(a)	10	
8. Coir Brush Mats, Sennit, Billiards and Mattings.	1,244	1,241	845	2,538	1,850	5,401	..	63	2,616	239	931	
9. Mustard Oil and Oil Cake . . . . .	43 Mds.	782	97 Mds.	1,741	135 Mds.	3,080	3 Mds.	40	645	2 Mds.	28	
10. Other Manufactures . . . . .	2,327	384	2,376	791	2,544	2,296	1	..	1,760	2,159	639	
Total . . . . .	--	16,334	--	85,430	--	1,31,372	..	191	34,877	..	5,078	

\*Valued at market price or cost whichever is lower.  
(a) Fraction of a maund in totals has not been taken into account.

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

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

CALCUTTA,

}

The 1st September, 1943.

K. C. SEN GUPTA,  
Manager, Jail Depot.

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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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police".</b>			
<b>A.—PRESIDENCY POLICE—</b>			
<b>A. 1.—Pay of Officers—</b>			
Charged . . . . .	1,22,050	1,13,278	-8,772
Voted—	Rs.		
O. . . . . 87,900	1,02,200	1,06,276	+4,076
R. . . . . 14,300			
Col. 1.—Mainly due to the appointment of a voted officer in place of a charged officer (Rs. 10,550) and to officiating promotions in leave vacancies (Rs. 3,050).			
<b>A. 2.—Pay of Establishment—</b>			
O. . . . . 37,06,110	35,83,610	35,62,100	-21,510
S. . . . . 10,000			
R. . . . . -1,32,500			
Col. 1.—Addition due to the reorganisation of Civic Guards. Reduction mainly due to some vacancies remaining unfilled and employment of men on lower pay in others.			
<b>A. 3.—Allowances, honoraria, etc.—</b>			
Charged . . . . .	21,930	15,960	-5,970
Col. 4.—Due partly to less cost of passage on account of the war and partly to over-estimation.			
Voted—			
O. . . . . 2,15,336	6,77,611	6,78,328	+717
S. . . . . 4,55,000			
R. . . . . 7,275			
Col. 1.—Mainly due to the (i) enhancement of rates of dearness allowance (Rs. 2,31,000) and (ii) payment of emergency area bonus (Rs. 2,24,000).			
<b>A. 4.—Contract Contingencies—</b>			
O. . . . . 1,67,000	1,94,500	1,94,606	+106
R. . . . . 27,500			
Col. 1.—Mainly due to the entertainment of various temporary forces and increased expenditure on account of electric current, carriage hire, advertisement charges and dearness allowance of contingency menials.			
<b>A. 5.—Other Contingencies—</b>			
O. . . . . 10,28,410	13,82,835	14,64,082	+81,247
S. . . . . 2,71,000			
R. . . . . 83,425			
Col. 1.—Mainly due to (i) rise in the price of clothing materials (Rs. 1,42,000), (ii) purchase and maintenance of motor vehicles and other transport for improving the mobility of the Police Force (Rs. 82,500), (iii) rise in the price and greater consumption of petrol (Rs. 42,500), (iv) increased dietary and clothing charges in Police Hospitals, increased taxes on hospital buildings, extra cost of medical apparatus and rise in the price of miscellaneous stores for hospitals (Rs. 30,700) and (v) reorganisation of Civic Guards (Rs. 60,000). Col. 4.—Mainly due to (i) supply of rations (Rs. 50,000), (ii) purchase of motor cars and road marking machines sanctioned towards the close of the year (Rs. 15,500), (iii) increased telephone charges (Rs. 7,100) and (iv) reorganisation of Civic Guards (Rs. 9,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—<i>contd.</i></b>				
<b>A.—PRESIDENCY POLICE—<i>contd.</i></b>				
A. 7.—Establishment charges payable to other Governments, Departments, etc.	1,000	32	—968	
A. 8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.				
<i>Charged</i> . . . . .	—6,800	—3,180	+3,620	
Col. 4.—Mainly due to the post-budget decision to adjust the recoveries on account of passport charges from the Central Government as receipts.				
Voted—	Rs.			
O. . . . .	—2,36,500	—2,60,500	—7,58,620	
S. . . . .	—24,000			—4,98,120
Col. 1.—Increased recoveries from the Central Government due to the reorganisation of Civic Guards. Col. 4.—Mainly due to the reimbursement by the Central Government of the cost of war time additional police.				
<i>For rounding—</i>				
<i>Charged</i> : . . . . .	20	..	—20	
Voted . . . . .	—156	..	+156	
<b>B.—SUPERINTENDENCE—</b>				
<i>Charged—</i>				
O. . . . .	2,14,000	2,24,000	2,23,738	
R. . . . .	10,000			—262
Voted—				
O. . . . .	1,81,000	1,75,500	1,75,077	
R. . . . .	—5,500			—423
<b>C.—DISTRICT EXECUTIVE FORCE—</b>				
<b>C. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	6,66,640	6,62,140	6,61,527	
R. . . . .	15,500			—20,615
Voted—				
O. . . . .	1,89,700	1,48,700	1,68,732	
R. . . . .	—41,000			+20,032
Col. 1.—Due to fewer officiating promotions. Col. 4.—Mainly due to the readjustment of the charges on account of the pay of two Burma (I. P.) officers from the 'Charged' to the 'Voted' head as decided after the close of the year.				
<b>C. 2.—Pay of Establishment—</b>				
O. . . . .	1,07,22,979	1,05,55,979	1,05,55,694	
S. . . . .	40,000			—285
R. . . . .	—2,07,000			
Col. 1.—Addition due to the reorganisation of Civic Guards. Reduction mainly due to vacancies left unfilled.				
<b>C. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged</i> . . . . .	1,49,051	1,47,641	—1,410	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "29.—Police"—contd.</b>			
<b>C.—DISTRICT EXECUTIVE FORCE—contd.</b>			
<b>C. 3.—Allowances, honoraria, etc.—concl'd.</b>			
Voted—			
	Rs.		
O. . . . .	19,78,436	} 28,25,336	} 28,25,946
S. . . . .	10,99,000		
R. . . . .	—2,52,100		
Col. 1.—Mainly due to (i) more touring for maintenance of order (Rs. 1,34,000), (ii) grant of dearness allowance at enhanced rates and of emergency 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).			
<b>C. 4.—Contract Contingencies—</b>			
O. . . . .	6,87,310	} 7,66,210	} 7,68,176
S. . . . .	47,000		
R. . . . .	31,900		
Col. 1.—Mainly due to repairs to Police buildings damaged by cyclone and increase in postal rates and lighting charges.			
<b>C. 5.—Other Contingencies—</b>			
<b>C. 5 (1).—Petty Construction—</b>			
O. . . . .	1,67,000	} 1,13,975	} 1,13,968
R. . . . .	—53,025		
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).			
<b>C. 5 (2).—Other Contingencies—</b>			
O. . . . .	15,96,026	} 23,02,826	} 27,92,327
S. . . . .	1,36,000		
R. . . . .	5,70,800		
Col. 1.—Mainly due to (i) rise in the price of clothing materials (Rs. 1,40,000), (ii) increased dietary 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 telephone 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.			
<b>C. 6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
Charged—			
O. . . . .	29,000	} 13,500	} 1,800
R. . . . .	—15,500		
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 Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "29.—Police"—<i>contd.</i></b>				
<b>C.—DISTRICT EXECUTIVE FORCE—<i>concl.</i></b>				
<b>C. 6.—Establishment charges payable to other Governments, Departments, etc.—<i>concl.</i></b>				
Voted—				
	Rs.			
O. . . . .	3,500	2,500	2,390	
R. . . . .	-1,000			-110
Col. 1.—Smaller payments to the Posts and Telegraphs Department for the maintenance of post offices owing to a rise in postal revenue.				
<b>C. 7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>				
Charged . . . . .	-9,000	-8,869	+131	
Voted—				
O. . . . .	-2,50,600	-3,55,600	-9,85,340	
S. . . . .	-1,96,000			-6,29,740
R. . . . .	91,000			
Col. 1.—Supplementary grant for the reorganisation of Civic Guards was not fully required owing to the partial introduction of the scheme. Col. 4.—Mainly due to the reimbursement by the Central Government of the cost of wartime additional police.				
For rounding—				
Charged . . . . .	609	..	-609	
Voted . . . . .	-251	..	+251	
<b>D.—POLICE TRAINING SCHOOLS—</b>				
Charged—				
O. . . . .	22,200	15,900	15,851	
R. . . . .	-6,300			-49
Col. 1.—Saving under cost of passages due to change in leave programme.				
Voted—				
O. . . . .	1,96,800	2,02,800	2,03,862	
R. . . . .	6,000			+1,062
<b>E.—SPECIAL POLICE—</b>				
<b>E. 1.—Pay of Officers—</b>				
Charged—				
O. . . . .	52,130	52,000	49,417	
R. . . . .	-130			-2,583
Voted . . . . .		..	2,557	
Col. 4.—Due to the readjustment of the charges on account of the pay of an I. P. officer (Burma) from the "Charged" to the "Voted" head, as decided after the close of the year.				
<b>E. 2.—Pay of Establishment—</b>				
Charged—				
O. . . . .	99,454	90,690	90,415	
R. . . . .	-8,764			-275
Voted—				
O. . . . .	2,19,300	2,24,300	2,24,296	
R. . . . .	5,000			-4

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"29—Police"—contd.</b>				
<b>E. SPECIAL POLICE—contd.</b>				
<b>E. 3.—Allowances, honoraria, etc.—</b>				
<i>Charged—</i>				
	Rs.			
O. . . . .	24,200	28,807	28,988	
R. . . . .	4,607			+176
Col. 1.—Duo to the enhancement of rates of dearness allowance.				
<i>Voted—</i>				
O. . . . .	58,020	1,05,820	1,12,710	
S. . . . .	21,000			+6,890
R. . . . .	26,800			
Col. 1.—Mainly due to (i) the enhancement of rates of dearness allowance, (ii) butta allowance and extra railway warrants for the Eastern Frontier Rifles men on deputation and (iii) increased ration allowance owing to a rise in the price of food-stuffs.				
<b>E. 4.—Contract Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	8,500	10,500	10,358	
R. . . . .	2,000			-142
<i>Voted—</i>				
O. . . . .	19,400	17,800	17,793	
R. . . . .	-1,600			-7
<b>E. 5.—Other Contingencies—</b>				
<i>Charged—</i>				
O. . . . .	8,300	7,009	6,740	
R. . . . .	-1,291			-809
Col. 1.—Saving in rents and taxes of buildings vacated by some officers on retirement and in maintenance charges of elephants evacuated.				
Voted . . . . .	72,050	72,039	-11	
<b>E. 6.—Grants-in-aid, contributions, etc.—</b>				
<i>Charged</i> . . . . .	600	—	-600	
<b>E. 7.—Establishment charges payable to other Governments, Departments, etc.—</b>				
O. . . . .	2,100	2,800	2,069	
R. . . . .	700			-731
<i>For rounding—</i>				
<i>Charged</i> . . . . .	216	..	-216	
<i>Voted</i> . . . . .	30	..	-30	
<b>F. RAILWAY POLICE—</b>				
<b>F. 1.—Pay of Officers—</b>				
<i>Charged—</i>				
O. . . . .	50,000	46,000	45,994	
R. . . . .	-4,000			-6

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"29—Police"—<i>contd.</i></b>			
<b>F. RAILWAY POLICE—<i>concl'd.</i></b>			
<b>F. 2.—Pay of Establishment—</b>			
O. . . . .	4,88,100	5,13,100	5,13,053
R. . . . .	25,000		
<b>F. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i> . . . . .	4,100	5,087	—13
<b>Voted—</b>			
O. . . . .	56,400	1,01,400	1,01,394
R. . . . .	45,000		
Col. 1.—Due to the enhancement of rates of dearness allowance.			
<b>F. 4.—Contract Contingencies—</b>			
O. . . . .	12,000	13,800	13,792
R. . . . .	1,800		
Col. 1.—Due to increase in postal rates and lighting charges.			
<b>F. 5.—Other Contingencies—</b>			
O. . . . .	1,35,800	1,53,700	1,53,629
R. . . . .	17,900		
Col. 1.—Due to a rise in the price of clothing materials and supply of basic rations.			
<b>F. 6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	18,000	..	..
R. . . . .	—18,000	..	..
Col. 1.—Payment to the Orissa Government on account of B. N. Railway Police not required owing to the Railway Police jurisdiction being made co-terminous with the provincial boundaries.			
<b>F. 7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—3,78,300	—4,30,000	—4,30,021
R. . . . .	—51,700		
Col. 1.—Due to recovery of arrear charges.			
<b>G. CRIMINAL INVESTIGATION DEPARTMENT—</b>			
<b>G. 1.—Pay of Officers—</b>			
<b><i>Charged</i>—</b>			
O. . . . .	1,13,800	1,08,700	1,08,653
R. . . . .	—5,100		
<b><i>Voted</i>—</b>			
O. . . . .	68,000	71,000	70,960
R. . . . .	3,000		
<b>G. 2.—Pay of Establishment—</b>			
O. . . . .	8,29,400	8,24,400	8,24,292
R. . . . .	—5,000		



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"29—Police"—contd.</b>			
<b>G. CRIMINAL INVESTIGATION DEPARTMENT—concl'd.</b>			
<b>G. 3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	19,600	22,900	22,867
R. . . . .	3,400		
Col. 1.—Due to more touring by I. P. officers.			
<i>Voted—</i>			
O. . . . .	1,64,500	2,30,500	2,30,414
S. . . . .	66,000		
Col. 1.—Due to the enhancement of rates of dearness allowance and the payment of emergency area bonus.			
<b>G. 4.—Contract Contingencies—</b>			
O. . . . .	3,500	4,600	4,599
R. . . . .	1,100		
Col. 1.—Due to the purchase of furniture for an office.			
<b>G. 5.—Other Contingencies—</b>			
O. . . . .	4,96,200	4,81,200	4,81,196
R. . . . .	—15,000		
For rounding . . . . .		200	—200
<b>J. WORKS—</b>			
O. . . . .	3,05,000	3,46,925	3,46,880
R. . . . .	41,925		
Col. 1.—Due to the transfer of certain works from the head "C-5(1)" to this head.			
<b>K. CHARGES IN ENGLAND—</b>			
<b>K. 1.—Secretary of State—</b>			
<i>Charged—</i>			
O. . . . .	3,760	2,560	2,560
R. . . . .	—1,200		
Col. 1.—There was no recruitment of Indian Police Probationers during the year.			
<b>K. 2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	2,48,000	1,75,400	1,72,665
R. . . . .	—72,600		
Voted . . . . .		7,200	6,292
For rounding—			
<i>Charged</i> . . . . .		240	—240
Voted . . . . .		—200	+200

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"29—Police"—<i>conold.</i></b>			
<b>L. LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	500	304	—196
Voted . . . . .	100	11	—89
<b>M. LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
	Rs.		
S. . . . .	2,17,000		
R. . . . .	—2,17,000		
Col. 1.—Due to the distribution of the lump provision for supplementary dearness allowance under the appropriate heads.			
For rounding . . . . .	200	..	—200
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	79,378	79,378	.. —79,378
<i>Voted—</i>			
R. Gross . . . . .	39,300	39,300	.. —39,300
R. Deductions . . . . .	—39,300	—39,300	.. +39,300
<b>TOTALS—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	18,59,800	17,23,838	—1,35,962
<i>Deductions</i> . . . . .	—15,800	—12,049	+3,751
<i>Net</i> . . . . .	18,44,000	17,11,789	—1,32,211
<i>Voted—</i>			
<i>Gross</i> . . . . .	2,62,45,400	2,67,89,572	+5,44,172
<i>Deductions</i> . . . . .	—10,85,400	—21,73,981	—10,88,581
<i>Net</i> . . . . .	2,51,60,000	2,46,15,591	—5,44,409

## REVIEW.

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 bungalows 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 bungalows 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"30—Ports and Pilotage"</b>			
<i>B.—Other Ports—</i>			
<b>A.—CHARGES FOR POOLED LAUNCHES—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	11,600	12,300	13,811
R. . . . .	700		
Voted—			
<i>Gross—</i>			
O. . . . .	4,40,000	5,20,700	5,20,298
R. . . . .	80,700		
Col. 1.—Mainly due to heavy repair works executed at the Government Dockyard on behalf of the Military Department.			
<i>Deduct—Recoveries—</i>			
O. . . . .	—85,000	—56,000	—67,752
R. . . . .	29,000		
Col. 1.—Mainly due to the number of vessels belonging to other Governments and Departments repaired at the Government Dockyard being smaller, owing to a large number of them having been requisitioned by the Military Department. Col. 4.—An accurate estimate could not be made owing to the requisitioning procedure.			
<b>C.—PORTS ESTABLISHMENTS—</b>			
<i>Charged—</i>			
O. . . . .	97,700	63,000	70,944
R. . . . .	—34,700		
Col. 1.—Due partly to the vacancy in the post of the Engineer and Ship Surveyor at Chittagong remaining unfilled (Rs. 10,700) and partly to provision being made on the basis of the Central Government estimate for the working of the Ship Survey Department (Rs. 24,000). Col. 4.—Mainly due to the provision having been based on the estimate of the Central Government.			
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	2,13,300	29,600	29,608
R. . . . .	—1,83,700		
Col. 1.—Mainly due to the decision to postpone <i>sine die</i> 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).			
<i>Deduct—Recoveries—</i>			
O. . . . .	—1,000	..	—1,000
R. . . . .	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.			
D.—SUBSIDIES TO STEAM BOAT COMPANIES . . . . .	3,200	3,299	..
F.—MISCELLANEOUS . . . . .	1,500	900	—600

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"30—Ports and Pilotage"—<i>contd.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
G. 2—High Commissioner . . . . .	5,080	4,800	—280
<b>H.—LOSS OR GAIN BY EXCHANGE . . . . .</b>			
For rounding—	..	8	+8
Charged . . . . .	—300	..	+300
Voted . . . . .	—80	..	+80
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R . . . . .	Rs. 34,000	..	—34,000
Voted—			
R. Gross . . . . .	1,03,000	..	—1,03,000
R. Deductions . . . . .	—30,000	..	+30,000
<b>Totals—</b>			
Charged . . . . .	1,09,000	84,755	—24,245
Voted—			
Gross . . . . .	6,63,000	5,58,814	—1,04,186
Deductions . . . . .	—86,000	—68,752	+17,248
Net . . . . .	5,77,000	4,90,062	—86,938

#### 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.*

1. Opening balance on 1st April 1942 . . . . .	Rs.	Rs.
2. Receipts during the year :—		
(a) Local purchase . . . . .	1,82,470	
(b) From Overseas . . . . .	..	
(c) From other sources . . . . .	586	
		1,83,056
3. On account of elimination of fractions of pies, etc., in the calculation of issue rates, amounts, etc.		286
<b>Deduct—</b>		
1. Stores utilised on production, etc. . . . .	1,51,949	
2. Stores sold . . . . .	2,794	
3. Stores written off . . . . .	1	
		1,54,744
Closing balance on 31st March 1943, as analysed below, to exhibit the main categories ( <i>i.e.</i> kinds) of stores.	..	1,41,133*

\*See page 85.

*1. Engines and spare parts . . . . .	8,417
2. Tools . . . . .	6,228
3. Hardware . . . . .	34,669
4. Metal . . . . .	8,380
5. Canvas . . . . .	8,744
6. M. S. angles, plates, rods, etc. . . . .	17,763
7. Bolts and nuts, rivets, etc. . . . .	13,683
8. Timber . . . . .	9,274
9. Coal . . . . .	2,505
10. Asbestos goods . . . . .	3,466
11. Belting . . . . .	2,413
12. Paints and oils . . . . .	7,504
13. Electrical goods . . . . .	3,381
14. Crokery and cutlery, 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.

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.

## GOVERNMENT DOCKYARD, NARAYANGUNJ.

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

	1941-42	1942-43		1941-42	1942-43
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
<b>I. Direct charges.</b>			<b>Credits.</b>		
1. Materials issued on jobs	72,127	1,33,205	Recoveries for work done and credit for departmental work.	2,07,719	3,22,147
2. Direct labour	61,335	76,783			
3. Hire, charge on Barges (Chargeable expense).	5,353	21,452			
4. Materials supplied to departments.	3,268	4,373			
<b>Total</b>	<b>1,42,083</b>	<b>2,35,813</b>	4 per cent. on materials	2,885	5,328
<b>II. Overhead charges.</b>					
5. Pay of Engineer Superintendent.	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, repairs and miscellaneous.	11,934	13,590	Value of stores supplied	3,739	5,003
9. Office and miscellaneous contingencies.	5,800	6,706			
10. Repairs to buildings including electrical.	1,480	1,279			
11. Depreciation on machinery and buildings, etc.	6,805	6,480	Miscellaneous receipts. (Sale of old stores, electric charges recovered, etc.)	738	1,826
12. Stationery and forms	436	301			
13. Pension contribution	6,572	4,971			
14. Audit charges	3,428	4,572			
15. Interest on capital	11,483	16,022			
16. Dredging charges	5,403	..	Net loss	15,673	..
17. Writes off	(—)160	1.			
<b>Total</b>	<b>98,304</b>	<b>96,832</b>			
<b>TOTAL EXPENDITURE</b>	<b>2,40,387</b>	<b>3,32,645</b>			
<b>Net Profit</b>	<b>..</b>	<b>9,463</b>	<b>TOTAL CREDITS</b>	<b>2,40,387</b>	<b>3,42,108</b>
<b>TOTAL DEBITS</b>	<b>2,40,387</b>	<b>3,42,108</b>			

## Grant No. 16.—Scientific Departments.

Major Head and Sub-head.	Final Grant or Appropriation,	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "36—Scientific Departments".</b>			
A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS	30,006	29,976	—30
For rounding	94	..	—94
<b>TOTAL</b>	<b>30,100</b>	<b>29,976</b>	<b>—124</b>

