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# APPROPRIATION ACCOUNTS

1945-46

AND

# THE AUDIT REPORT

1947



PRINTED BY THE GOVERNMENT OF  
INDIA PRESS, CALCUTTA, INDIA, 1948



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## PREFATORY REMARKS.

This volume containing the Appropriation Accounts of the Government of Bengal for 1945-46 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 the 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 (now defunct) of the Government of India Act, 1935. It is submitted by the Auditor General of India to His Excellency the Governor for any action the latter may think fit.

2. His Excellency the Governor of Bengal assumed to himself by a proclamation under Section 93 of the Government of India Act, 1935, issued on the 31st March 1945, all the powers vested in the Provincial Legislature and suspended the operation of certain sections of the Act. The change did not affect the usual procedure for the control of expenditure and appropriation audit save to the extent that His Excellency took the place of the Legislature as the proper authority competent to sanction expenditure which was otherwise votable. The otherwise votable expenditure has accordingly been designated as "authorised" in these accounts.

3. 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.

4. 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, 1947.

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

### GENERAL REVIEW OF THE RESULTS OF AUDIT.

#### INTRODUCTORY.

The budget for 1945-46 provided for a total revenue expenditure of Rs. 37 crores. This was subsequently increased by the supplementary grant of Rs. 7 crores bringing the total to Rs. 44 crores as against Rs. 47 crores in the preceding year. The decrease of Rs. 3 crores was the net effect of reduction in expenditure to the extent of Rs. 8 crores under Extraordinary Charges (Grant No. 35) and increases under certain heads, mainly Irrigation (Grant No. 11), General Administration (Grant No. 13), Civil Works (Grant No. 30) and Miscellaneous (Grant No. 34). The reduction under Extraordinary Charges was due to the winding up of A. R. P. and other Civil Defence measures on the termination of the war and smaller adjustment of loss on sale of subsidised food. The grant of dearness allowance continued to be the main contributory factor for the increase, the other important causes being the introduction of Post-War Development schemes and the execution of a larger number of works owing to improvement in the war situation. Fall in the proportion of recovery from the Central Government towards the cost of certain schemes also accounted for the increase to a certain extent. The sub-heads affected are noted below :—

Grant No. 11.—Irrigation—Sub-heads C. 1 and D. 9 (1).

„ 13.—General Administration—General Administration—  
Sub-heads B. 3, EI (3), EI (10) and G. 3 (1) to G. 3 (4).

„ 30.—Civil Works—Sub-heads, A. 4, A. 12, C, F and J.

„ 34.—Miscellaneous—Sub-heads H and M.

„ 35.—Extraordinary Charges—Sub-heads A. 1 (b) (xv) and  
A. 2 (i) (1) to A. 2 (i) (vii).

In the Capital Section the final requirement was Rs. 23 crores against Rs. 49 crores in the preceding year. The decrease of Rs. 26 crores was due to smaller procurement and larger sale proceeds of food grains and the abandonment of the boat building programme after a total expenditure of Rs. 1.71 crores only out of Rs. 6.56 crores estimated for. The sub-heads affected are A(1), A(4) (b) and (c) and D. 1 of Grant No. 36—Capital Outlay on Provincial Schemes connected with the War, 1939.

#### SCHEDULE OF AUTHORISED EXPENDITURE.

##### ORIGINAL.

2. In pursuance of paragraph (3) of the proclamation issued on the 31st March, 1945, by His Excellency the Governor of Bengal under Section 93 of the Government of India Act, 1935, the annual estimates of expenditure for the year 1945-46 were authorised by His Excellency and published in the Official Gazette on the 31st March, 1945. The estimates included thirty-six grants aggregating Rs. 57,99,37,100 and a further sum of Rs. 3,61,02,400 to meet expenditure charged on the revenues of the Province.

## SUPPLEMENTARY.

3. During the year under report a supplementary schedule of expenditure for an aggregate amount of Rs. 8,29,41,000 was authorised by His Excellency the Governor on the 18th March, 1946. The Schedule covered Rs. 8,04,99,900 on account of twenty-five authorised grants and Rs. 24,41,100 on account of sixteen charged appropriations.

## GENERAL RESULTS OF APPROPRIATION AUDIT.

4. The following statement compares the total grants and appropriations for the year under report with the total disbursement :—

Particulars.	Charged.	Authorised.	Total.
1	2	3	4
	Rs.	Rs.	Rs.
1. Authorised expenditure—			
(a) Original Schedule . . . .	3,61,02,400	57,99,37,100	61,60,39,500
(b) Supplementary Schedule . . . .	24,41,100	8,04,99,900	8,29,41,000
2. Net aggregate grant or appropriation . . . .	3,85,43,500	66,04,37,000	69,89,80,500
3. Aggregate disbursements . . . .	3,34,82,502	31,31,16,823	34,65,99,325
4. Less (—) or more (+) than granted . . . .	—50,60,998	—34,73,20,177	—35,23,81,175
5. Percentage of 4 to 2 . . . .	13.1	52.6	50.4

5. *Savings on authorised grants.*—Saving occurred in 27 out of 36 authorised grants. A list of the more important instances is given below :—

No. and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
3. Land Revenue	36,44	13,68	55,12	48,57	6,55	11.9
4. Provincial Excise . . . .	29,28	6,02	35,30	30,61	4,79	13.6
11. Irrigation . . . .	1,31,31	86,00	2,17,31	1,94,68	22,63	10.4
13. General Administration— General Administration . . . .	1,80,28	92,62	2,72,90	2,25,66	37,24	13.6
16. Jails and Convict Settlements . . . .	1,10,70	..	1,10,70	96,21	14,49	13.1
24. Charges on account of Agriculture . . . .	2,04,00	51,41	2,55,41	2,05,42	49,99	19.6
27. Industries— Industries . . . .	31,16	37,45	68,61	60,78	7,83	11.4
30. Civil Works . . . .	1,14,17	61,68	1,65,85	1,41,98	23,87	14.4
31. Famine . . . .	3,05,00	1,16,00	4,21,00	3,30,30	90,70	21.5
33. Charges on account of Stationery and Printing . . . .	35,55	4,05	39,60	35,11	4,49	11.3
34. Miscellaneous . . . .	62,56	1,79,81	2,42,37	1,97,85	44,52	18.4
35. Extraordinary charges . . . .	10,14,71	..	10,14,71	9,01,36	1,13,35	11.2
36. Capital Outlay on Provincial Schemes connected with the War, 1939. . . .	22,74,68	..	22,74,68	—7,63,21	30,37,89	133.6
37. Interest Free Advances . . . .	20,79	..	20,79	18,10	2,69	13.0
38. Loans and Advances bearing interest . . . .	1,13,94	89,90	2,03,84	1,36,98	66,86	32.8

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

3. *Land Revenue*.—Schemes for the improvement of Government Estates could not be completed for want of time.

4. *Provincial Excise*.—Cost of some consignments of opium could not be adjusted for want of timely receipt of debit memos.

11. *Irrigation*.—Some of the emergency Irrigation Works in furtherance of the Grow More Food Campaign were either abandoned or postponed or decided to be taken up as Post War schemes under Development Programme.

13. *General Administration—General Administration*.—Non-utilisation in full of the lump provision for Post War Unemployment Relief Scheme and prorogation of the Legislature with effect from the 31st March, 1945.

16. *Jails and Convict Settlements*.—Drop in the Jail population.

24. *Charges on account of Agriculture*.—Reduction of quota of Aman paddy seeds, lower purchase price and non-execution of the scheme for distribution of potato seeds.

27. *Industries—Industries*.—Late sanction of certain development schemes.

30. *Civil Works*.—Decrease in suspense balance owing to purchases not paid for during the year.

31. *Famine*.—The number of work houses and work centres found necessary being quite small.

33. *Charges on account of Stationery and Printing*.—Failure of certain mills to supply paper and non-receipt of debits for certain supplies.

34. *Miscellaneous*.—Debits for surplus military stores not raised during the year.

35. *Extraordinary Charges*.—Winding up of Civil Defence measures owing to the termination of the war and smaller adjustment of loss on sale of subsidised food.

36. *Capital Outlay on Provincial Schemes connected with the War, 1939*.—Smaller procurement of foodgrains and larger sale proceeds.

37. *Interest Free Advances*.—Demands for advances from Government servants were smaller than anticipated.

38. *Loans and Advances bearing Interest*.—No loan was required by the Bengal Provincial Co-operative Bank and demands for loans to cultivators and certain local bodies were smaller than anticipated.

6. *Savings on Charged Appropriations*.—Savings also occurred in 18 out of 33 charged appropriations. The more important of these are detailed below :—

No. and name of appropriation.	Original appropriation.	Supplementary appropriation.	Final appropriation.	Expenditure.	Savings.	Percentage of savings.
1	2	3	4	5	6	7
11.—Irrigation .	3,00	47	3,47	3,07	40	11.6
12.—Interest on Ordinary Debt.	1,13,36	..	1,13,36	70,72	42,64	37.6
16.—Jails and Convict Settlements.	87	..	87	58	29	33.9
35.—Extraordinary charges.	7,98	12,90	20,88	18,58	2,30	11.0
36.—Capital outlay on Provincial schemes connected with the War, 1939.	80	80	1,00	—4,14	45,14	514.4

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

11. *Irrigation.*—Non-utilisation of the provision for Rehabilitation Programme works.

12. *Interest on Ordinary Debt.*—Advances from the Imperial Bank of India for financing the scheme for procurement of food grains were smaller than anticipated. Similarly the issue of treasury bills was much less than originally estimated.

16. *Jails and Convict Settlements.*—Drop in Jail population and decrease in the number of crimes.

35. *Extraordinary Charges.*—Winding up of Civil Defence measures due to the termination of the war.

36. *Capital Outlay on Provincial Schemes connected with the War, 1939.*—Smaller procurement of food grains.

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

		Final appro- priations and grants.	Savings(—) Excess(+).	Percentage of savings or excess.
		2	3	4
<i>Charged—</i>				
1941-42	. . . . .	2,65,71	—13,90	5.2
1942-43	. . . . .	2,64,48	—24,10	9.1
1943-44	. . . . .	2,71,38	+1,31	.5
1944-45	. . . . .	3,24,98	+12,62	3.9
1945-46	. . . . .	3,85,44	—50,61	13.1
<i>Authorised or Voted—</i>				
1941-42	. . . . .	15,94,15	—1,18,49	7.4
1942-43	. . . . .	18,39,35	—1,24,81	6.8
1943-44	. . . . .	64,84,83	—10,57,04	16.3
1944-45	. . . . .	94,68,96	—53,13,56	56.1
1945-46	. . . . .	66,04,37	—34,73,20	52.6
<i>Charged and Authorised or Voted—</i>				
1941-42	. . . . .	18,59,86	—1,32,39	7.1
1942-43	. . . . .	21,03,83	—1,48,91	7.1
1943-44	. . . . .	67,56,21	—10,55,73	15.6
1944-45	. . . . .	97,93,94	—53,00,94	54.1
1945-46	. . . . .	69,89,81	—35,23,81	50.4

It will appear from the above statement that in the charged section there was an excess in each of the previous two years while during the year under review there was a considerable saving with wide variations between the different heads. The bulk of the saving occurred under Grants Nos. 12 and 36, *vide* paragraph 6 *ante*. In the authorised section the large divergence between the grant and expenditure as noticed in the previous year, continued during the year under report as well, the savings being contributed mainly by Grant No. 36 due to smaller procurement of food grains as explained in paragraph 5 *ante*.

8. *Excesses over authorised grants.*—Expenditure was incurred in excess of the authorised grant in the following nine cases :—

Number and name of grant.	Original grant.	Supplementary grant.	Final grant.	Expenditure.	Excess.	Percentage of Excess.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	
5.—Stamps . .	7,05,000	1,03,000	8,08,000	10,00,162	1,92,162	23·8
15.—Administration of Justice.	94,80,000	6,02,000	1,00,82,000	1,02,94,985	2,32,985	2·3
17.—Police . .	3,21,96,000	..	3,21,96,000	3,39,07,031	17,11,031	6·3
18.—Ports and Pilotage.	3,88,000	..	3,88,000	4,25,620	37,620	9·7
21.—Charges on account of Anglo-Indian and European Education.	11,26,800	64,000	11,90,800	11,91,878	1,078	·1
23.—Public Health.	94,68,000	31,81,000	1,26,49,000	1,62,83,967	36,34,967	28·7
25.—Charges on account of Veterinary.	10,68,000	76,000	11,44,000	11,63,828	19,828	1·7
28.—Industries—Cinchona.	15,98,000	1,53,000	17,51,000	19,25,542	1,74,542	10
29.—Miscellaneous Departments.	7,65,000	1,69,000	9,34,000	9,78,669	44,669	4·8

One of the principal reasons for the excesses was the grant of increased dearness allowance together with its extension to some more classes of employees. The other contributory factors are :—

5. *Stamps.*—Increased sale.

17. *Police.*—Non-recovery of the cost of patrolling railway line.

18. *Ports and Pilotage.*—Under-estimation for contingent expenditure in connection with the repair to launch in the Narayananj Dockyard.

23. *Public Health.*—Retention of satellite treatment centres, continuance of the Cholera and Small-pox control scheme for a longer period than anticipated and larger purchase of mepacrine.

25. *Charges on account of Veterinary.*—Recovery from the Central Government on account of mass inoculation of cattle not effected during the year.

28. *Industries—Cinchona.*—Curtailement of the estimates of the local officer.

29. *Miscellaneous Departments.*—Employment Exchange Bureau started late in the year.

9. *Excesses over charged appropriations.*—Charged appropriations were exceeded in the following fourteen cases :—

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.	
1.—Taxes on Income.	23,000	4,000	27,000	27,397	397	1.5
3.—Land Revenue	1,21,900	3,100	1,25,000	1,29,785	4,785	3.8
7.—Registration .	500	..	500	536	36	7.2
15.—Administration of Justice.	27,72,000	92,000	28,64,000	28,79,176	15,176	.5
17.—Police . .	17,61,000	..	17,61,000	18,98,955	1,37,955	7.8
20.—Charges on account of Education.	7,62,000	..	7,62,000	7,72,404	10,404	1.4
24.—Charges on account of Agriculture.	89,000	28,000	1,17,000	1,37,937	20,937	17.9
25.—Charges on account of Veterinary.	18,000	9,000	27,000	29,209	2,209	8.2
26.—Charges on account of Co-operative Credit.	2,000	..	2,000	23,309	21,309	1,065.4
27.—Industries—Industries.	1,000	..	1,000	4,766	3,766	376.6
31.—Famine . .	54,600	19,000	73,600	73,808	208	.3
33.—Stationery and Printing.	12,000	9,000	21,000	21,103	103	.5
10.—Interest on Works for which Capital Accounts are kept.	16,90,000	..	16,90,000	17,35,351	45,351	2.7
38.—Loans and advances bearing interest.	35,000	..	35,000	70,500	35,500	101.4

1.—Taxes on Income, 7.—Registration, 26.—Charges on Account of Veterinary, 31.—Famine and 33.—Stationery and Printing.—The excesses are small.

3. *Land Revenue.*—Posting of a charged officer in connection with the resumption of Revisional Settlement Operations in Bakerganj.



15.—*Administration of Justice*.—Increased rate of dearness allowance.

17.—*Police*.—Increased war and dearness allowances and unforecast cost of passage.

20.—*Charges on account of Education*.—Retention of an officer for a longer period and payment of an honorarium.

24.—*Charges on account of Agriculture*.—Posting of a charged officer against authorised provision.

26.—*Charges on account of Co-operative Credit*.—An officer promoted with retrospective effect to a charged post.

27.—*Industries—Industries*.—Increased expenditure on examination fees paid to charged officers.

10.—*Interest on works for which capital accounts are kept*.—No interest charge was calculated on the amount of recovery in respect of the capital value of the dredger "Ronaldshay" recovered from the Central Government.

38.—*Loans and Advances bearing Interest*.—Absence of provision for payment of loans to artisans in the excluded area.

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

Year.	Number.		Amount.	
	Authorised or Voted.	Charged.	Authorised or Voted.	Charged.
	2	3	4 Rs.	5 Rs.
1941-42 . . . . .	3	2	5,40,605	1,14,489
1942-43 . . . . .	8	3	64,98,405	42,195
1943-44 . . . . .	8	7	50,58,347	11,05,786
1944-45 . . . . .	9	14	57,94,086	24,48,749
1945-46 . . . . .	9	14	60,47,982	2,98,136

It will be seen from the above table that the number of cases of excess was the same as in the preceding year in both the authorised and charged sections, while there was a slight increase in the amount of excess over the authorised grant and a marked decrease in the amount of excess in the charged section. The reasons for the excesses have been explained in paragraphs 8 and 9 *ante*.

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

11. *Authorised grants*.—The budget estimate for 1945-46 provided a total sum of Rs. 57,99.37 lakhs for authorised expenditure against which the actual expenditure was Rs. 31,31.17 lakhs causing a saving of Rs. 26,68.20 lakhs, i.e., 46 per cent. of the original grant. Supplementary grants for an aggregate sum of Rs. 8,05.00 lakhs increased the saving to Rs. 34,73.20 lakhs which was 52.6 per cent. of the final grant.

Grant No. 36.—Capital Outlay on Provincial Schemes connected with the War, 1939, alone contributed about 87·5 per cent. of the total saving. The saving of Rs. 26,68·20 lakhs in the original grant was composed of a saving of Rs. 31,70·68 lakhs under ten heads and an excess of Rs. 5,02·48 lakhs under twenty-six heads. The final saving of Rs. 34,73·20 lakhs consisted of a saving of Rs. 35,33·68 lakhs under twenty-seven heads and an excess of Rs. 60·48 lakhs under nine heads. The supplementary grant covered the excesses fully under seventeen heads and partially under seven heads. In one case, however, the supplementary grant increased the saving in the original grant, *viz.*, grant No. 33.—Stationery and Printing as debits for materials received were not raised during the year.

*Charged Appropriations.*—The budget estimate for charged expenditure was Rs. 3,61·02 lakhs against which the actual expenditure amounted to Rs. 3,34·82 lakhs leading to a saving of Rs. 26·20 lakhs, which was 7·3 per cent. of the original appropriation. Supplementary appropriation of Rs. 24·41 lakhs increased the saving to Rs. 50·61 lakhs, which was 13·1 per cent. of the final appropriation. Grant No. 12.—Interest on Ordinary Debt subscribed 84·2 per cent. of the total saving. The saving of Rs. 26·20 lakhs was composed of those amounting to Rs. 49·26 lakhs under eleven heads reduced by excesses aggregating Rs. 23·06 lakhs under twenty-one heads. The excesses were covered by supplementary appropriations fully under eight heads and partially under six. In two cases the supplementary appropriation increased the saving in the original appropriation. The final saving of Rs. 50·61 lakhs consisted of a saving of Rs. 53·58 lakhs under ~~nineteen~~ <sup>eighteen</sup> heads and an excess of Rs. 2·97 lakhs under ~~thirteen~~ <sup>fourteen</sup> heads.

Out of 38 heads for which appropriation accounts have been prepared eighteen showed a variation of above 10 per cent., five between 5 and 10 per cent., ten between 1 and 5 per cent. and four less than one per cent. In respect of one account there was no variation. The reasons for the more important variations have been explained in paragraphs 5, 6, 8 and 9 *ante*.

## CONTROL OVER EXPENDITURE.

12. Important instances of defective control over expenditure noticed during the year are mentioned below :—

- (1) Injudicious reappropriations and surrenders causing excess over allotment :—

Rs.

Grant No. 38.—Loans and Advances bearing interest—

Sub-head H, page 297 and paragraph 4 of the

review on page 299 . . . . . 12,45,539

The net surrender of Rs. 51,65,723 was excessive.

- (2) Cases of non-surrender of savings—

(i) Grant No. 24.—Charges on account of Agriculture—

Sub-heads F. 2, F. 3 and F. 4, pages 154 and 155

and paragraph 2 of the review on page 153 . . . . . 6,02,179

The savings were not surrendered due to the failure of the local officers to report them in time.

- (ii) Grant No. 28.—Industries—Cinchona—Sub-head B. 8, page 180 and paragraph 2 of the review on page 180.

The final saving of Rs. 1,67,290 due to increased recoveries was not reappropriated to other heads where there were excesses.

- (iii) Grant No. 30.—Civil Works—Sub-heads C.—*Deduct*—Recoveries and E.—*Deduct*—Recoveries on page 196 and paragraph 2 of the review on page 198.

The savings of Rs. 28,78,484 and Rs. 25,156 under the above two heads respectively were not reappropriated to sub-head D.—*Deduct*—Recoveries—Authorised, under which the original provision was made, to cover the bulk of the excess of Rs. 31,57,247 under the sub-head.

- (iv) Grant No. 38.—Loans and Advances bearing Interest—Sub-heads A and B, page 296 and paragraphs 2 and 3 of the review on page 299.

The savings of Rs. 3,70,000 and Rs. 2,29,269 were neither surrendered nor reappropriated to other sub-heads where there were excesses.

(3) Cases of unremedied or uncovered excesses—

- (i) Grant No. 5.—Stamps—

	Rs.
Sub-head A. 2, page 36 and paragraph 2 of the review on page 37 . . . . .	1,77,684
Sub-head B. 2, page 36 and paragraph 2 of the review on page 37 . . . . .	17,265

The excesses remained uncovered.

- (ii) Grant No. 11.—Irrigation—

Sub-head C. 2-A, page 50 and paragraph 2 of the review on page 57 . . . . .	2,69,425
Sub-head D. 1-A (1), page 52 and paragraph 2 of the review on page 57 . . . . .	13,30,907

The excesses due to smaller recoveries remained uncovered.

- (iii) Grant No. 26.—Charges on account of Co-operative Credit—

Sub-head A. 1.—Charged, page 171 and paragraph 2 of the review on page 172 . . . . .	18,615
Sub-head A. 3.—Charged, page 171 and paragraph 2 of the review on page 172 . . . . .	4,694
Sub-head A. 5, page 171 and paragraph 3 of the review on page 172 . . . . .	3,773

In the above cases funds were not provided for although the expenditure was anticipated in time.

- (iv) Grant No. 27.—Industries—Industries—Sub-head D, page 176 and paragraph 2 of the review on page 177 10,50,762

Funds were not provided for by reappropriation from other sub-heads where there were savings.

- (v) Grant No. 33.—Charges on account of Stationery and Printing—

Sub-head D. 12, page 230 and paragraph 2 of the review on page 232 . . . . .	3,998
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Funds were not provided for by reappropriation from sub-head D. 13 which shows a corresponding saving.

## GENERAL CONCLUSIONS RELATING TO CONTROL OVER EXPENDITURE.

13. Out of the saving of Rs. 34,73·20 lakhs in the total authorised grant for 1945-46 (*vide* paragraph 11 *ante*), a sum of Rs. 28,83·91 lakhs was surrendered to the Finance Department by the various controlling officers leaving an unadjusted balance of Rs. 5,89·29 lakhs which was 15·8 per cent. of the final modified appropriation.

In the charged section there was a saving of Rs. 50·61 lakhs over the final appropriation. A sum of Rs. 50·19 lakhs was surrendered to the Finance Department by the various controlling officers leaving a saving of Rs. ·42 lakh which works up to ·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 four preceding years :—

								(In Rs. lakhs.)		
								Final appro- priations and grants.	Unadjusted excesses+ savings—.	Percentage of unadjusted excesses or savings.
								2	3	4
Authorised or voted—										
1941-42	.	.	.	.	.	.	.	15,08·49	—32·83	2·2
1942-43	.	.	.	.	.	.	.	16,92·42	+ 22·12	1·3
1943-44	.	.	.	.	.	.	.	62,06·88	—7,79·09	12·6
1944-45	.	.	.	.	.	.	.	65,34·24	—23,78·84	36·4
1945-46	.	.	.	.	.	.	.	37,20·46	—5,89·29	15·8
Charged—										
1941-42	.	.	.	.	.	.	.	2,54·18	—2·37	·9
1942-43	.	.	.	.	.	.	.	2,42·70	—2·32	·9
1943-44	.	.	.	.	.	.	.	2,64·46	+ 8·23	3·1
1944-45	.	.	.	.	.	.	.	3,15·75	+ 21·85	6·9
1945-46	.	.	.	.	.	.	.	3,36·24	—·42	·1

It will be seen from the above table that although there was marked improvement in variation both in the authorised and the charged sections, the percentage of saving in the authorised section was still too high.

Cases of defective control over expenditure have been noticed in the notes and in the reviews on the appropriation accounts concerned and in paragraph 12 *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 expenditure under the head " Capital Outlay on Provincial Schemes connected with the War, 1939 " which was due to the abnormal situation brought about by the War.

## FINANCIAL IRREGULARITIES, LOSSES, ETC.

14. Cases of losses and other irregularities which deserve to be brought to notice have been mentioned in the reviews of the grants concerned. The following table gives the references :—

Page.	Number and name of Grant.	Paragraph of the review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
25	1.—Taxes on Income . . . .	2	Write-off of the value of postage stamps stolen from an office .	478
32	3.—Land Revenue . . . .	3	Write-off of Khasmahal collections lost due to robbery . . . .	1,714
32	Ditto . . . . .	4	Write-off of Khasmahal collections stolen from an iron safe embedded in a police station .	1,103
35	4.—Provincial Excise . . . .	2	Remission of revenue . . . .	1,682
35	Ditto . . . . .	3	Write-off of the value of ganja removed from a warehouse .	8,884
43	6.—Forest . . . . .	2	Write-off of irrecoverable amount of forest revenue . . . .	2,801
48	9.—Other Taxes and Duties . .	2	Write-off of the value of 3 typewriters stolen from an office .	1,350
59	11.—Irrigation . . . . .	5	Irregularity in the maintenance of account of small irrigation schemes executed by collectors . .	..
59	Ditto . . . . .	6	(i) Loss due to the supply of rice to civilian labour at cost price .	28,890
59	Ditto . . . . .	6	(ii) Loss of Government property destroyed by hooligans and by military officers . . . .	3,225
59	Ditto . . . . .	6	(iii) Irrecoverable arrear rent of a plot of land and interest thereon . . . . .	119
83	13.—General Administration - General Administration . . . .	2	Write-off of the book value of films destroyed by fire . . . .	2,77,735
83	Ditto . . . . .	3	Shortage in remittance . . . .	506
83	Ditto . . . . .	4	Write-off of the value of forged notes detected in a remittance .	1,540
90	15.—Administration of Justice	2	Write-off of irrecoverable amount of court decrees . . . . .	27,434
109	18.—Ports and Pilotage . . . .	2	Defalcation of public money .	10,784
158	24.—Charges on account of Agriculture.	3	Irregularities in the store accounts of seed stores . . . . .	..
160	Ditto . . . . .	4	Write-off of the value of sugar-cane cuttings found lacking in germination . . . . .	5,967

Page.	Number and name of Grant.	Paragraph of the review.	Brief subject.	Amount involved.
1	2	3	4	5
				Rs.
199	30.—Civil Works . . . .	4	Loss by fire . . . . .	11,284
219	31.—Famine . . . . .	2	Detailed account of expenditure on gratuitous relief and test relief works undertaken by Collectors wanting . . . . .	..
220	Ditto . . . . .	3	Irregularities in Famine Relief expenditure in districts . . . .	..
222	Ditto . . . . .	4	Write-off of the value of clothing lost by theft from a Famine Relief Emergency Hospital . . . .	265 <del>354</del>
222	Ditto . . . . .	5	Loss in transit and storage of food grains despatched for cyclone relief work in a district . . . .	1,19,419
258	35.—Extraordinary Charges . .	3	Write-off of the cost of a lorry destroyed due to an accident . . . .	7,151
258	Ditto . . . . .	4	Write-off of loss in relief centres run by Municipalities . . . . .	2,608
258	Ditto . . . . .	5	Write-off of the value of A.R.P. equipments found short or lost in transit . . . . .	1,00,527
258	Ditto . . . . .	6	Write-off of the value of stores stolen from an A.R.P. depot . . . .	1,974
258	Ditto . . . . .	7	Write-off of the value of unserviceable medicine stored in certain evacuees' relief camps . . . .	552

### OTHER TOPICS OF INTEREST.

15. *Local audit and Inspection.*—The Outside Audit Department of the Office of the Accountant General, Bengal, conducted the local test audit of the accounts of ten treasuries, fourteen Public Works divisions, eleven Irrigation divisions and four hundred and ninety-six other offices. With a view to extend the audit of expenditure connected with the war and rehabilitation scheme, a number of less important local audits continued to remain suspended during the year under review. The inspection of Public Works and Irrigation divisions was also slowed down from the annual to an eighteen months cycle.

The receipts of the Public Works and Irrigation divisions mentioned above and of about four hundred and thirty offices of the civil department, the store accounts of those Irrigation and Public Works divisions and of fourteen other offices and the stock accounts of about three hundred and twenty offices of the civil department were subjected to local test-audit.

At the instance of Government special audits were also undertaken of the accounts of four offices of the civil department in which defalcation of public money or serious financial irregularities were suspected.

The general state of the initial accounts maintained by the Public Works and Irrigation divisions was found to be on the whole satisfactory. Heavy arrears in certain portions of the accounts were, however, noticed in some of the divisions.

The initial accounts maintained in the civil offices, other than those mentioned below, were found to be generally satisfactory. The common types of irregularities relating to cash, stores and stock of these offices are briefly summarised below :—

- (1) Account records of cash were not kept in proper and complete form.
- (2) Stock accounts were not properly maintained.
- (3) Stocks were not physically verified at regular intervals.

The state of initial accounts maintained by the organisations connected with Grow More Food Schemes, Famine, Rationing, Civil Supplies and grain shops was found to be generally unsatisfactory. The irregularities pertaining to them have been mentioned in the review under the respective grants.

16. *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 1944-45 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.

17. *Expenditure on Civil Defence and other war-time activities.*—The expenditure incurred in the Province during the year 1945-46 and the amounts re-imbursed by the Central Government in accordance with the existing arrangement on account of Civil Defence and other war time activities are as follows :—

Serial No.	Name of the Scheme.	Purpose of the Scheme.	Expenditure incurred.	Amount re-imbursed by the Central Government.
1	2	3	4	5
1	Civic Guards . . .	To supplement regular Police Forces	15,30	3,57
2	War-time Police. Additional	Control of foreigners, protection of vulnerable places and preservation of internal security.	62,61	44,05
3	Small Savings Scheme .	To encourage thrift among the masses and to remove, as an anti-inflationary measure, surplus money from circulation and diminish unnecessary spending.	77	85
4	Motor-spirit and Tyre Rationing Scheme.	War emergency measure to control the consumption of motor spirit and tyres.	3,12	3,44
5	Press Censor Scheme .	To advise the Press on matters affecting their interests and preventing the publication of information prejudicial to national security.	41*	41
6	Extra staff for the Defence Branch of the Home Department, etc.	..	1,31	1,22

\* The figure excludes a sum of Rs. 3,146 erroneously drawn under the head "Press Censor" as pay, etc., of staff after their reversion to other Departments.

Serial No.	Name of the Scheme.	Purpose of the Scheme.	Expenditure incurred.	Amount re-imbursed by the Central Government.
1	2	3	4	5
7	National War Front	For consolidating and strengthening the common will, creating and maintaining public morale, counter-acting fifth column activities, organising defence parties and studying the war time needs of the people.	61	62
8	War Injuries Scheme	For providing relief to persons sustaining injuries from enemy action during air raid or other enemy operations.	22	13
9	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.	22,15	4,00
10	Establishment of the Civil Supplies Department.	For dealing with all questions relating to the supply and distribution of essential consumption commodities.	4,10,39	..
11	Opening of the Rationing Department under Civil Supplies.	In connection with the Rationing Scheme in Calcutta and Industrial Areas.	1,24,37	..
12	Drug Control order	..	3,39	..
13	Propaganda units of the Publicity Department.	For the expansion of propaganda with a view to keep public opinion healthy.	19	10
14	Touring Drama Party	Entertainment for troops	No expenditure	
15	Song Publicity Scheme	For promoting war propaganda through the medium of songs.	13	8
16	Provincial Transport Controller.	For co-ordination of motor transport in the provinces.	1,55	35
17	Civil Representative, Eastern Army.	..	36	18
18	Air Raid Precautions Scheme.	..	1,98,87*	..
19	Loss on sale of subsidised food.	..	2,25,21	..
20	Compensation for loss of personal effects of Government servants due to enemy action.	..	1	..
21	Victory celebration in Bengal.	..	2,36	28
22	Field Publicity Organisation.	..	6,97	4,57
23	Loss on Boat Construction Programme.	..	17,34	..
24	Separation and other allowances in non-family areas.	..	31	..

\*Out of this sum Rs. 1,06,45,000 was provisionally transferred to the Central Government subject to subsequent re-adjustment of any short or excess recovery. Besides, a further sum of Rs. 72,964 representing Central Government's share of pre-July 1941 expenditure was transferred to the Centre this year.



The expenditure on item (1).—i.e., Civic Guards was booked under the major head—"29.—Police" and that on other items under, "63.—Extraordinary charges". The recoveries effected from the Central Government were adjusted by deduct entries under the heads concerned.

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 go to the Centre. The whole expenditure on this account is kept outside the pool.

With regard to expenditure in other municipalities and local areas 50 per cent. of the sum of Rs. 5,93,309 advanced to them by the Government of Bengal was agreed by the Central Government to be pooled and included under item 18 above. The other 50 per cent. of the advance paid by the Provincial Government was to be recovered from the local bodies or borne by the Bengal Government and the local bodies between themselves. As the local bodies are reported to be unable to meet their share of the cost, the Provincial Government have approached the Central Government for indicating the methods to be adopted for recovering the local bodies' share. The views of the Central Government have not yet been communicated.