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

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See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"</b>			
<i>University—</i>			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
Charged . . . . .	5,50,000	5,50,000	..
Voted—			
	Rs.		
O. . . . . 6,04,500	} 6,42,344	} 6,42,346	} +2
R. . . . . 37,844			
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B. 1.—Arts Colleges for men—</b>			
<b>B. 1(1).—Pay of Officers—</b>			
Charged—			
O. . . . . 88,000	} 82,900	} 81,498	} -1,402
R. . . . . -5,100			
Voted—			
O. . . . . 12,17,200	} 11,91,200	} 11,74,904	} -16,296
R. . . . . -26,000			
<b>B. 1(2).—Pay of Establishment—</b>			
O. . . . . 1,02,300	} 1,01,700	} 1,01,466	} -234
R. . . . . -600			
<b>B. 1(3).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . . 1,840	} 2,080	} 1,878	} -202
R. . . . . 240			
Voted—			
O. . . . . 16,350	} 10,095	} 18,209	} -886
R. . . . . 2,745			
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.			
B. 1(4).—Contract Contingencies . . . . .	15,987	15,694	-273
<b>B. 1(5).—Other Contingencies—</b>			
O. . . . . 1,66,683	} 1,41,208	} 1,38,868	} -2,340
R. . . . . -25,475			
Col. 1.—Mainly due to the difficulty in obtaining materials from abroad owing to the war.			
For rounding—			
Charged . . . . .	-40	..	+40
<b>B. 2.—Arts Colleges for Women—</b>			
<b>B. 2(1).—Pay of Officers—</b>			
O. . . . . 1,24,200	} 1,19,800	} 1,18,992	} -808
R. . . . . -4,400			
<b>B. 2(2).—Pay of Establishment—</b>			
O. . . . . 14,200	} 12,400	} 12,334	} -66
R. . . . . -1,800			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"—<i>contd.</i></b>			
<b>B.—GOVERNMENT ARTS COLLEGES—<i>concl'd.</i></b>			
<b>B. 2.—Arts Colleges for Women—<i>concl'd.</i></b>			
<b>B. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,850		
R. . . . .	1,769	4,619	4,660
} +41			
Col. 1.—Same as under sub-head B. 1.(3)—Voted.			
<b>B. 2(4).—Contract Contingencies—</b>			
O. . . . .	19,321		
R. . . . .	—1,100	18,221	17,952
} —269			
<b>B. 2(5).—Other Contingencies—</b>			
O. . . . .	75,464		
R. . . . .	—21,149	54,315	53,010
} —1,305			
Col. 1.—Due to (1) a college not being affiliated in new subjects (Rs. 8,200), (2) fall in the number of boarders (Rs. 5,593), (3) difficulty in purchasing books and other materials from abroad (Rs. 6,090) and (4) closing down of a college for part of the year (Rs. 1,266).			
For rounding . . . . .	—35	..	+35
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C. 1.—Arts Colleges for Men—</b>			
O. . . . .	3,66,100		
R. . . . .	1,24,650	4,90,750	4,81,392
} —9,358			
Col. 1.—Mainly due to (i) the payment of subvention to certain colleges in Calcutta to enable them to pay their staff for the period during which the colleges remained closed under the orders of Government (Rs. 70,250), (ii) grant to a college for construction of hostels (Rs. 30,000) and (iii) increased financial assistance to a college under the control of the Dacca Board of Education (Rs. 20,000).			
<b>C. 2.—Arts Colleges for Women . . . . .</b>			
	28,300	27,750	—550
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<i>Charged—</i>			
O. . . . .	32,800		
R. . . . .	—25,710	7,090	7,070
} —20			
Col. 1.—Mainly due to the deputation of an officer to A.R.P. work.			
<i>Voted—</i>			
O. . . . .	3,84,400		
R. . . . .	—7,480	3,76,920	3,80,407
} +3,487			
<i>Secondary—</i>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>E. 1.—Secondary Schools for Boys—</b>			
<b>E. 1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	32,000		
R. . . . .	—100	31,900	30,009
} —1,891			
<i>Voted—</i>			
O. . . . .	10,41,000		
R. . . . .	+21,600	10,20,000	10,07,597
} —12,403			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 37—Education"—<i>contd.</i></b>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>contd.</i></b>			
<b>E. 1.—Secondary Schools for Boys—<i>concl.</i></b>			
<b>E. 1(2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,200	2,100	2,067
R. . . . .	-100		
<i>Voted—</i>			
O. . . . .	57,700	56,000	55,143
R. . . . .	-1,700		
<b>E. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,050	2,770	2,822
R. . . . .	-280		
<i>Voted—</i>			
O. . . . .	15,300	29,603	31,517
R. . . . .	14,303		
<i>Col. 1.—Mainly due to the enhancement of rates of dearness allowance.</i>			
<b>E. 1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	1,015	1,175	1,015
R. . . . .	160		
<i>Voted—</i>			
O. . . . .	42,628	40,028	39,117
R. . . . .	-2,600		
<b>E. 1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,150	3,975	3,867
R. . . . .	-175		
<i>Voted—</i>			
O. . . . .	63,019	59,416	55,506
R. . . . .	-3,603		
<i>For rounding</i>			
<i>Charged</i> . . . . .		85	-85
<i>Voted</i> . . . . .		-47	+47
<b>E. 2.—Secondary Schools for Girls—</b>			
<b>E. 2(1).—Pay of Officers</b>			
	1,79,000	1,74,430	-4,570
<b>E. 2(2).—Pay of Establishment—</b>			
O. . . . .	14,400	13,400	13,461
R. . . . .	-1,000		
<b>E. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	2,760	6,464	7,318
R. . . . .	3,704		
<i>Col. 1.—Same as under E. 1(3)—Voted.</i>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"—<i>contd.</i></b>			
<b>E.—GOVERNMENT SECONDARY SCHOOLS—<i>concl.</i></b>			
<b>E. 2.—Secondary Schools for Girls—<i>concl.</i></b>			
<b>E. 2(4).—Contract Contingencies—</b>			
	Rs.		
O. . . . .	25,513	25,013	26,302
R. . . . .	—500		
<b>E. 2(5).—Other Contingencies—</b>			
O. . . . .	90,811	62,407	61,977
R. . . . .	—28,404		
<b>Col. 1.—Mainly due to the temporary closing down of a school and some hostels.</b>			
For rounding . . . . .	—84	..	+84
<b>F.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
<b>F. 1.—Secondary Schools for Boys—</b>			
<i>Charged—</i>			
O. . . . .	5,300	5,180	5,104
R. . . . .	—120		
<i>Voted—</i>			
O. . . . .	14,40,400	15,00,145	14,04,200
R. . . . .	59,745		
<b>F. 2.—Secondary Schools for Girls—</b>			
O. . . . .	5,18,000	5,20,000	5,16,225
R. . . . .	—11,000		
<i>Primary.</i>			
<b>G.—GOVERNMENT PRIMARY SCHOOLS FOR GIRLS—</b>			
O. . . . .	4,900	5,080	3,205
R. . . . .	180		
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<i>Charged . . . . .</i>			
		34,500	34,250
<i>Voted—</i>			
O. . . . .	3,40,200	3,35,439	3,38,596
R. . . . .	—4,761		
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION—</b>			
O. . . . .	50,12,000	40,52,493	39,96,574
R. . . . .	—0,59,507		
<b>Col. 1.—Due to the post budget decision to curtail the primary education grant owing to the war emergency.</b>			
<i>Special.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J. 1.—Special Schools and Training Schools for Masters—</b>			
<b>J. 1(1).—Pay of Officers—</b>			
O. . . . .	3,41,600	3,47,400	3,45,603
R. . . . .	5,800		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"—<i>contd.</i></b>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i></b>			
<b>J. 1.—Special Schools and Training Schools for Masters—<i>concl.</i></b>			
<b>J. 1(2).—Pay of Establishment— Rs.</b>			
<i>Charged—</i>			
O. . . . .	600	} 510	468
R. . . . .	-90		
<i>Voted—</i>			
O. . . . .	3,39,000	} 3,25,050	3,21,981
R. . . . .	-13,950		
<b>J. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	78	} 123	115
R. . . . .	45		
<i>Voted—</i>			
O. . . . .	18,630	} 33,524	36,342
R. . . . .	14,894		
Col. 1.—Same as under B. 1(3)—Voted.			
<b>J. 1(4).—Contract Contingencies—</b>			
O. . . . .	19,619	} 20,644	19,981
R. . . . .	1,025		
<b>J. 1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,429	} 1,729	1,696
R. . . . .	-700		
<i>Voted—</i>			
O. . . . .	6,31,844	} 5,17,835	4,97,587
R. . . . .	-1,14,009		
Col. 1.—Mainly due to (1) the post budget decision not to start any new primary training centres during the year (Rs. 71,730), (2) temporary closing down of a reformatory school owing to war emergency (Rs. 25,445), (3) fall in the number of students in training schools (Rs. 7,000) and (4) difficulty in obtaining foreign materials owing to the war (Rs. 5,200).			
<b>J. 1(6).—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	45,830	} 46,066	46,066
R. . . . .	236		
<i>For rounding—</i>			
<i>Charged</i> . . . . .		-7	+7
<i>Voted</i> . . . . .		77	-77
<b>J. 2.—Training Schools for Mistresses—</b>			
<b>J. 2(1).—Pay of Officers—</b>			
O. . . . .	25,000	} 23,100	21,925
R. . . . .	-1,900		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
I	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"—<i>concl.</i></b>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl.</i></b>			
<b>J. 2.—Training Schools for Mistresses—<i>concl.</i></b>			
<b>J. 2(2).—Pay of Establishment—</b>			
O. . . . .	Rs. 5,160	4,850	4,482
R. . . . .	-300		
<b>J. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	1,000	1,900	2,114
R. . . . .	900		
<b>J. 2(5).—Other Contingencies—</b>			
O. . . . .	38,285	21,903	18,556
R. . . . .	-16,362		
Col. 1.—Mainly due to the removal of certain training schools from Calcutta owing to the war emergency. Col. 4.—Mainly due to smaller expenditure on stipends owing to a fall in the number of students.			
For rounding . . . . .		-15	-
			+15
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>K. 1.—Special Schools for Boys and Masters—</b>			
O. . . . .	6,23,326	6,15,166	6,04,515
R. . . . .	-8,160		
<b>K. 2.—Special Schools for Girls and Mistresses.</b>			
		72,632	64,577
			-8,055
Col. 4.—Due to reduction of grants of certain schools which could not maintain their scales of expenditure owing to their temporary closure or removal from Calcutta in view of the present emergency.			
For rounding . . . . .		42	-
			-42
<i>General.</i>			
<b>L.—DIRECTION—</b>			
<i>Charged—</i>			
O. . . . .	66,600	63,900	62,574
R. . . . .	-2,700		
<i>Voted—</i>			
O. . . . .	1,68,500	1,67,100	1,65,120
R. . . . .	-1,400		
<b>M.—INSPECTION—</b>			
<b>M. 1.—Men's Branch—</b>			
<b>M. 1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	6,000	5,800	5,679
R. . . . .	-200		
<i>Voted—</i>			
O. . . . .	7,52,000	7,36,000	7,34,785
R. . . . .	-16,000		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 37—Education"—<i>contd.</i></b>			
<b>M.—INSPECTION—<i>contd.</i></b>			
<b>M. 1.—Men's Branch—<i>concl.</i></b>			
<b>M. 1(2).—Pay of Establishment—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	1,400	1,360	1,250
R. . . . .	-40		
Voted . . . . .	1,28,100	1,26,294	-1,806
<b>M. 1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	2,100	2,170	1,879
R. . . . .	70		
Voted—			
O. . . . .	1,78,500	1,71,500	1,74,586
R. . . . .	-7,000		
<b>M. 1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	225	195	175
R. . . . .	-30		
Voted—			
O. . . . .	31,232	29,432	29,064
R. . . . .	-1,800		
<b>M. 1(5).—Other Contingencies—</b>			
<i>Charged</i> . . . . .	--	20	30
Voted—			
O. . . . .	19,400	18,500	18,207
R. . . . .	-900		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		55	--
Voted . . . . .		-32	+32
<b>M: 2.—Women's Branch—</b>			
<b>M. 2(1).—Pay of Officers—</b>			
O. . . . .	60,000	57,000	57,624
R. . . . .	-3,000		
<b>M. 2(2).—Pay of Establishment—</b>			
O. . . . .	25,800	25,200	25,061
R. . . . .	-600		
<b>M. 2(3).—Allowances, honoraria, etc.—</b>			
O. . . . .	16,700	17,188	16,314
R. . . . .	488		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37—Education"—<i>contd.</i></b>			
<b>M.—INSPECTION—<i>consolid.</i></b>			
<b>M. 2.—Women's Branch—<i>consolid</i></b>			
M. 2(4).—Contract Contingencies . . . . .	9,350	9,212	—138
M. 2(5).—Other Contingencies:—			
O. . . . .	Rs. 3,100		
R. . . . .	—488	2,612	2,512
For rounding . . . . .	—50	..	+50
<b>N.—SCHOLARSHIPS—</b>			
<i>Charged—</i>			
O. . . . .	2,600		
R. . . . .	—590	2,010	1,532
<i>Voted—</i>			
O. . . . .	5,58,000		
R. . . . .	—7,000	5,51,000	5,34,481
<b>O.—MISCELLANEOUS—</b>			
<b>O. 1.—Grants for the encouragement of literature—</b>			
O. . . . .	12,600		
R. . . . .	2,000	14,600	14,182
Col. 1.—Due to a special grant for publication of an annotated edition of the Mahabharat.			
<b>O. 1(a).—Grants for the encouragement of Aeronau- tical training—</b>			
O. . . . .	9,600		
R. . . . .	—8,740	860	851
Col. 1.—Due to no recruits having been taken for training in Civil Aviation.			
<b>O. 2.—Examination Charges—</b>			
<i>Charged—</i>			
O. . . . .	800		
R. . . . .	—170	630	585
<i>Voted—</i>			
O. . . . .	90,000		
R. . . . .	49,042	1,39,042	1,35,730
Col. 1.—Mainly due to the scheme for the reorganisation of the Bengal Sanskrit Association not being introduced during the year (Rs. 15,000) and increase in the number of candidates (Rs. 34,000).			
<b>O. 3.—Board of Intermediate and Secondary Edu- cation.</b>			
	66,500	66,514	+14
<b>O. 4.—Grants-in aid, Contributions, etc.—</b>			
<b>O. 4(1).—Expenses out of the grant from the Cen- tral Government and of local contributions received for economic development and improve- ment of rural areas—</b>			
<b>O. 4(1) (b).—Grants, etc., in connection with play fields and recreation grounds for villages and village schools—</b>			
O. . . . .	19,500		
R. . . . .	—1,500	18,000	18,081

Major Head and Sub-head,	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
<b>O. 4.—Grants-in-aid, Contributions, etc.—<i>contd.</i></b>			
<b>O. 4(2).—Expenses out of the grant from the Indian Central Jute Committee—</b>			
R. . . . .	Rs. 1,920	1,920	1,803
	Col. 1.—Due to post budget sanctions.		—117
<b>O. 4(3).—Other Grants-in-aid, Contributions, etc.—</b>			
O. . . . .	1,54,300	1,23,805	1,17,255
R. . . . .	—30,495		
Col. 1.—Mainly due to the scheme for the reorganisation of the Bengal Sanskrit Association not having been introduced during the year.			
<b>O. 5.—Other Charges—</b>			
<b>Charged—</b>			
O. . . . .	1,550	720	302
R. . . . .	—330		
<b>Voted—</b>			
O. . . . .	57,800	57,775	51,474
R. . . . .	—25		
Col. 4.—Mainly due to the hostel allowance not being drawn by certain medical officers.			
<b>O. 6.—Charges of the Youth Welfare Works under the Physical Director—</b>			
<b>Charged—</b>			
O. . . . .	600	450	350
R. . . . .	—150		
<b>Voted—</b>			
O. . . . .	2,61,600	2,00,638	1,69,181
R. . . . .	—60,962		
Col. 1.—Mainly due to (i) the deputation of the Physical Director and a large number of District Organisers to the Home (Defence) Department (Rs. 28,300) and (ii) many gymnasiums not being constructed owing to the difficulty in obtaining materials and the tiffin grant not being utilised in full owing to the disturbed conditions of the province (Rs. 30,100). Col. 4.—Mainly due to vacancies in the posts of District Organisers (Rs. 10,000), lesser expenditure incurred for short training course (Rs. 7,000) and inability of certain clubs and institutions to fulfil the conditions of grants-in-aid (Rs. 14,000).			
<b>O. 7.—Charges of the Youth Welfare Works under the Physical Directress—</b>			
O. . . . .	27,900	23,612	22,202
R. . . . .	—4,288		
Col. 1.—Due to the suspension of the Physical training classes for women.			
<b>O. 8.—Rural Reconstruction—Adult Education—</b>			
O. . . . .	92,000	—	—
R. . . . .	—92,000		
Col. 1.—Scheme held in abeyance.			
<b>O. 9.—Advancement of Education of members of Scheduled Castes—</b>			
<b>O. 9(1).—Amount transferred to the Scheduled Castes Education Fund . . . . .</b>			
	1,50,000	1,50,000	..

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>concl.</i></b>			
<b>O. 9.—Advancement of Education of members of Scheduled Castes—<i>concl.</i></b>			
<b>O. 9.(2).—Expenditure from Scheduled Castes Education Fund—</b>			
	Rs.		
O. . . . .	2,86,112	} 1,96,912	1,41,208
R. . . . .	-89,200		
			-55,704
Col. 1.—Mainly due to certain stipends not being drawn (Rs. 49,400) and certain building schemes not being completed owing to difficulty in obtaining materials (Rs. 31,300). Col 4.—Mainly due to (1) a large number of stipends not being drawn during the year owing to late sanctions (Rs. 30,000), and (2) certain institutions failing to complete their building works owing to materials not being available (Rs. 26,000).			
<b>O. 10.—Other Items—</b>			
<i>Charged—</i>			
O. . . . .	400	} ..	..
R. . . . .	-400		
<i>Voted—</i>			
O. . . . .	39,200	} 14,320	9,849
R. . . . .	-24,880		
			-4,471
Col. 1.—Mainly due to the postponement of the schemes for (1) provision of radio sets in Government Educational Institutions (Rs. 7,680), (2) education weeks and popular lectures (Rs. 4,400) and (3) review of new text-books (Rs. 11,100).			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		50	-50
<b>P.—Deduct—AMOUNT TRANSFERRED FROM THE SCHEDULED CASTES EDUCATION FUND</b> . . . . .	-2,86,112	-1,41,208	+1,44,904
	See Sub-Head 0.9(2).		
<i>Charges in England—</i>			
<b>S.—HIGH COMMISSIONER—</b>			
<i>Charged—</i>			
O. . . . .	29,360	} 16,250	16,213
R. . . . .	-13,110		
			-37
Col. 1.—No officer went on leave ex-India owing to the War.			
<i>Voted—</i>			
O. . . . .	20,800	} 9,800	6,529
R. . . . .	-11,000		
			-3,271
Col. 1.—No scholar was sent to England owing to the War.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—" 37.—Education"—<i>concl'd.</i></b>			
<b>T.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>	Rs.		
Q. . . . .	200	40	29
R. . . . .	-160		
Voted . . . . .	300	11	-289
<i>For rounding—</i>			
<i>Charged . . . . .</i>	40	..	-40
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	50,240	50,240	.. -50,240
<i>Voted—</i>			
R. . . . .	12,94,793	12,94,793	.. -12,94,793
<b>TOTALS—</b>			
<i>Charged . . . . .</i>	8,70,000	8,13,247	-56,753
<i>Voted—</i>			
Gross . . . . .	1,73,86,112	1,57,91,071	-15,95,041
Deductions . . . . .	-2,86,112	-1,41,208	+1,44,904
Net . . . . .	1,71,00,000	1,56,49,863	-14,50,137

## 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 supply having 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 advancement of education of the members of the Scheduled Castes in Bengal. The receipts of the Fund represent the amount of contribution paid by Government and debited to sub-head O.9 (1). The expenditure incurred for the purpose is booked under sub-head

O-9(2) and at the end of the year an equivalent amount is debited to the Fund by reduction of expenditure under sub-head P. The transactions of the Fund during 1942-43 are shown below:—

	Rs.
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.	Rs.	Rs.	Rs.
Opening balance . . . . .	332	1,049	346	56	2,067	3,928
<i>Receipts.</i>						
(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
<i>Issues.</i>						
Issues for different works, etc. . . . .	9,731	1,022	342	630	2,294	5,005
Depreciation, loss, shortage, etc., written off. . . . .	..	..	6	..	4	189
Closing balance . . . . .	568	340	327	106	2,036	4,707

*Agency employed for verification.*—Mr. C. V. Newman and Mr. P. B. Ghosh (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. 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 College.*

**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.

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

—	Timber.	Iron.	Paint.	Fuel.	Miscellaneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . . . .	3,005	6,801	766	281	8,804	32,237
<i>Receipts.</i>						
(a) By local purchase . . . . .	1,974	3,204	268	1,345	5,698	2,337
(b) From other Government Departments . . . . .	..	..	..	..	31	..
(c) From overseas . . . . .	..	..	..	..	..	..
(d) From other sources . . . . .	..	..	..	..	62	..
<i>Issues.</i>						
(a) Issue for different works, etc. . . . .	623	1,388	224	1,447	2,623	205
(b) Depreciation, loss, shortage, etc., written off . . . . .	..	..	..	..	..	*788
Closing balance . . . . .	4,356	8,617	810	179	11,972	33,581

\* Includes Rs. 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, Ahsanulla School of Engineering, Dacca.

*Certificate and remarks by the Head of the Department.*

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

DACCA,  
The 2nd July, 1943.

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

**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.

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 37.—Education ".</b>			
<i>Secondary.</i>			
<b>—GOVERNMENT SECONDARY SCHOOLS—</b>			
O. . . . .	Rs. 3,00,200	3,10,680	2,86,901
R. . . . .	10,480		
<b>DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
O. . . . .	2,87,800	2,77,795	2,70,855
R. . . . .	—10,005		
<i>Primary.</i>			
<b>C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
O. . . . .	4,36,700	4,29,297	4,25,597
R. . . . .	—7,403		
<i>Special.</i>			
<b>E.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS . . . . .</b>			
	2,000	1,880	—120
<i>General.</i>			
<b>F.—INSPECTION—</b>			
O. . . . .	33,100	33,639	33,398
R. . . . .	539		
<b>G.—SCHOLARSHIPS . . . . .</b>			
	40,600	37,902	—2,698
<b>H.—MISCELLANEOUS—</b>			
<i>Charged—</i>			
O. . . . .	200	100	100
R. . . . .	—100		
<i>Voted—</i>			
O. . . . .	17,600	16,431	14,742
R. . . . .	—1,169		
<i>Charges in England.</i>			
<b>K.—HIGH COMMISSIONER—</b>			
O. . . . .	4,520	..	..
R. . . . .	—4,520	..	..
<b>Col. 1.—Due to no officer having gone on leave out of India owing to the War.</b>			
<b>L.—LOSS OR GAIN BY EXCHANGE . . . . .</b>			
	100	..	—100
<b>For rounding . . . . .</b>			
	180	..	—180

**Grant No. 20.—Charges on account of Anglo-Indian and European Education—conold. 101**

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
<b>Major Head "37.—Education"—conold.</b>			
	Rs.	Rs.	Rs.
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	100	100	—
<i>Voted—</i>			
R. . . . .	12,078	12,078	—12,078
<b>Total—Grant No. 20—</b>			
<i>Charged</i> . . . . .	200	100	—100
<i>Voted</i> . . . . .	11,22,800	10,71,275	—51,525

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

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving —.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical".</b>			
<b>A.—MEDICAL ESTABLISHMENT—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	1,07,000	65,080	64,920
R. . . . .	-41,920		
Col. 1.—Mainly due to the posting of two voted officers as Civil Surgeons in districts reserved for I. M. S. officers on account of the reversion of the latter to military duty.			
<i>Voted—</i>			
O. . . . .	2,91,000	2,96,055	2,95,390
R. . . . .	5,055		
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,600	1,619	1,888
R. . . . .	19		
<i>Voted—</i>			
O. . . . .	2,03,200	1,97,610	1,97,404
R. . . . .	-5,590		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	5,612	4,061	3,531
R. . . . .	-1,551		
Col. 1.—Same as under A.-1.—Charged.			
<i>Voted—</i>			
O. . . . .	53,900	49,838	46,111
S. . . . .	5,000		
R. . . . .	-9,062		
Col. 1.—Supplementary grant due to the enhancement of rates of dearness allowance. Reduction mainly due to less transfers and fewer officers being placed on supernumerary duty owing to the shortage in the cadre of B. M. S. (Lower).			
<b>A.-4.—Contract Contingencies—</b>			
<i>Charged</i> . . . . .			
		250	233
<i>Voted—</i>			
O. . . . .	12,000	13,463	13,632
R. . . . .	1,463		
<b>A.-5.—Other Contingencies—</b>			
<b>A.-5(i).—Grants to dispensaries for the supply of medicines to Government officers—</b>			
O. . . . .	15,000	15,012	14,735
R. . . . .	12		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>A.—MEDICAL ESTABLISHMENT—<i>concl.</i></b>			
<b>A.-5.—Other Contingencies—<i>concl.</i></b>			
<b>A.-5(ii).—Other charges—</b>			
<i>Charged—</i>			
O. . . . .	116	140	44
R. . . . .	24		
<i>Voted—</i>			
O. . . . .	7,500	9,373	10,394
R. . . . .	1,873		
Col. 1.—Mainly due to the payment of rent for a hired bungalow.			
<b>A.-6.—Grants-in-aid, Contributions, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,100	1,020	1,020
R. . . . .	-80		
<b>A.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>			
For rounding—			
<i>Charged</i> . . . . .	-178	..	+178
<i>Voted</i> . . . . .	-244	..	+244
<b>B.—HOSPITALS AND DISPENSARIES—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	33,500	31,600	32,385
R. . . . .	-1,900		
<i>Voted—</i>			
O. . . . .	1,89,000	1,66,570	1,64,565
R. . . . .	-22,430		
<b>B.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	14,450	11,643	10,713
R. . . . .	-2,807		
Col. 1.—Mainly due to the posting of lower paid officers and the temporary withdrawal of nurses under the emergency orders.			
<i>Voted—</i>			
O. . . . .	3,37,500	3,01,941	3,00,668
R. . . . .	-35,559		
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,062	2,984	3,009
R. . . . .	-78		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>B.—HOSPITALS AND DISPENSARIES—<i>concl'd.</i></b>			
<b>B.-3.—Allowances, honoraria, etc.—<i>concl'd.</i></b>			
Voted—	Rs.		
O. . . . .	62,900	81,376	85,163
S. . . . .	10,000		
R. . . . .	8,476		
			+3,787
Col. 1.—Supplementary grant due to the enhancement of rates of dearness allowance. Addition mainly due to the grant of supplementary dearness allowance which could not be met out of the above grant.			
<b>B.-4.—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,000	4,120	4,227
R. . . . .	120		
Voted—			
O. . . . .	4,30,000	4,49,103	4,53,583
R. . . . .	19,103		
			+4,480
<b>B.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	8,295	8,607	6,064
R. . . . .	312		
Voted—			
O. . . . .	9,26,000	9,87,788	10,02,245
R. . . . .	61,788		
			+14,457
Col. 1.—Mainly due to an abnormal rise in the prices of medicines, dressing materials, clothing, foodstuffs, etc.			
<b>B.-6.—Grants-in-aid, contributions, etc.—</b>			
<b>Grants to hospitals and dispensaries—</b>			
<i>Charged—</i>			
O. . . . .	64,800	62,712	62,812
R. . . . .	-2,088		
Voted—			
O. . . . .	7,00,000	6,75,423	6,76,624
R. . . . .	-24,577		
			+1,202
<b>B.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	-7,140	-10,751	-12,287
R. . . . .	-3,611		
			-1,536
Col. 1.—Due to the payment of arrear contributions by a hospital.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .			
		393	—
			-393
<i>Voted</i> . . . . .			
		240	—
			-240



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>C.—GRANTS FOR MEDICAL PURPOSES—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	500	232	..
R. . . . .	—268		
<i>Voted—</i>			
O. . . . .	2,68,000	3,01,721	3,01,896
R. . . . .	33,721		
			+175
Col. 1.—Mainly due to (1) additional and arrear grants to an institution for nurses supplied to a State hospital (Rs. 24,592) and (2) a capital grant to another institution not forecasted in the budget (Rs. 7,634).			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	70,000	56,100	55,085
R. . . . .	—13,900		
			—1,015
Col. 1.—Due to the reversion of I. M. S. officers to Military duty and the appointment of voted officers in their places.			
<i>Voted—</i>			
O. . . . .	5,57,000	5,35,990	5,31,279
R. . . . .	—21,010		
			—4,711
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,06,500	1,06,460	1,06,409
R. . . . .	—40		
			—51
<b>D.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,500	..	..
R. . . . .	—3,500		
			..
Col. 1.—Same as under D.-1.—Charged.			
<i>Voted—</i>			
O. . . . .	56,760	68,301	67,160
S. . . . .	5,000		
R. . . . .	6,541		
			—1,141
Col. 1.—Supplementary grant due to the enhancement of rates of dearness allowance. Addition due partly to the above reason, and partly to the drawal of arrear compensatory allowances by some officers.			
<b>D.-4.—Contract Contingencies—</b>			
O. . . . .	72,750	73,416	73,436
R. . . . .	666		
			+20

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—<i>concl.</i></b>			
<b>D.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 600		
R. . . . .	—600		
<i>Voted—</i>			
O. . . . .	2,53,050	2,42,300	2,37,729
R. . . . .	—10,750		
<b>D.-6.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	2,900	3,010	3,010
R. . . . .	110		
<b>D.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments., etc.</b>			
O. . . . .	—1,11,754	—1,10,800	—95,519
R. . . . .	954		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		—100	+100
<i>Voted</i> . . . . .		—206	+206
<b>E.—MENTAL HOSPITAL<sup>2</sup></b>			
<b>E.-1.—Pay of Officers—</b>			
O. . . . .	3,000	2,575	2,668
R. . . . .	—425		
<b>E.-2.—Pay of Establishment—</b>			
O. . . . .	3,800	3,725	3,694
R. . . . .	—75		
<b>E.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,700	3,143	3,766
R. . . . .	443		
<b>E.-4.—Contract Contingencies—</b>			
O. . . . .	6,000	5,720	5,744
R. . . . .	—280		
<b>E.-5.—Other Contingencies—</b>			
O. . . . .	6,500	5,267	5,013
R. . . . .	—1,233		
Col. 1.—Due to less number of patients.			
<b>E.-6.—Establishment charges payable to other Governments, Departments, etc—</b>			
O. . . . .	5,50,000	5,54,338	5,53,858
R. . . . .	4,338		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 38.—Medical "—concl'd.</b>			
<b>F.—CHEMICAL EXAMINER—</b>	<b>Rs.</b>		
O. . . . .	81,000	77,654	79,394
R. . . . .	—3,346		
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged—</i>			
O. . . . .	76,009	23,800	23,803
R. . . . .	—52,200		
<i>Voted—</i>			
O. . . . .	37,320	27,525	26,773
R. . . . .	—9,795		
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		300	42
<i>Voted</i> . . . . .		100	46
			—158
			—54
<b>I.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
S. . . . .	7,000	7,000	..
			—7,000
Col. 1.—Due to the enhancement of rates of dearness allowance. Col. 4.—Due to the lump provision not having been reappropriated to appropriate sub-heads by the competent authority.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		300	..
<i>Voted</i> . . . . .		—420	..
			—300
			+420
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	1,20,417	1,20,417	..
			—1,20,417
<i>Voted—</i>			
R. Gross . . . . .	583	583	..
R. Deductions . . . . .	2,657	2,657	..
			—583
			—2,657
<b>Total Grant No. 21—Medical—</b>			
<i>Charged</i> . . . . .		3,95,000	2,69,781
			—1,25,219
<i>Voted—</i>			
Gross . . . . .		52,61,750	52,82,390
Deductions . . . . .		—1,21,750	—1,10,862
Net . . . . .		51,40,000	51,51,728
			+640
			+11,088
			+11,728

## 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.

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

—	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	940	12,378
Receipts—					
(a) By local purchase . . . . .	1,24,549	2,71,788	67,026	4,372	56,044
(b) From other Government Departments . . . . .	2,950	35,647	11,257	..	678
(c) From overseas . . . . .	6,024	135	..	..	..
(d) From other sources . . . . .	1,036	..	..	..	..
Issues during the year . . . . .	1,07,983	2,91,155	76,244	3,553	51,763
Depreciation, loss, shortage, etc., written off . . . . .	711	363	..	..	23
Closing balance . . . . .	1,66,116	1,35,365	37,091	1,759	17,314

\*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.,  
Surgeon-General with the Government of Bengal.

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

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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 Hospital 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.

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See also the Audit Report. .

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health".</b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—</b>			
<b>A. (a).—Director of Public Health—</b>			
<b>A. (a) (1).—Pay of Officers—</b>			
<i>Charged</i> . . . . .	3,120	3,120	..
	Rs.		
<b>Voted—</b>			
O. . . . . 1,69,400	1,33,800	1,35,939	+2,139
R. . . . . —35,600			
<b>Col. 1.—Mainly due to resignation, deputation, postponement of appointments and enter- tainment on lower pay of officers</b>			
<b>A. (a) (2).—Pay of Establishment—</b>			
<b>Charged—</b>			
O. . . . . 12,230	11,110	10,412	—698
R. . . . . —1,120			
<b>Voted—</b>			
O. . . . . 1,77,690	1,71,290	1,74,874	+3,584
R. . . . . —6,400			
<b>A. (a) (3).—Allowances, honoraria, etc.—</b>			
<b>Charged—</b>			
O. . . . . 7,420	7,634	7,290	—344
R. . . . . 214			
<b>Voted—</b>			
O. . . . . 47,800	44,800	50,577	+5,777
R. . . . . —3,000			
<b>Col. 4.—Due to the enhancement of rates of dearness allowance and also to increased expendi- ture on travelling allowance in connection with anti-epidemic work.</b>			
<b>A. (a) (4).—Contract Contingencies—</b>			
<i>Charged</i> . . . . .	1,450	1,463	+13
<b>Voted—</b>			
O. . . . . 11,460	10,020	10,260	+240
R. . . . . —1,440			
<b>A. (a) (5).—Other Contingencies—</b>			
<b>Charged—</b>			
O. . . . . 2,220	3,120	2,941	—179
R. . . . . 900			
<b>Voted—</b>			
O. . . . . 35,466	39,516	36,063	—3,453
R. . . . . 4,056			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—40	..	+40
<i>Voted</i> . . . . .	—10	..	+10

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>concl'd.</i></b>			
A. (b).—Chief Engineer, Public Health Depart- ment—			
A. (b) (1).—Pay of Officers—			
Charged—			
O. . . . .	42,300	} 43,120	43,120
R. . . . .	820		
Voted—			
O. . . . .	35,000	} 34,751	34,780
R. . . . .	-249		
A. (b) (2).—Pay of Establishment—			
O. . . . .	72,660	} 70,960	70,890
R. . . . .	-1,700		
A. (b) (3).—Allowances, honoraria, etc.—			
Charged—			
O. . . . .	6,200	} 4,174	3,866
R. . . . .	-2,026		
Col. 1.—Due to less touring owing to certain works not having been started.			
Voted—			
O. . . . .	11,150	} 13,185	12,678
R. . . . .	2,035		
Col. 1.—Due to the post-budget sanction to the dearness allowance.			
A. (b) (4).—Contingencies—			
O. . . . .	22,440	} 17,408	16,861
R. . . . .	-5,032		
Col. 1.—Mainly due to expenditure on a scheme treated as "original work" having been debited to sub-head F.			
For rounding . . . . .	-50	-	+50
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—</b>			
B. 1.—Grants-in-aid towards water-works schemes—			
O. . . . .	11,76,870	} 4,43,868	4,16,520
R. . . . .	-7,33,102		
Col. 1.—(1) Most of the comprehensive rural water-supply schemes could not be taken up owing to scarcity of materials (Rs. 6,40,395), (2) one work was postponed and the progress of another work was retarded for want of materials (61,500) and (3) three other schemes did not sufficiently mature (Rs. 31,207).			
B. 2.—Grants-in-aid towards sewerage schemes—			
O. . . . .	77,533	} 38,910	40,278
R. . . . .	-38,623		
Col. 1.—Mainly due to the abandonment of a scheme as the question of transfer of land could not be settled.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39.—Public Health"—<i>contd.</i></b>			
<b>B.—GRANTS FOR PUBLIC HEALTH PURPOSES—<i>concl.</i></b>			
B. 3.—Grants-in-aid and contribution to- wards the pay of Health Officers and Sanitary Inspectors . . . . .	1,10,000	1,00,016	—9,984
Col. 4.—Due to the failure of certain local bodies to draw the sanctioned contributions during the year.			
B. 4.—Grants and subventions to schemes of rural reconstruction—			
	Rs.		
O. . . . .	6,000		
R. . . . .	—6,000	..	..
Col. 1.—Due to the expansion scheme of rural reconstruction having been kept in abeyance.			
B. 5.—Other schemes—			
Charged . . . . .	420	320	—100
Voted—			
O. . . . .	15,36,917		
R. . . . .	—1,03,866	14,33,051	14,30,277
			—2,774
Col. 1.—Mainly due to certain schemes not having matured during the year.			
B. 6.—Expenses 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—			
O. . . . .	4,000		
R. . . . .	—3,175	825	..
			—825
Col. 1.—Allotment made to the local officers could not be utilised in full.			
B. 6 (c).—Grants-in-aid towards improvement of rural water supply—			
O. . . . .	31,000		
R. . . . .	—1,835	29,165	15,082
			—14,083
Col. 4. Same as under B. 6 (b)—Col. 1.			
<b>For rounding—</b>			
Charged . . . . .	80	—	—80
Voted . . . . .	—420	..	+420
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—</b>			
C. 1.—Amount met from the Provincial revenues—			
Charged . . . . .	6,600	4,573	—2,027
Col. 4.—Mainly due to one case of quinine not having been received in time.			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "39—Public Health"—<i>contd.</i></b>			
<b>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—<i>concl.</i></b>			
C. 1.—Amount met from the Provincial revenues— <i>concl.</i>			
Rs.			
Voted—			
O. . . . . 10,68,500	} 9,14,300	} 9,20,649	} +16,349
R. . . . . —1,54,200			
Col. 1.—Mainly (1) under "Malaria charges" (Rs. 2,70,200) owing to major anti-malaria schemes not having been taken up on account of the war and the Cinchona Department not having supplied quinine for free distribution to the full value of the amount budgeted for and (2) under "Jessore anti-malaria scheme" (Rs. 17,000) due to its postponement, partly set off by (3) an excess of Rs. 1,36,000 under "Other epidemic charges" due to sending medical units in connection with flood-relief work in a district.			
C. 2.—Amount financed from the contribution made by the Indian Research Fund Association—			
O. . . . . 23,500	} 6,500	} 6,900	} +400
R. . . . . —17,000			
Col. 1.—See item (2) of the note under C-1-Voted. See also paragraph 3 of the review.			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
O. . . . . 82,200	} 1,10,940	} 1,12,680	} +1,940
R. . . . . 28,740			
Col. 1.—Mainly due to the local purchase of glass phials and larger purchases of ampoules, chemicals, etc. than anticipated in the budget.			
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . . 37,300	} 50,031	} 48,879	} —1,152
R. . . . . 12,731			
Col. 1.—Mainly due to the purchase of glass ampoules kept in reserve stock for emergencies, an abnormal rise in the prices of articles and greater demand for anti-rabic vaccine.			
<b>F.—WORKS—</b>			
O. . . . . 7,100	} 36,642	} —1,35,753	} —1,72,395
R. . . . . 29,542			
Col. 1.—Due to (1) execution of certain works not forecasted in the budget (Rs. 24,052), (2) double reappropriation for a work (Rs. 1,690) and (3) the reason stated under sub head A (b) (4) (Rs. 3,800). Col. 4.—Mainly under "Suspense" due to materials purchased but not paid for during the year. See the Annexure.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
O. . . . . 4,800	} 4,560	} 4,565	} +5
R. . . . . —240			
Voted—			
O. . . . . 16,820	} 6,600	} 5,235	} —1,365
R. . . . . —10,320			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head 39 —“Public Health”—<i>contd.</i></b>			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	7	+7
<i>Voted</i> . . . . .	..	9	+9
<b>For rounding—</b>			
<i>Charged</i> . . . . .	200	..	—200
<i>Voted</i> . . . . .	480	..	—480
<b>Surrenders or withdrawals within grant or appropriation—</b>			
	Rs.		
<i>Charged—</i>			
<i>R.</i> . . . . .	1,452	1,452	..
<i>Voted—</i>			
<i>R.</i> . . . . .	10,44,438	10,44,438	..
<b>Total Grant No. 22—</b>			
<i>Charged</i> . . . . .	87,000	81,677	—5,323
<i>Voted</i> . . . . .	47,61,000	35,13,344	—12,47,656

### 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 head-quarters 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 Indian Research Fund Association.*—This deposit account has been opened with effect from the year 1939-40 to record the transactions connected with the grants made by the Indian Research Fund Association for the anti-malaria scheme at Jessore. The scheme is financed, half and half, by the Government of Bengal and the Association. The grants made by the Association are credited to this deposit account. The actual expenditure incurred each month

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

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

	Rs.
Opening balance on 1st April 1942 . . . . .	28 026
Receipts during 1942-43 . . . . .	..
Expenditure during 1942-43 . . . . .	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 during the year 1942-43.	Receipts to the end of the year 1942-43.	Expenditure during the year 1942-43.	Expenditure to the end of the year 1942-43.	Un-expended balance at the end of the year 1942-43.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant No. I.					
1. Establishment of seed, paddy and crop demonstration centres.	..	1,09,000	..	1,08,998	2'
2. Improvement of cattle and fodder crops.	..	1,75,000	..	1,74,992	7
3. Improvement of Poultry . . . . .	..	500	..	500	..
4. Propaganda in districts—Loudspeakers and Gramophones.	..	20,000	..	19,999	1
5. Wireless transmission with Mandapure District.	..	17,000	..	17,000	..
6. Establishment of an Agricultural Institute at Daultapur.	..	50,000	..	50,000	..
7. Coir Spinning and Weaving . . . . .	..	40,700	..	40,700	..
8. Union Board dispensaries and improvement of water.	..	3,96,035	..	3,94,700	1,335
9. Attachment of Agricultural Farms, etc. to Secondary Schools and provision of play grounds and village halls.	..	2,34,025	..	2,33,422	603
10. Boy Scouts, Girl Guides and Bratachari movements.	..	20,000	..	20,000	..
11. Minor Drainage and flushing schemes.	6,228	3,35,245	..	3,13,949	21,296

REVIEW—*contd.*

Name of the Scheme.	Receipts during the year 1942-43.	Receipts to the end of the year 1942-43.	Expenditure during the year 1942-43.	Expenditure to the end of the year 1942-43.	Un-expended balance at the end of the year 1942-43.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>GRANT No. I—<i>concl'd.</i></b>					
12. Chittagong Hill Tracts Improvements.	..	30,000	..	30,000	..
13. Discretionary grant to Commissioners and District Officers.	..	2,05,800	..	2,05,799	1
14. Co-operative Training and Education.	36,342	3,15,750	(a)41,601	3,15,750	..
<b>Grant No. II.</b>					
15. Improvement of rural water supply.	12,162	9,19,972	(b)15,142	8,75,746	44,228
16. Provision for playing fields and recreation grounds for villages and village schools.	16,595	3,92,554	(c)18,081	3,90,538	2,016
17. Improvement of existing village communications including, where desirable, existing water-ways.	3,100	6,74,321	(d)27,575	6,46,504	27,817
18. Improvement of rural sanitation .	375	68,289	(e)130	66,499	1,770
19. Extension of cattle improvement scheme to more districts.	84,510	2,28,200	(f)91,830	2,28,200	..
20. Scheme for alternative employment of women workers excluded from underground work in coal-mines in Bengal.	—4,750	..	..	..	..
Unallotted reserve . . . . .	..	25	..	..	25
<b>Total</b> .	<b>1,54,562</b>	<b>42,32,396</b>	<b>1,94,359</b>	<b>41,33,297</b>	<b>99,099</b>

(a) Included under sub-head C.—Voted in Grant No. 25.—Charges on account of Co-operative credit, page 127.

(b) Arrived at as follows :—

	Rs.
Grant No. 22.—Public Health, Sub-head B6(c), page 112 . . . . .	15,082
Add—Refund of local contribution debited direct to the deposit account . . . . .	60
<b>Total</b> .	<b>15,142</b>

(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. 10.—Irrigation, Sub-head D-16(b), page 40 . . . . .	1,200
„ „ 29.—Civil Works, Sub-head F. 2, page 147 . . . . .	25,746
Add—Refund of local contribution debited direct to the deposit account . . . . .	629
<b>Total</b> .	<b>27,575</b>

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

(f) Arrived at as follows :—

Amount spent from 1939-40 to 1941-42 but not debited to the deposit account for want of grant.	69,809
Included under Sub-head E—Voted of Grant No. 23.—Charges on account of Agriculture, pages 118—119.	22,021
<b>Total</b> .	<b>91,830</b>

## REVIEW—concl'd.

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	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases . . . . .	—6,243	8,65,594	10,29,019	—1,63,425	—1,69,668
Miscellaneous Advances . . . . .	4,449	12,06,080	12,07,853	—1,773	2,676
Total . . . . .	—1,794	20,71,674	22,36,872	—1,65,198	—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. 2,676 in column 6 against "Miscellaneous Advances" represents mainly the cost of materials at site of maintenance works awaiting adjustment in 1943-44.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture".</b>			
<b>A.—DIRECTION—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	32,200	} 31,200	30,907
R. . . . .	-1,000		
<i>Voted—</i>			
O. . . . .	75,300		} -1,517
R. . . . .	-13,685		
Col. 1.—The bulk of the provision for stipends was not utilised as owing to the war students could not go to America for training.			
<b>B.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
* O. . . . .	25,399	} 23,399	22,983
R. . . . .	-1,901		
<i>Voted—</i>			
O. . . . .	2,61,700		} +158
R. . . . .	-2,697		
<b>C.—SUBORDINATE AND EXPERT STAFF—</b>			
O. . . . .	2,22,500	} 2,15,945	2,20,260
R. . . . .	-6,555		
<b>D.—EXPERIMENTAL FARMS—</b>			
<i>Charged—</i>			
O. . . . .	7,700	} 7,245	6,941
R. . . . .	-455		
<i>Voted—</i>			
O. . . . .	2,37,700		} -7,590
R. . . . .	13,151		
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>E-1.—Pay of Officers—</b>			
O. . . . .	3,420	} 3,560	3,560
R. . . . .	140		
<b>E-2.—Pay of Establishment—</b>			
O. . . . .	25,510	} 22,380	58,170
R. . . . .	-3,130		
Col. 4.—See note for Col. 4 under E-4 (Voted). †			
<b>E-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	16,340	} 14,760	32,584
R. . . . .	-1,580		
Col. 4.—See note for Col. 4 under E-4 (Voted).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—<i>concl'd.</i></b>			
<b>E.-4.—Contingencies—</b>			
<i>Charged—</i>			
	Ra.		
O. . . . .	1,000	160	150
R. . . . .	—850		
<i>Voted—</i>			
O. . . . .	87,400	21,19,777	20,40,025
S. . . . .	17,95,000		
R. . . . .	2,37,377		
Col. 1.—Mainly due to the "Grow More Food" campaign involving distribution of the seeds of various kinds of food crops. Col. 4.—Mainly due to the provision for establishment and allowances, pertaining to the "Grow More Food" campaign, made in lump under this sub-head, not having been transferred to sub-heads E-2 and E-3 where the charges therefor were adjusted. See paragraph 3 of the review.			
<b>E.-5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	45,300	30,400	18,900
R. . . . .	—14,900		
Col. 1.—Due to (1) the expansion scheme of rural reconstruction having been held in abeyance (Rs. 10,000) and (2) exhibitions not having been held in many districts owing to war conditions (Rs. 4,900). Col. 4.—Mainly due to certain exhibitions not being held (Rs. 3,150), non-payment of certain subsidies, the recipients not proving worthy (Rs. 3,050), less expenditure on premia to care-takers of bulls (Rs. 2,240), less expenditure on a Cattle Show (Rs. 1,059) and smaller contribution to an agricultural institute (Rs. 2,000).			
<b>E.-6.—Establishment charges payable to other Governments, Departments, etc.—</b>			
O. . . . .	2,200	600	241
R. . . . .	—1,600		
Col. 1.—Due to late starting of the Lac Demonstration scheme for want of a suitable candidate.			
<b>E.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—2,200	—600	—241
R. . . . .	1,600		
Col. 1.—Same as under E.-6.			
Per rounding . . . . .	30	..	—30
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<i>Gross—</i>			
O. . . . .	2,77,700	2,84,751	2,76,466
R. . . . .	7,051		
<i>Deduct—Recoveries—</i>			
O. . . . .	—34,200	—34,000	—32,089
R. . . . .	200		

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>G.—AGRICULTURAL EDUCATION—</b>			
<i>Charged—</i>			
O. . . . .	19,200	15,691	15,711
R. . . . .	—3,509		
Col. 1.—Due to the appointment of a voted officer as Principal of an agricultural institute.			
<i>Voted—</i>			
O. . . . .	95,100	94,100	91,303
R. . . . .	—1,000		
<b>H.—AGRICULTURAL ENGINEERING—</b>			
O. . . . .	17,500	21,728	21,843
R. . . . .	4,228		
Col. 1.—Mainly due to the unforecasted leave salary of the late Engineer.			
<b>I.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . .	1,68,400	1,75,255	1,74,329
R. . . . .	6,855		
<b>J.—SPECIAL RUKAL UPLIFT SCHEMES—</b>			
O. . . . .	12,800	11,822	11,863
R. . . . .	—978		
<b>K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
<i>Charged—</i>			
O. . . . .	200	..	..
R. . . . .	—200		
<i>Voted—</i>			
O. . . . .	27,000	1,50,000	1,69,981
R. . . . .	1,23,000		
Col. 1.—Due to a special grant to the Indian Statistical Institute, for Sample Survey of jute areas and crop cutting experiments. Col. 4.—Mainly due to a grant paid to the Indian Statistical Institute for crops census work towards the close of the year.			
<b>L.—OTHER CHARGES—</b>			
<b>L.-1.—Pay of Officers—</b>			
O. . . . .	24,770	21,693	21,426
R. . . . .	—3,077		
<b>L.-2.—Pay of Establishment—</b>			
O. . . . .	6,19,840	5,89,613	5,82,905
R. . . . .	—30,227		
<b>L.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	2,70,741	2,57,087	2,58,627
R. . . . .	—13,654		



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head ' 40.—Agriculture "—<i>concl'd.</i></b>			
<b>L.—OTHER CHARGES—<i>concl'd.</i></b>			
L.-4.—Other Contingencies—	Rs.		
O. . . . .	25,99,850	} 22,99,331	22,19,526
R. . . . .	-3,00,519		
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. 8,909).			
For rounding . . . . .	-101	..	+101
<b>N.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
<i>Charged</i>			
O. . . . .	9,040	} 6,960	6,934
R. . . . .	-2,080		
Voted . . . . .		2,200	1,495
			-705
<b>O.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		..	12
Voted . . . . .		..	3
			+3
For rounding—			
<i>Charged</i> . . . . .		360	..
Voted . . . . .		200	..
			-360
			-200
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . .	9,995	9,995	..
<i>Voted—</i>			
R. Gross . . . . .	1,800	1,800	..
R. Deductions . . . . .	-1,800	-1,800	..
			+1,800
<b>Totals—</b>			
<i>Charged</i> . . . . .	95,000	83,638	-11,362
<i>Voted—</i>			
Gross . . . . .	68,88,400	67,65,515	-1,22,885
Deductions . . . . .	-36,400	-32,330	+4,070
Net . . . . .	68,52,000	67,33,185	-1,18,815

## 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  $1\frac{1}{2}$  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 . . . . .	834
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
<i>Deduct</i> —Expenditure incurred in 1942-43 but not debited to the deposit account . . . . .	—36,409

## Grant No. 24.—Sub-head D—

Expenditure in 1942-43 . . . . .	3,146
<i>Deduct</i> —Expenditure incurred in 1942-43 but not debited to the deposit account . . . . .	—2,760

Total . . . . .	4,595
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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 balance . . . . .	Nil.
Receipts . . . . .	43,669
Charges . . . . .	43,372(b)
Closing balance . . . . .	297

## (b) Grant No. 19.—Sub-head 0-4(2)—

Expenditure in 1942-43 . . . . .	1,803
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## Grant No. 23.—Sub-head F—

Expenditure incurred in 1942-43 . . . . .	62,601
Expenditure incurred in 1940-41 but debited to the deposit account in 1942-43 . . . . .	1,169
Expenditure incurred in 1941-42 but debited to the deposit account in 1942-43 . . . . .	37,697
<i>Deduct</i> —Expenditure incurred in 1942-43 but not debited to the deposit account . . . . .	—49,898

Total . . . . .	43,372
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## REVIEW—concl'd.