Advances aggregating Rs. 2.10 crores 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. 1.06 crores were repaid by the Provincial Government before the close of the year and the balance was converted into interest free loan to be repaid by the Provincial Government in 5 equal annual instalments. A sum of Rs. 59.14,800 in respect of the loan taken during the years 1941-42, 1942-43, 1943-44, and 1944-45 was repaid during the year.

The local audit of the A. R. P. Organisations and Civil Defence expenditure relating to the years 1944-45 and 1945-46 revealed that the instructions issued by Government as early as January 1943 for the proper maintenance of Stock Accounts of equipments and stores had not been followed in many centres.

The common types of irregularities are shown below :—

- (i) In some centres no cash book was maintained while in some other centres the cash balance was not verified and the requisite certificate of verification not recorded in the cash book.
- (ii) In many centres Stock Accounts of equipments were not properly maintained. In a number of cases the stock was not also physically verified at the end of each half year and no certificate of verification recorded in the stock registers.
- (iii) In two centres articles of equipment purchased by subordinate authorities from the local markets were not accounted for in the central stock registers.
- (iv) Competitive tenders for works, as well as for supply of furniture and other articles of equipment were not called for in many cases.
- (v) Security deposit in cash or in fidelity bond was not realised from cashiers, store-keepers and others who had to handle cash and stores.

In course of audit of the accounts of the Provincial Organiser, National War Front, Bengal, it was observed that a total sum of Rs. 8,52,584 had been spent either irregularly or without sufficient details and proof of payment being available in the records. The audit objections could not be pursued on account of the National War Front Organisation having been abolished and had to be dropped at the request of the Government.

18. *State Trading*.—The expenditure incurred in this Province during the year 1945-46 under the head "85A.—Capital Outlay on Provincial Schemes connected with the War, 1939" was in respect of the following schemes :—

- (i) Grain purchase schemes—
  - (a) Purchase of food grains other than wheat.
  - (b) Purchase of wheat and wheat products.

- (c) Paddy purchase schemes in Chittagong Hill Tracts.
- (d) Supply of foodstuffs at concessional rates to Government servants.
- (ii) Purchase and distribution of standard cloth.
- (iii) Other Miscellaneous schemes—
  - (a) Purchase of salt.
  - (b) Purchase of sugar.
  - (c) Supply of foodstuffs and other commodities to Government servants and the public in Chittagong Hill Tracts.
- (iv) Construction of boats.

*Grain Purchase schemes.*—The object of the scheme is to purchase and stock adequate quantities of foodstuffs such as rice, paddy, wheat and wheat product, dal, etc., to improve the food situation in the Province. These are sold to the public at controlled rates and to certain classes of Government servants at concessional rates.

*Purchase and distribution of standard cloth.*—The object of the scheme is to ensure an adequate supply of standard cloth to the poorer section of the people at reasonable prices. The cloth is supplied by the Central Government through authorised mills and is ultimately made available to the consumers at  $6\frac{1}{4}\%$  above the ex-mill price. After deducting the Central Government's share of  $1\frac{3}{4}\%$ , intended to cover railway freight up to the reception centres, losses or damages, the Provincial Government is left with a margin of  $4\frac{1}{2}\%$  of which  $\frac{1}{2}\%$  is applied to build up the Provincial reserve, 1% goes to the handling agents and the balance of 3% represents profit of the retail distributors. The freight inside the Province and unforeseen losses are met out of the Provincial reserve. The commission of 1% covers the handling, storing and insurance charges, while the local transport is the concern of the retail distributors. The rates of commission have been altered from the 18th February, 1946, as follows, thereby increasing the selling rate to 8% over the ex-mill price in place of the former margin of  $6\frac{1}{4}\%$  :—

Centre's share . . . . .	$1\frac{3}{4}\%$
Provincial reserve . . . . .	$\frac{1}{2}\%$
Calcutta handling agent . . . . .	1%
Mofassil do. . . . .	1%
Retailer . . . . .	$3\frac{1}{2}\%$
Total . . . . .	8%

*Other Miscellaneous Schemes.*—The schemes for the purchase of salt and sugar are designed to build up a reserve stock of these commodities as a precaution against future shortage and to ensure their equitable distribution.

The scheme for the supply of foodstuffs and other commodities to Government servants and others in Chittagong Hill Tracts was introduced to sell foodstuffs to the Government servants at concessional rates and to the public at controlled rates through the cheap grain shops opened for the purpose, at the places concerned.

*Construction of Boats.*—The object of the scheme is to replace the country boats lost during the previous years and to supplement the existing means of transport for movement of supplies of all kinds.

*Accounting Procedure.*—Under each scheme, the following sub-heads, or others with suitable modifications thereof, have been opened within the capital account :—

- (1) Cost of purchase or construction.
- (2) Advances.
- (3) Suspense (Personal Deposits).
- (4) *Deduct.*—Receipts and recoveries on capital account—
  - (a) Repayment of advances.
  - (b) Recoveries from other Governments, Departments, etc.
  - (c) Other receipts.
- (5) *Deduct*—Capital expenditure financed from ordinary revenues.

When a scheme is worked without the aid of advances, the expenditure is debited to head (1). Where, however, advances are granted and a personal ledger account is opened for working the scheme, the advances are debited to head (2) by corresponding credit to the Suspense head (3). The subsequent incomings and outgoings relating to the personal ledger account also appear under head (3). All recoveries including those of advances and ultimate profits, if any, are accounted for under head (4) and all losses are taken under head (1). At the end of the year, losses are written off to revenue against head (5).

(2) The net expenditure on schemes (i), (ii), (iii) and (iv) booked under the Capital head amounted to —Rs. 8,37,19,727,—Rs. 12,93,123,—Rs. 80,15,222 and Rs. 1,62,92,363, respectively.

The *minus* figures under schemes (i) and (iii) are due to the total reduction of capital expenditure under heads (4) and (5) mentioned above being in excess of the gross expenditure in connection with the scheme adjusted under heads (1) to (3) during the year, while the *minus* figure under scheme (ii) is mainly due to the sale proceeds of cloth, adjusted during the year under head (4), having exceeded the gross expenditure incurred during the period in connection with its purchases. Charges for establishment employed in connection with the schemes, except those connected with the schemes for the construction of boats and the supply of food-stuffs at concession rates to Government servants, are booked under the head “63.—Extraordinary Charges—Charges in India—C.—Miscellaneous—Civil Supplies”. The entire expenditure including the cost of establishments on the two schemes mentioned above is debited to the Capital head.

(3) During the year under review, a sum of Rs. 2,25,20,682, representing approximate loss on sale of food grains to the public at subsidised rates and to Government servants at concession rates and a sum of Rs. 17,34,000 on account of approximate loss on construction of boats have, at the instance of the Provincial Government, been provisionally adjusted under the heads—“Loss on sale of subsidised food” and “Loss on boat Construction Programme” respectively, both subordinate to “63.—Extraordinary Charges—Charges in India—C.—Miscellaneous”. As, in the last two years, this year also no profit and loss account in respect of any of the schemes mentioned in paragraph 1 could be prepared by Government to establish the actual gain or loss. It has not, therefore, been possible to include the profit and loss accounts in the appropriation accounts of this year also. For the same reasons it has not been possible for audit to examine the correctness of the figures thus adjusted in the accounts so far or to say how much of the amount adjusted as loss on sale of subsidised food, *viz.*, Rs. 3,87 lakhs in 1943-44, Rs. 13,62 lakhs in 1944-45 and Rs. 2,25 lakhs in 1945-46, or a

total sum of Rs. 19,74 lakhs, represents loss actually incurred on sale of foodstuff at subsidised rates and what portion of it represents loss on other accounts, such as loss in transit, loss in storage, loss on account of deterioration or destruction of food-grains and loss due to accidents such as theft, fire, etc.

(4) An advance of Rs. 50 lakhs was granted to the late Food Grain Purchasing Officer for opening a personal ledger account for the purpose of purchasing rice and paddy in 1942-43 by debit to the head "P.—Deposits and Advances" in the Deposit Section of the Accounts. The advance could not, however, be adjusted finally in the accounts pending audit of a profit and loss account covering the transaction. Though a profit and loss account has been submitted to audit, it has not yet been possible to apply a proper audit scrutiny to it for want of the relevant records in the local office. The necessary adjustment of the advance is awaiting the completion of the scrutiny of the Profit and Loss account.

(5) Another sum of Rs. 12 crores 48 lakhs was paid as special advance to certain officers for the purchase of foodgrains in 1943-44 and the expenditure was booked in the accounts under the head "Advances" subordinate to the Capital head "85A". No portion of the advance has so far been cleared by repayment or otherwise. The departmental officer has been requested to take requisite action in the matter.

19. *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. 2,59,791 which was met from Grants Nos. 4.—Provincial Excise, 13.—General Administration—General Administration and 17.—Police. All the certificates of disbursements in respect of the expenditure, as required by the rules, were duly received.

CALCUTTA ;  
The 14th March, 1949.

}

K. C. CHAUDHURY,  
Accountant General, West Bengal.

Countersigned.

SIMLA ;  
The 24th March, 1949.

}

V. NARAHARI RAO,  
Auditor General of India.

## PART II.

### Appropriation Accounts of sums expended in the year ended 31st March 1946, 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., re-appropriations, withdrawals or surrenders).

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

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

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

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

(d) Budget Estimates were proposed by the High Commissioner, in the first instance in October and December, 1944, on the basis of such information as was then available in his office. These estimate were, however, subsequently substantially modified by the Government, and in the absence of details of the provisions eventually fixed for the purpose of the budget it has not been possible generally to furnish precise explanations of variations between original and final grants or appropriations.

(e) Expenditure on Allotments of Pay of Officers is determined by the officers concerned and cannot be estimated with precision. Unless, therefore, special features exist no explanation of the difference between provision and expenditure has been furnished.

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 re-appropriations, i.e., to explain additions or modifications shown in column 1;

(2) between the final figure in column 2 and the actual expenditure in column 3, the difference between which appears in column 4.

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

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

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

NOTE 4.—The triple asterisk “\*\*\*” has been used in the body of the Appropriation Accounts to denote items in respect of which either full details or explanations of variations could not be given. The Government of West Bengal was not in a position to furnish them due to the transfer of the relevant records consequent on the Partition.

# 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.
25	1. Taxes on Income—				
	Authorised . . .	2,72,000	2,66,945	5,055	..
	Charged . . .	27,000	27,397	..	397
26	2. Salt . . .	66,000	60,958	5,042	..
27	3. Land Revenue—				
	Authorised . . .	55,12,000	48,56,558	6,55,442	..
	Charged . . .	1,25,000	1,29,785	..	4,785
33	4. Provincial Excise—				
	Authorised . . .	35,80,000	30,51,483	4,78,517	..
	Charged . . .	15,000	11,118	3,882	..
36	5. Stamps . . .	8,08,000	10,00,162	..	1,92,162
38	6. Forest—				
	Authorised . . .	39,04,000	38,47,629	56,371	..
	Charged . . .	6,73,000	6,34,468	38,532	..
44	7. Registration—				
	Authorised . . .	29,60,000	28,99,774	60,226	..
	Charged . . .	500	536	..	36
46	9. Other Taxes and Duties—				
	Authorised . . .	8,99,000	8,89,996	9,004	..
	Charged . . .	25,000	24,253	747	..
49	11. Irrigation—				
	Authorised—				
	Gross . . .	2,17,31,000	1,94,67,724	22,63,276	..
	Deduct—Recoveries . . .	..	—6,858	6,858	..
	Charged . . .	3,47,000	3,06,706	40,294	..
68	12. Interest on Ordinary Debt—				
	Authorised . . .	2,000	..	2,000	..
	Charged . . .	1,13,36,000	70,72,180	42,63,820	..
71	13. General Administration—				
	General Administration—				
	Authorised . . .	2,72,90,000	2,35,66,045	37,23,955	..
	Charged . . .	39,36,000	38,65,404	70,596	..

**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.
84	14. General Administration—				
	Debt Conciliation . . . .	16,00,000	15,02,634	97,366	..
85	15. Administration of Justice—				
	Authorised . . . . .	1,00,62,000	1,02,94,985	..	2,32,985
	Charged . . . . .	28,64,000	28,79,176	..	15,176
91	16. Jails and Convict Settlements—				
	Authorised . . . . .	1,10,70,000	96,21,189	14,48,811	..
	Charged . . . . .	87,000	57,526	29,474	..
100	17. Police—				
	Authorised . . . . .	3,21,96,000	3,39,07,031	..	17,11,031
	Charged . . . . .	17,61,000	18,98,555	..	1,37,955
108	18. Ports and Pilotage—				
	Authorised . . . . .	3,88,000	4,25,620	..	37,620
	Charged . . . . .	1,03,000	1,01,801	1,199	..
113	19. Scientific Departments . .	42,100	41,806	294	..
114	20. Charges on account of Education—				
	Authorised . . . . .	2,56,63,000	2,56,16,797	46,203	..
	Charged . . . . .	7,62,000	7,72,404	..	10,404
131	21. Charges on account of Anglo-Indian and European Education—				
	Authorised . . . . .	11,90,800	11,91,878	..	1,078
	Charged . . . . .	200	94	106	..
133	22. Medical—				
	Authorised . . . . .	1,12,44,000	1,10,34,662	2,09,338	..
	Charged . . . . .	5,26,000	5,01,865	24,135	..
143	23. Public Health—				
	Authorised . . . . .	1,26,49,000	1,62,83,067	..	36,34,067
	Charged . . . . .	93,000	91,782	1,218	..

**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.
151	24. Charges on account of Agriculture—				
	Authorised . . . .	2,55,41,000	2,05,42,297	49,98,703	..
	Charged . . . .	1,17,000	1,37,937	..	20,937
167	25. Charges on account of Veterinary—				
	Authorised . . . .	11,44,000	11,63,828	..	19,828
	Charged . . . .	27,000	29,209	..	2,209
171	26. Charges on account of Co-operative Credit—				
	Authorised . . . .	20,29,000	19,73,341	55,659	..
	Charged . . . .	2,000	23,309	..	21,309
174	27. Industries—Industries—				
	Authorised . . . .	68,61,000	60,77,646	7,83,354	..
	Charged . . . .	1,000	4,766	..	3,766
179	28. Industries—Cinchona—				
	Authorised . . . .	17,51,000	19,25,542	..	1,74,542
	Charged . . . .	46,000	41,980	4,020	..
189	29. Miscellaneous Departments—				
	Authorised . . . .	9,34,000	9,78,669	..	44,669
	Charged . . . .	50,000	49,620	380	..
192	30. Civil Works—				
	Authorised . . . .	1,65,85,000	1,41,98,286	23,86,714	..
	Charged . . . .	13,67,000	13,02,689	64,311	..
217	31. Famine—				
	Authorised . . . .	4,21,00,000	3,30,29,666	90,70,334	..
	Charged . . . .	73,600	73,308	..	295



**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
		Ra.	Ra.	Ra.	Ra.
223	32. Superannuation Allowances and Pensions, etc.—				
	Authorised . . . .	1,08,13,700	1,07,82,110	31,590	..
	<i>Charged</i> . . . .	35,97,200	35,78,663	18,537	..
228	33. Charges on account of Stationery and Printing—				
	Authorised . . . .	39,60,400	35,10,945	4,49,455	..
	<i>Charged</i> . . . .	21,000	21,103	..	103
236	34. Miscellaneous—				
	Authorised . . . .	2,42,37,000	1,97,85,254	44,51,746	..
	<i>Charged</i> . . . .	61,98,000	61,44,307	53,693	..
240	35. Extraordinary Charges—				
	Authorised . . . .	10,14,71,000	9,01,36,334	1,13,34,666	..
	<i>Charged</i> . . . .	20,88,000	18,58,260	2,29,740	..
272	8. Charges on account of Motor Vehicles Acts—				
	<i>Charged</i> . . . .	4,50,000	4,50,000	..	..
272	10. Interest on Works for which Capital Accounts are kept—				
	<i>Charged</i> . . . .	16,90,000	17,35,351	..	45,351
273	36. Capital outlay on Provincial Schemes connected with the war, 1939—				
	Authorised . . . .	22,74,68,000	—7,63,21,259	30,37,89,259	..
	<i>Charged</i> . . . .	1,00,000	—4,14,450	5,14,450	..
295	37. Deposits and Advances— Interest-free Advances . .	20,79,000	18,09,515	2,69,485	..