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 sub-head C of Grant No. 25. An amount equivalent to the expenditure was credited during the year partly to the head XXIX.—Agriculture and partly to XXXI.—Co-operation.

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

	Rs.
Opening balance . . . . .	2,652
Receipts . . . . .	14,315
Charges . . . . .	11,156(c)
Closing balance . . . . .	5,811
<hr/>	
(c) Grant No. 23.—Sub-head F . . . . .	4,392
Grant No. 25.—Sub-head C . . . . .	6,764
Total	<u>11,156</u>

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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "41.—Veterinary".</b>				
<b>A.—SUPERINTENDENCE—</b>				
<i>Charged—</i>	Rs.			
O. . . . .	1,500	1,388	987	
R. . . . .	-112			-401
<i>Voted—</i>				
O. . . . .	1,36,800	1,42,183	1,41,053	
S. . . . .	4,000			-1,130
R. . . . .	1,383			
<b>B.—VETERINARY EDUCATION AND RESEARCH—</b>				
<i>Charged—</i>				
O. . . . .	19,310	21,350	21,319	
R. . . . .	2,040			-31
<i>Voted—</i>				
<i>Gross—</i>				
O. . . . .	1,51,218	1,51,755	1,49,496	
R. . . . .	537			-2,259
<i>Deduct—Recoveries</i>		-1,928	-944	
. . . . .			+984	
<b>C.—SUBORDINATE ESTABLISHMENT—</b>				
O. . . . .	75,700	75,884	76,784	
S. . . . .	3,300			+900
R. . . . .	-3,116			
<b>D.—HOSPITALS AND DISPENSARIES—</b>				
<i>Charged—</i>				
O. . . . .	5,800	5,918	5,654	
R. . . . .	112			-254
<i>Voted—</i>				
<i>Gross—</i>				
O. . . . .	3,34,200	3,38,458	3,44,548	
S. . . . .	1,700			+6,090
R. . . . .	2,558			
<i>Deduct—Recoveries</i>			-2,191	
. . . . .			-2,191	
Col. 4.—See paragraph 2 of the review.				
<b>F.—PRIZES</b>	1,000	998	-2	

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41.—Veterinary"—<i>concl'd.</i></b>			
<b>I.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
	Rs.		
<i>Charged—</i>			
O. . . . .	6,810		
R. . . . .	-2,040	4,800	4,800
			..
Voted . . . . .		11,200	11,240
			+40
<b>J.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		..	8
Voted . . . . .		20	19
			-1
<b>K.—LUMP PROVISION FOR SUPPLEMENTARY DEARNESS ALLOWANCE—</b>			
S. . . . .	4,000		
R. . . . .	-4,000	..	..
			..
Col. 1.—Transferred to sub-head D—Voted.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		550	..
Voted . . . . .		-210	..
			-550
			+210
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b>Voted—</b>			
R. Gross . . . . .	2,638	2,638	..
			-2,638
<b>Totals—</b>			
<i>Charged</i> . . . . .	34,000	32,768	-1,232
<b>Voted—</b>			
Gross . . . . .	7,22,928	7,24,138	+1,210
Deductions . . . . .	-1,928	-3,135	-1,207
Net . . . . .	7,21,000	7,21,003	+3

**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 trifling.

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 recoveries 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 Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.*	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation".</b>			
<b>A.—SUPERINTENDENCE—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	36,300	} 11,495	14,926
R. . . . .	-24,805		
Col. 1.—Due to the posting of a voted officer in place of the I. C. S. Registrar (Rs. 8,305) and to an unfilled vacancy (Rs. 16,500). Col. 4.—Due to excessive surrender. See paragraph 2 of the review.			
<i>Voted—</i>			
O. . . . .	1,20,700	} 1,10,000	1,02,849
R. . . . .	-19,700		
Col. 1.—Mainly due to change of personnel (Rs. 14,281) and an unfilled vacancy (Rs. 5,230).			
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	8,61,990	} 8,21,990	8,16,857
R. . . . .	-40,000		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	6,000	} 2,630	2,837
R. . . . .	-3,320		
Col. 1.—Same as under A.-1.— <i>Charged.</i>			
<i>Voted—</i>			
O. . . . .	2,58,726	} 2,62,046	2,63,607
R. . . . .	3,320		
<b>A.-4.—Contingencies—</b>			
O. . . . .	78,800	} 54,030	50,291
R. . . . .	-24,770		
Col. 1.—Mainly due to (1) five Land Mortgage Banks not working with full staff (Rs. 2,692) and (2) economy (Rs. 20,743).			
<b>B.—GRANTS-IN-AID—</b>			
O. . . . .	2,13,200	} 2,08,500	2,08,482
R. . . . .	-4,700		
<b>C.—OTHER CHARGES—</b>			
<i>Charged—</i>			
O. . . . .	1,280	} 670	673
R. . . . .	-610		
<i>Voted—</i>			
O. . . . .	1,35,698	} 1,09,308	1,02,025
R. . . . .	-26,390		
Col. 1.—Mainly due to (i) the appointment of men on lower pay (Rs. 16,007), (ii) smaller expenditure for candidates on training owing to their late selection (Rs. 7,665) and (iii) economy (Rs. 1,304).			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	420	—	-420
<i>Voted</i> . . . . .	-114	..	+114

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "42.—Co-operation"—<i>concl'd.</i></b>			
Surrenders or withdrawals within grant or appropriation—			
Charged—	Rs.		
R. . . . .	23,735	38,735	—28,735
Voted—			
R. . . . .	1,12,240	1,12,240	—1,12,240
Totals—			
Charged . . . . .	44,000	18,486	—25,514
Voted . . . . .	16,78,000	15,44,111	—1,33,889

REVIEW.

In the charged section the savings were 58 per cent. of the original appropriation as compared with 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 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 :—

	Rs.
Opening balance . . . . .	1,60,944
Receipts . . . . .	1,03,528
Expenditure . . . . .	76,388*
Closing balance . . . . .	1,88,084
*Grant No. 25.—Sub-head C . . . . .	53,522
„ 26.— „ „ A . . . . .	22,866
Total . . . . .	76,388



## REVIEW—concl'd.

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 first 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 . . . . .	22,950
(ii) Jessore . . . . .	20,611
(iii) Birbhum . . . . .	12,236
(iv) Mymensingh . . . . .	15,755
(v) Comilla . . . . .	10,239
(vi) Burdwan . . . . .	3,608
(vii) Rajshahi . . . . .	3,411
(viii) Dacca . . . . .	3,733
(ix) Khulna . . . . .	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 Co-operative 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 out of its own funds to the Land Mortgage Banks and Rs. 2 lakhs for financing the Land Mortgage Banks.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>A.—INDUSTRIES—</b>			
<b>A.-1.—Pay of Officers—</b>			
	Rs.		
O. . . . .	2,99,890	2,89,010	2,89,789
R. . . . .	-10,880		
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	4,67,648	4,52,610	4,53,885
R. . . . .	-15,038		
<b>A.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	78,712	1,08,817	1,10,242
R. . . . .	30,105		
Col. 1.—Mainly due to the enhancement of rates of dearness allowance.			
<b>A.-4.—Contract Contingencies . . . . .</b>		13,110	12,764
<b>A.-5.—Other Contingencies—</b>			
O. . . . .	3,84,744	3,34,428	3,39,362
R. . . . .	-50,316		
Col. 1.—Mainly due to (i) the postponement of the schemes for the marketing of cottage industry products and for Metal Institute (Rs. 37,636) and (ii) the lump provision of Rs. 11,500 made under this sub-head for research schemes formulated by the Industrial Research Board not being transferred to other sub-heads to which the charges were debitable owing to savings under those sub-heads on account of smaller grants to the Industrial Credit Syndicate and to exhibitions and postponement of certain schemes for industrial development.			
<b>A.-6.—Scholarships—</b>			
O. . . . .	83,100	70,940	75,374
R. . . . .	-12,160		
<b>A.-7.—Grants-in-aid—</b>			
O. . . . .	2,94,907	2,99,672	2,99,868
R. . . . .	4,765		
<b>A.-8.—Miscellaneous—</b>			
<i>Charged</i> . . . . .		600	1,129
<i>Voted—</i>			
O. . . . .	15,700	14,809	14,417
R. . . . .	-900		
<b>A.-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>		..	-3,531
Col. 4.—Due to the decision towards the close of the year to adjust the recoveries from the Central Government of the charges for the manufacture of camouflage nets, pith hats, etc., under this sub-head.			
<b>For rounding—</b>			
O. . . . .	89	10	..
R. . . . .	-79		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries"—<i>concl.</i></b>			
<b>C.—FISHERIES—</b>			
	Rs.		
O. . . . .	1,02,000	32,730	32,298
R. . . . .	—69,270		
Col. 1.—Due to the delay in the revival of the Fishery Department (Rs. 19,270) and to the provision for a launch not having been utilised owing to the emergent situation (Rs. 50,000).			
<b>E.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
O. . . . .	200	480	459
R. . . . .	280		
<b>F.—LOSS OR GAIN BY EXCHANGE . . . . .</b>			
For rounding—			
Charged . . . . .	400	..	—400
Voted . . . . .	—100	..	+100
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	1,23,493	1,23,493	..
<b>Totals—</b>			
Charged . . . . .	1,000	1,129	+129
Voted—			
Gross . . . . .	17,40,000	16,28,449	—1,11,551
Deductions . . . . .	..	—3,531	—3,531
Net . . . . .	17,40,000	16,24,918	—1,15,082

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

## REVIEW—concl'd.

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

	Rs.
Opening balance . . . . .	5,044
Receipts . . . . .	37,640
Charges . . . . .	38,799
Closing balance . . . . .	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 authority.

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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43.—Industries".</b>			
<b>B.—CINCHONA PLANTATIONS—</b>			
<b>B.1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 30,080	} 32,780	33,935
R. . . . .	2,700		
<i>Voted—</i>			
O. . . . .	59,238	} 47,780	45,767
R. . . . .	-11,478		
Col. 1.—Mainly due to some appointments in connection with the re-organisation scheme not having been made owing to difficulties in accommodation.			
<b>B.2.—Pay of Establishment—</b>			
O. . . . .	44,465	} 24,365	33,828
R. . . . .	-10,100		
Col. 1.—Same as under B.1.—Voted.			
<b>B.3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,950	} 4,450	4,119
R. . . . .	500		
<i>Voted—</i>			
O. . . . .	10,400	} 9,400	9,972
R. . . . .	-1,000		
<b>B.4.—Contingencies—</b>			
O. . . . .	9,96,700	} 9,43,866	9,60,797
R. . . . .	-52,834		
Col. 1.—Mainly due to the failure in the anticipated supply of quinine by the Central Government under the Java purchase scheme (Rs. 1,38,000), partly set off by (i) the purchase of stores in larger quantities and at enhanced prices (Rs. 10,800), (ii) purchase of rice for the labour force of the plantations (Rs. 7,400) and (iii) rise in the price of quinine (Rs. 67,666).			
<b>B.7.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	700	} 1,650	1,646
R. . . . .	950		
<b>For rounding—</b>			
<i>Charged</i> . . . . .		-30	..
<i>Voted</i> . . . . .		-3	..
			+3
<b>D—Works—</b>			
O. . . . .	1,25,500	} 33,200	30,706
R. . . . .	-92,300		
Col. 1.—Mainly due to difficulties in getting plans and estimates sanctioned and in obtaining materials, particularly steel and cement.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "43, Industries"—contd.</b>			
<b>E.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
	Rs.		
Q. . . . .	16,000	12,800	12,533
R. . . . .	-3,200		
Voted . . . . .	3,200	3,143	-57
<b>F.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	21	+21
Voted . . . . .	..	6	+6
For rounding . . . . .	-200	..	+200
Surrenders or withdrawals within grant or approp- riation—			
R. . . . .	1,66,762	1,66,762	-1,66,762
<b>Totals—</b>			
Charged . . . . .	50,000	50,603	+603
Voted . . . . .	12,40,000	10,85,865	-1,54,135

## 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 ·4 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.

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

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc., written off.		Results of stock verification and revaluation, if any		Closing balance	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark (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) . . .	2,868	25,794	2	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	16,701
Other quinine salts (e) . . .	791	8,568	1,681	16,813	2,086	21,161	..	..	..	..	386	4,220
Cinchona, febrifuge and other mixed alkaloids (f) . . .	30,772	1,84,891	38,792	2,33,252	26,451	1,58,989	1	6	..	..	43,112	2,59,158
Other cinchona products (g) . . .	82	820	..	..	1	10	..	..	..	..	81	810
Other stores, oils, chemicals, etc. . .	..	92,525	..	1,60,728	..	1,21,687	..	430†	..	..	..	1,31,278

(a) Bark—@ As. 8 per lb.

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

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

(e) Quinine alkaloid—@ Rs. 12 per lb; other quinine salts and net quinine salt contents of tablets—@ Rs. 10 per lb.

(f) Totaguina—@ Rs. 7 per lb.; other mixed alkaloids—@ Rs. 6 per lb Reinforced Cinchona Febrifuge Tablets—@ Rs. 6 per lb. (gross weight) of tablets.

(g) Other cinchona products—@ Rs. 10 per lb.

\* Mungpoo pharmaceutical bark is not taken into account.

† This includes a sum of Rs. 205 representing the value of stores found short on the 31st March 1943 and written off by Government.



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

MUNGPOO,  
The 30th September, 1943. }

S. MUKHERJEE,  
Quino'ogist 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 Quinine 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. }

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

*Audit Certificate.*

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

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, Bengal.

*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 Accounts of the Mungpoo Cinchona Plantation for 1942-43.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Depreciation, shortage, loss, etc., written off.		Results of stock verification and revaluation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . . .	46,613	23,306	914,192	4,57,096	836,810	4,18,405	..	..	..	..	123,995	61,997
Manures, implements and other stores.	..	1,833	..	7,604	..	5,829	..	..	..	..	..	3,608

The stock was verified by the Manager.

L. G. RICHARDS,  
*Manager,*  
*Government Cinchona Plantation,*  
*Mungpoo.*

MUNGPOO, }  
 The 18th August, 1943.

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

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

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

ROYAL BOTANIC GARDEN, }  
 CALCUTTA, }  
 The 14th October, 1943.

*Store Accounts of the Munsong Cinchona Plantation for 1942-43.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Depreciation, shortage, loss, etc., written off.		Results of stock verification and re-valuation, if any.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12	13
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . . . .	587,621	2,93,811	863,860	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

The stock was verified by the Manager.

MUNSONG,

*The 25th June 1943.*

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

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

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

ROYAL BOTANIC GARDEN, CALCUTTA, }  
*The 14th October 1943.*

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

*Audit Comments under Plantations.*

The store accounts of the Cinchona Plantations at Mungpoo and Munsong for the year 1942-43 were not locally test-audited.

Major Head and Sub-head.	Final Grant or Appropriation	Actual Expendi- ture.	* Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 47.—Miscellaneous Departments "</b>				
<i>Labour and Emigration.</i>				
<b>A.—LABOUR—</b>				
<i>Charged—</i>				
O. . . . .	Rs. 26,000	} 25,250	23,476	-1,774
R. . . . .	-750			
<i>Voted—</i>				
O. . . . .	63,600	} 68,428	67,486	-992
R. . . . .	4,828			
<b>B.—INSPECTOR OF FACTORIES—</b>				
O. . . . .	1,62,400	} 1,45,228	1,43,395	-1,833
R. . . . .	-17,172			
<i>Inspection and Tests.</i>				
<b>C.—INSPECTOR OF STEAM BOILERS—</b>				
<i>Charged—</i>				
O. . . . .	100	} ..	..	..
R. . . . .	-100			
<i>Voted—</i>				
O. . . . .	1,28,900	} 1,24,587	1,23,430	-1,157
R. . . . .	-4,313			
<i>Statistics.</i>				
<b>E.—GAZETTEER AND STATISTICAL MEMOIRS—</b>				
O. . . . .	6,500	} ..	..	..
R. . . . .	-6,500			
Col. 1.—Due to postponement of the compilation of the ' B ' volumes of the District Gazetteers till the return of more tranquil times.				
<b>F.—PROVINCIAL STATISTICS—</b>				
O. . . . .	600	} 630	577	-53
R. . . . .	30			
<i>Miscellaneous.</i>				
<b>G.—PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.</b>		6,200	6,200	..
<b>H.—EXAMINATIONS . . . . .</b>		100	65	-35
<b>I.—ADMINISTRATION OF INDIAN PARTNERSHIP ACT, 1932—</b>				
O. . . . .	5,230	} 5,207	5,217	+10
R. . . . .	-23			
<b>J.—ADMINISTRATION OF THE BENGAL MONEY LENDERS' ACT, 1940—</b>				
<i>Charged—</i>				
O. . . . .	25,400	} 22,000	21,917	-83
R. . . . .	-3,400			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 47.—Miscellaneous Departments "—concl'd.</b>			
<b>J.—ADMINISTRATION OF THE BENGAL MONEY LENDERS' ACT, 1940—concl'd.</b>			
Voted—			
O. . . . .	Rs. 25,800	17,000	17,418
R. . . . .	—8,800		
Col. 1.—Due to the post-budget decision to slow down the activities of the Department and also to an appreciable fall in the number of licenses on account of war conditions.			
<b>K.—MISCELLANEOUS—</b>			
Charged—			
O. . . . .	Rs. 960	540	540
R. . . . .	—420		
Voted—			
O. . . . .	Rs. 82,740	67,065	67,073
R. . . . .	—15,675		
Col. 1.—Mainly due to (1) no whole-time officer being appointed to investigate any trade dispute during the year and no Court of Enquiry or Board of Conciliation having been appointed under the Trade Disputes Act (Rs. 8,000), (2) deputat on of an officer to military service (Rs. 4,703) and (3) transfer of some officers to the Department of Civil Supplies, Bengal (Rs. 1,671).			
<b>L.—CHARGES IN ENGLAND—</b>			
Charged—			
O. . . . .	Rs. 4,800	4,480	4,469
R. . . . .	—320		
Voted—			
O. . . . .	Rs. 36,000	28,840	28,803
R. . . . .	—7,160		
<b>M.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	7	+7
Voted . . . . .	..	50	+50
For rounding—			
Charged . . . . .	—260	—	+260
Voted . . . . .	—70	..	+70
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	Rs. 4,990	4,990	—4,990
Voted—			
R. . . . .	Rs. 54,785	54,785	—54,785
<b>Total Grant No. 28—</b>			
Charged . . . . .	Rs. 57,000	50,409	—6,591
Voted . . . . .	Rs. 5,18,000	4,59,664	—58,336

## 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works".</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A.-1.—Land Revenue—</b>			
	Rs.		
O. . . . .	34,400	6,120	5,137
R. . . . .	—28,280		
Col. 1.—Due to (1) the postponement of a work owing to the war (Rs. 8,340) and (2) want of steel and other materials for another work (Rs. 19,940). See items 23 and 41 of Annexure A.			
<b>A.-2.—Provincial Excise—</b>			
O. . . . .	10,000	76	86
R. . . . .	—9,924		
Col. 1.—Due to the postponement of minor works owing to the war. See item 41 of Annexure A.			
<b>A.-3.—Registration—</b>			
O. . . . .	57,850	6,398	6,419
R. . . . .	—51,454		
Col. 1.—Mainly due to the postponement of works owing to the war. See items 23 to 25 and 41 of Annexure A.			
<b>A.-4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	29,435	24,784	25,542
R. . . . .	—4,651		
Col. 1.—Due to the curtailment of expenditure on minor works (Rs. 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.			
<i>Voted—</i>			
O. . . . .	1,64,800	7,24,875	7,09,345
R. . . . .	—4,39,925		
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, 27 to 29 and 41 of Annexure A.			
<b>A.-5.—Administration of Justice—</b>			
O. . . . .	2,81,500	52,762	50,767
R. . . . .	—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.			
<b>A.-6.—Jails and Convict Settlements—</b>			
<i>Charged—</i>			
O. . . . .	480	..	..
R. . . . .	—480	..	..
See item 41 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—contd.</b>			
<b>A.-6.—Jails and Convict Settlements—concl'd.</b>			
Voted—	Rs.		
O. . . . .	1,46,000	2,51,666	2,43,521
R. . . . .	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.			—8,145
<b>A.-7.—Police—</b>			
Charged—			
O. . . . .	1,363	3,260	3,260
R. . . . .	1,897		
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—			
O. . . . .	5,43,050	2,86,604	2,62,601
R. . . . .	—2,56,446		
Col. 1.—Mainly due to (1) scarcity of materials (Rs. 98,851), (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, 23, 37 and 41 of Annexure A.			—24,003
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>A.-9 (b).—Education—General—</b>			
Charged—			
O. . . . .	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—			
O. . . . .	2,58,250	1,18,051	1,00,405
R. . . . .	—1,40,199		
Col. 1.—Due to (1) slow progress of a work owing to scarcity 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.			—17,646
<b>A.-10.—Medical—</b>			
Charged—			
O. . . . .	2,070	136	136
R. . . . .	—1,934		
Col. 1.—Due to the curtailment of expenditure owing to the war. See item 41 of Annexure A.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50 Civil Works"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A.-10.—Medical—<i>concl'd.</i></b>			
	Rs.		
Voted—			
O. . . . .	2,76,200		
R. . . . .	-2,47,079		
	29,121	26,010	-3,111
Col. 1.—Mainly due to (1) postponement of one work owing to the war (Rs. 99,693), (2) stoppage of another work for the same reason (Rs. 1,04,800), (3) postponement of a third work for want of materials (Rs. 17,986) and (4) curtailment of expenditure on minor works (Rs. 21,000).			
Col. 4.—Petty savings on minor works and unallotted balance not offered for surrender. See items 16, 17, 39 and 41 of Annexure A.			
<b>A.-11.—Public Health</b>		508	+508
	See item 41 of Annexure A.		
<b>A.-12.—Agriculture—</b>			
O. . . . .	81,500		
R. . . . .	-55,026		
	26,474	5,892	-20,582
Col. 1.—Mainly due to the revision of the estimate for a work (Rs. 21,475) and postponement and slow progress of works owing to the situation brought about by the war (Rs. 32,070).			
Col. 4.—Mainly (1) liabilities carried forward (Rs. 4,000), (2) materials taken over by the R.A.F. towards the close of the year (Rs. 5,725) and (3) petty savings on several minor works and unallotted balance (Rs. 11,973), partly set off by (4) an excess expenditure of Rs. 2,822 on a work. See items 18 to 23, 40 and 41 of Annexure A.			
<b>A.-13.—Veterinary—</b>			
O. . . . .	3,000		
R. . . . .	-2,648		
	352	350	-16
Col. 1.—Due to the curtailment of expenditure on minor works. See item 41 of Annexure A.			
<b>A.-15.—Industries—</b>			
O. . . . .	18,000		
R. . . . .	-7,334		
	10,666	10,665	-1
Col. 1.—Due to the curtailment of expenditure on minor works. See items 23 and 41 of Annexure A.			
<b>A.-16.—Civil Works—</b>			
O. . . . .	27,000		
R. . . . .	-24,944		
	2,056	1,197	-859
Col. 1.—Due to the curtailment of expenditure on minor works. See item 41 of Annexure A.			
<b>A.-17.—Stationery and Printing—</b>			
O. . . . .	1,000		
R. . . . .	-978		
	22		-22
See item 41 of Annexure A.			
<b>A.-18.—Miscellaneous Departments—</b>			
O. . . . .	11,500		
R. . . . .	-506		
	10,994	12,607	+1,613
See item 41 of Annexure A.			



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

Major Head "50—Civil Works"—contd.

B.—ORIGINAL WORKS—COMMUNICATIONS—

Charged—	Rs.			
O. . . . .	3,000	1,441	873	-568
R. . . . .	-1,559			

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

Voted—				
O. . . . .	30,70,160	8,47,595	8,65,480	+17,885
R. . . . .	-22,22,565			

Col. 1.—Decrease of Rs. 25,77,063 mainly due to scarcity of materials, postponement of works, improvement of certain roads from Military funds, transfer 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, execution of a work according to military requirements and completion of unfinished works of the previous year. See items 42 to 73 of Annexure A.

C.—REPAIRS—

Charged—				
O. . . . .	4,50,000	4,00,745	3,85,414	-15,331
R. . . . .	-49,255			

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

Voted—				
O. . . . .	42,50,000	32,01,474	32,88,272	+86,798
R. . . . .	-10,48,526			

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 repair grants with a view to reducing the future cost of their maintenance.

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—				
O. . . . .	2,94,200	2,67,000	2,66,063	-937
R. . . . .	-27,200			
Voted—				
O. . . . .	15,12,000	14,09,895	14,03,299	-6,506
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.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—contd.</b>			
<b>D.—ESTABLISHMENT—contd.</b>			
<i>Deduct—Recoveries—</i>			
<i>Charged—</i>			
	Rs.		
O. . . . .	30,000	—2,72,000	—4,19,092
R. . . . .	—2,42,000		
Col. 1.—Due to recoveries on account of Military and R. A. F. works. Col. 4.—No accurate estimate of recoveries could be made as the works had to be undertaken without due notice and also to be rushed through.			
<i>Voted—</i>			
O. . . . .	—1,51,000	—14,29,000	—22,76,079
R. . . . .	—12,78,000		
Cols. 1 and 4.—Same as under "Charged".			
<b>E.—TOOLS AND PLANT—</b>			
<i>Charged—</i>			
O. . . . .	5,000	4,300	3,374
R. . . . .	—700		
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	95,000	74,500	72,341
R. . . . .	—20,500		
Col. 1. Due to scarcity of new articles of tools and plant and less repair charges of tools and plant owing to their transfer to military works.			
<i>Deduct—Recoveries . . . . .</i>			
	..	252	—252
<b>F.—GRANTS IN-AID—</b>			
<i>Charged—</i>			
O. . . . .	4,03,500	4,02,642	4,02,642
R. . . . .	—858		
<i>Voted—</i>			
O. . . . .	26,10,000	6,68,585	6,70,104
R. . . . .	+ 19,41,415		
Col. 1.—Due to (1) the withholding of payments to local bodies out of the grants from the Motor Vehicles Tax proceeds except under special circumstances (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, scarcity of materials and the debiting of expenditure on certain works to the Defence Department and (5) saving in the provision for 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.			
<b>F.1.—Grants and subventions to schemes of rural reconstruction under communications—</b>			
O. . . . .	6,000	..	..
R. . . . .	—6,000		
Col. 1.—Scheme held in abeyance owing to the war.			

Major Head and Sub-head.	Final Grant or Approp- riation	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50.—Civil Works"—<i>contd.</i></b>			
<b>F.—GRANTS-IN-AID—<i>concl.</i></b>			
<b>F.-2.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—</b>			
<b>Grants-in-aid for improvement of existing communications excluding waterways (2nd Grant schemes)—</b>			
	Rs.		
O. . . . .	35,000	25,102	25,746
R. . . . .	—9,898		
Col. 1.—Certain schemes were postponed for want of materials.			
<b>G.—SUSPENSE—</b>			
<i>Charged</i> . . . . .		37	+37
<i>Voted—</i>			
O. . . . .	700	1,31,641	1,71,121
R. . . . .	1,30,941		
Col. 1.—Due to the increase in the stock balances of certain Divisions owing to the materials purchased not being fully utilised during the year and to the debiting of expenditure on certain works to "Miscellaneous P. W. Advances" pending allocation Col. 4.—A more accurate estimate could not be made. See Annexure B			
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H.-1.—Secretary of State—</b>			
R. . . . .	1,360	1,360	1,297
Col. 1.—Unforeseen expenditure on an appeal.			
<b>H.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	28,800	4,000	5,813
R. . . . .	—24,800		
<i>Voted—</i>			
O. . . . .	15,000	7,800	7,795
R. . . . .	—7,200		
<b>I.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		100	10
<i>Voted</i> . . . . .		100	16
<b>For rounding—</b>			
<i>Charged</i> . . . . .		—168	+168
<i>Voted</i> . . . . .		—410	+410
<b>Surrender or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	1,19,760	1,19,760	—1,19,760
R. Deductions . . . . .	2,42,000	2,42,000	—2,42,000
<i>Voted—</i>			
R. Gross . . . . .	66,13,723	66,13,723	—66,13,723
R. Deductions . . . . .	12,78,000	12,78,000	—12,78,000

Major head and Sub-head	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "50 Civil Works"—<i>contd.</i></b>			
<b>Total Grant No. 29—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	12,28,000	10,93,164	—1,34,836
<i>Deductions</i> . . . . .	—30,000	—4,19,092	—3,89,092
<i>Net</i> . . . . .	11,98,000	6,74,072	—5,23,928
<i>Voted—</i>			
<i>Gross</i> . . . . .	1,46,15,000	79,44,368	—65,70,632
<i>Deductions</i> . . . . .	—1,51,000	—22,75,827	—21,24,827
<i>Net</i> . . . . .	1,43,64,000	56,68,541	—86,95,459

#### 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 any 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 :—

	Rs.
1. Opening balance on the 1st April 1942 . . . . .	15,23,704
2. Net receipts . . . . .	12,96,732
3. Expenditure :—	
	Rs.
(i) Cost of collection . . . . .	68,891
(ii) Statutory payment to the Calcutta Corporation . . . . .	4,50,000
(iii) Contribution to local bodies for the maintenance and construction of roads . . . . .	47,082
(iv) Contribution paid to the Howrah Bridge Commissioners for the maintenance of the old bridge . . . . .	2,00,000
(v) Expenditure other than those under (iii) and (iv) on the construction and maintenance of roads and bridges . . . . .	—
	Total . . . . .
	7,66,873
4. Closing balance on the 31st March, 1943. . . . .	20,53,563

5. *Subventions from the Central Road Fund.*—The proceeds of extra duty levied on motor spirit for purposes of road development, exclusive of the part attributable to motor spirit used for the purpose of civil aviation, are credited as a block grant to the Central Road Fund, 15 per cent. of the block grant being retained as a Central Reserve. Out of the balance 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 Deposit head "Subventions from the Central Road Fund". The actual expenditure incurred each month on projects falling within the programme is debited to "50—Civil Works—Provincial" under the minor heads "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the deposit head by credit to the head "XXXIX.—Civil Works—Provincial—Transfers from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the reserve is the same as that met from the ordinary allotments except that the actual expenditure incurred by the Provincial Government is debited month by month to the Central Government by credit to the deposit head and the adjustment by debit to the deposit head and credit to the revenue head is made on receipt of intimation of acceptance of the debit.

REVIEW—*concl'd.*

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 1942-43.	Total to end of 1942-43.
	2	3	4
	Rs.	Rs.	Rs.
<b>Allotments from the Central Road Fund—</b>			
(i) Ordinary . . . . .	1,71,66,438	14,35,743	1,86,02,181
(ii) Special grant from the reserve . . . . .	11,79,391	68,741	12,48,132
<b>Total</b> . . . . .	<b>1,83,45,829</b>	<b>15,04,484</b>	<b>1,98,50,313</b>
<b>Expenditure on projects financed from subventions from Central Road Fund—</b>			
(i) Ordinary . . . . .	1,71,55,451	7,61,575	1,79,17,026
(ii) Special grant from the reserve . . . . .	11,79,391	68,741	12,48,132
<b>Total expenditure</b> . . . . .	<b>1,83,34,842</b>	<b>8,30,316</b>	<b>1,91,65,158</b>
Closing balance on the 31st March, 1943	10,987	6,74,168	6,85,155

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

	Rs.
(a) Expenditure on Road Fund works classified as Communications . . . . .	6,87,452
(b) Grants-in-aid . . . . .	1,13,413
(c) Expenditure on special establishment for Road Fund works . . . . .	29,451
<b>Total</b> . . . . .	<b>8,30,316</b>

The total commitments after the close of the year in respect of incomplete original works of the province financed from the Central Road Fund amounted to about Rs. 69 lakhs.

The credits and debits to the fund as indicated in the above account were for amounts authorised by the existing rules of the fund and no diversion from the fund has yet been noticed in respect of the year 1942-43.

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—(CIVIL WORKS—</b>					
<b>Original Works—Buildings—</b>					
1.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
1. . . . .	2,00,000	30,600	31,279	-1,68,721	+679
Col. 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.-4.—Voted.					
2.					
<i>Charged</i> . . . . .		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	-6,600
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	-289
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. 3,38,303 ; 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.-4.—Voted.					
5. . . . .	1,20,000	20,154	20,153	-99,847	-1
Col. 5.—Construction work postponed owing to the war. Estimate Rs. 20,153 (for land acquisition only) ; expenditure to end of 1942-43 Rs. 20,153 ; balance <i>nil</i> . See sub-head A.-4.—Voted.					
6. . . . .	1,87,000	15,945	19,504	-1,67,496	3,559
Col. 5.—Work postponed. 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. 47,462 ; balance Rs. 27,777 ; in progress. See sub-head A.-6.—Voted.					
8. . . . .	80,000	82,352	75,267	-4,733	-7,085
Estimate 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.					

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original works—Buildings—<i>contd.</i></b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i></b>					
9.	36,000	28,609	28,382	— 7,668	—277
Col. 5.—Due to scarcity of materials. Estimate Rs. 1,61,482; expenditure to end of 1942-43 Rs. 1,10,763; balance Rs. 50,719; in progress. See sub-head A.-7.—Voted.					
10.	58,000	3,449	1,135	—56,865	—2,314
Col. 5.—Due to scarcity of materials. Col. 6.—Due to transfer of materials already collected. Estimate Rs. 1,23,397; expenditure to end of 1942-43 Rs. 36,732; balance Rs. 86,665; in progress. See sub-head A.-7.—Voted.					
11.	8,300	5,163	4,458	—3,842	—705
Col. 5.—Mainly due to transfer of materials from this work to A. M. E. Station and postponement of work of electric installation. Estimate Rs. 64,237; expenditure to end of 1942-43 Rs. 58,564; balance Rs. 5,673; in progress. See sub-head A.-7.—Voted.					
12.	60,000	59,200	55,031	—4,969	—4,169
Estimate Rs. 2,27,643; expenditure to end of 1942-43 Rs. 2,47,045; excess Rs. 19,402; in progress. See sub-head A.-7.—Voted.					
13.	14,700	390	351	—44,349	—39
Col. 5.—Due to scarcity of materials. Estimate Rs. 79,491; expenditure to end of 1942-43 Rs. 13,507; balance Rs. 65,984; in progress. See sub-head A.-7.—Voted.					
14.	56,000	29,756	25,941	—30,059	—3,815
Col. 5.—Only essential works were carried out. Col. 6.—Contractor's claim could not be settled in full. Estimate Rs. 2,18,055; expenditure to end of 1942-43 Rs. 1,47,810; balance Rs. 70,245; in progress. See sub-head A.-7.—Voted.					
15.	2,13,000	78,046	71,507	—1,41,493	—6,539
Col. 5.—Slow progress of work owing to scarcity of materials. Estimate Rs. 8,44,370; expenditure to end of 1942-43 Rs. 4,69,411; balance Rs. 3,74,959; in progress. See sub-head A.-9(b). Voted.					
16.	1,00,000	307	..	—1,00,000	307
Col. 5.—Work kept in abeyance owing to the war. See sub-head A.-10.—Voted.					
17.	1,17,000	12,200	12,174	—1,04,826	—26
Col. 5.—Work stopped owing to the war. Estimate (for electrical portion only) Rs. 29,630; expenditure to end of 1942-43 Rs. 24,132; balance Rs. 5,498; in progress. See sub-head A.-10.—Voted.					



## ANNEXURE A—contd.

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—contd.</b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.</b>					
*18. . . . .	4,500	1,000	312	—4,188	—688
Col. 5.—Scarcity of materials and liabilities carried forward. Estimate Rs. 6,46,028; expenditure to end of 1942-43 Rs. 6,02,154; balance Rs. 44,474; in progress. See sub-head A.-12.					
*Includes items 67 and 69 of the budget.					
19. . . . .	9,500	367	367	—9,133	..
Col. 5.—Sinking of a tube-well was not taken up. Estimate Rs. 53,040; expenditure to end of 1942-43 Rs. 35,382; balance Rs. 17,667; in progress. See sub-head A.-12.					
20. . . . .	3,000	4,000	.	—3,000	4,000
Col. 5.—Due to the enhancement of the cost of materials and labour. Col. 6.—Due to non-payment 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. 69,590. See sub-head A.-12.					
21. . . . .	17,200	2,763	1,700	—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. See sub-head A.-12.					
22. . . . .	8,500	..	2,822	—5,678	—2,822
Col. 5.—Due to scarcity of materials. Col. 6.—The entire provision was surrendered through a misapprehension. Estimate Rs. 65,088; expenditure to end of 1942-43 Rs. 66,841; excess Rs. 1,753; in progress. See sub-head A.-12.					
<b>II.—Other major works for which specific provision was made in the budget—</b>					
<b>23. Collectively—</b>					
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	—7,228
Col. 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.					

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More—Less—	Modified appropriation. More—Less—
1	2	3	4	5	6
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Buildings—<i>contd.</i></b>					
111. Major works for which specific provision was not made in the budget—					
24.	..	138	138	+138	..
Estimate Rs. 12,636; expenditure to end of 1942-43 Rs. 10,396; balance Rs. 2,240; in progress. See sub-head A.-3.					
25.	..	166	166	+166	..
Estimate Rs. 20,824; expenditure to end of 1942-43 Rs. 14,925; balance Rs. 5,899; in progress. See sub-head A.-3.					
26					
<i>Charged</i>	..	265	265	+265	..
Estimate Rs. 2,19,535; expenditure to end of 1942-43 Rs. 1,84,735; balance Rs. 34,800 completed. See sub-head A.-4.—Charged.					
27.	..	2,800	2,788	2,788	-12
Col. 5.—Liabilities of the previous year. Estimate Rs. 15,829; expenditure to end of 1942-43 Rs. 16,412; excess Rs. 583; in progress. See sub-head A. 4.—Voted.					
28.	..	36,450	33,354	+33,354	-3,096
Col. 5.—Work taken up towards the close of the year. Estimate not sanctioned; expenditure to end of 1942-43 Rs. 33,354; in progress. See sub-head A.-4.—Voted.					
29.	..	..	-3,141	-3,141	-3,141
Cols. 5 and 6. Due to the credit on account of the sale and transfer of old materials. Estimate Rs. 1,22,876; expenditure to end of 1942-43 Rs. 1,17,827; balance Rs. 5,049; in progress. See sub-head A.-4. Voted					
30.	..	-600	-600	-600	..
Estimate Rs. 33,963; expenditure to end of 1942-43 Rs. 21,980; balance Rs. 11,983; in progress. See sub-head A.-5.					
31.	..	..	3,477	+3,477	+3,477
Cols. 5 and 6. Funds were not provided through a misapprehension. Estimate Rs. 12,308; expenditure to end of 1942-43 Rs. 5,499; balance Rs. 6,839; in progress. See sub-head A.-5.					
32.	..	1,318	1,305	+1,305	-13
Col. 5.—Liabilities of the previous year. Estimate Rs. 11,03,465; expenditure to end of 1942-43 Rs. 9,14,871; balance Rs. 1,88,594; in progress. See sub-head A.-6.—Voted.					

## ANNEXURE A—contd.

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Original Works—Buildings—contd.</b>					
III.—Major works for which specific provision was not made in the budget— <i>concd.</i>					
33.	..	170	170	+170	..
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.					
34.	..	1,57,280	1,56,791	+1,56,791	-489
Col. 5.—Due to the post-budget decision to take up the work. Estimate Rs. 1,10,150; expenditure to end of 1942-43 Rs. 1,58,800; excess Rs. 48,650; in progress. See sub-head A.-6.—Voted.					
35.	..	800	569	569	231
Estimate Rs. 22,706; expenditure to end of 1942-43 Rs. 23,285; excess Rs. 579; in progress. See sub-head A.-6.—Voted.					
36.	..	1,160	890	+890	-270
Col. 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.	..	..	-397	-397	-397
Estimate Rs. 38,767; expenditure to end of 1942-43; Rs. 41; balance Rs. 38,726; work held in abeyance. See sub-head A.-7.—Voted.					
38.	..	2,600	2,601	2,601	61
Col. 5.—Same as under A. 9(b).—Voted—Col. 1.—item (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.					
39.	..	1,800	1,832	+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	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—					
<i>Charged</i>					
		33,568	23,199	23,957	-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.					
<i>Voted</i>					
		6,29,190	3,02,004	2,50,822	-3,78,568 -51,382
Col. 5.—Same as under "Charged". See sub-heads A.-1 to A.-18.—Voted.					

## ANNEXURE A—contd.

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

No of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—	Modified appropriation. More+ Less—
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
<b>Total—Original Works—Buildings—</b>					
Charged . . . . .	43,568	28,180	28,938	—14,634	+758
Voted . . . . .	20,21,450	15,33,635	14,38,897	—14,82,553	—94,738
<b>Original Works—Communications—</b>					
<b>Works met from Provincial Revenues—</b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget</b>					
42 . . . . .	60,000	60,000	60,000	..	..
Estimate Rs. 1,30,336; expenditure to end of 1942-43 Rs. 60,000, balance Rs. 70,336; in progress. See sub-head B.—Voted.					
43. . . . .	25,000	25,000	34,703	+9,703	+9,703
Col. 5 and 6.—Due to late receipt of intimation of a debit. Estimate Rs. 73,500; expenditure to end of 1942-43 Rs. 35,256; balance Rs. 38,244; in progress. See sub-head B.—Voted.					
<b>II. Other major works for which specific provision was made in the budget.</b>					
44. Collectively . . . . .	17,300	21,144	18,406	+1,496	—2,648
Col. 5.—Due to a new sub-work. Col. 6.—Due to funds for a minor work having been provided under this item. See sub-head B.—Voted.					
<b>III.—Major works for which specific provision was not made in the budget</b>					
45. . . . .	..	19,700	19,751	+19,751	+51
Col. 5.—Due to improvement of the road by reappropriation from the repair grants with a view to reducing future maintenance charges. Estimate Rs. 21,700; expenditure to end of 1942-43 Rs. 21,751; excess Rs. 51, in progress. See sub-head B.—Voted.					
46. . . . .	..	3,000	..	..	—3,000
Col. 5.—Same as for Col. 5 of item 45 of this Annexure. Col. 6.—Materials collected for the work transferred to priority works. Estimate Rs. 11,677, expenditure to end of 1942-43 Nil; balance Rs. 11,677. See sub-head B.—Voted.					
47. . . . .	..	43,261	42,038	+42,038	—1,223
Col. 5.—Due to change in classification from "Repairs" to "Original Works". Estimate Rs. 48,185; expenditure to end of 1942-43 Rs. 42,038; balance Rs. 6,147; in progress. See sub-head B.—Voted.					

## ANNEXURE A—contd.

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—contd.</b>					
Original Works—Communications— contd					
Works met from Provincial Revenues—contd.					
IV.—Minor Works—					
48. Collectively—					
Charged . . . . .	3,000	1,441	873	-2,127	-564
Col. 5.—Due to the postponement of non-essential minor works as a measure of war economy. See sub-head B.—Charged.					
Voted . . . . .	30,860	12,005	3,040	-27,820	-8,065
Col. 5.—Same as for Col. 5 under "Charged". Col. 6.—Certain works were not executed owing to the war. See sub-head B.—Voted.					
Total—Works met from Provincial Revenues—					
Charged . . . . .	3,000	1,441	873	-2,127	-568
Voted . . . . .	1,33,160	1,84,110	1,78,028	+44,868	-6,082
Works financed from the subventions from the Central Road Fund—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget.					
49. . . . .	11,000	11,000	6,054	-4,946	-4,946
Cols. 5 and 6.—Some items of work were charged to Defence Estimate Estimate Rs. 7,39,104; expenditure to end of 1942-43 Rs. 7,21,454; balance Rs. 17,650; in progress. See sub-head B.—Voted					
50. . . . .	2,80,000	18,000	17,766	-2,62,234	-234
Col. 5.—Due to scarcity of materials owing to the war Estimate Rs. 7,32,162; expenditure to end of 1942-43 Rs. 3,52,925; balance Rs. 3,79,237; in progress. See sub-head B.—Voted.					
51. . . . .	1,28,000	-83,734	-1,17,068	-2,45,068	-33,334
Col. 5.—Work held up and materials transferred to the Central P. W. D. and M. E S works. Col. 6.—Due to late adjustment of the value of some materials taken over by the Military. Estimate Rs. 3,91,600; expenditure to end of 1942-43 Rs. 1,74,147; balance Rs. 2,17,453; in progress. See sub-head B.—Voted.					
52. * . . . .	9,000	9,336	9,330	+330	-6
Estimate Rs. 4,41,564; expenditure to end of 1942-43 Rs. 4,30,505; balance Rs. 11,059; in progress. See sub-head B.—Voted.					
53. . . . .	20,000	2,193	2,184	-17,816	-0
Col. 5.—Due to the write-back of expenditure incurred during the previous year on the 21st and 22nd miles of the road to sub-head F.—Voted, partly set off by increased expenditure on account of completion of unfinished work of the previous year. Estimate Rs. 9,29,448; expenditure to end of 1942-43 Rs. 7,72,601; balance Rs. 1,56,847; in progress. See sub-head B.—Voted.					
54. . . . .	75,000	7,200	7,290	-67,710	+90
Col. 5.—Due to non-acquisition of land and scarcity of materials owing to the war Estimate Rs. 3,67,194; expenditure to end of 1942-43 Rs. 1,42,680; balance Rs. 2,24,514; in progress. See sub-head B.—Voted.					