# 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.
296	£S. Loans and Advances bearing Interest—				
	Authorised . . . .	2,03,84,000	1,36,97,706	66,86,294	..
	<i>Charged</i> . . . .	35,000	70,500	..	35,500
	Totals—				
	Authorised—				
	Gross . . . .	66,04,37,000	31,31,16,823	35,33,68,159	60,47,982
				Net saving Rs. 34,73,20,177	
	<i>Deduct—Recoveries</i> . . . .	..	—6,858	6,858	..
	<i>Charged</i> . . . .	3,85,43,500	3,34,82,502	53,59,134	2,98,136
				Net saving Rs. 50,60,998	
	GRAND TOTAL	69,89,80,500	34,65,92,467	35,87,34,151	63,46,118

## Amounts of excesses uncovered by grants or appropriations—

	Rs.
Authorised (see paragraph 8 of the Audit Report) . . . .	60,47,982
<i>Charged</i> (see paragraph 9 of the Audit Report) . . . .	2,98,136

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 (now defunct) 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 24th March, 1949. }

V. NARAHARI RAO,  
 Auditor General of India.

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 "4.—Taxes on Income other than Corporation Tax".</b>			
<b>Collection of Agricultural Income Tax—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	22,900		
S. . . . .	4,000		
		26,900	27,397
			+497
<b>Col. 1.—Supplementary grant is taken to meet enhanced rates of dearness allowance.</b>			
<i>Authorised—</i>			
O. . . . .	2,71,600		
R. . . . .	—4,740		
		2,66,860	2,66,945
			+85
<b>For rounding—</b>			
<i>Charged</i> . . . . .		100	..
<i>Authorised</i> . . . . .		400	..
			—400
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	4,740	4,740	..
			—4,740
<b>Totals—</b>			
<i>Charged</i> . . . . .		27,000	27,397
<i>Authorised</i> . . . . .		2,72,000	2,66,945
			—5,055

## REVIEW.

The charged excess was 1·5 per cent. against a saving of 5 per cent. in the previous year. There were savings in the authorised section, which were 1·9 and 1 per cent. of the original grant and the modified appropriation compared with 15·7 and 5·0 per cent. respectively in the preceding year.

2. A loss of Rs. 478 being the amount of cash and value of postage stamps stolen from an office was written off by the competent authority.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	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.		
O. . . . .	57,000		
S. . . . .	9,000	63,500	60,958
R. . . . .	—2,500		—2,542
Col. 1.—Supplementary provision for (i) additional staff (Rs. 2,000) and (ii) enhanced rates of dearness allowance (Rs. 7,000) was not fully required due to delay in the appointment of the additional staff (—Rs. 2,500).			
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	2,500	2,500	..
Total . . . . .		66,000	60,958
			—5,042

### REVIEW.

The savings were 7·6 per cent. of the grant and 4·0 per cent. of the modified appropriation compared with 12·0 and 0·8 per cent. respectively in the previous year.

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 "7.—Land Revenue".</b>			
<b>A.—CHARGES OF ADMINISTRATION—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	46,400	38,590	36,248
R. . . . .	—7,810		
			—2,342
<b>Col. 1.—Change of personnel and unfilled vacancy.</b>			
<i>Authorised—</i>			
O. . . . .	78,000	83,321	79,660
S. . . . .	11,000		
R. . . . .	—5,679		
			—3,611
<b>Col. 1.—Additional officers for land acquisition work in connection with post-war road projects which were, however, slowed down for want of experienced officers and technical staff.</b>			
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	13,000	13,160	12,164
R. . . . .	160		
			—996
<i>Authorised—</i>			
O. . . . .	7,61,308	8,17,253	8,10,367
S. . . . .	1,82,000		
R. . . . .	—1,26,055		
			—6,886
<b>Col. 1.—Larger number of certificate cases (Rs. 40,000). The work of post-war road projects (Rs. 1,42,000) was subsequently slowed down (Rs. 1,08,000), vide also remarks under A.-1.—</b>			
<b>Authorised—Col. 1.</b>			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	16,900	25,145	26,140
S. . . . .	3,100		
R. . . . .	5,145		
			+995
<b>Col. 1.—Increased dearness allowance.</b>			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>contd.</i></b>			
<b>A.—CHARGES OF ADMINISTRATION—<i>concl'd.</i></b>			
<b>A.-3.—Allowances, honoraria, etc.—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	4,82,898		
S. . . . .	1,54,300	5,76,249	5,91,100
R. . . . .	—60,949		+14,851
Col. 1.—Same as under A.-1.—Authorised Col. 1.			
<b>A.-4.—Contingencies—</b>			
Charged . . . . .	600	1,808	+1,208
Authorised—			
O. . . . .	1,40,407		
S. . . . .	40,500	1,69,672	1,63,953
R. . . . .	—11,235		—5,719
Col. 1.—Same as under A.-1.—Authorised—Col. 1.			
<b>A.-5.—Grants in-aid, Contributions, etc.—</b>			
R. . . . .	329	329	..
			—329
<b>A.-6.—Establishment charges payable to other Governments, Departments, etc. . . . .</b>			
	62,060	60,375	—1,685
<b>A.-7.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—2,83,273		
R. . . . .	—31,680	—3,14,953	—2,93,732
			+21,221
<b>B.—MANAGEMENT OF GOVERNMENT ESTATES—</b>			
<b>B.-1.—Pay of officers—</b>			
O. . . . .	51,500		
R. . . . .	9,518	61,018	66,085
			+5,067
Col. 1.—Entertainment of officers on pay higher than that budgeted for.			
<b>B.-2.—Pay of Establishment—</b>			
O. . . . .	4,62,000		
S. . . . .	20,000	5,23,694	5,26,768
R. . . . .	41,694		+3,074
Col. 1.—Additional staff in connection with the intensive rent collection drive launched in Khasmahals.			

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

**Major Head "7.—Land Revenue"—*contd.*****R.—MANAGEMENT OF GOVERNMENT ESTATES—*concl.*****B.-3.—Allowances, honoraria, etc.—**

	Rs.			
O. . . . .	4,57,200	6,37,577	6,78,642	+41,065
S. . . . .	34,000			
R. . . . .	1,46,377			

Cols. 1 and 4.—Enhanced rates of dearness allowance (Rs. 34,000) and travelling allowance of the additional staff entertained for rent collection as well as bonus for good collection of rent in Khasmahals (Rs. 1,77,518).

**B.-4.—Contingencies—**

O. . . . .	5,17,700	10,72,584	9,88,944	—83 640
S. . . . .	11,76,000			
R. . . . .	—6,21,116			

Col. 1.—Supplementary provision for (i) the construction of embankments in the Sundarban Colonisation area (Rs. 41,000), (ii) larger expenditure on collection of rent in Khasmahals owing to better collection (Rs. 82,000) and (iii) the schemes for improvement of Government Estates (including the Kutubdia Khasmahal) (Rs. 10,53,000) which, however, could not be completed for want of time (—Rs. 6,21,116).

**B.-5.—Losses—**

R. . . . .	2,553	2,553	2,434	—119
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Col. 1.—See paragraphs 3 and 4 of the review.

**C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—***Charged—*

O. . . . .	45,000	41,229	39,999	—1,221
R. . . . .	—3,780			

**D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—****D. 1.—Pay of Officers—***Charged—*

R. . . . .	6,100	6,100	8,397	+2,297
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Cols. 1 and 4.—Entertainment of officers in connection with the resumption of Revisional Settlement operations in Bakarganj.

*Authorised—*

O. . . . .	55,900	76,547	67,963	—8,584
S. . . . .	14,000			
R. . . . .	6,647			

Col. 1.—Entertainment of additional officers in connection with the resumption of Revisional Settlement operations in Bakarganj and Survey of the Salt Lake area. Col. 4.—Some officers did not join their posts in time.

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

**Major Head '7.—Land Revenue'—*contd.*****D.—SURVEY, SETTLEMENT AND RECORD OPERATIONS—*concl'd.*****D.-2.—Pay of Establishment—**

Rs.

O. . . . .	2,29,450	2,28,509	2,11,618	—16,891
S. . . . .	39,000			
R. . . . .	—39,941			

Col. 1.—Resumption of Revisional Settlement operations in Bakarganj. The original included the provision to cover charges for anticipated reversion of Kanungos deputed to other Departments which did not materialise.

**D.-3. —Allowances, honoraria, etc.—**

<i>Charged</i> . . . . .	..	5,029	+5,029
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Col. 4.—See sub-head D. 1. —Charged.

**Authorised—**

O. . . . .	2,19,950	3,54,869	3,37,028	—17,841
S. . . . .	90,500			
R. . . . .	44,419			

Col. 1.—(i) Resumption of the Revisional Settlement operations in Bakarganj (Rs. 90,500) and (ii) house-rent allowance and enhanced rates of dearness and travelling allowances (Rs. 42,949).

**D.-4.—Contingencies—**

O. . . . .	2,26,300	3,22,818	3,25,617	+2,799
S. . . . .	1,06,600			
R. . . . .	—10,082			

Col. 1.—See sub-head D.-3.—Authorised—Col. 1.—item (i).

**D.-7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc..**

—6,000	—15,046	—9,046
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Col. 4.—Larger recovery owing to higher demand for printed maps.

**E.—LAND RECORDS—**

O. . . . .	83,900	83,840	85,592	+1,752
R. . . . .	—60			

**F.—ASSIGNMENTS AND COMPENSATIONS—**

O. . . . .	90,500	1,61,599	1,53,722	—7,877
R. . . . .	70,799			

Col. 1.—Larger claims for Malikana towards the end of the year.



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "7.—Land Revenue"—<i>concd.</i></b>			
<b>G.—CHARGES IN ENGLAND—</b>			
G.-1.—Secretary of State . . . . .	13,360	15,019	+ 1,659
G.-2.—High Commissioner . . . . .	400	422	+ 22
H.—LOSS OR GAIN BY EXCHANGE . . . . .	..	27	+ 27
For rounding . . . . .	240	..	—240
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>	Rs.		
R. . . . .	185	185	.. —185
<i>Authorised—</i>			
R. Gross . . . . .	5,52,791	5,52,781	.. —5,52,781
R. Deductions . . . . .	31,680	31,680	.. —31,680
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,25,000	1,29,785	+ 4,785
<i>Authorised—</i>			
Gross . . . . .	53,01,273	51,65,336	—6,35,937
Deductions . . . . .	—2,89,273	—3,08,778	—19,505
Net . . . . .	55,12,000	48,56,558	—6,55,442

## REVIEW.

The charged excess was 3·8 per cent. of the authenticated appropriation as compared with the saving of 15·1 per cent. in the previous year. The excess over modified appropriation was 4·0 per cent. against 0·4 per cent. in 1944-45. In the authorised section the budget exceeded that of the previous year by Rs. 15,76,500. The principal contributory causes to the excess were (i) land acquisition work in connection with post-war road projects (Rs. 1,56,000), (ii) intensive rent collection drive launched in Khasmahals (Rs. 1,02,000), (iii) improvement of Government Estates in Khasmahals (Rs. 10,53,000) and (iv) resumption of Revisional Settlement operation in Bakarganj (Rs. 2,43,000). The expenditure exceeded that of 1944-45 by Rs. 10,52,905. The net saving was Rs. 6,55,442 during the year under review, i.e., 11·9 per cent. in the grant compared with 3·4 per cent. in the preceding year and was due primarily to the fact that the schemes

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REVIEW—*concl'd.*

for the improvement of Government Estates in Khasmahals could not be completed within the year. The saving in the modified appropriation was 1·4 per cent. only against 2·6 per cent. in the preceding year.

2. A sum of Rs. 2·90 lakhs was provided under B.-2, B.-3 and B.-4 in connection with the intensive rent collection drive launched in Khasmahals. But the collections from Estates held direct by Government fell off during the year under review and a sum of Rs. 75·79 lakhs was collected compared with the collections of Rs. 132·49 lakhs in 1944-45 and Rs. 79·51 lakhs in 1943-44.

3. A loss of Rs. 1,714 representing collections from a Khasmahal and resulting from a dacoity committed in the house of the collecting Tahsildar was written off by the competent authority. Police investigation was of no avail. The loss in question was not occasioned by any serious negligence on the part of any Government servant calling for disciplinary action.

4. A sum of Rs. 1,103 representing collections made by a Tahsildar was stolen from an iron safe embedded in a Police station, though there was a whole-time guard on duty there. The safe was secured by one padlock which was broken by the miscreants. Police investigation failed to trace the miscreants. The amount has been written off and as remedial measure, the safe has been provided with a body lock together with a strong chhube's padlock.

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 "8.—Provincial Excise".</b>			
<b>A.—SUPERINTENDENCE—</b>			
O. . . . . Rs. 3,40,400	3,79,400	3,80,377	4,977
S. . . . . 29,000			
R. . . . . 10,000			
Col. 1.—Provision for enhanced dearness and other allowances.			
<b>B.—DISTRICT CHARGES—</b>			
<b>B.—Pay of Officers—</b>			
O. . . . . 2,75,000	3,10,000	3,03,310	—6,690
S. . . . . 25,000			
R. . . . . 10,000			
Col. 1.—Provision for temporary Inspectors not anticipated at the budget stage			
<b>B.—Pay of Establishment—</b>			
<b>Charged—</b>			
O. . . . . 5,300	4,095	4,099	+4
R. . . . . —1,205			
Col. 1.—One sub-Inspector was discharged and certain posts of constables were not filled up.			
<b>Authorised—</b>			
O. . . . . 6,27,000	6,11,000	6,19,730	+8,730
R. . . . . —16,000			
<b>B.—3.—Allowances, honoraria, etc.—</b>			
<b>Charged—</b>			
O. . . . . 5,250	3,368	3,808	+440
R. . . . . —1,882			
Col. 1.—Less tours by the excise staff.			
<b>Authorised—</b>			
O. . . . . 6,32,500	8,88,000	8,95,119	+7,119
S. . . . . 5,15,000			
R. . . . . —2,59,500			
Col. 1.—Supplementary grant obtained on a rough basis to meet (i) enhanced rates of dearness allowance (Rs. 3,20,000), (ii) cost of extensive tour (Rs. 1,75,000), (iii) grant of compensatory house-rent allowance (Rs. 7,000) and (iv) more rewards owing to an increase in the number of cases (Rs. 13,000) was found excessive and a substantial portion (Rs. 2,47,000) was surrendered.			

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"—<i>contd.</i></b>			
<b>B.—DISTRICT CHARGES—<i>concl.</i></b>			
<b>B. 4.—Contract Contingencies—</b>			
Charged . . . . .	500	450	—50
Authorised—	Rs.		
O. . . . . 70,000	86,000	83,815	—2,185
R. . . . . 16,000			
Col. 1.—Increase in the prevailing market price of articles.			
<b>B.5.—Other contingencies—</b>			
Charged—			
O. . . . . 100	..	..	..
R. . . . . —100			
Authorised—			
O. . . . . 94,100	1,22,700	1,05,772	—16,928
S. . . . . 33,000			
R. . . . . —4,400			
Col. 1.—Supplementary grant was obtained to meet (i) the cost of a motor truck for the Excise staff (Rs. 14,000), (ii) heavier clothing charges (Rs. 14,000) and (iii) the charges for more rewards to private persons owing to an increase in the number of cases (Rs. 5,000). Col. 4.—The saving was caused by non-adjustment of debit invoices for supply of articles of uniform in the accounts for the year owing to delay in the receipt thereof.			
<b>C.—COST OF OPIUM SUPPLIED TO PROVINCIAL EXCISE</b>			
<b>DEPARTMENT—</b>			
O. . . . . 7,66,000	7,66,500	5,46,239	—2,20,261
R. . . . . 500			
Col. 4.—Non-adjustment of the cost of some consignments of opium for want of timely receipt of debit memos			
<b>D.—COMPENSATIONS—</b>			
Charged—			
O. . . . . 4,000	2,761	2,761	..
R. . . . . —1,239			
Col. 1.—Smaller claims than originally anticipated.			
Authorised—			
O. . . . . 1,16,000	1,17,200	1,17,121	—79
R. . . . . 1,200			
<b>E.—CHARGES IN ENGLAND—</b>			
E.2.—High Commissioner . . . . .	2,200	..	—2,200
Col. 4.—Liabilities for stores carried forward.			

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"—concl'd.</b>			
<b>G.—WORKS—</b>			
O. . . . .	Ra. 5,000		
R. . . . .	—5,000	..	..
Col. 1.—Postponement of the projects for new works owing to scarcity of materials.			
For rounding—			
Charged . . . .	—150	..	+150
Authorised—			
O. . . . .	—200		
R. . . . .	200	..	..
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	4,426	4,426	.. —4,426
Authorised—			
R. . . . .	2,47,000	2,47,000	.. —2,47,000
<b>Totals—</b>			
Charged— . . . . .	15,000	11,118	—3,882
Authorised . . . . .	35,30,000	30,51,483	—4,78,517

## REVIEW.

Charged savings were 25·9 per cent. of the original appropriation as compared with an excess of 1·1 per cent. in the previous year. In respect of the modified appropriation there was, however, an excess of 5·1 per cent. In the authorised section the savings were 13·6 per cent. of the grant and 7·1 per cent. of the modified appropriation against an excess of 0·3 per cent. over the original grant in the year 1944-45. Sub-heads B.3 and C mainly contributed to the savings.

2. *Remission of revenue.*—A sum of Rs. 1,682, representing excise duty on a certain quantity of beer supplied by a company as Christmas gift to troops of an army stationed in Bengal, was ordered to be remitted by Government.

3. A sum of Rs. 8,884, representing the revenue that would have been derived from 2 mds. and 35 srs. of Ganja removed clandestinely by a Sub-Inspector of Excise in charge of the Ware house for illicit sale during the year 1942-43 was written off by Government. The fraud did not disclose any defect in the existing rules and orders; it was rendered possible on account of laxity in the supervision of the work of the Sub-Inspector. Government dismissed the Sub-Inspector from service and also expressed their grave displeasure for this laxity in supervision on the part of the district Superintendent of Excise.

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>			
O. . . . .	Rs. 49,800		
S. . . . .	42,000		
R. . . . .	8,165		
	99,965	94,626	—5,339
Col. 1.—Adjustment of a loss in connection with a defalcation in the Calcutta Collectorate (Rs. 42,000), (see also paragraph 3 of the review) and larger indent for stamps, higher freight, enhanced rates of dearness allowance, etc. (Rs. 8,165).			
<b>A. 2.—Charges for the Sale of Stamps—</b>			
O. . . . .	3,20,000		
S. . . . .	30,000		
R. . . . .	—30,000		
	3,20,000	4,97,684	+1,77,684
Cols. 1 and 4— <i>Vide</i> paragraph 2 of the review.			
<b>A. 3.—Cost of Stamps supplied from Central Stamp Stores—</b>			
O. . . . .	1,15,000		
R. . . . .	10,000		
	1,25,000	1,28,134	+3,134
<b>B.—JUDICIAL—</b>			
<b>B. 1.—Superintendence—</b>			
O. . . . .	24,900		
R. . . . .	4,085		
	28,985	26,293	—2,692
Col. 1.—Enhanced rates of dearness allowance, larger indent for stamps, higher freight, etc.			
<b>B. 2.—Charges for the sale of Stamps—</b>			
O. . . . .	1,10,000		
S. . . . .	6,000		
R. . . . .	—6,000		
	1,10,000	1,27,265	+17,265
Cols. 1 and 4.—See paragraph 2 of the review.			
<b>B. 3.—Cost of Stamps supplied from Central Stamp Stores—</b>			
O. . . . .	85,000		
S. . . . .	25,000		
R. . . . .	10,000		
	1,20,000	1,26,165	+6,165
Col. 1.—Larger indent for stamps than originally anticipated.			

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"—concl'd.</b>			
For rounding—			
O. . . . .	Rs. 300		
R. . . . .	—300	..	..
Surrenders or withdrawals within grant or appropriation—			
R. . . . .	4,050	4,050	..
			—4,050
Total .	8,08,000	10,00,162	+ 1,92,162

## REVIEW.

The excesses were 23·8 and 24·4 per cent. of the grant and the modified appropriation as compared with 4·4 per cent. in the previous year.

2. The final excesses of Rs. 1,77,684 under A.-2. and Rs. 17,265 under B.-2. on account of increase in the sale of stamps remained unregularised. Supplementary grants of Rs. 30,000 and Rs. 6,000 obtained under the heads to meet increased discount to vendors due to larger sale of stamps were completely withdrawn on the grounds that there was a fall in the sale of stamps in one case and over-estimation in the case of the other. This indicates defective financial administration.

3. Sub-head A.-1.—Col. 3.—includes an expenditure of Rs. 42,039 on account of the loss of stamp revenue written off by Government. The case was mentioned in the review under the Appropriation Account of grant No. 4 for the year 1939-40.

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>			
Charged—	Rs.		
O. . . . .	2,50,000	1,24,305	89,810
R. . . . .	—1,25,695		
Cols. 1 and 4.—Less demand for timber during the latter part of the year owing to cessation of hostilities.			
Authorised—			
O. . . . .	10,50,000	12,53,060	12,06,520
S. . . . .	2,59,000		
R. . . . .	—55,940		
Col. 1.—Mainly larger demand for timber and charcoal.			
<b>A.II.—Timber and other produce removed from the forests by consumers and purchasers—</b>			
Charged—			
O. . . . .	10,000	12,575	12,390
R. . . . .	2,575		
Col. 1.—Dearness allowance to boatmen at enhanced rates.			
Authorised—			
O. . . . .	2,90,000	3,59,395	3,62,425
R. . . . .	69,395		
Col. 1.—Mainly (i) dearness allowance at enhanced rates (Rs. 36,400), (ii) increased cost of repairing and maintaining boats and launches (Rs. 14,500), as also of (iii) laying out coupes (Rs. 7,400).			
<b>A.III.—Construction purchase and maintenance, etc.—</b>			
Charged—			
O. . . . .	30,000	37,285	37,285
R. . . . .	7,285		
Col. 1.—(i) Financing of post-war schemes (Rs. 2,264), (ii) repairs to roads, etc., resumed on cessation of hostilities (Rs. 2,000) and (iii) cumulative effect of larger contingent expenditure (Rs. 3,021).			
Authorised—			
O. . . . .	3,95,000	5,20,841	4,94,328
R. . . . .	1,25,841		
Col. 1.—Mainly cost of (i) repairs and (ii) post-war projects.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "10.—Forest"— <i>contd.</i>			
A.—CONSERVANCY AND WORKS— <i>concl.</i>			
A-IV.—Conservancy and Regeneration—			
Charged—	Rs.		
O. . . . .	23,500	26,520	26,519
R. . . . .	3,020		
Authorised—			
O. . . . .	1,68,310	2,03,137	2,01,925
S. . . . .	23,500		
R. . . . .	11,327		
Col.1.—(i) As under sub-head A-I.—Authorised—(Rs. 23,500), (ii) creation of new plantation and upkeep and tending of old ones with the exit of war conditions (Rs. 6,685).			
A-V.—Miscellaneous—			
Charged—			
O. . . . .	2,02,650	4,39,145	4,38,541
R. . . . .	2,36,495		
Col. 1.—Larger supply of timber, etc., for military purposes.			
Authorised—			
O. . . . .	39,81,150	42,71,825	41,77,075
S. . . . .	63,000		
R. . . . .	2,27,675		
Col. 1.—Same as under Charged.—Col. 1.			
A-VI.—Suspense—			
R. . . . .	—175	—175	1,881
Col. 4.—***			
A-VIII.—Deduct—Amount recoverable from other Governments, Departments, etc.—			
Charged—			
O. . . . .	—2,00,000	—4,36,295	—3,90,858
R. . . . .	—2,36,295		
Col. 1.—Larger recovery for the reason under A.V.—Charged. Col. 4.—Adjustment made at the end of the year to rectify an erroneous credit of the previous year.			
Authorised—			
O. . . . .	—38,00,000	—41,53,949	—40,31,671
R. . . . .	—3,53,949		
Col. 1.—Same as under Charged—Col. 1.			

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>B.—ESTABLISHMENT—</b>			
<b>B-1.—Pay of Officers—</b>	Rs.		
<i>Charged—</i>			
O. . . . . 2,07,500	2,44,312	2,30,177	—14,135
R. . . . . 36,812			
Col. 1.—Post-budget creation of the post of the Chief Conservator and entertainment of additional officers.			
<i>Authorised—</i>			
O. . . . . 1,13,000	1,24,379	1,23,525	—854
S. . . . . 16,600			
R. . . . . —5,221			
Col. 1.—Additional officers to cope with larger demand for timber and other produce.			
<b>B-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . . 39,300	40,120	39,616	—504
R. . . . . 820			
<i>Authorised—</i>			
O. . . . . 5,50,700	5,95,274	5,79,344	—15,930
S. . . . . 24,000			
R. . . . . 20,574			
<b>B-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 80,000	1,27,398	1,17,502	—9,896
R. . . . . 47,398			
Col. 1.—Enhanced rates of dearness allowance and payment of war and Calcutta allowances in some cases.			
<i>Authorised—</i>			
O. . . . . 5,32,500	6,69,442	6,66,004	—3,438
S. . . . . 73,700			
R. . . . . 63,242			
Col. 1.—Mainly enhanced dearness allowance.			
<b>B-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 5,560	7,365	7,357	
R. . . . . 1,805			
Col. 1.—Purchase of a type-writer and larger payment of money order commission.			

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>B.—ESTABLISHMENT—<i>concl'd.</i></b>			
<b>B-4.—Contingencies—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	74,440	1,27,130	1,13,091
S. . . . .	5,300		
R. . . . .	47,390		
			—14,039
Col. 1.—(i) Shifting of some offices, (ii) arrear stipends and travelling allowances of some students under training and (iii) cumulative effect of larger contingent charges. Col. 4.—The arrear stipends and travelling allowances of some students not paid before the close of the year.			
<b>B-5.—Losses—</b>			
R. . . . .	2,576	2,576	2,901
			+ 325
Col. 1.—See paragraph 2 of the review.			
<b>B-6.—Grants-in-aid, contributions, etc.—</b>			
Charged . . . . .	25	25	..
Authorised . . . . .	1,505	1,505	..
<b>B-8.—Establishment charges payable to other Governments, Departments, etc.</b>			
	14,000	14,000	..
<b>B-9.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
Charged—			
R. . . . .	—11,017	—11,017	—17,560
			—6,543
Cols. 1 and 4.—Recoveries from other Governments for payment of compensation to some officers.			
Authorised—			
O. . . . .	—23,000	—88,840	—62,258
R. . . . .	—65,840		
			+ 26,582
Col. 1.—Partly as stated under Charged and partly recovery in connection with the Government of India timber Depots. Col. 4.—Recoveries not effected in full.			
<b>D.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
Charged—			
O. . . . .	24,000	43,800	43,588
R. . . . .	19,800		
			—212
Col. 1.—Officers on unforecast leave.			
Authorised—			
S. . . . .	1,900	4,400	7,025
R. . . . .	2,500		
			+ 2,625
Col. 1.—An officer on deputation (Rs. 1,600) and provision for a new scholar (Rs. 900).			
Col. 4.—Mainly cost of passages late in the year.			

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>E.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged—</i>	Rs.		
R. . . . .	27	76	+49
Authorised . . . . .	..	12	+12
<b>F.—SPECIAL DEVELOPMENT PROGRAMME—</b>			
S. . . . .	89,000		
R. . . . .	—89,000	..	..
Col. 1.—Provision transferred to Sub-heads A. II, A. III, A. IV, A. V, and A. VIII, (all Authorised), as the charges were subsequently decided to be booked under them.			
For rounding—			
<i>Charged—</i>			
O. . . . .	465		
R. . . . .	—465	..	..
<i>Authorised—</i>			
O. . . . .	395		
R. . . . .	—395	..	..
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. Gross . . . . .	—2,29,877	—2,29,877	..
R. Deductions . . . . .	2,47,312	2,47,312	..
<i>Authorised—</i>			
R. Gross . . . . .	—4,19,789	—4,19,789	..
R. Deductions . . . . .	4,19,789	4,19,789	..
<b>TOTALS—</b>			
<i>Charged—</i>			
Gross . . . . .	8,73,000	10,42,886	+1,69,886
Deductions . . . . .	—2,00,000	—4,08,418	—2,08,418
Net . . . . .	6,73,000	6,34,468	—38,532
<i>Authorised—</i>			
Gross . . . . .	77,27,000	79,41,558	+2,14,558
Deductions . . . . .	—38,23,000	—40,93,929	—2,70,929
Net . . . . .	39,04,000	38,47,629	—56,371

## REVIEW.

The budget in the charged section of the grant exceeded that of the previous year by Rs. 68,000. The main factor for the excess was the provision for dearness allowance at enhanced rates. The expenditure, on the other hand, fell below that of the previous year by Rs. 2,04,956, the decrease being generally attributable to less demand for timber for war purposes, as a sequel to the cessation of hostilities during the year under review. There was a saving of 5·7 per cent. in the original appropriation as against an excess of 38·7 per cent. in the preceding year. The saving in the modified appropriation was, however, 3·2 per cent. The budget in the authorised section exceeded that of the previous year by Rs. 5,70,000 chiefly due to (i) larger demand for timber and charcoal (Rs. 4,02,100), (ii) enhanced dearness allowance (Rs. 63,000) and (iii) special development programme (Rs. 89,000). The expenditure was higher than that of the previous year by Rs. 1,82,027. There was a net saving of 1·4 per cent. in the grant as compared with an excess of 9·9 per cent. in the previous year.

2. While examining the accounts rendered by a Forest Ranger, the Divisional Forest Office, noticed that the chalan in support of a remittance of Rs. 2,892 to the Treasury, did not accompany the accounts. An enquiry in the matter was started by the Divisional Forest Officer immediately and, in course of the investigation, it transpired that, besides the above sum the Forest Ranger had misappropriated other forest revenues amounting to a total sum of Rs. 4,262. A criminal case was instituted against the Forest Ranger in which he was convicted. He was dismissed from Government service and his security deposit, with interest accrued thereon amounting to Rs. 1,361 was forfeited to Government. The balance of the loss, amounting to Rs. 2,901 was written off by Government.

3. The accounts of the Siliguri Band Saw Mill Sub-division and the Manager's financial review will be found in the Appendix on page 300.

## Grant No. 7.—Registration.

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 "11.—Registration".</b>			
<b>A.—SUPERINTENDENCE—</b>			
	Rs.		
O. . . . .	87,000	94,500	92,776
S. . . . .	6,000		
R. . . . .	1,500		
			—1,724
<b>B.—DISTRICT CHARGES—</b>			
<b>B. 1.—Pay of Officers—</b>			
O. . . . .	8,00,500	7,65,500	7,50,834
R. . . . .	—35,000		
			—14,666
<b>B. 2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .	..	240	240
<b>Authorised—</b>			
O. . . . .	8,98,000	9,08,000	9,03,343
S. . . . .	1,00,000		
R. . . . .	—90,000		
			—4,657
Col. 1.—Supplementary grant was unnecessarily obtained under this sub-head.			
<b>B. 3.—Allowances, honoraria etc.—</b>			
<i>Charged—</i>			
O. . . . .	200	260	296
R. . . . .	60		
			+36
<b>Authorised—</b>			
O. . . . .	5,83,000	7,91,500	8,04,257
S. . . . .	1,82,000		
R. . . . .	26,500		
			+12,757
Col. 1.—Provision for larger expenditure under (i) dearness allowance owing to enhancement in the rate as well as entertainment of additional staff (Rs. 2,00,000) and (ii) compensatory house-rent allowance (Rs. 3,500).			
<b>B. 4.—Contract Contingencies—</b>			
O. . . . .	1,15,000	1,47,000	1,46,784
R. . . . .	32,000		
			—216
Col. 1.—To meet dearness allowance to contingency menials at enhanced rates (Rs. 10,000) and increased charges for remittance of larger receipts (Rs. 22,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "11.—Registration"—concl'd.</b>			
<b>B.—DISTRICT CHARGES—concl'd.</b>			
<b>B. 5.—Other contingencies—</b>			
	Rs.		
O. . . . .	1,92,100		
R. . . . .	11,000		
	2,03,100	2,05,090	+ 1,990
<b>B. 6.—Losses</b> . . . . .	..	20	+ 20
<b>B. 7.—Deduct—</b> Establishment charges recoverable from other Governments, Departments, etc.	—3,330	—3,330	..
<b>For rounding—</b>			
<i>Charged—</i>			
O. . . . .	60		
R. . . . .	—60		
	..	..	..
Authorised . . . . .	—270	..	+ 270
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. . . . .	54,000	54,000	..
			—54,000
<b>Totals—</b>			
<i>Charged</i> . . . . .	500	536	36
<b>Authorised—</b>			
Gross . . . . .	29,63,330	29,03,104	—60,226
Deductions . . . . .	—3,330	—3,330	..
Net . . . . .	29,60,000	28,99,774	—60,226

## REVIEW.

The authorised savings were 2·0 per cent. of the grant compared with an excess of 4·3 per cent. in the preceding year. The savings in respect of the modified appropriation were only 0·2 per cent.