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Communications—<i>contd.</i></b>					
Works financed from the subventions from the central Road Fund— <i>contd.</i>					
1.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
55. . . . .	2,00,000	—10,680	—5,226	—2,05,226	+5,454
Col. 5.—Road improved from Military funds and materials transferred to the Military.					
Col. 6.—Value of materials transferred could not be estimated more accurately. Estimate Rs. 5,44,351; expenditure to end of 1942-43 Rs. 2,64,218; balance Rs. 2,80,133, in progress. See sub-head B.—Voted.					
56. . . . .	1,50,000	49,443	49,090	—1,00,901	—344
Col. 5.—Contractors' claims for materials supplied could not be fully settled during the year. Estimate Rs. 3,85,635; expenditure to end of 1942-43 Rs. 1,85,839; balance Rs. 1,99,796; in progress. Sub-head B.—Voted.					
57. . . . .	1,50,000	—70,500	—72,793	—2,22,793	—2,293
Col. 5.—Same as for Col. 5 of item 55 of this Annexure. Estimate Rs. 2,67,457; expenditure to end of 1942-43 Rs. 44,309; balance Rs. 2,21,088; in progress. See sub-head B.—Voted.					
58. . . . .	1,00,000		2,958	—97,042	+2,958
Col. 5.—Road improved from Military funds. Col. 6.—The value of materials collected for the road under the direction of the Military Department could not be recovered during the year. Estimate Rs. 2,63,514; expenditure to end of 1942-43 Rs. 1,83,510; balance Rs. 80,004; in progress. See sub-head B.—Voted					
59. . . . .	1,75,000	8,000	—2,145	—1,77,145	—10,145
Cols. 5 and 6.—Same as for Cols. 5 and 6 respectively of item 55 of this Annexure. Estimate Rs. 5,93,247; expenditure to end of 1942-43 Rs. 1,28,873; balance Rs. 4,64,374; in progress. See sub-head B.—Voted.					
60. . . . .	2,00,000	—3,249	—44,149	—2,44,149	—40,900
Col. 5.—Work postponed and materials transferred to the Central P.W.D. and M.E.S. works					
Col. 6.—Due to late adjustment of the value of materials taken over by the Military. Estimate Rs. 9,29,221; expenditure to end of 1942-43. Rs. 4,37,014; balance Rs. 4,92,207; in progress. See sub-head B.—Voted.					
61. . . . .	2,39,000	92,000	93,058	—1,45,942	+1,058
Col. 5.—Due to scarcity of materials and delay in land registration. Estimate Rs. 8,52,617; expenditure to end of 1942-43 Rs. 5,89,509; balance Rs. 2,63,108; in progress. See sub-head B.—Voted.					
62. . . . .	2,25,000	18,352	48,227	—2,06,773	—125
Col. 5. Materials collected were transferred to the Central P.W.D. for war works and further collection stopped. Estimate Rs. 6,56,657; expenditure to end of 1942-43 Rs. 3,13,943; balance Rs. 3,42,714; in progress. See sub-head B.—Voted.					
63. . . . .	4,91,000	2,21,600	2,27,087	—2,63,903	+5,497
Col. 5.—Due to want of cement and steel materials, exorbitant rates of stone metal and transfer of materials to urgent military works. Estimate Rs. 21,43,726; expenditure to end of 1942-43 Rs. 14,48,472; balance Rs. 6,95,254; in progress. See sub-head B.—Voted.					
64. . . . .	2,60,000	38,000	38,816	—2,21,384	+616
Col. 5.—Same as for Col. 5 of item 63. Estimate Rs. 11,97,554; expenditure to end of 1942-43 Rs. 11,83,239; balance Rs. 14,315, in progress. See sub-head B.—Voted.					

## ANNEXURE A—contd.

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

No. of items of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL Works—contd.</b>					
<b>Original works—Communications—concl'd.</b>					
<b>Works financed from the subventions from the Central Road Fund—concl'd.</b>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—concl'd.</b>					
65.	24,000	70,000	68,379	+44,379	—1,621
Col. 5.—Completion of unfinished work of the previous year. Estimate Rs. 88,857; expenditure to end of 1942-43 Rs. 98,746; excess Rs. 9,889; in progress. See sub-head B.—Voted.					
66.	2,00,000	51,200	46,105	—1,53,895	—5,095
Col. 5.—Due to scarcity of materials. Estimate Rs. 1,32,559; expenditure to end of 1942-43 Rs. 49,207; balance Rs. 83,352; in progress. See sub-head B.—Voted.					
<b>III.—Major works for which specific provision was not made in the budget—</b>					
67.		2,09,000	2,08,670	+2,08,670	—330
Col. 5.—Due to change in classification from "Grants-in-aid" to "Original Works" (Rs. 1,00,000) and reconstruction of bridges owing to flood damages (Rs. 19,000). Estimate Rs. 11,94,300; expenditure to end of 1942-43 Rs. 2,29,724; balance Rs. 9,64,576; in progress. See sub-head B.—Voted.					
68.		9,500	9,488	+9,488	—12
Col. 5.—Due to change in classification from "Grants-in-aid" to "Original works". Estimate Rs. 74,301; expenditure to end of 1942-43 Rs. 60,863; balance Rs. 13,438; in progress. See sub-head B.—Voted.					
69.		2,824	2,824	+2,824	..
Col. 5. Liabilities of the previous year. Estimate Rs. 1,03,150; expenditure to end of 1942-43 Rs. 69,621; balance Rs. 36,529; in progress. See sub-head B.—Voted.					
70.		14,000	13,606	+13,606	—394
Col. 5.—Completion of unfinished work of the previous year. Estimate Rs. 2,93,246; expenditure to end of 1942-43 Rs. 2,88,312; balance Rs. 4,934; in progress. See sub-head B.—Voted.					
71.			346	+346	+346
Estimate Rs. 15,43,680; expenditure to end of 1942-43 Rs. 15,47,683; excess Rs. 4,003; in progress. See sub-head B.—Voted.					
72.			38,995	+38,995	+38,995
Col. 5.—Work done as required by the Military. Estimate Rs. 3,44,655; expenditure to end of 1942-43 Rs. 3,57,483; excess Rs. 12,828; in progress. See sub-head B.—Voted.					
73.			68,741	+68,741	+68,741
Cols. 5 and 6.—Due to late decision to charge the expenditure to Provincial instead of to Defence Estimate. Estimate Rs. 98,660; expenditure to end of 1942-43 Rs. 68,741; balance Rs. 27,919; in progress. See sub-head B.—Voted.					
<b>Total—Works financed from the subventions from the Central Road Fund.</b>	<b>29,37,000</b>	<b>6,63,485</b>	<b>6,87,452</b>	<b>—22,49,548</b>	<b>+23,06 7</b>
<b>Total—Original Works—Communications—</b>					
Charged	3,000	1,441	873	—2,127	—568
Voted	30,70,160	8,47,595	8,65,480	—22,04,680	+17,885

## 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 . . . . .	1,07.38
Modified appropriation . . . . .	60.13
Expenditure . . . . .	60.08

The saving of Rs. 47.30 lakhs in the original appropriation was the net effect of a decrease 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) Scarcity of materials and transfer of materials collected to urgent military works ( <i>vide</i> items 10, 13, 15, 50, 54, 61, 63, 64 and 66 of the Annexure) . . . . .	15.26
(ii) Postponement and partial execution of works owing to the war ( <i>vide</i> 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 ( <i>vide</i> items 51, 60 and 62 of the Annexure) . . . . .	6.97
(iv) Improvement of roads from military funds and transfer of materials ( <i>vide</i> items 55, 57, 58 and 59 of the Annexure) . . . . .	7.02
(v) Contractor's claims not settled ( <i>vide</i> 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 ( <i>vide</i> item 23 of the Annexure) . . . . .	2.23
(c) On account of minor works (Buildings)—Curtailement of expenditure owing to the war ( <i>vide</i> item 41 of the Annexure) . . . . .	3.88
(d) Savings under "Repairs" mainly due to curtailement of expenditure as a measure of war economy . . . . .	10.26

*Excesses over the original appropriation.*

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

(i) Work taken up towards the close of the year ( <i>vide</i> item 28 of the Annexure) . . . . .	.33
(ii) Post-budget decision to take up a work ( <i>vide</i> item 34 of the Annexure) . . . . .	1.57
(iii) Change in classification of works ( <i>vide</i> items 47 and 67 of the Annexure) . . . . .	2.32
(iv) Completion of unfinished work of the previous year ( <i>vide</i> item 63 of the Annexure) . . . . .	.44
(v) Work done according to military requirements ( <i>vide</i> item 72 of the Annexure) . . . . .	.39
(vi) Late decision to charge expenditure on a work to Provincial instead of to Defence Estimate ( <i>vide</i> item 73 of the Annexure) . . . . .	.60



## ANNEXURE A—concl'd.

## Important comments—concl'd.

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 balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS.</b>					
<b>Suspense—</b>					
<b>Charged—</b>					
Purchases . . . . .	—1,474	31,267	31,384	—117	—1,591
Stock . . . . .	12	..	12	—12	..
Miscellaneous P. W. Advances . . . . .	..	166	..	166	166
<b>Total</b>	<b>—1,462</b>	<b>34,433</b>	<b>34,396</b>	<b>37</b>	<b>—1,425</b>
<b>Voted—</b>					
Purchases . . . . .	—1,40,170	23,80,887	24,00,003	—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
<b>Total</b>	<b>—36,566</b>	<b>31,01,531</b>	<b>29,30,410</b>	<b>1,71,121</b>	<b>1,34,555</b>
<b>GRAND TOTAL</b>	<b>—38,028</b>	<b>31,35,964</b>	<b>29,64,806</b>	<b>1,71,158</b>	<b>1,33,130</b>

## ANNEXURE C.

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

Particulars of Stores.	Opening balance.	Receipts during the year.	Disposal by utilisation or sales during the year.	Depreciation, shortages, etc., written off during the year.	Closing balance.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Timber . . . . .	..	22,798	9,338	..	13,460
2. Small stores . . . . .	3,818	57	3,017	.	858
3. House fitting . . . . .	49	..	..	..	49
4. Building materials . . . . .	10,694	1,34,834	1,20,053	..	25,475
5. Metals . . . . .	6,363	839	1,236	..	5,966
6. Fuel . . . . .	2,692	1,324	1,889	..	2,127
7. Painters' stores . . . . .	2,804	1,537	1,675	..	2,666
8. Miscellaneous stores . . . . .	34,238	3,23,129	2,90,144	100	74,123
9. Land and Kiln . . . . .	15,000	170	696	..	14,474
10. Storage . . . . .	-1,443	2,295	729	..	123
Total . . . . .	78,215	4,89,983	4,28,777	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.

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Major Head and Sub-head. 1	Final Grant or Appropriation. 2	Actual Expenditure. 3	Excess+ Saving— 4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine".</b>			
<b>A.—FAMINE RELIEF—</b>			
<b>A.-1.—Salaries and Establishment—</b>			
	Rs.		
O. . . . .	1,000		
S. . . . .	34,000	70,168	1,79,598
R. . . . .	35,168		+1,00,430
Col. 1.—Increase due to widespread 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.			
<b>A.-4.—Gratuitous Relief—</b>			
<i>Charged—</i>			
O. . . . .	2,000		
R. . . . .	—1,524	476	475
			—1
Col. 1.—Mainly due to judicious distribution of gratuitous relief in the excluded area.			
<i>Voted—</i>			
<i>Gross—</i>			
O. . . . .	80,000		
S. . . . .	41,20,000	39,15,449	38,95,021
R. . . . .	—2,84,551		—20,428
Col. 1.—Increase due to the reason stated under sub-head A.-1. Reduction chiefly due to the curtailment of gratuitous relief by expanding test relief works in the cyclone affected area.			
<i>Deduct—Recoveries on account of price of rices, etc., supplied to non-official organisations. . . . .</i>			
		—1,16,108	—1,16,108
Col. 4.—The amount of recoveries from the non-official organisations could not be anticipated during the year.			
<b>A.-5.—Miscellaneous—</b>			
O. . . . .	1,78,000		
S. . . . .	7,22,000	11,49,383	12,32,805
R. . . . .	2,49,383		+83,422
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. Col. 4—Same as under A.-1.(Col. 4).			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	1,524	1,524	—1,524
<b>Totals—</b>			
<i>Charged</i> . . . . .		2,000	175
<i>Voted—</i>			—1,525
Gross . . . . .		51,35,000	53,07,424
Deductions . . . . .		..	—1,16,108
Net . . . . .		51,35,000	51,91,316

## 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 1941-42.

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 :—

Opening balance on 1st April 1942 . . . . .	Rs. 15,08,717
Receipts during 1942-43 :—	
Transfers from the Revenue Account . . . . .	Rs. Nil
Interest receipts . . . . .	33,650
	33,650
Expenditure during 1942-43 . . . . .	Nil
Closing balance on 31st March 1943 . . . . .	15,42,367*

\*This is composed of Rs. 1,40,883 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. 9,85,123.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55. Superannuation Allowances and Pensions ".</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	9,36,300	} 9,32,100	9,39,376
S. . . . .	8,000		
R. . . . .	—11,900		
<i>Voted—</i>			
O. . . . .	78,30,600	} 76,00,600	75,71,573
R. . . . .	—2,30,000		
Col. 1.—Based on actuals.			
<b>B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—</b>			
<i>Charged</i> . . . . .	1,19,000	1,18,877	—123
<i>Voted</i> . . . . .	2,65,400	2,65,380	—20
<b>C.—COMPASSIONATE ALLOWANCES—</b>			
<i>Charged—</i>			
O. . . . .	6,300	} 5,000	4,875
R. . . . .	—1,300		
Col. 1.—Based on actuals.			
<i>Voted—</i>			
O. . . . .	48,000	} 47,000	47,204
R. . . . .	—1,000		
<b>E.—DONATIONS TO PROVIDENT FUNDS—</b>			
<i>Charged</i> . . . . .	5,500	5,500	..
<i>Voted—</i>			
O. . . . .	66,000	} 64,000	63,998
R. . . . .	—2,000		
<b>F.—GRATUITIES—</b>			
<i>Charged—</i>			
O. . . . .	300	} 50	37
R. . . . .	—250		
<i>Voted—</i>			
O. . . . .	53,000	} 40,000	41,050
R. . . . .	—13,000		
Col. 1.—(i) Based on the progress of actuals for ordinary gratuities (Rs. 8,000) and (ii) smaller amounts of compassionate gratuities sanctioned during the year (Rs. 5,000).			
<b>G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—</b>			
O. . . . .	300	} ..	..
R. . . . .	—300		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 55. Superannuation Allowances and Pensions "—contd.</b>				
<b>I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—</b>				
<i>Charged—</i>				
O. . . . .	3,400	4,200	4,586	
R. . . . .	800			+386
<b>J.—CHARGES IN ENGLAND—</b>				
<b>J.-1.—Secretary of State—</b>				
<b>J.-1(1).—Superannuation and Retired Allowances—</b>				
<b>J.-1(1)(i).—Pensions of Military and Navy Officers in respect of Civil employment (Contribution payable under Section 156 of the Government of India Act, 1935)—</b>				
<i>Charged</i> . . . . .	2,64,000	2,69,587	+5,587	
<b>J.-2.—High Commissioner—</b>				
<b>J.-2(1).—Superannuation and Retired Allowances—</b>				
<b>J.-2(1)(i).—High Court Judges—</b>				
● <i>Charged</i> . . . . .	2,00,000	1,98,589	—1,411	
<b>J.-2(1)(ii).—Indian Civil Service—</b>				
<i>Charged—</i>				
O. . . . .	7,46,680	7,34,000	7,26,002	
R. . . . .	—12,680			—7,998
<b>J.-2(1)(iii).—Other Civil Services in India—</b>				
<i>Charged—</i>				
O. . . . .	8,93,360	9,59,990	9,70,357	
S. . . . .	31,000			+10,367
R. . . . .	—35,630			
<i>Voted—</i>				
O. . . . .	2,40,000	2,24,000	2,20,805	
R. . . . .	—16,000			—3,095
<b>J.-2(1)(iv).—Compassionate Allowances—</b>				
<i>Charged</i> . . . . .	32,000	27,319	—4,681	
<i>Voted</i> . . . . .	4,000	3,549	—451	
<b>J.-2(1)(v).—Government contribution payable under the Indian Civil Service Family Pension Rules—</b>				
<i>Charged—</i>				
O. . . . .	24,000	11,600	9,559	
R. . . . .	—12,400			—2,041

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head " 55.—Superannuation Allowances and Pensions "—<i>conold.</i></b>				
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>				
<i>Charged</i> . . . . .	4,000	3,828	—172'	
Voted . . . . .	500	391	—109'	
<b>L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>				
<i>Charged—</i> . . . . .	Rs.			
O. . . . .	—28,000	} —25,000	} —21,674	
R. . . . .	3,000			+3,326
Col. 4.—Mainly due to the smaller number of charged officers in the Irrigation Department than was anticipated.				
Voted—				
O. . . . .	—70,000	} —68,000	} —67,967	
R. . . . .	2,000			+33.
<b>M.—Deduct—ACTUAL AMOUNT OF PENSIONS RECOVERED FROM OTHER GOVERNMENTS—</b>				
<i>Charged—</i>				
O. . . . .	—1,100	} ..	} ..	
R. . . . .	1,100			..
Col. 1.—Post-budget decision to adjust the recovery of pensionary charges from the Central Government on account of passport work under the revenue head XLVI.—Miscellaneous.				
Voted—				
O. . . . .	—1,700	} ..	} ..	
R. . . . .	1,700			..
Col. 1.—Same as under <i>Charged</i> .				
<b>For rounding—</b>				
<i>Charged</i> . . . . .	260	..	—260'	
Voted . . . . .	—100	..	+100	
<b>Total—Major Head " 55.—Superannuation Allowances and Pensions "—</b>				
<i>Charged—</i>				
O. . . . .	32,06,000	} 32,47,000	} 32,56,818	
S. . . . .	39,000			+9,818
R. . . . .	2,000			
Voted—				
O. . . . .	84,36,000	} 81,77,400	} 81,46,083	
R. . . . .	—2,58,000			—31,317

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 55A. Commutation of pensions financed from ordinary revenues "</b>			
<b>N.—AMOUNT TRANSFERRED FROM " 83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS "—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	3,40,000	1,81,000	1,57,101
R. . . . .	-1,59,000		
			-23,899
Col. 1.—Mainly due to (1) the failure of some applicants to appear before the Medical Board for commutation of pensions (Rs. 1,19,000) and (2) the provision for payments in England made on the basis of past actuals not being required (Rs. 40,000). Col. 4.—Due to the failure of one applicant to appear before the Medical Board before the close of the year.			
<i>Voted—</i>			
O. . . . .	2,05,000	1,94,000	1,95,820
R. . . . .	-11,000		
			+1,820
<b>Major Head " 83.— Payments of commuted value of pensions "</b>			
<b>O.—PAYMENTS OF COMMUTED VALUE OF PENSIONS—</b>			
<b>O.1.—Payments in India—</b>			
<i>Charged—</i>			
O. . . . .	3,00,000	1,81,000	1,57,101
R. . . . .	-1,19,000		
			-23,899
Col. 1.—Same as under N.— <i>Charged</i> (item 1). Col. 4.—Same as under N.— <i>Charged</i> .			
<i>Voted</i>		2,00,000	2,02,901
			+2,901
<b>O.2.—Payments in England—</b>			
<b>(i) Par value—</b>			
<i>Charged—</i>			
O. . . . .	40,000	..	..
R. . . . .	-40,000		
			..
Col. 1.—Same as under N.— <i>Charged</i> (item 2).			
<i>Voted—</i>			
O. . . . .	5,000	..	..
R. . . . .	-5,000		
			..
Col. 1.—Same as under N.— <i>Charged</i> (item 2).			
<b>P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
O. . . . .	-3,40,000	-1,81,000	-1,57,101
R. . . . .	1,59,000		
			+23,899
Cols. 1 and 4.—Same as under N.— <i>Charged</i> .			
<i>Voted—</i>			
O. . . . .	-2,05,000	-1,94,000	-1,95,820
R. . . . .	11,000		
			-1,820



Grant No. 31.—Superannuation Allowances and Pensions, etc. *conold.* 169

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Savings—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 83. Payments of commuted value of pensions"—<i>conold.</i></b>			
<b>Q.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—</b>			
Charged . . . . .	—18,600	—18,556	+44
Voted . . . . .	—2,65,400	—2,65,380	+20
<b>R.—Deduct—AMOUNT RECOVERED FROM OTHER GOVERNMENTS—</b>			
	Rs.		
R. . . . .	—6,000	—7,081	—1,081
Col. 1.—Due to unforeseen recovery of commuted value of pensions from other Governments.			
<b>Total—Major Head " 83.—Payments of commuted value of pensions"—</b>			
Charged . . . . .	—18,600	—18,556	+44
Voted . . . . .	—2,65,400	—2,65,380	+20
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. Gross . . . . .	3,20,100	3,20,100	—3,20,100
R. Deductions . . . . .	—1,63,100	—1,63,100	+1,63,100
<i>Voted—</i>			
R. Gross . . . . .	2,78,300	2,78,300	—2,78,300
R. Deductions . . . . .	—8,700	—8,700	+8,700
<b>Total—Grant No. 31—</b>			
<i>Charged—</i>			
Gross . . . . .	39,35,500	35,74,138	—3,61,362
Deductions . . . . .	—3,69,100	—1,78,775	+1,90,325
Net . . . . .	35,66,400	33,95,363	—1,71,037
<i>Voted—</i>			
Gross . . . . .	86,52,300	83,47,391	—3,04,909
Deductions . . . . .	—2,76,700	—2,70,868	+5,832
Net . . . . .	83,75,600	80,76,523	—2,99,077

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.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56. -Stationery and Printing "</b>			
<i>I.—Stationery.</i>			
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>			
<i>Charged</i> . . . . .	800	..	—800
<i>Voted</i> -			
	Rs.		
O. . . . .	10,92,000	} 11,25,463	8,86,735
S. . . . .	12,000		
R. . . . .	21,463		
Col. 1.—Mainly due to a rise in the prices of paper and other stationery articles. Col. 4.— Mainly liabilities carried forward.			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS</b> . . . . .	14,500	16,022	+1,522
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . .	1,10,000	} 1,57,141	1,47,531
R. . . . .	47,141		
Col. 1.—Mainly due to a rise in the price of plain paper.			
<i>II.—Printing.</i>			
<b>D.—GOVERNMENT PRESSES—</b>			
<b>D.-1.—Pay of Officers</b>			
<i>Charged</i> . . . . .	11,250	11,237	—13
<i>Voted</i>			
O. . . . .	26,400	} 28,103	26,074
R. . . . .	—297		
<b>D.-2. Pay of Establishment—</b>			
O. . . . .	8,46,780	} 7,85,323	7,92,654
R. . . . .	—61,457		
Col. 1.—Mainly due to less work of composition and no printing work relating to census.			
<b>D.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged</i> . . . . .	250	241	—9
<i>Voted</i> -			
O. . . . .	18,114	} 61,564	61,711
R. . . . .	43,450		
Col. 1.—Mainly due to the grant of dearness allowance and to the enhancement of rates thereof.			
<b>D.-4.—Contingencies—</b>			
O. . . . .	1,24,860	} 1,23,152	1,18,389
R. . . . .	—1,708		
<b>D.-5.—Contract Contingencies—</b>			
O. . . . .	49,800	} 40,700	41,380
R. . . . .	—9,100		
Col. 1.—Mainly due to the substitution of <i>hessian</i> bags for packing cases in despatching forms.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "56 —Stationery and Printing"—<i>contd.</i></b>			
<i>II.—Printing—concl'd.</i>			
<b>D.—GOVERNMENT PRESSES—<i>concl'd.</i></b>			
D.-6.—Mechanical Section—	Rs.		
O. . . . .	20,700	} 19,962	20,000
R. . . . .	—738		
D.-7.—Type Foundry Section—			
O. . . . .	4,410	} 4,518	4,605
R. . . . .	108		
D.-9.—Stores—			
O. . . . .	35,400	} 32,381	30,473
R. . . . .	—3,019		
D.-10.—Additions to plant and machinery—			
O. . . . .	1,800	} 1,950	1,949
R. . . . .	150		
D.-11.—Charges payable to other departments—			
O. . . . .	65,000	} 69,437	69,205
R. . . . .	4,437		
D.-12.—Renewals and replacements from Depreciation Reserve . . . . .		3,440	3,217
D.-13.— <i>Deduct</i> —Amount transferred from Depreciation Reserve . . . . .		—3,440	—3,217
For rounding . . . . .		136	..
—136			
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
O. . . . .	5,000	} 10,154	6,533
R. . . . .	5,154		
Col. 1.—Mainly due to the balance of the cost of printing certain Bengal forms ordered in 1941-42. Col. 4.—A fluctuating item.			
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	3,270	} 2,620	778
R. . . . .	—650		
Col. 4.—Mainly due to liabilities carried forward.			
<b>F.F.—<i>Deduct</i>—COST OF PRINTING WORK DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS—</b>			
R. . . . .	—46,694	—46,694	—53,641
—6,947			
Col. 1.—Due to the post-budget decision to adjust the charges on account of printing work for the A. R. P. Controller under sub-head A.-3 (i) (I) of Grant No. 34.—Extraordinary Charges. Col. 4.—The item being new more accurate estimate was not possible.			
<b>G.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<b>G.-1.—Leave salaries, deputation pay, overseas pay, etc.—</b>			
Charged . . . . .		4,000	4,000
..			