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 "13.—Other Taxes and Duties."</b>			
<b>A.—COLLECTION CHARGES—</b>			
A. 1.—Entertainment Tax . . . . .	13,000	16,646	+3,646
Col. 4.—Funds for increased expenditure on account of the purchase of entertainment tax stamps not provided through oversight.			
A. 2.—Betting Tax . . . . .	5,000	..	—5,000
Col. 4.—The amount was drawn during the next financial year under a misapprehension.			
<b>A. 3.—Tax under Bengal Finance Act, 1939—</b>			
	Rs.		
O. . . . .	1,00,600	1,12,712	1,14,885
S. . . . .	17,000		
R. . . . .	—4,888		
Col. 1.—Provision for additional staff and increased rates of dearness allowance.			
<b>A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—</b>			
<b>A. 4(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	18,000	17,934	17,974
R. . . . .	—66		
<b>Authorised—</b>			
O. . . . .	1,62,080	1,73,380	1,72,706
S. . . . .	11,000		
R. . . . .	300		
<b>A. 4(2).—Pay of Establishment—</b>			
O. . . . .	1,48,100	1,65,840	1,64,821
S. . . . .	18,000		
R. . . . .	—280		
Col. 1.—Entertainment of additional staff.			
<b>A. 4(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	4,200	7,102	6,279
S. . . . .	3,000		
R. . . . .	—98		
Col. 1.—Provision for enhanced 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 "13.—Other Taxes and Duties"—<i>concl.</i></b>			
<b>A.—COLLECTION CHARGES—<i>concl.</i></b>			
<b>A. 4.—Tax under Bengal Finance (Sales Tax) Act, 1941—<i>concl.</i></b>			
<b>A. 4(3).—Allowances, honoraria, etc.—<i>concl.</i></b>			
Authorised—			
O. . . . . Rs. 1,61,000			
S. . . . . 35,000	1,95,905	1,95,382	—523
R. . . . . —95			
Col. 1.—Supplementary grant to meet (i) enhanced rates of dearness allowance (Rs. 28,000) and (ii) compensatory house-rent allowance (Rs. 7,000.)			
<b>A. 4(4).—Contingencies—</b>			
O. . . . . 82,400			
S. . . . . 26,000	1,08,455	1,07,886	—569
R. . . . . 55			
Col. 1.—(i) Unanticipated purchase of furniture and service postage stamps (Rs. 12,960) and (ii) payment of higher rental charges for office accommodation (Rs. 13,095).			
<b>B.—CHARGES UNDER THE ELECTRICITY ACTS—</b>			
O. . . . . 1,02,550			
S. . . . . 10,000	1,12,550	1,10,938	—1,612
Col. 1.—(i) Enhanced rates of dearness allowance (Rs. 5,000) and (ii) cost of passage and subsistence allowance for an Electric Inspector deputed to the United Kingdom for higher studies (Rs. 5,000).			
<b>C.—CHARGES IN ENGLAND—</b>			
High Commissioner . . . . .	6,720	6,720	..
<b>D.—LOSS OR GAIN BY EXCHANGE . . . . .</b>	..	12	+12
For rounding—			
Charged . . . . .	— 200	..	+200
Authorised . . . . .	550	..	— 550
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . . 164	164	..	— 164
Authorised—			
R. . . . . 4,888	4,888	..	—4,888
<b>Totals—</b>			
Charged . . . . .	25,000	24,253	—747
Authorised . . . . .	8,99,000	8,89,996	—9,004

## REVIEW.

Charged savings were 3·0 and 2·3 per cent. respectively of the authenticated and the modified appropriations against 30·1 and 2·8 per cent. in the year 1944-45. In the authorised section the savings were 1·0 and 0·5 per cent. of the grant and the modified appropriation compared with 2·4 and 0·1 per cent. in the previous year.

2. Three typewriters were stolen between the evening of a Saturday and the morning of the next Monday from the office of an Assistant Commissioner, Commercial Taxes. Police investigation failed to trace the miscreants. A sweeper of the office suspected of complicity in the matter was, however, dismissed from service. The value of the typewriters amounting to Rs. 1,350 was written off by competent authority.

See also the Audit Report.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XVII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept."</b>			
<b>Deduct—Working Expenses—</b>			
<b>A.—IRRIGATION WORKS—</b>			
Unproductive works—			
A . 8.—Extensions and Improvements—			
	Rs.		
O. . . . .	5,920	7,301	4,580
R. . . . .	1,381		
			—2,721
See item 3 of Annexure A.			
A . 9.—Maintenance and Repairs—			
O. . . . .	4,18,600	4,85,382	4,29,070
R. . . . .	66,782		
			—56,312
Col. 1.—(1) Unanticipated silt clearance of the Eden Canal (Rs. 35,000) and (2) additional urgent repair works in the Damodar and Eden Canals and increase in the rates of labour and materials (Rs. 20,000). Col. 4.—Some bills for silt clearance works were withheld owing to certain defects (Rs. 18,000) and smaller outlay in the Eden Canals (Rs. 35,000).			
A . 10.—Establishment—			
Revenue Establishment . . . . .	2,16,000	2,37,932	+21,932
Col. 4.—Increase in the rates of dearness allowance.			
For rounding . . . . .	—520	..	+520
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Unproductive works—			
B . 1.—Extensions and Improvements—			
O. . . . .	84,000	2,932	2,476
R. . . . .	—81,068		
			—456
See items 1, 2 and 4 of Annexure A.			
B . 2.—Maintenance and Repairs—			
O. . . . .	6,76,400	8,41,668	7,30,473
R. . . . .	1,65,268		
			—1,11,195
Col. 1.—Unestimated increased dredging works in some canals and protection of embankments in the Madaripur Bil Route. Col. 4.—(1) Unanticipated receipt of hire charges of dredgers and compensation for loss of tools and plants (Rs. 36,000), (2) less dredging work in some canals for want of dredgers etc., (Rs. 33,000), (3) non-payment of compensation for damages in connection with dredging bunds (Rs. 18,000) and (4) less expenditure due to late allotment of funds (Rs. 8,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept"—concl'd.</b>			
<b>B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—concl'd.</b>			
<b>B. 3.—Establishment—</b>			
Revenue Establishment . . . . .	95,600	1,04,812	+9,212
Col. 4.—Same as under A. 10.			
<hr/>			
<b>Total XVII.—Irrigation, etc.—</b>			
<b>Deduct—Working Expenses—</b>			
	Rs.		
O. . . . .	14,96,000	16,48,363	15,09,343
R. . . . .	1,52,363		
}			
—1,39,020			
<hr/>			
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues".</b>			
<b>C. A.—IRRIGATION WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>C. 1.—Works—</b>			
O. . . . .	24,300	5,23,400	4,92,780
R. . . . .	4,99,100		
}			
—30,620			
See items 8, 10 and 11 of Annexure A.			
<b>C. 2.—Emergency Irrigation Works—</b>			
O. . . . .	5,85,000	3,810	1,411
R. . . . .	—5,81,190		
}			
—2,399			
Col. 1.—Of the four works three were not taken up (Rs. 5,35,000) while the charges in respect of the other were adjustable under C. 5.—"Rehabilitation Programme" (Rs. 30,000). Col. 4.—Land charges not paid. See item 17 of Annexure A.			
<b>C. 2. A.—Deduct—Recoveries from the Central Government on account of Emergency Irrigation Schemes . . . . .</b>			
	—2,92,500	—23,075	+ 2,69,425
See paragraph 2 of the review.			
<b>C. 3.—Maintenance and Repairs—</b>			
O. . . . .	18,900	15,213	13,167
R. . . . .	—3,687		
}			
—2,046			
Col. 1.—Pumping sets, etc., were not worked due to the unwillingness of the cultivators to utilise water from pumps. Col. 4.—Cumulative petty savings and slow progress.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>C. A.—IRRIGATION WORKS—<i>concl.</i></b>			
Works for which no Capital Accounts are kept— <i>concl.</i>			
<b>C. 4.—Establishment—</b>			
Revenue Establishment . . . . .	900	..	—900
For rounding . . . . .	400	..	—400
Rehabilitation Programme—			
<b>C. 5.—Works—</b>			
O. . . . . Rs. 2,00,000	1,17,930	71,622	—46,308
R. . . . . —82,070			
Col. 1.—Post budget decision to take up some works as post-war schemes under Special Development Programme. Col. 4.—Slow progress of works owing to local objections, unhealthiness of certain localities and inability of contractors to push on with the work. See item 18 of Annexure A.			
<b>MISCELLANEOUS EXPENDITURE—</b>			
<b>C. 10.—Establishment—</b>			
Revenue Establishment . . . . .	1,41,000	46,151	—94,849
Col. 4.—The staff in connection with the Contour Survey of North Bengal could not be entertained in full for want of adequate technical personnel.			
<b>C. 12.—Other charges—</b>			
O. . . . . Rs. 7,33,400	2,57,070	1,21,391	—1,35,679
R. . . . . —4,76,330			
Col.—1.—Contour Survey of North Bengal not executed in full for want of adequate technical staff, etc. Col. 4.—(1) Debits for supply of instruments not raised within the year (Rs. 90,800), (2) paucity of technical staff (Rs. 21,000) and (3) debits for works done not passed on for adjustment (Rs. 8,455) by a Division.			
For rounding . . . . .	—400	..	+400
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>			
Works for which no Capital Accounts are kept—			
<b>D. 1.—Works—</b>			
O. . . . . Rs. 3,93,200	2,73,099	1,42,716	—1,30,383
R. . . . . —1,20,101			
See items 5 to 7, 9 and 12 to 15 of Annexure A.			
<b>D. 1-A.—Emergency Irrigation Works—</b>			
O. . . . . Rs. 33,87,000	10,26,718	10,05,421	—21,297
R. . . . . —23,60,282			
Col. 1.—Some of the schemes were decided to be taken up as post-war schemes under Special Development Programme or as Rehabilitation Schemes. See item 18 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 "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
Works for which no Capital Accounts are kept— <i>contd.</i>			
D.I-A(1).— <i>Deduct</i> —Recoveries from the Central Government on account of Emergency Irrigation Schemes . . . . .	—16,93,500	—3,62,593	+13,30,907
See paragraph 2 of the review.			
<b>D. 2.—Extensions and Improvements—</b>			
O. . . . .	Rs. 3,200	20	..
R. . . . .	—3,180		
			—20
Col. 1.—The estimate for a work was not sanctioned within the year (Rs. 2,000) and a tube well could not be sunk for want of materials (Rs. 1,200). See item 16 of Annexure A.			
<b>D. 3.—Maintenance and Repairs—</b>			
O. . . . .	1,37,09,500	93,77,050	90,33,054
R. . . . .	—43,32,450		
			—3,43,996
Col 1.—(1) Non-payment of land charges (Rs. 10,00,000), (2) slow progress in the construction of buildings, (3) cheaper construction of roads over the Damodar Left Embankment and (4) cheaper types of buildings.			
<b>D. 3. A.—<i>Deduct</i>—Recoveries from the Central Government on account of closing Amirpur Breach and remodelling the Damodar Left Embankment, etc.—</b>			
O. . . . .	—86,99,500	—53,76,500	..
S. . . . .	33,23,000		
			+53,76,500
Cols. 1 and 4.—Absence of allotment by the Central Government.			
<b>D. 4.—Establishment—</b>			
D. 4(1).—Revenue Establishment . . . . .	19,500	9,883	—9,617
Col. 4.—Non-entertainment of some staff.			
<b>D. 4(2).—General Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,87,000	2,82,800	2,73,277
S. . . . .	3,000		
R. . . . .	—6,200		
			—10,523
See paragraph 3 of the review.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE Works—<i>contd.</i></b>			
Works for which no Capital Accounts are kept— <i>contd.</i>			
<b>D. 4.—Establishment—<i>concl'd.</i></b>			
D. 4(2).—General Establishment— <i>concl'd.</i>			
Authorised—			
O. . . . .	Rs. 14,57,000		
S. . . . .	1,26,000	16,70,920	22,62,785
R. . . . .	87,920		+ 5,91,865
Col. 4.—Posting of more officers, increase in the rates of dearness allowance, contingencies of the newly formed divisions and new experiments in the River Research Institute. See paragraph 3 of the review.			
D. 4(3).—Establishment under Collector for collection of revenue on account of Zemindary Embankment under the contract system . . . . .	11,000	6,648	—4,352
<b>D. 5.—Tools and Plant—</b>			
O. . . . .	1,64,300		
R. . . . .	1,46,639	3,10,939	2,71,725
			—39,214
Cols. 1 and 4 —Provision for additional tools and plant, and repairs to mud barges due to the launching of new projects not required in full owing to non-availability of the articles. See paragraph 3 of the review.			
<b>D. 6.—Suspense—</b>			
O. . . . .	—23,000		
R. . . . .	3,59,240	3,36,240	—1,18,972
			—4,55,212
Col. 1.—Materials collected for repairs to Damodar Embankments. Col. 4.—Non-adjustment of liabilities incurred through the Indian Stores and the Telegraphs Departments (Rs. 1,28,000), non-receipt of debits for certain supplies (Rs. 19,000), non-purchase of cement for a work (Rs. 17,000) and non-payment for supplies made within the year (Rs. 2,90,000). See Annexure B.			
<b>D. 7.—Charges in England—</b>			
Charged—			
O. . . . .	13,360		
S. . . . .	14,000	33,560	33,370
R. . . . .	6,200		—190
Col. 1.—Unforecast leave of officers. See paragraph 3 of the review.			
Authorised—			
R. . . . .	80	80	110
			+ 30

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—<i>contd.</i></b>			
<b>D. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—<i>contd.</i></b>			
Works for which no Capital Accounts are kept— <i>concl.</i>			
D. 8.—Loss or gain by exchange—			
Charged. . . . .	..	59	+59
See paragraph 3 of the review.			
D. 9.—Rehabilitation Programme—			
D. 9(1).—Works —			
Charged—			
S. . . . .	Rs. 30,000	..	..
R. . . . .	—30,000		
Col. 1.—A post-budget scheme was not taken up during the year.			
Authorised—			
O . . . . .	7,14,000	41,06,670	45,83,983
S. . . . .	43,52,000		
R. . . . .	—9,59,330		
Col. 1.—Some of the post-budget schemes were sanctioned late. Col. 4.—The actual requirements could not be accurately estimated. See item 19 of Annexure A.			
D. 9 (1).(A).— <i>Deduct</i> —Recoveries from the Central Government . . . . .			
	..	—58,830	—58,830
Col. 4.—It was not known how much was recoverable from the Centre on account of Rehabilitation Schemes.			
D. 9(2).—Extensions and Improvements . . . . .			
	..	2,500	+2,500
Col. 4.—Unanticipated expenditure.			
D. 9(3).—Establishment . . . . .			
	4,86,000	2,57,066	—2,28,934
Col. 4.—The full staff was not entertained.			
For rounding—			
Charged . . . . .	—360	..	+360
Authorised . . . . .	300	..	—300
<b>Miscellaneous Expenditure—</b>			
D. 12.—Other charges—			
O . . . . .	1,33,000	2,53,388	1,33,440
R. . . . .	1,20,388		
Col. 1.—New Surveys. Col. 4.—Surveyors not fully available.			



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

**Major Head "18.—Other Revenue Expenditure financed from Ordinary Revenues"—*concl.***

**D. B.—NAVIGATION EMBANKMENT AND DRAINAGE WORKS—*concl.***

Miscellaneous Expenditure—*concl.*

**D. 13.—Grants-in-aid—**

O.	Rs. 2,500	55,086	46,500	—8,586
S.	3,00,000			
R.	—2,47,414			

Cols. 1 and 4.—Grants to District Boards for carrying out minor irrigation projects under the Rehabilitation programme were partially required as most of the schemes had not been finalised.

For rounding . . . . . 500 .. —500

**E.—SPECIAL DEVELOPMENT PROGRAMME—**

S.	2,99,000	1,98,720	..	—1,98,720
R.	—1,00,280			

Cols. 1 and 4.—Post-budget schemes started too late owing to delay in the issue of orders, and difficulties in land acquisition and surveying.

**Reserve for maintenance and repairs—**

O.	1,50,000	..	..	..
R.	—1,50,000			

See paragraph 5 of the review.

**Total 18.—Other Revenue Expenditure, etc.—**

*Charged—*

O.	3,00,000	3,17,000	3,06,706	—10,294
S.	47,000			
R.	—30,000			

*Authorised—*

O.	1,16,26,000	1,18,23,053	1,79,18,883	+60,95,830
S.	84,00,000			
R.	—82,02,947			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "19.—Construction of Irrigation, Navigation, Embankment and Drainage Works."</b>			
<b>F.—FINANCED FROM ORDINARY REVENUES—</b>			
<b>F. 2.B.—Navigation, Embankment and Drainage Works—</b>			
F. 2(4).— <i>Deduct.</i> —Receipts and recoveries on Capital Account . . . . .	..	—36	—36
<b>Major Head "68.—Construction of Irrigation, Navigation, Embankment and Drainage Works."</b>			
<b>G. A.—IRRIGATION WORKS—UNPRODUCTIVE—</b>			
G. 9.—Works—	Rs.		
O. . . . .	8,500		
R. . . . .	37,100		
	45,600	31,691	—13,909
See item 20 of Annexure A.			
G. 13.— <i>Deduct.</i> —Receipts and recoveries on Capital Account . . . . .	..	—713	—713
For rounding . . . . .	500	..	—500
<b>H. B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—UNPRODUCTIVE—</b>			
H. 12.— <i>Deduct.</i> —Receipts and recoveries on Capital Account . . . . .	..	—8,109	—8,109
Col. 4.—Unanticipated receipt of hire-charges of the pontoon of dredger "Cowley" from the Government of India.			
<b>I.—SPECIAL DEVELOPMENT PROGRAMME—</b>			
I. 1.—Works—			
S. . . . .	2,00,000		
R. . . . .	—1,85,000		
	15,000	1,15,117	+1,00,117
See item 21 of Annexure A.			
I. 2.—Suspense . . . . .	..	—1,07,310	—1,07,310
Col. 4.—Special tools and plant for the Mor Reservoir Project not paid for within the year.			
<b>Total 68.—Construction, etc.—</b>			
Gross—			
O. . . . .	9,000		
S. . . . .	2,00,000		
R. . . . .	—1,47,900		
	61,100	39,498	—21,602

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"—<i>concl'd.</i></b>			
<b>Total—68.—Construction, etc.—<i>concl'd.</i></b>			
<i>Deduct—Recoveries</i> . . . . .	..	—6,822	—6,822
<b>Net</b> . . . . .	61,100	32,676	—28,424
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	<i>Rs.</i>		
<i>R.</i> . . . . . 30,000	30,000	..	—30,000
<i>Authorised—</i>			
<i>R.</i> . . . . . 81,98,484	81,98,484	..	—81,98,484
<b>Total—Grant No. 11—</b>			
<i>Charged</i> . . . . .	3,47,000	3,06,706	—40,294
<i>Authorised—</i>			
<i>Gross</i> . . . . .	2,17,31,000	1,94,67,724	—22,63,276
<i>Deduct—Recoveries</i> . . . . .	..	—6,858	—6,858
<b>Net</b> . . . . .	2,17,31,000	1,94,60,866	—22,70,134

## REVIEW.

The authenticated appropriation for charged expenditure was higher than that of the preceding year by Rs. 37,000 and was larger than the actuals by 11·6 per cent. as against a deficit of 1·3 per cent. in the previous year.

In the authorised section the authenticated grant was higher than that of the preceding year by Rs. 57·66 lakhs due mainly to the provision for Post War Development Schemes and was larger than the actuals by 10·4 per cent. compared with a deficit of 23·1 per cent. in 1944-45. Compared with the modified appropriation there was an excess expenditure of 43·9 per cent. due principally to smaller recoveries from the Central Government on account of emergency irrigation schemes in furtherance of the Grow More Food Campaign and for certain protective works, *vide* sub-heads C. 2-A and D.1. A(1).

2. *Recoveries from the Central Government on account of Emergency Irrigation Schemes—Sub-heads C. 2-A and D. 1.A(1).*—Moiety of expenditure on emergency irrigation schemes was recoverable from the Central Government. Accordingly provisions were made both for expenditure and recoveries—the latter under deduct heads. The provisions for expenditure on emergency irrigation works were reduced due to smaller works undertaken during the year but through oversight the latter were allowed to stand unaffected. This indicates defective control.

REVIEW—*contd.*

3. *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 1945-46 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 Establish- ment. [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.)
	<i>Charged.</i>	<i>Authorised.</i>	<i>Authorised.</i>	<i>Charged.</i>
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
XVII.—IRRIGATION, ETC.—				
Deduct—Working Expenses . . . . .	20,894	2,75,012	35,688	2,817
18.—Other Revenue Expen- diture etc. . . . .	2,19,053	18,95,489	1,94,011	27,725
68.—Construction of Irrigation, etc., works . . . . .	33,330	92,284	42,026	2,828
Total . . . . .	2,73,277	22,62,785	2,71,725	33,370
				110
				69

REVIEW—*contd.*

4. The gross establishment charges of the Department of Irrigation and Waterways during the year 1945-46 excluding those incurred on special establishments entertained for River Research Institute, etc., amounted to Rs. 29·58 lakhs, *i.e.*, 17·51 per cent. of the total works outlay of Rs. 1,68·95 lakhs against 9·03 per cent. of the previous year. An aggregate sum of Rs. 51 lakh was recovered during the year on account of establishment charges for works done on behalf of private bodies, etc. The net establishment charges amounted to Rs. 29·07 lakhs and were 17·21 per cent. of the total works outlay against 8·99 per cent. of the previous year.

5. Early in 1944, Government approved a scheme of small irrigation and drainage works to be executed by Collectors as a measure of rehabilitation and allotted funds for the purpose under sub-heads C-5 and D-9 (1) during the years 1944-45 and 1945-46. The Collectors drew from treasuries on abstract bills or simple receipts an aggregate sum of Rs. 16·18 lakhs in the latter. Detailed bills in respect of Rs. 6·27 lakhs appertaining to 1944-45 and Rs. 7·90 lakhs relating to 1945-46 were only submitted to audit leaving a total balance of Rs. 16·47 lakhs still to be covered by supporting vouchers.

As required by the rules of the Provincial Government the Collectors were declared as Public Works Disbursers in June 1945, whereupon they were to draw money from treasuries by means of cheques, submit accounts direct to audit under the Public Works system and observe other special rules and prescribed procedure of that department. The expenditure on the scheme continued to be incurred till the end of 1945-46, but the prescribed procedure in regard to expenditure and rendering accounts was not followed except in one district for which an account in proper form but without the supporting vouchers, for an expenditure of Rs. 23,150 incurred during the period January to March, 1946 was available.

The following types of irregularities were also noticed in course of audit of the expenditure incurred by the Collectors :—

- (i) There were no sanctioned estimates for works.
- (ii) Measurements of works done were not recorded in measurement books.
- (iii) Bills for payments on account were not drawn in Public Works running account bill forms or in other suitable forms to watch the continuity of payments nor was any ledger account kept in respect of such payments.
- (iv) Register of works were not maintained.
- (v) Comparative statements of tenders were not prepared properly rendering it difficult to evaluate them or to determine their position.

The irregular procedure adopted by the Disbursing Officers and the types of irregularities committed have been brought to the notice of Government and their orders are awaited.

6. Loss amounting to Rs. 28,690 occurred in the transaction of rice purchased for supply at cost price to civilian labour engaged on the work of closing the breach in the Damodar Left Embankment at Amirpur. Two sums aggregating Rs. 3,225 being the value of Government property destroyed by a band of hooligans in one case and by military officers of unknown unit in the other and also a sum of Rs. 119 being the amount of arrear rent of a plot of land and interest thereon found irrecoverable, were written off by Government during the year.

REVIEW--*concl'd.*

7. *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 :—

Purpose.	Amount.
	Rs.
C. 12.—Survey and investigation in connection with Mor Project . . . .	42,960
D. 3.—Maintenance of the drainage channel from the Aulipur Bada to the Peali river . . . . .	27,213
D. 3.—Silt clearance of the Manikotla drainage channel . . . . .	47,061
D. 5.—Additional requirements for tools and plant . . . . .	17,000
D. 12.—Survey of Zinjiram river and upper reach of the old Brahmaputra .	457
Additional allotments under several heads . . . . .	15,309
Total . . . . .	<u>1,50,000</u>

## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More + Less—	Modified appro- priation. 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>					
1. Improvement of the Tolly's Nullah . . . . .	65,000	800	487	—64,513	—313
Col. 1.—Orders for starting the work not issued during the year. Estimate Rs. 1,77,854 ; expenditure to end of 1945-46 Rs. 55,808 ; balance Rs. 1,22,046 ; in progress. See sub-head B-1.					
<b>III.—Other Major works for which specific provision was made in the budget—</b>					
2. Collectively . . . . .	19,000	..	..	—19,000	—
Col. 5.—Compensation for crops on unacquired lands not paid by the Collector during the year See sub-head B-1.					
<b>IV.—Minor Works—</b>					
<i>Collectively—</i>					
3-A.—Irrigation Works . . . . .	5,920	7,301	4,580	—1,340	—2,121
Col. 6.—Reduction in rates. See sub-head A-8.					
4-B.—Navigation, Embankment and Drainage Works . . . . .	..	2,132	1,989	+1,989	—143
Col. 5.—Unforecast works. See sub-head B-1.					
<b>Total—XVII.—Working Expenses . . . . .</b>	<b>89,920</b>	<b>10,233</b>	<b>7,056</b>	<b>—82,864</b>	<b>—3,177</b>

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More+ Less—.	Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<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>					
5. Widening the bed of the Kalia- ghye river. . . . .	2,20,000	6,000	6,141	—2,13,859	+141
Col. 5.—Delay in the submission of estimate for land charges. Estimate not yet sanctioned ; expenditure to end of 1945-46 Rs. 73,494 ; in progress. See sub-head D-1.					
6. Establishment of an Institute for River Research in Bengal . . . . .	12,500	23,500	12,124	—376	—11,376
Col. 6.—Non-receipt of pipes indented through the Indian Stores Department, less debits raised for electrical works and less purchase of tools and plant. Estimate Rs. 1,17,011 ; expenditure to end of 1945-46 Rs. 40,955 ; balance Rs. 76,056 ; in progress. See sub-head D-1.					
7. Re-excavation of the Karnapara khal . . . . .	1,37,400	2,00,000	1,11,909	—25,491	—88,091
Col. 6.—Non-payment of the cost of land (Rs. 44,000) and delay in the execution of certain works. Estimate Rs. 3,74,767 ; expenditure to end of 1945-46 Rs. 2,52,688 ; balance Rs. 1,12,079 ; in progress. See sub-head D-1.					
<b>II.—Other major works for which specific provision was made in the budget—</b>					
<b>Collectively—</b>					
8-A.—Irrigation Works . . . . .	24,300	20,000	4,400	—19,900	—15,600
Cols. 5 and 6.—Delay in the acceptance of tenders. See sub-head C-1.					
9-B.—Navigation, Embankment and Drainage Works . . . . .	17,000	19,950	2,364	—14,636	—17,586
Cols. 5 and 6.—A foot bridge for improvement of the Aurora khal not constructed (Rs. 7,200), unanticipated credit due to contribution received from private parties (Rs. 4,693) and paucity of materials for a protective work (Rs. 5,483). See sub-head D-1.					
<b>III.—Major Works for which specific provision was not made in the budget—</b>					
<b>A.—Irrigation Works—</b>					
10. Improvement of the Dhurang- khal . . . . .	—	3,400	3,423	+3,423	+23
Col. 5.—Work considered urgent. Estimate Rs. 26,367 ; expenditure to end of 1945-46 Rs. 14,755 ; balance Rs. 11,612 ; in progress. See sub-head C-1.					



## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation. More + Less—.	Modified appropriation. More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES —contd.</b>					
11. Pump Irrigation Scheme for Government Central Stock Research cum Breeding Section near Kanchra- para . . . . .	..	5,00,000	4,84,957	+4,84,957	—15,043
Col. 5.—Work considered urgent. Estimate not sanctioned; expenditure to end of 1945-46 Rs. 4,84,957; in progress. See sub-head C-1.					
B.—Navigation, Embankment and Drainage Works—					
12. Re-excavation of the Boaljuri Khal in Tippera . . . . .	..	17,800	10,844	+10,844	—6,956
Col. 5.—Late decision to take up the Work. Col. 6.—Work stopped earlier for opening the khal for boat traffic. Estimate Rs. 41,597; expenditure to end of 1945-46 Rs. 29,685. balance Rs. 11,912; in progress. See sub-head D-1.					
13. Flushing the Bhatui river in Nadia District . . . . .	..	3,780	2,489	+2,489	—1,298
Col. 5.—Post-budget work. Estimate Rs. 21,376; expenditure to end of 1945-46 Rs. 2,481; balance Rs. 18,895; in progress. See sub-head D-1.					
14. Bhairab Scheme in the dis- trict of Jessore . . . . .	..	..	—4,003	—4,003	—4,003
Cols. 5 and 6.—Contribution of the District Board towards the construction of the work. Estimate Rs. 1,77,174; expenditure to end of 1945-46 Rs. 1,68,903; balance Rs. 8,271; in progress. See sub-head D-1.					
IV.—Minor Works— Collectively—					
15. B.—Navigation, Embankment and Drainage Works— Works . . . . .	6,300	2,069	855	—5,445	—1,214
Col. 5.—Postponement of certain works. See sub-heads D-1.					
16.—Extensions and Improvements . . . . .	3,200	20	..	—3,200	—20
See sub-head D-2.					
Emergency Irrigation Works in fur- therance of the Grow More Food Campaign— Collectively—					
17-A.—Irrigation Works . . . . .	5,85,000	3,810	1,411	—5,83,589	—2,399
See sub-head C-2.					
18. B.—Navigation, Embankment and Drainage Works . . . . .	33,87,000	10,26,718	10,05,421	—23,81,579	—21,297
See sub-head D-1A.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation. More+ Less—.	Modified appropriation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES—concl'd.</b>					
<b>Rehabilitation Programme Works—</b>					
<b>Collectively—</b>					
18. A.—Irrigation Works . . .	2,00,000	1,17,930	71,622	—1,28,378	—46,308
See sub-head C-5.					
19. B.—Navigation, Embankment and Drainage Works . . .	7,14,000	41,06,670	45,63,983	+38,49,983	+4,57,313
See sub-head D-9(1).					
<b>Total—18.—Other Revenue Expenditure, etc.</b>	<b>53,06,700</b>	<b>60,51,647</b>	<b>62,77,933</b>	<b>+9,71,233</b>	<b>+2,26,286</b>
<b>68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—</b>					
<b>A.—Irrigation Works—</b>					
20. Damodar Canal Works . . .	8,500	45,600	31,691	+23,191	—13,909
Col. 5.—Additional works and increase in the rates of labour and materials. Col. 6.—Non-adjustment of land charges. Estimate Rs. 8,73,702; expenditure to end of 1945-46 Rs. 4,65,613; balance Rs. 4,08,089; in progress. See sub-head G-9.					
<b>Development Programme—</b>					
21. Mor Reservoir Project . . .	2,00,000	15,000	1,15,117	—84,883	+1,00,117
Col. 5.—Delay in the commencement of the work. Col. 6.—Supply of special tools and plant for which no provision was made. Estimate not yet sanctioned. Expenditure to end of 1945-46 Rs. 1,15,117; in progress. See sub-head I-1.					
<b>Total—68.—Construction, etc.</b>	<b>2,08,500</b>	<b>60,600</b>	<b>1,46,808</b>	<b>—61,692</b>	<b>+86,208</b>

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-2, C-3, C-5, C-12, D-1, D-1A, D-2, D-3, D-9(1), D-9(2), D-12, E, G-9 and I-1 of this grant. The figures for appropriation and expenditure for the year were as follows :—

	In thousands of Rupees.
Original Appropriation . . . . .	2,10,95
Modified Appropriation . . . . .	1,75,51
Expenditure . . . . .	1,68,95

The expenditure was less than the original and the modified appropriations by 42,00 and 6,56 respectively. The saving in the original appropriation was the net effect of a saving of 87,24 under certain heads and an excess of 45,24 under others. The more important savings and excesses are analysed below :—

*Savings in the original appropriation.*

(i) Unutilised provision for remodelling the Damodar Left Embankment and certain other embankments ( <i>vide</i> sub-head D-3)	43,32
(ii) Unutilised provision for emergency irrigation works subsequently treated as Rehabilitation Programme works or as Post-War Development works ( <i>vide</i> Sub-head D-1A)	23,60
(iii) Works not taken up for want of technical staff ( <i>vide</i> Sub heads C-2, C-12 and D12)	11,60
(iv) Delay in the commencement and slow progress of works ( <i>vide</i> sub-heads C-5, E and I-2 and items I and 21 of the Annexure)	6,62
(v) Delay in land acquisition ( <i>vide</i> item 5 of the Annexure)	2,14

The excess over the original appropriation was mainly due to the introduction of certain post-budget works (*vide* sub-head D-9(1) and item II of the Annexure).

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 1945-1946 under this minor head were under four detailed heads. (i) Purchases, (ii) Stock, (iii) Miscellaneous P. W. Advances, and (iv) London Stores. The transactions under each of these detailed heads are explained below :—

(i) *Purchases*.—When materials are received from suppliers, 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.

ANNEXURE B—*concl'd.*

(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.

(iv) *London stores*.—Usually stores from England arrive before the debit for the payment is received through the London Account. As soon as they arrive, this head is credited with their value by a corresponding debit to stock or to the account of works concerned, as the case may be; when the advice of payment (on receipt of the debit through the London Account) is sent by the Accountant General to the Divisional Officers, this head is debited by credit to "Public Works Remittances—III.—Other Remittances—Items adjustable by Public Works". A balance at credit of this head represents stores received for which no advice of payment has come to hand while a debit balance indicates stores paid for but not received.

2. The transactions under each unit of suspense during 1945-46 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>18.—OTHER REVENUE EXPENDITURE, ETC.—</b>					
Purchases . . . .	—2,29,128	9,59,356	10,37,130	—77,774	—3,06,902
Stock . . . . .	1,46,280	74,152	1,13,646	—39,494	1,06,786
Miscellaneous P. W. Advances . . . .	1,70,889	1,18,311	1,16,595	1,716	1,72,605
London Stores . . . .	..	..	3,420	—3,420	—3,420
<b>68.—CONSTRUCTION OF IRRIGATION, ETC. WORKS—</b>					
Purchases . . . . .	..	..	1,07,310	—1,07,310	—1,07,310
<b>Total . . . . .</b>	<b>88,041</b>	<b>11,51,819</b>	<b>13,78,101</b>	<b>—2,26,282</b>	<b>—1,38,241</b>

See sub-heads D-6 and I-2.