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

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56. —Stationery and Printing"—concl'd.</b>			
<b>G.—CHARGES IN ENGLAND—concl'd.</b>			
High Commissioner—concl'd.			
G.-2.—Cost of stores proper—	Ra.		
O. . . . .	23,920	25,680	24,453
R. . . . .	1,760		
G.-3.—Cost of stores purchased from Depreciation Reserve	3,560	1,378	—2,182
G.-4.— <i>Deduct</i> —Amount transferred from Depreciation Reserve for renewals and replacements	—3,560	—1,378	+2,182
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	100	7	—93
Voted . . . . .	100	43	—57
For rounding—			
<i>Charged</i> . . . . .	200	..	—200
Voted . . . . .	210	..	—210
<b>Total—Major Head " 56.—Stationery and Printing"—</b>			
<i>Charged</i> . . . . .	16,600	15,485	—1,115
Voted—			
O. . . . .	24,42,400	24,54,400	21,84,894
S. . . . .	12,000		
<b>Deposits and Advances</b>			
<b>Deposits not bearing interest—Reserve Funds—</b>			
<b>I.—DEPRECIATION RESERVE FUND—</b>			
Government Presses . . . . .	7,000	4,595	—2,405
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . .	46,694	..	+46,694
R. Deductions . . . . .	46,694	..	—46,694
<b>Totals—</b>			
<i>Charged</i> . . . . .	16,600	15,485	—1,115
Voted—			
Gross . . . . .	24,68,400	22,47,725	—2,20,675
Deductions . . . . .	—7,000	—58,236	—51,236
Net . . . . .	24,61,400	21,89,489	—2,71,911

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 in use in the presses during the year and (b) the book value of the plant, machinery and furniture disposed of during the year. The Fund is available for renewal or replacement of articles of plant, machinery and furniture (except the cost of petty repairs) to the extent of the amount at the credit of the Fund from time to time.

The position of the Depreciation Reserve Fund for the year 1942-43 is shown below:—

	Opening balance.	Receipts.	Expenditure.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . . . .	2,67,931	(a) Nil	1,402	2,66,529
Press and Forms Department . . . . .	2,33,755	(a) Nil	3,193	2,30,562
Total . . . . .	5,01,686	(a) Nil	4,595	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.

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

	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	1,12,218	6,52,822 (c)	5,29,203	2,35,637
Spare parts and petty plant . . . . .	12,233	1,032 (c)	1,734	11,531
Dead stock . . . . .	3,258	6,318 (c)	6,111	3,465
Other stores . . . . .	6,645 (b)	24,408 (c)	19,879	11,174

(b) Excludes the value of the remelted metal.

(c) The receipts 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, }  
The 25th January, 1944. }

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. }

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.	Issues.	Closing balance.
1	2	3	4	5
Stationery, printing and binding materials . . . . .	Rs. 46,925	Rs. 2,48,724	Rs. 2,36,829	Rs. 58,820
Spare parts and petty 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.

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

ALIPORE, }  
The 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.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57. —Miscellaneous "</b>			
<b>A.—EXPENDITURE ON ACCOUNT OF STATE PRISONERS AND DETENUS—</b>			
Gross—	Rs.		
O. . . . .	10,300	48,500	65,180
S. . . . .	17,700		
R. . . . .	20,500		
Col. 1.—Due to an increase in the number of persons detained under the Defence of India rules. Col. 4.—Mainly due to larger expenditure than anticipated towards the close of the year.			
Deduct—Recoveries—			
R. . . . .	—12,000	—12,000	—12,354
Col. 1.—Family allowance of a security prisoner was sanctioned by the Central Government after the budget stage.			
B.—COST OF BOOKS AND PERIODICALS . . . . .	350	516	+166
<b>C.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
O. . . . .	87,600	84,900	80,702
R. . . . .	—2,700		
<b>D.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
R. . . . .	61	61	61
<b>E.—PETTY ESTABLISHMENTS—</b>			
O. . . . .	1,66,100	2,73,300	2,43,325
S. . . . .	1,11,000		
R. . . . .	—3,800		
Col. 1.—Supplementary grant due to (1) enhanced rental for telephone lines and grant of increased dearness allowance to the contingency menials (Rs. 16,000) and (2) increase in postal and telegraphic charges (Rs. 95,000). Col. 4.—Mainly due to the issue of a smaller number of foreign telegrams than anticipated.			
<b>F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>			
O. . . . .	7,000	3,000	2,896
R. . . . .	—4,000		
Col. 1.—Based on past actuals—a fluctuating item.			
G.—RENTS, RATES AND TAXES . . . . .	43,000	33,008	—9,992
Col. 4.—Payment of tax of the Writers' Buildings for one quarter held over pending settlement of the question of refund in respect of taxes paid in excess in previous years.			
<b>H.—CONTRIBUTIONS—</b>			
<i>Charged—</i>			
O. . . . .	56,54,500	50,07,413	61,67,697
R. . . . .	—6,47,087		
Col. 1.—Mainly due to smaller payments to local bodies on account of less receipts under the Government of India (Adaptation of Indian Laws) Order, 1937. The fall in the receipts was chiefly due to economic depression and less number of cases instituted under the various Acts. Col. 4.—Mainly due to larger payments to local bodies on account of larger collections than anticipated under the Cess Act during the last quarter of the year.			
<i>Voted—</i>			
O. . . . .	10,33,700	10,20,305	10,25,386
R. . . . .	—13,895		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head "57.—Miscellaneous"—<i>contd.</i></b>				
<b>I.—MISCELLANEOUS DURBAR CHARGES—</b>				
	Rs.			
O. . . . .	4,000	366	365	
R. . . . .	—3,634			—1
Col. 1.—As no higher Indian titles were conferred on any person residing in Bengal no <i>khellat</i> was purchased and no Durbar was held formally to invest the recipients of honour.				
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>				
<i>Charged—</i>				
O. . . . .	510	12	2	
R. . . . .	—498			—10
<i>Voted—</i>				
O. . . . .	57,000	4,23,551	2,95,919	
S. . . . .	7,30,300			—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. 6,50,300). 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 vagrants for want of materials (Rs. 16,985) and (3) non-availability of stores required for vagrants (Rs. 23,841), partly set off by an unforeseen payment towards the close of the year for the acquisition of land for Vagrant Homes (Rs. 23,500).				
<b>K.—CHARGES IN ENGLAND—</b>				
<i>High Commissioner—</i>				
O. . . . .	200	100	6	
R. . . . .	—100			—95
<i>For rounding—</i>				
<i>Charged</i> . . . . .		—10	.. +10	
<i>Voted</i> . . . . .		—250	.. +250	
<i>Surrenders or withdrawals within grant or appropriation—</i>				
<i>Charged—</i>				
R. . . . .	6,47,585	6,47,585	.. —6,47,585	
<i>Voted—</i>				
R. Gross . . . . .	3,70,817	3,70,817	.. —3,70,817	
R. Deductions . . . . .	12,000	12,000	.. —12,000	



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 57.—Miscellaneous "—concl.</b>			
<b>Totals—</b>			
<i>Charged</i> . . . . .	56,55,000	51,67,699	—4,87,301
<b>Voted—</b>			
Gross . . . . .	22,68,000	17,47,563	—5,20,437
Deductions . . . . .	..	—12,354	—12,354
Net . . . . .	22,68,000	17,35,209	—5,32,791

## 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.

See also the Audit Report.

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

**Major Head " 63.—Extraordinary Charges".**

**A.—CHARGES IN INDIA—**

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

**A.-1 (a).—Press Censor—**

*Charged—*

*Gross—*

O. . . . .	17,760	}	18,351	18,340	-11
R. . . . .	591				

*Deduct—Recoveries of war charges—*

O. . . . .	-17,760	}	-18,351	-18,351	..
R. . . . .	-591				

*Voted—*

*Gross—*

O. . . . .	25,310	}	25,316	26,080	+764
R. . . . .	6				

*Deduct—Recoveries of war charges—*

O. . . . .	-25,310	}	-25,316	-26,035	-719
R. . . . .	-6				

**A.-1 (b).—Miscellaneous—**

**A.-1 (b) (i).—Extra Police Force (including extra staff for a seaplane base).**

**A.-1 (b) (i) (1).—Pay of Officers—**

*Charged—*

O. . . . .	25,600	}	24,000	20,755	-3,245
S. . . . .	17,000				
R. . . . .	-18,600				

Col. 1.—Supplementary grant due to the entertainment of additional war-time police for the protection of vulnerable areas. Reduction due to the abolition of some posts. Col. 4.—Due to the abolition of some posts which could not be foreseen on account of the war situation.

*Voted—*

O. . . . .	7,500	}	30,500	31,474	+974
S. . . . .	26,000				
R. . . . .	-3,600				

Col. 1.—Supplementary grant for the reason stated under "Charged". Reduction based on actuals.

**A.-1 (b) (i) (2).—Pay of Establishment—**

O. . . . .	8,21,000	}	16,16,000	17,67,661	+1,51,661
S. . . . .	9,12,000				
R. . . . .	-1,17,000				

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 Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-1.—Charges incurred as a direct result of the war—contd.</b>			
<b>A -1(b).—Miscellaneous—contd.</b>			
<b>A.-1 (b) (i).—Extra Police Force (including extra staff for a seaplane base)—contd.</b>			
<b>A.-1 (b) (i) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	7,800	12,300	8,468
S. . . . .	4,500		
Col. 1.—Supplementary grant for the reason stated under sub-head A.-1 (b) (i) (1).— <i>Charged.</i>			
Col. 4.—Mainly due to the abolition of some posts.			
<i>Voted—</i>			
O. . . . .	26,100	3,12,100	3,29,362
S. . . . .	2,70,000		
R. . . . .	16,000		
Col. 1.—Supplementary grant for the reason stated under sub-head A.-1 (b) (i) (1).— <i>Charged.</i>			
Addition based on actuals. Col. 4.—Same as under sub-head A.-1 (b) (i) (2).— <i>Col. 4.</i>			
<b>A.-1 (b) (i) (4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	4,000	17,000	27,700
S. . . . .	26,000		
R. . . . .	—13,000		
Col. 1.—Same as under sub-head A.-1 (b) (i) (1).— <i>Voted—</i> Col. 1.			
Col. 4.—Same as under sub-head A.-1 (b) (i) (2).— <i>Col. 4.</i>			
<b>A.-1 (b) (i) (5).—Other Contingencies—</b>			
<i>Charged—</i>			
R. . . . .	800	800	768
<i>Voted—</i>			
O. . . . .	1,92,000	11,95,000	11,72,651
S. . . . .	7,48,000		
R. . . . .	2,55,000		
Col. 1.—Same as under sub-head A.-1 (b) (i) (3).— <i>Voted.</i>			
<b>A.-1 (b) (i) (6).—Works—</b>			
S. . . . .	28,000	28,000	52,254
Col. 1.—Supplementary grant for the reason stated under sub-head A.-1 (b) (i) (1).— <i>Charged.</i>			
Col. 4.—Mainly due to the execution of a large number of works necessitated by police measures in connection with A. R. P.			
<b>A.-1 (b) (i) (7).—Deduct—Recoveries of war charges—</b>			
<i>Charged—</i>			
O. . . . .	—16,000	—20,000	—63,600
S. . . . .	—4,000		
Col. 1.—Supplementary grant for the reason stated under sub-head A.-1 (b) (i) (1).— <i>Charged.</i>			
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.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63. Extraordinary Charges "—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-1.—Charges incurred as a direct result of the war—contd.</b>			
<b>A.-1(b).—Miscellaneous—contd.</b>			
<b>A.-1(b) (i).—Extra Police Force (including extra staff for a seaplane base)—concl'd.</b>			
<b>A.-1(b) (i) (7).—Deduct—Recoveries of war charges—concl'd.</b>			
Voted—	Rs.		
O. . . . .	—6,90,000	} —11,80,000	—23,00,850
S. . . . .	—4,90,000		
Cols. 1 and 4.—Same as under "Charged".			
For rounding—			
Charged . . . . .	—400	..	+400
Voted . . . . .	400	..	—400
<b>A.-1(b) (ii).—Extra staff for the Defence Branch of the Home Department and for the office of the Commissioner of Police, Calcutta—</b>			
<b>Gross—</b>			
O. . . . .	23,350	} 41,600	54,250
R. . . . .	18,250		
Col. 1.—Due to employment of extra staff. Col. 4.—Mainly due to the failure to provide funds for (1) a portion of establishment charges (Rs. 5,406) and (2) cost of telegrams between the Tea Controller and the Secretary of State for India (Rs. 6,670). See also paragraph 2 of the review.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	—23,350	} —41,600	—7,120
R. . . . .	—18,250		
Col. 1.—Larger recovery for the reason stated under "Gross". Col. 4.—Mainly due to the Central Government not agreeing to reimburse the charges fully for want of certain information.			
<b>A.-1(b) (iii).—Flax Production—</b>			
Gross . . . . .		1,275	+1,275
Col. 4.—Due to the incidence of the cost of the flax growing machine not having been settled before the close of the year.			
<b>Deduct—Recoveries of war charges . . . . .</b>			
		—1,275	—1,275
Col. 4.—See note under "Gross".			
<b>A.-1(b) (iv).—Provincial Transport Controller—</b>			
<b>Charged—</b>			
R. . . . .	17,800	17,800	—558
Col. 1.—Post-budget decision to adjust the pay and allowances of the Provincial Transport Controller under this sub-head.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A.-1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A.-1(b) (v).—Separation and other allowances in non-family areas—</b>			
<i>Charged—</i>			
	Rs.		
<i>S.</i> . . . . .	3,000	3,000	2,533 —467
Col. 1.—Post-budget decision to grant financial assistance to wholtime Government servants serving in certain vulnerable zones declared to be 'non-family' areas to enable them to keep their families in safer areas.			
<i>Voted—</i>			
<i>S.</i> . . . . .	1,50,000	1,50,000	1,45,045 —4,955
Col. 1.—Same as under " <i>Charged</i> ".			
<b>A.-1(b) (vi).—Home Guard Organisation—</b>			
<i>S.</i> . . . . .	2,50,000	1,22,000	1,57,532 +35,532
<i>R.</i> . . . . .	—1,28,000		
Col. 1.—Supplementary grant due to the post-budget decision to start the organisation. Reduction based on actuals. Col. 4.—Due to large expenditure towards the close of the year.			
<b>A.-1(b) (vii).—Director of Civil Supplies—</b>			
<i>Charged—</i>			
<i>S.</i> . . . . .	65,000	65,000	48,476 —16,524
Col. 1.—Due to the setting up of an organisation to secure an adequate supply and proper distribution of food stuff in the Province. Col. 4.—Mainly due to partial effect having been given to certain schemes owing to the starting of the Department late in the year.			
<i>Voted—</i>			
<i>S.</i> . . . . .	3,89,000	3,89,000	2,92,543 —96,457
Cols. 1 and 4.—Same as under " <i>Charged</i> ".			
<b>A.-1(b) (viii).—War Injuries Scheme—</b>			
<i>Gross—</i>			
<i>R.</i> . . . . .	57,000	57,000	45,773 —11,227
Col. 1.—Post-budget decision to adjust the charges for granting relief to persons sustaining war injuries under this sub-head. Col. 4.—Mainly due to (i) the late receipt of the Central Government's sanction to the entertainment of some temporary clerks (Rs. 3,429) and (ii) reduction in the number of forms printed in connection with War Injuries Regulations (Rs. 6,872).			
<i>Deduct—Recoveries of war charges—</i>			
<i>R.</i> . . . . .	—57,000	—57,000	—37,100 —100
Col. 1.—See note under " <i>Gross</i> ". Col. 3.—Recovery made on the basis of revised estimate. Further adjustment on the basis of actuals will be made next year.			
<b>A.-1(b) (ix).—Motor Spirit Rationing Scheme—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .			1,087 +1,087
See paragraph 3 of the review.			
<i>Deduct—Recoveries of war charges</i> . . . . .			
			—1,087 —1,087
See paragraph 3 of the review.			
<i>Voted—</i>			
<i>Gross</i> . . . . .			1,16,318 +1,16,318
See paragraph 3 of the review.			
<i>Deduct—Recoveries of war charges</i> . . . . .			
			—60,954 —60,954
See paragraph 3 of the review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63. Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A. 1.—Charges incurred as a direct result of the war—<i>contd.</i></b>			
<b>A. 1(b).—Miscellaneous—<i>contd.</i></b>			
<b>A. 1(b) (x).—Liaison Officers in Eastern Command—</b>			
<b>Charged—</b>			
<b>Gross—</b>			
	Rs.		
S. . . . .	36,000	36,000	35,356
			—144
Col. 1.—To meet the cost of Special Officers appointed to secure close co-ordination between the Military and the Civil authorities.			
<b>Deduct—Recoveries of war charges—</b>			
S. . . . .	—17,500	—17,500	—18,195
			—695
Col. 1.—See note under "Gross".			
<b>Voted—</b>			
<b>Gross—</b>			
S. . . . .	5,000	5,000	3,842
			—1,158
Col. 1.—See note under "Charged".			
<b>Deduct—Recoveries of war charges . . . . .</b>			
			—1,295
			—1,295
<b>A. 1(b) (xi).—National War Front—</b>			
<b>Charged—</b>			
<b>Gross—</b>			
R. . . . .	19,732	19,732	19,653
			—79
Col. 1.—Post-budget decision to start the organisation.			
<b>Deduct—Recoveries of war charges—</b>			
R. . . . .	—19,732	—19,732	—19,653
			+79
Col. 1.—See note under "Gross".			
<b>Voted—</b>			
<b>Gross—</b>			
R. . . . .	3,01,176	3,01,176	2,91,740
			—9,436
Col. 1.—See note under "Charged".			
<b>Deduct—Recoveries of war charges—</b>			
R. . . . .	—3,01,176	—3,01,176	—3,01,747
			—571
Col. 1. See note under "Charged". Col. 3.—See note under sub-head A. 1(b) (viii).— <b>Deduct—Recoveries—Col. 3.</b>			
<b>A. 1(b) (xii).—Expenditure in connection with interning of enemy subjects—</b>			
<b>Gross—</b>			
R. . . . .	11,600	11,600	14,228
			+2,628
Col. 1.—Post-budget decision to adjust the charges on account of arrest, detention and escort of enemy internees under this sub-head. Col. 4.—A fluctuating item.			
<b>Deduct—Recoveries of war charges—</b>			
R. . . . .	—11,600	—11,600	—11,600
			..
See note under "Gross".			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63 — Extraordinary Charges "—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
	Rs.		
A.-1(c).—Works—			
O. . . . .	10,000	}	}
R. . . . .	—10,000	}	}
		..	..
Col. 1.—Dus to the reclassification of the " Works " expenditure relating to police measures in connection with air raid precautions under sub head A.-1(b) (i) (6).			
A.-2.—Expenditure on Air Raid Precautions—			
A.-2(1).—Pay of Officers—			
<i>Charged—</i>			
O. . . . .	1,02,800	}	}
R. . . . .	—1,02,800	}	}
		..	..
Col. 1.—Provision for Civil Defence measures transferred to sub-head A.-3, the latter head being more comprehensive in its scope.			
Voted—			
O. . . . .	3,61,000	}	}
R. . . . .	—3,61,000	}	}
		..	..
See note under " Charged ".			
A.-2(2).—Pay of Establishment—			
O. . . . .	1,25,94,100	}	}
R. . . . .	—1,25,94,100	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			
A.-2(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	8,300	}	}
R. . . . .	—8,300	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			
Voted—			
O. . . . .	18,000	}	}
R. . . . .	—18,000	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			
A.-2(4).—Contingencies—			
O. . . . .	1,54,21,000	}	}
R. . . . .	—1,54,21,000	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			
A.-2(5).—Grants-in-aid, contributions, etc.—			
O. . . . .	5,24,000	}	}
R. . . . .	—5,24,000	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			
A.-2(6).—Works—			
O. . . . .	37,50,000	}	}
R. . . . .	—37,50,000	}	}
		..	..
See note under A.-2(1).— <i>Charged.</i>			

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-2.—Expenditure on Air Raid Precautions—contd.</b>			
<b>A.-2(7).—Lump provision for Public Health Schemes—</b>			
	Rs.		
O. . . . .	8,35,000	}	..
R. . . . .	—8,35,000		
See note under A.-2(1).—Charged.			
<b>A.-2(8).—Lump provision for Medical Schemes—</b>			
O. . . . .	42,67,000	}	..
R. . . . .	—42,67,000		
See note under A.-2(1).—Charged.			
<b>A.-2(9).—Lump provision for Fire-fighting Schemes—</b>			
O. . . . .	3,37,000	}	..
R. . . . .	—3,37,000		
See note under A.-2(1).—Charged.			
<b>A.-2(10).—Lump provision for relief of persons rendered homeless by air attacks—</b>			
O. . . . .	15,00,000	}	..
R. . . . .	—15,00,000		
See note under A.-2(1).—Charged.			
<b>A.-2(11).—Lump payment to the Calcutta Corporation for A. R. P. and Civil Defence Schemes—</b>			
O. . . . .	3,42,000	}	..
R. . . . .	—3,42,000		
See note under A.-2(1).—Charged.			
<b>A.-2(12).—Lump provision for Civil Defence Schemes in vulnerable areas outside Calcutta.</b>			
O. . . . .	2,00,000	}	..
R. . . . .	—2,00,000		
See note under A.-2(1).—Charged.			
<b>A.-2(13).—Deduct—Recoveries of war charges—</b>			
<i>Charged—</i>			
O. . . . .	—30,000	}	..
R. . . . .	30,000		
See note under A.-2(1).—Charged.			
<i>Voted—</i>			
O. . . . .	—2,80,45,000	}	..
R. . . . .	2,80,45,000		
See note under A.-2(1).—Charged			



Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A. 2.—Expenditure on Air Raid Precautions—contd.</b>			
For rounding—			
<i>Charged—</i>			
	Rs.		
O. . . . .	—100	}	
R. . . . .	100	}	.. .. .
Voted—			
O. . . . .	—100	}	
R. . . . .	100	}	.. .. .
<b>A.3.—Expenditure on Civil Defence—</b>			
<b>A.3(i).—Poolable—</b>			
<b>A.3(i) (1).—Direction and Organisation—</b>			
<i>Charged—</i>			
S. . . . .	1,23,000	}	
R. . . . .	1,54,000	}	2,77,000 - 2,77,722 + 722
<b>Col. 1.—Supplementary grant due to the pay of certain officers not anticipated at the budget stage. Addition for the reason stated under sub-head A.2(1).—Charged.</b>			
Voted—			
R. . . . .	1,19,80,000	1,19,80,000	1,26,21,740 + 6,51,740
<b>Col. 1.—See note under A.2(1).—Charged. Col. 4.—Mainly due to unexpectedly higher expenditure during the last month.</b>			
<b>A.3(i)(II).—Fire-fighting—</b>			
R. . . . .	35,07,000	35,07,000	42,11,075 + 7,04,075
<b>Col. 1.—See note under A.2(1).—Charged. Col. 4.—Mainly due to (i) the improvement of the fire-fighting arrangements undertaken towards the close of the year (Rs. 2,67,433), (ii) late decision to adjust payments to the Calcutta Corporation under this sub-head instead of under sub-head A.3(iii).—Special Section (Rs. 1,01,400) and (iii) larger supply of trailer pumps during the latter part of the year necessitating the purchase of larger equipments and increase of pay of firemen, etc., owing to air raids (Rs. 3,32,000).</b>			
<b>A.3(i)(III).—Medical Relief—</b>			
<i>Charged—</i>			
R. . . . .	22,000	22,000	22,128 + 128
See note under A.2(1).—Charged.			
Voted—			
R. . . . .	47,44,000	47,44,000	51,40,798 + 3,96,798
<b>Col. 1.—See note under A.2(1).—Charged. 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 hospitals in anticipation of heavy casualties due to air raids (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 epidemics (Rs. 10,604).</b>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges "—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-3.—Expenditure on Civil Defence—contd.</b>			
<b>A.-3(i).—Poolable—contd.</b>			
<b>A.-3(i)(IV).—Shelters—</b>			
R.	Rs.		
R. . . . .	31,52,000	31,52,000	36,40,379
Col. 1.—See note under A.-2(1).—Charged.			—4,88,379
Col. 4.—Due to execution of more works than anticipated.			
<b>A.-3(i)(V).—Evacuation—</b>			
<i>Charged—</i>			
R. . . . .	5,200	5,200	5,616
Col. 1.—See note under A.-2(1).—Charged.			+416
<b>Voted—</b>			
R. . . . .	6,82,000	6,82,000	7,95,221
Col. 1.—See note under A.-2(1).—Charged.			+1,13,221
Col. 4.—The charges being dependent on the development of the war situation, no accurate estimate was possible.			
<b>A.-3(i)(VI).—Air Raid Precautions for Public Utility Undertakings—</b>			
R. . . . .	3,65,000	3,65,000	4,36,685
Col. 1.—See note under A.-2(1).—Charged.			+71,685
Col. 4.—Mainly due to the charges on account of pay, dearness allowance and basic rations of certain mobile repair squads having been incurred by local officers during the last three months in anticipation of sanction.			
<b>A.-3(i)(VII).—Relief of persons rendered homeless by Air Raid—</b>			
<i>Charged—</i>			
R. . . . .	7,000	7,000	7,000
Col. 1.—See note under A.-2(1).—Charged.			—7,000
Col. 4.—The pay of the Relief Control Officer, Calcutta, was eventually debited to sub-head A.-3(i)(1).—Charged.			
<b>Voted—</b>			
R. . . . .	28,00,000	28,00,000	32,01,201
Col. 1.—See note under A.-2(1).—Charged.			+4,01,201
Col. 4.—Same as under A.-3(i)(V).—Voted—Col. 4.			
<b>A.-3(i)(VIII).—Provision to meet Air Raid damages on buildings—</b>			
R. . . . .	93,000	93,000	56,548
Col. 1.—See note under A.-2(1).—Charged.			—36,452
Col. 4.—Mainly due to execution of less works than anticipated.			
<b>A.-3(i)(IX).—Civilian War Deaths Organisation—</b>			
R. . . . .	48,000	48,000	45,978
Col. 1.—See note under A.-2(1).—Charged.			—2,922
<b>A.-3(i)(X).—Repair to Government roads and bridges damaged by Air Raid</b>			
			874
			+874
<b>A.-3(i)(XI).—Miscellaneous—</b>			
<b>A.-3(i)(XI)(a).—Lighting restrictions—</b>			
R. . . . .	19,000	19,000	11,363
Col. 1.—See note under A.-2(1).—Charged.			—7,637
Col. 4.—Mainly due to the decision made after the close of the year to adjust certain charges under sub-head A.-3(ii)(2) in the "Non-poolable" section.			
<b>A.-3(i)(XI)(b).—Rescue work—</b>			
R. . . . .	14,02,000	14,02,000	14,47,702
Col. 1.—See note under A.-2(1).—Charged.			+45,702

Major Head and Sub-head.	Final Grant or Appropria- tion.	Actual Expendi- ture	Excess + Saving—
1	2	3	4.
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.3.—Expenditure on Civil Defence—contd.</b>			
<b>A.3(i).—Poolable—contd.</b>			
<b>A.3(i)(XI)(c).—Disposal of unexploded bombs—</b>			
	Rs.		
R. . . . .	16,000	16,000	14,494 —1,506
	Col. 1.—See note under A.2(1).—Charged.		
<b>A.3(i)(XI)(d).—Camouflage—</b>			
R. . . . .	1,54,000	1,54,000	44,520 —1,09,480
	Col. 1.—See note under A.2(1).—Charged. Col. 4.—Same as under A.3(i)(VIII).—Col. 4.		
<b>A.3(i)(XI)(e).—Regional plans in connection with food, fuel and sanitation—</b>			
<i>Charged—</i>			
R. . . . .	4,800	4,800	4,758 —42
	Col. 1.—See note under A.2(1).—Charged.		
<i>Voted—</i>			
R. . . . .	11,73,000	11,73,000	12,17,911 +44,911
	Col. 1.—See note under A.2(1).—Charged.		
<b>A.3(i)(XI)(f).—Civil Transport—</b>			
S. . . . .	6,83,000	34,00,000	33,24,770 —75,230
R. . . . .	27,17,000		
	Col. 1.—Unforeseen expenditure.		
<b>A.3(i)(XI)(g).—Supply of identity discs—</b>			
R. . . . .	48,000	48,000	33,006 —12,994
	Col. 1.—See note under A.2(1).—Charged. Col. 4.—Mainly due to less punching work owing to the late supply of discs by the Central Government and slow progress of sale.		
<b>A.3(i)(XI)(h).—Air raid precautions for animals—</b>			
R. . . . .	37,000	37,000	32,778 —4,227
	Col. 1.—See note under A.2(1).—Charged. Col. 4.—Mainly due to a smaller number of bulls being sent to the Pinjrapole Society.		
<b>A.3(i)(XI)(i).—Disposal of carcasses of animals injured in air raids—</b>			
R. . . . .	5,000	5,000	.. —5,000
	Col. 1.—See note under A.2(1).—Charged. Col. 4.—Anticipation of expenditure did not materialise.		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>concl'd.</i></b>			
<b>A.-3.—Expenditure on Civil Defence—<i>concl'd.</i></b>			
<b>A.-3(i).—Poolable—<i>concl'd.</i></b>			
<b>A.-3(i) (XI) (j).—Equipment Centrally supplied—</b>			
	Rs.		
R. . . . .	42,89,000	42,89,000	37,40,773
			—5,48,227
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Due partly to less debits raised by the Central Government (Rs. 2,09,867) and partly to the decision made after the close of the year to adjust a portion of the expenditure under sub-head A.-3(ii) (2).—Miscellaneous (Rs. 3,38,360). See also note under that sub-head.			
<b>A.-3(i) (XII).—Deduct—Recoveries of war charges—</b>			
<i>Charged—</i>			
R. . . . .	—2,01,210	—2,01,210	—2,01,000
			+240
Col. 1.—See note under A.-2(1).— <i>Charged.</i>			
<i>Voted—</i>			
R. . . . .	—2,68,98,760	—2,68,98,760	—2,52,00,000
			+16,98,760
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Due to smaller recovery from the Central Government than anticipated.			
<b>A.-3 (ii).—Non-poolable—</b>			
<b>A.-3 (ii) (1).—A. R. P. Measures in respect of Government buildings and Government offices in hired buildings—</b>			
R. . . . .	9,07,000	9,07,000	2,87,726
			—3,19,274
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Mainly due to execution of less works than anticipated.			
<b>A.-3 (ii) (2).—Miscellaneous—</b>			
R. . . . .	5,51,000	5,51,000	9,14,499
			+3,63,499
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Mainly due to the decision made after the close of the year to adjust provisionally under this sub-head a part of the debits raised by the Central Government on account of the centrally supplied equipments provision for which was made under sub-head A.-3(i) (XI) (j) (Rs. 3,38,360). See note under that sub-head.			
<b>A.-3(iii).—Special—</b>			
<b>A.-3 (iii) (1).—Grants to the Calcutta Corporation—</b>			
R. . . . .	3,00,000	3,00,000	2,03,152
			—96,848
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Due to late application for contribution.			
<b>A.-3 (iii) (2).—Grants to other local bodies—</b>			
R. . . . .	1,00,000	1,00,000	4,05,101
			+3,05,101
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Mainly due to some unforeseen items of expenditure on the Civil Defence schemes undertaken by certain local bodies.			
<b>A.-3 (iii) (3).—Deduct—Recoveries of war charges—</b>			
R. . . . .	—1,00,000	—1,00,000	—66,000
			+34,000
Col. 1.—See note under A.-2(1).— <i>Charged.</i> Col. 4.—Smaller recoveries from the Central Government due to smaller payment of contributions to the Calcutta Corporation. See sub-head A.-3(iii) (1).			
<b>A.-4.—Suspense . . . . .</b>			
			5,77,855
			+5,77,855
Col. 4.—Due to the decision made after the close of the year to adjust under this sub-head the cost of G. I. pipes requisitioned and kept in reserve stock for utilisation in different Civil Defence works. See the Annexure.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 63.—Extraordinary Charges"—contd.</b>			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<i>Charged—</i>			
<i>Gross—</i>			
	Rs.		
O. . . . .	8,000		
R. . . . .	31,240	39,240	41,940
			+2,700
<i>Deduct—Recoveries of war charges—</i>			
	Rs.		
O. . . . .	—3,000		
R. . . . .	8,000	..	..
<i>Voted—</i>			
	Rs.		
O. . . . .	5,600	21,360	21,204
R. . . . .	15,760		—96
<b>C.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .		73	+73
<i>Voted</i> . . . . .		45	+45
<i>For rounding</i> . . . . .	400	..	—400
<i>Surrenders or withdrawals within grant or appropriation—</i>			
<i>Charged—</i>			
R. Gross . . . . .	—1,33,563	—1,33,503	..
R. Deductions . . . . .	1,33,563	1,33,563	..
			+1,33,563
<i>Voted—</i>			
R. Gross . . . . .	6,58,208	6,58,208	..
R. Deductions . . . . .	—6,58,208	—6,58,208	..
			—6,58,208
			+6,58,208
<b>Totals—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	4,18,260	5,25,421	+1,07,161
<i>Deductions</i> . . . . .	—1,43,260	—3,21,886	—1,78,626
<i>Net</i> . . . . .	2,75,000	2,03,535	—71,465
<i>Voted—</i>			
<i>Gross</i> . . . . .	4,47,51,640	4,69,67,181	+22,15,521
<i>Deductions</i> . . . . .	—2,92,73,600	—2,80,33,976	+12,39,684
<i>Net</i> . . . . .	1,54,78,000	1,89,33,205	+34,55,205

## 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) (vu) 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(s) (I), A-3(s) (II), A-3(s) (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 year 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 A-1(b)(i)(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 Civil 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 lakhs.

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 Grains 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 *inter alia* 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 Officer 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—concl'd.

(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	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Reserve stock of G. I. pipes	..	5,77,855	..	5,77,855	5,77,855

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

## Stock and Trading Accounts of the Food Grains Purchasing Officer, Bengal, for the year ending 31st March, 1943:

	Quantity.				Value.			
	Rice.	Paddy	Gunny.		Rice.	Paddy	Gunny.	Value.
1	2	3	4	5	6	7	8	10
Denial Stock—rice				Rs As P				Rs As P
Do do—paddy	(e) 2,35,097 25			21,17,182 13 6				18,84,736 8 0
Do do—gunnies @ Rs. 60 per 100				1,78,292 2 6				36,625 2 0
Purchase of rice through Agents and Suppliers	4,34,302 34½			84,035 6 0				61,74,473 11 3
Do do (not paid for by 31st March 1943)	1,80,471 35			57,49,642 13 3				10,000 0 0
Do paddy through Agents and Suppliers		12,886 33		72,093 2 6				
Do do (not paid for by 31st March, 1943)		16,405 18½						
Purchase of gunnies			2,35,734	1,56,825 1 9				
Do do (not paid for by 31st March, 1943)			1,01,174					
Incidental charges (excluding overhead charges of establishment employed)								
Dues payable on Denial Stock.								
Dues payable to stockists at an average rate of Rs 8 per md (on account of cartage, loading and unloading, commission, etc.) on 4,47,190 mds of rice and paddy (excluding Denial Stock)				39,641 0 3				2,40,375 6 0
Railway freight payable on the same at Rs 5 (average) per md				1,40,304 6 0				86,594 7 6
TOTAL	8,49,872 14½	63,056 37½	4,76,967	89,87,396 13 9				2,76,819 8 0

(e) This includes 73,167 mds. of rice being the outturn of 1,25,443 mds of paddy against stocks held on behalf of the Government of India

(f) This excludes 20,106 mds of paddy against stocks held on behalf of the Government of India, but disposed of directly in districts

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

This account shows only the approximate position on the 31st March, 1943, the correct figures not being available in the absence of proper and regularly maintained stock accounts. An exact estimate of the profit or loss could not be made because *inter alia* (1) the dues payable to the stockists 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 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 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.





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

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

**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 ".**

**A.—IRRIGATION WORKS—**

O. . . . .	8,47,000	}	8,56,000	8,54,852	—1,148
R. . . . .	9,000				

**B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—**

O. . . . .	12,29,000	}	10,49,000	10,49,993	+993
R. . . . .	—1,80,000				

Col. 1.—Due to the reduction of the capital outlay owing to the sale of the dredger "Cowley" towards the end of the year 1941-42.

**Surrenders or withdrawals within grant or appropriation—**

R. . . . .	1,71,000	1,71,000	..	—1,71,000
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Total . . . . .	20,76,000	19,04,845	—1,71,155
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**NOTE.**—The expenditure under this head is a *pro-forma* adjustment to show the interest liabilities on irrigation capital expenditure. The corresponding credit is taken under the receipt head "XX—Interest" in respect of interest on capital outlay incurred before the 1st April 1937 and under "22—Interest on Debt and Other Obligations" by means of a deduct entry in respect of interest on subsequent outlay. (See sub-head D 1 (a) of Grant No. 11 on page 51.)

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

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>A.—ADVANCES REPAYABLE—</b>			
<b>A.1.—CIVIL ADVANCES—</b>			
	Rs.		
O. . . . .	6,41,000	85,56,000	1,12,61,443
S. . . . .	79,15,000		
Total . . . . .	85,56,000	1,12,61,443	+27,05,443

Col. 1.—Mainly due to the advance to the Director of Civil Supplies for the purchase of food grains and distribution of imported stocks of suzar (Rs. 53 lakhs), advance for the acquisition of motor vehicles for Civil Defence purposes (Rs. 15 lakhs), advance in connection with arrangements for refugee traffic (Rs. 3 lakhs) and a large number of other emergent 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.

#### REVIEW

The unadjusted excess is 31·6 per cent. of the grant as against 74·1 per cent. in the preceding year.

## Grant No. 36.—Loans and Advances bearing Interest.

See also the Audit Report.

Major Head and Sub-head	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—	
1	2	3	4	
	Rs.	Rs.	Rs.	
<b>Major Head—"Loans to Municipalities, Port Funds, etc."</b>				
<b>A.—LOANS TO PRESIDENCY CORPORATIONS—</b>				
	Rs.			
R. . . . .	16,40,800	16,40,800	16,40,800	
Col. 1.—Due to the ways and means advance to the Chittutta Corporation and advance for the payment of dearness allowance to its employees not forecasted at the budget stage.				
<b>B.—LOANS TO MUNICIPALITIES—</b>				
O. . . . .	2,42,000	5,96,920	6,16,920	
R. . . . .	3,54,920			+20,000
Col. 1.—Mainly due to the advance to a municipality after its supersession to meet its normal expenditure owing to a fall in receipts resulting from war conditions (Rs. 2,85,000) and increased loan to another municipality for its hydro-electric scheme (Rs. 69,920).				
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—</b>				
O. . . . .	1,11,000	15,000	12,250	
R. . . . .	—95,100			—3,650
Col. 1.—Mainly due to the stoppage of payment of loan for the improvement of rural water supply to a District Board owing to some irregularity committed by it in respect of the previously sanctioned loan. Col. 4.—Mainly due to the failure to surrender Rs. 2,750 which was not paid to a District School Board and to the late sanction of loan to a Union Board (Rs. 1,000).				
<b>D.—ADVANCES TO CULTIVATORS—</b>				
<i>Charged.—</i>				
O. . . . .	35,000	39,478	39,929	
S. . . . .	8,000			+457
R. . . . .	—3,528			
Col. 1.—Supplementary appropriation due to additional requirements of loan in the Chittagong Hill Tracts. Reduction due to smaller demands during the latter part of the year.				
<i>Voted.—</i>				
O. . . . .	15,00,000	1,08,23,000	98,60,200	
S. . . . .	96,41,000			—9,67,800
R. . . . .	—3,13,000			
Col. 1.—Supplementary grant due to a large scale distribution of agricultural loans in areas affected by cyclone and flood. Reduction due chiefly to the curtailment of agricultural loan for maintenance in the cyclone affected area. Col. 4.—Due to the funds retained by certain local officers for distribution towards the end of March, 1943 not being utilised.				
<b>E.—ADVANCES UNDER SPECIAL LAWS—</b>				
O. . . . .	38,000	24,474	22,164	
R. . . . .	—13,526			—2,310
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.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Municipalities, Port Funds, etc"—<i>concl.</i></b>			

## F.—MISCELLANEOUS LOANS AND ADVANCES—

O. . . . .	69,02,000	37,44,755	33,30,294	—4,14,461
R. . . . .	—31,57,245			

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 repaying 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 Bengal 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 unforecasted payment of loans to the traders of certain districts affected by natural calamities (Rs. 3,78,000).  
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.

Total—"Loans to Municipalities, Port Funds,  
etc"—

*Charged.*—

O. . . . .	35,000	39,472	39,929	+457
S. . . . .	8,000			
R. . . . .	—3,528			

*Voted.*—

O. . . . .	87,93,000	1,68,50,849	1,54,82,628	—13,68,221
S. . . . .	96,41,000			
R. . . . .	—15,83,151			

**Major Head—"Loans to Government Servants".**

## G.—HOUSE BUILDING ADVANCES—

O. . . . .	1,13,000	38,000	13,712	—24,288
R. . . . .	—75,000			

Cols. 1 and 4.—Due to smaller demands.

## H.—ADVANCES FOR THE PURCHASE OF MOTOR CARS—

O. . . . .	1,00,000	49,568	35,292	—14,276
R. . . . .	—50,432			

Cols. 1 and 4.—See Sub-head G.

I.—ADVANCES FOR THE PURCHASE OF OTHER  
CONVEYANCES—

O. . . . .	1,000	1,432	1,337	—95
R. . . . .	432			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head—"Loans to Government Servants"—<i>concl'd.</i></b>			
<b>J.—PASSAGE ADVANCES—</b>			
O. . . . .	5,000	}	}
R. . . . .	—5,000		
Col. 1.—There was no demand for advance.			
<b>K.—OTHER ADVANCES—</b>			
O . . . . .	1,000	}	}
R. . . . .	—1,000		
Col. 1.—See Sub-head J.			
<b>Total—Loans to Government servants.—</b>			
O. . . . .	2,20,000	}	}
R. . . . .	—1,31,000		
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>			
R. . . . .	3,528	3,528	—3,528
<i>Voted—</i>			
R. . . . .	17,14,151	17,14,151	—17,14,151
<b>Total—Grant No. 36—</b>			
<i>Charged</i> . . . . .	43,000	39,929	—3,071
<i>Voted</i> . . . . .	1,86,54,000	1,55,32,969	—31,21,031

**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 bulk of the saving in the final grant.

## APPENDIX.

### 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 Loss Account of the Siliguri Band Saw Mill Sub-division for 1942-43.*

Dr. Cr.

	1942-43.	1941-42.		1942-43.	1941-42.
	2	3	Particulars.	4	5
	Rs.	Rs.		Rs.	Rs.
To opening stock (log and sawn timber)	62,390	62,390	By sale of logs . . . . .	10,601	19,307
„ royalty . . . . .	35,151	23,769	„ sale of sawn timber . . . . .	2,08,662	1,16,220
„ extraction charges of logs . . . . .	39,605	34,111	„ issues for Mill use, etc. . . . .	4,489	6,162
„ logs and sawn timber received from other divisions and cost of sawn timber reconvered.	5,170	16,448	„ miscellaneous receipts . . . . .	977	1,683
„ milling expenses . . . . .	(a)49,256	(a)29,944	„ closing stock on 31st March—	10,909	58,903
„ administration expenses . . . . .	13,900	10,846	Logs and sawn timber . . . . .	2,33,638	2,02,275
„ miscellaneous selling expenses . . . . .	1,510	1,291	Total	2,33,638	2,02,275
„ interest on capital . . . . .	4,167	4,171			
„ profit for the year . . . . .	25,976	19,305			

Average sale rate for 1941-42 } Rs. 1-13-8 per c. ft.  
{ Sal  
{ Kukat .  
 Ditto • 1942-43 } Rs. 2-3-0 „  
{ Sal  
{ Kukat . „ 1-13-11 „

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

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

SILIGURI,

}   
 The 18th September, 1943.

• Q. G. GHAUS,  
*Manager,*

*Band Saw Mill, Siliguri Sub-division.*

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

Particulars.	1942-43.		1941-42.	
Logs and sawn timber reconverted . . . . .	1,69,152 c.ft.		94,056 c.ft.	
Outturn obtained . . . . .	97,671 c.ft.		51,177 c.ft.	
Loss in conversion . . . . .	71,481 c.ft.		42,879 c.ft.	
Percentage of loss . . . . .	42.26%		45.78%	
	Rate per c.ft.	Amount	Rate per c.ft.	Amount
1	2	3	4	5
	As.	Rs.	As.	Rs.
1. Cost of timber . . . . .	15.70	95,839	13.77	44,056
2. Milling expenses—				
(a) Direct charges . . . . .	6.93	42,362	8.01	25,634
(b) Depreciation . . . . .	.53	3,291	.86	2,755
(c) Supervising Establishment . . . . .	.59	3,603	.49	1,555
Milled cost . . . . .	23.75	1,45,095	23.13	74,000
3. Administration, interest on capital, and other expenses . . . . .	3.21	19,577	4.17	16,308
All-in cost per c.ft. . . . .	26.96 or Rs. 1-11-0	1,64,672	27.30 or Rs. 1-11-3-6	90,308
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.	

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

Q. G. GHAUS,

*Manager,*

*Band Saw Mill, Siliguri Sub-division.*



*Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1943.*

	1942-43.	1941-42.	Property and Assets.				
1	2	3	4	5	6	7	8
Capital and Liabilities.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Government Capital . . . . .	29,329	(a) 74,280		1,16,736	78,934	78,934	
				1,07,884	72,553	72,553	
Sundry Creditors . . . . .	502	1,744		15,205	13,970	13,970	6,381
				11,492	10,732	10,732	
				15,162	8,760	8,760	3,218
				7,575	6,816	6,816	
				865	865	865	1,944
				473	453	453	
<i>Profit and Loss Account—</i>					392	48,617	(b) 412
Profit for the year . . . . .	25,976	19,305		15,252	48,617	48,617	
				15,024	228	228	
				..	13,859	..	13,859
				..	10,495	..	3,395
				..	10,665	..	58,903
				..	16	..	(c) 5,796
				..	NIL	..	1,421
				..	55,807	..	95,329
Total . . . . .	55,807	95,329	Total	..	55,807	..	95,329

(a) Increase of Rs. 424 is due to the net effect of (b) 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.

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

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 by the Sub-division.

SILIGURI;

Q. G. GHASU,

Manager,

Band Saw Mill, Siliguri Sub-division.

CALCUTTA;

B. R. RANGASWAMI,

Examiner,

Outside Audit, Bengal.

The 21st October, 1943.

The 18th September, 1943

*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 during 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.	Fixed Schedule of royalty per c.ft.	Royalty actually charged per c.ft.		
		1939-40.	1940-41 & 1941-42.	1942-43.
1	2	3	4	5
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Sal . . . . .	8 As. to Rs. 1	0 10 8	0 13 6 (average)	0 12 0
Teak . . . . .	0 6 0 (average)	0 8 0	0 8 0	1 0 0
Toon . . . . .	0 7 0	0 7 0	0 4 0	1 8 0
Champ . . . . .	0 8 0 (average)	0 4 0	0 4 0	0 8 0
Gambhari . . . . .	0 4 0	0 4 0	0 4 0	0 8 0
Panisaaj . . . . .	0 7 0	0 1 0	0 4 0	0 8 0
Pakasaj . . . . .	0 2 0	0 1 0	0 2 0	0 8 0
Chickrassy . . . . .	0 3 0	0 1 0	0 2 0	0 8 0
Haldu . . . . .	0 1 0	0 1 0	0 2 0	0 8 0
Kimbu . . . . .	0 4 0	0 1 0	0 2 0	0 8 0
Chapalish . . . . .	0 3 0	0 1 0	0 2 0	0 8 0
Chilaune . . . . .	0 2 0	0 1 0	0 2 0	0 8 0
Others . . . . .	0 1 0	0 1 0	0 2 0	0 3 0

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 'Haldā' 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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