## ANNEXURE C.

*Store accounts of the Department of Irrigation and Waterways for the year 1945-46.*

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 . . . . .	14,677	12,847	15,106	..	12,418
Building materials . . . . .	11,146	6,157	11,223	..	6,080
Metals . . . . .	361	..	..	..	361
Fuel . . . . .	16,271	47,240	56,595	..	6,916
Miscellaneous stores . . . . .	1,03,395	6,561	28,945	..	81,011
Storage . . . . .	430	1,347	1,777	..	..
Total . . . . .	1,46,280	74,152	1,13,646	..	1,06,786

In all the sub-heads of stock except 'metals' the value of stock materials disposed of by utilisation, etc., is more than the value of stock received during the year under review. Thus the closing balance of stock at the end of the year under review is Rs. 1,06,786, against the opening balance of Rs. 1,46,280. The book balance of stock of each Irrigation Division was reported to have been verified by the Divisional officers concerned. The registers of stock of all the divisions that were subjected to local inspections were audited locally. The re-valuation 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.

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 "22.—Interest on Debt and other obligations."</b>			
<b>A.—INTEREST ON ORDINARY DEBT—RUPEE DEBT—</b>			
<b>A-1.—Floating Loans—</b>			
<b>A-1(1).—Discount on Treasury Bills—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	9,39,000		
R. . . . .	—7,73,000		
	1,66,000	1,64,243	—1,757
Col. 1.—To maintain the statutory minimum balance of the Province with the Reserve Bank of India, the issue of treasury bills was less than originally anticipated.			
<b>A-1(2).—Interest on Other Floating Loans—</b>			
<b>A-1(2) (1).—Interest on temporary loans from Bank—</b>			
<i>Charged—</i>			
O. . . . .	2,000		
R. . . . .	—2,000		
	..	..	..
Col. 1.—No ways and means advance from the Reserve Bank of India was necessary.			
<b>A. 1(2) (2).—Interest on Cash Credit Advances from Imperial Bank—</b>			
<i>Charged—</i>			
O. . . . .	65,00,000		
R. . . . .	—28,02,000		
	36,98,000	36,97,512	—488
Col. 1.—Advances from the Imperial Bank of India for financing the scheme for the procurement of food grains were less than the original anticipation.			
<b>A-2.—Other Items—</b>			
<b>A-2(1).—Expenditure connected with the issue of new loans—</b>			
<i>Charged—</i>			
O. . . . .	20,000		
R. . . . .	—14,000		
	6,000	6,000	..
Col. 1.—Due to the reason stated under A-1(1).			
<b>A-3.—Interest on loans taken from the Central Government—</b>			
<i>Charged—</i>			
O. . . . .	20,00,000		
R. . . . .	—6,00,000		
	14,00,000	14,00,000	..
Col.1—Loans taken from the Central Government were less than estimated.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and other obligations"—<i>contd.</i></b>			
<b>B.—INTEREST ON UNFUNDED DEBT—</b>			
<b>B-1.—Interest on General Provident Fund—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . Rs. 17,27,700	17,44,700	17,10,990	—33,710
<i>R.</i> . . . . . 17,000			
<b>B-2.—Interest on Indian Civil Service Provident Fund—</b>			
<i>Charged</i> . . . . .	1,11,500	1,11,500	..
<b>B-3.—Interest on Indian Civil Service (Non-European Members') Provident Fund—</b>			
<i>Charged</i> . . . . .	19,000	18,998	
<b>B-4.—Interest on Contributory Provident Fund—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 92,000	75,000	70,070	—4,930
<i>R.</i> . . . . . —17,000			
Col. 1.—Termination of membership of certain subscribers on retirement.			
<b>B-5.—Interest on Other Miscellaneous Provident Funds—</b>			
<i>Charged</i> . . . . .	100	141	+41
<b>C.—INTEREST ON OTHER OBLIGATIONS—</b>			
<b>C-1.—Miscellaneous—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . 4,000	..	..	..
<i>R.</i> . . . . . —4,000			
Col. 1.—Due to absence of demands. A fluctuating item.			
<i>Authorised—</i>			
<i>O.</i> . . . . . 2,000	10	..	—10
<i>R.</i> . . . . . —1,990			
Col. 1.—Same as under Charged.			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—</b>			
<b>D-1.—Deduct—Interest transferred to Commercial Departments—</b>			
<b>D-1.—(a).—Irrigation Department—</b>			
<i>Charged—</i>			
<i>O.</i> . . . . . —9,000	35,000	—37,041	—72,041
<i>R.</i> . . . . . 44,000			
Col. 1.—Due to anticipated reduction of interest charges on works for which capital accounts are kept. Col. 4.—Due to no interest having been calculated on the amount of recovery in respect of the capital value of the dredger "Ronaldshay" which had been lent to the Central Government and lost at sea. See also sub-head B of Appropriation No. 10 (Page 272).			

Major Head and sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "22.—Interest on Debt and other obligations"—<i>concl'd.</i></b>			
<b>D.—TRANSFERS TO OTHER ACCOUNTS—<i>concl'd.</i></b>			
<b>D-2.—<i>Deduct</i>—Interest portion of equated payments on account of commuted value of pensions—</b>			
<i>Charged</i> . . . . .	—70,300	—70,233	+ 67
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	Rs.		
<i>R. Gross</i> . . . . .	41,95,000	41,95,000	..
<i>R. Deductions</i> . . . . .	—44,000	—44,000	..
<b>Authorised—</b>			
<i>R.</i> . . . . .	1,990	1,990	..
<b>Total—Grant No. 12—</b>			
<i>Charged—</i>			
<i>Gross</i> . . . . .	1,14,15,300	71,79,454	—42,35,846
<i>Deductions</i> . . . . .	—79,300	—1,07,274	—27,974
<i>Net</i> . . . . .	1,13,36,000	70,72,180	—42,63,820
<i>Authorised</i> . . . . .	2,000	..	—2,000

## REVIEW.

Charged saving was 37·6 per cent. of the appropriation compared with an excess of 6·8 per cent. in the preceding year. The sub-heads A1(1), A-1(2)(2) and A.3 mainly contributed to the saving. As compared with the modified appropriation the saving was 1·6 per cent.

The authorised grant remained unutilised.



# Grant No. 13.—General Administration—General administration.

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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>			
Charged—	Rs.		
O. . . . .	1,20,000	1,23,320	1,23,319
R. . . . .	3,320		
Col. 1.—Leave salary.			
<b>A-2.—Sumptuary allowance of Governor—</b>			
Charged . . . . .	25,000	25,000	..
<b>A-3.—Staff and household of Governor—</b>			
Charged—			
O. . . . .	3,75,500	3,59,378	3,53,727
R. . . . .	—15,622		
<b>A-4.—Secretarial staff of Governor—</b>			
Charged . . . . .	1,58,600	2,28,924	+70,324
Col. 4—(i) Additional officers, staff and leave salaries (Rs. 34,466), (ii) increased dearness and house-rent allowances (Rs. 11,652) and (iii) postage and telegram charges (Rs. 28,206).			
<b>A-5.—Expenditure from Contract allowance—</b>			
Charged—			
O. . . . .	1,40,000	1,56,000	1,64,560
R. . . . .	16,000		
<b>A-6.—Tour Expenses—</b>			
Charged—			
O. . . . .	1,44,000	95,261	92,474
R. . . . .	—48,739		
Col. 1.—River crafts of His Excellency the Governor taken over by the military authorities and suspension of normal tours.			
<b>A-7.—Ministers—</b>			
<b>A-7(1).—Pay of Officers—</b>			
Charged—			
O. . . . .	4,11,200	33,200	33,186
R. . . . .	—3,78,000		
Col. 1.—Dissolution of the Ministry.			

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>A.—HEADS OF PROVINCES (INCLUDING GOVERNOR AND MINISTERS)—<i>concl.</i></b>			
<b>A-7.—Ministers—<i>concl.</i></b>			
<b>A-7(1).—Pay of Officers—<i>concl.</i></b>			
Authorised—	Rs.		
O. . . . . 1,61,400 }	11,600	11,565	—35
R. . . . . —1,49,800 }			
Col. 1.—Same as under Charged.			
<b>A-7(2).—Pay of Establishment—</b>			
O. . . . . 38,100 }	22,000	22,046	+46
R. . . . . —16,100 }			
Col. 1.—See sub-head A-7(1)—Charged—Col. 1.			
<b>A-7(3).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . . 62,100 }	8,500	9,797	+1,297
R. . . . . —53,600 }			
Col. 1.—See sub-head A-7(1).—Charged—Col. 1.			
Authorised—			
O. . . . . 49,600 }	25,200	23,045	—2,155
R. . . . . —24,400 }			
Col. 1.—See sub-head A-7(1).—Charged—Col. 1.			
<b>A-7(4).—Contingencies—</b>			
O. . . . . 35,000 }	15,500	15,775	+275
R. . . . . —19,500 }			
Col. 1.—See sub-head A-7(1).—Charged—Col. 1.			
<b>A-8.—Advisers—</b>			
Charged—			
R. . . . . 1,30,100	1,30,100	1,20,038	—10,062
Col. 1.—Appointment of Advisers to his Excellency the Governor.			
Authorised—			
R. . . . . 50	50	..	—50

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>B.—LEGISLATIVE BODIES—</b>			
<b>B-1.—Provincial Legislative Assembly—</b>			
B-1(1).—Pay of Officers . . . . .	5,90,700	5,97,372	+6,672
<b>B-1(2).—Pay of Establishment—</b>			
	Rs.		
O. . . . . 93,500	83,030	82,903	—127
R. . . . . —10,470			
<b>B-1(3).—Allowances, honoraria, etc.—</b>			
O. . . . . 3,95,000	1,14,900	1,10,383	—4,517
R. . . . . —2,80,100			
<b>Col. 1.—Prorogation of the Assembly.</b>			
<b>B-1(4).—Contingencies—</b>			
O. . . . . 44,100	40,800	41,325	+525
R. . . . . —3,300			
<b>B-2.—Provincial Legislative Council—</b>			
O. . . . . 3,37,100	2,75,250	2,53,273	—21,977
R. . . . . —61,850			
<b>Col. 1.—Prorogation of the Council.</b>			
<b>B-3.—Elections for Legislatures—</b>			
O. . . . . 1,88,000	27,00,000	26,69,204	—30,796
S. . . . . 34,62,000			
R. . . . . —9,50,000			
<b>Col. 1.—Supplementary grant for the revision of Electoral Rolls and the General Election for the Legislatures was not required in full due to part-receipt and non-receipt, within the year, of bills on account of supply of ballot boxes, percussion presses and uncontested return of fifty members.</b>			
<b>C.—SECRETARIAT AND HEAD QUARTERS ESTABLISHMENTS—</b>			
<b>C-1.—Civil Secretariats—</b>			
<b>C-1(1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . . 6,42,700	6,30,421	6,37,939	+7,518
R. . . . . —12,279			

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 HEAD QUARTERS ESTABLISHMENTS—<i>contd.</i></b>			
<b>C-1.—Civil Secretariats—<i>contd.</i></b>			
<b>C-1(1).—Pay of Officers—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	4,21,420		
R. . . . .	1,26,227	5,47,647	5,34,608
			—13,039
Col. 1.—Reorganisation of the Secretariat with the creation of a new Department and new posts.			
<b>C-1(2).—Pay of Establishment—</b>			
O. . . . .	16,20,700		
R. . . . .	—1,90,867	14,29,833	14,22,908
			—6,925
Col. 1.—National Welfare units as well as the District and Sub-Divisional Publicity staff absorbed in the Field Publicity Organisation under Grant No. 35.—Extraordinary charges.			
<b>C-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	38,400		
R. . . . .	40,038	78,438	89,504
			+11,066
Col. 1.—Enhanced dearness allowance. Col. 4.—Cost of passage.			
<i>Authorised—</i>			
O. . . . .	5,86,760		
S. . . . .	2,12,000	7,08,899	7,08,516
R. . . . .	—89,861		—383
Col. 1.—Supplementary provision for enhanced rates of dearness allowance was not fully required due to absorption of National Welfare Units, etc., in the Field Publicity Organisation as stated under sub-head C-1(2).			
<b>C-1(4).—Contract Contingencies—</b>			
O. . . . .	6,700		
R. . . . .	—3,643	3,057	3,066
Col. 1.—See sub-head C-1(2)—Col. 1.			
<b>C-1(5).—Other Contingencies—</b>			
O. . . . .	5,13,000		
R. . . . .	—67,794	4,45,206	4,68,314
			+23,108
Col. 1.—See sub-head C-1(2)—Col. 1.			

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 HEAD QUARTERS ESTABLISHMENTS—<i>concl'd.</i></b>			
<b>C-1.—Civil Secretariats—<i>concl'd.</i></b>			
C-1(8).—Establishment charges payable to other Governments, Departments, etc.	7,000	11,759	+ 4,759
Col. 4.—Unforeseen charges towards the close of the year.			
For rounding . . . . .	20	..	—20
<b>C-2.—Public Service Commission—</b>			
Charged . . . . .	1,46,700	1,61,308	+ 14,608
<b>C-3.—Board of Revenue—</b>			
Charged—			
	Rs.		
O. . . . .	47,500		
R. . . . .	—17,926		
	29,574	31,281	+ 1,707
Col. 1.—Deputation of the Hon'ble Member, Board, as an Adviser to His Excellency the Governor for a period. See Sub-head A-8.—Advisers—Charged.			
Authorised—			
O. . . . .	1,72,500		
R. . . . .	22,100		
	1,94,600	1,93,779	—821
<b>C-4.—Local Fund Audit Establishment—</b>			
O. . . . .	2,82,800		
R. . . . .	30,900		
	3,13,700	3,09,453	—4,247
<b>D.—COMMISSIONERS—</b>			
<b>D-1.—Pay of Officers—</b>			
Charged—			
O. . . . .	1,83,000		
R. . . . .	5,900		
	1,88,000	1,81,482	—6,518
Authorised—			
R. . . . .	600	600	—600
<b>D-2.—Pay of Establishment—</b>			
O. . . . .	1,99,000		
R. . . . .	—16,016		
	1,82,984	1,85,633	+ 2,649

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>D.—COMMISSIONERS—<i>concl'd.</i></b>			
D-3.—Allowances, honoraria, etc.—			
Rs.			
Charged—			
O. . . . . 16,000	15,300	17,760	+ 2,460
R. . . . . —700			
Authorised—			
O. . . . . 67,300	75,177	76,261	+ 1,084
R. . . . . 7,877			
D-4.—Contract Contingencies—			
O. . . . . 27,000	28,000	32,388	+ 4,388
R. . . . . 1,000			
Col. 4.—Larger postage charges for increased correspondence.			
D-5.—Other Contingencies—			
O. . . . . 18,800	17,610	19,150	+ 1,540
R. . . . . —1,190			
D-6.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
R. . . . . —1,171	—1,171	..	+ 1,171
Cols. 1 and 4.—Establishment charges recoverable from a District Board not realised within the year due to late receipt of sanction.			
<b>E.—DISTRICT ADMINISTRATION—</b>			
<b>E-1.—General Establishment—</b>			
E-1(1).—Pay of Officers—			
Charged—			
O. . . . . 9,25,000	8,05,000	8,09,549	+ 4,549
R. . . . . —1,20,000			
Col. 1.—Deputation of some officers and leave <i>ex-India</i> .			
Authorised—			
O. . . . . 32,00,000	28,05,000	28,80,581	+ 75,581
S. . . . . 2,00,000			
R. . . . . —5,95,000			
Col. 1.—Supplementary provision for entertainment of additional Sub-Deputy Collectors and Lawyer Magistrates was subsequently reduced as the officers were not entertained during the year (Rs. 2,00,000) and the anticipated reversion of a large number of officers deputed to other Departments did not materialise (Rs. 3,95,000).			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Ra.	Rs.
<b>Major Head "25.—General Administration"—<i>contd.</i></b>			
<b>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E-1—General Establishment—<i>contd.</i></b>			
<b>E-1(2).—Pay of Establishment—</b>			
Rs.			
<i>Charged—</i>			
O. . . . . 26,500	23,034	24,563	+ 1,529
R. . . . . —3,466			
<i>Authorised—</i>			
O. . . . . 26,14,000	26,12,784	26,43,972	+ 31,188
R. . . . . —1,216			
<b>E-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 1,58,600	2,50,980	2,69,760	+ 18,780
R. . . . . 92,380			
Col. 1.—Enhanced rates of dearness allowance.			
<i>Authorised—</i>			
O. . . . . 21,52,000	32,60,461	33,45,902	+ 85,441
S. . . . . 10,18,000			
R. . . . . 90,461			
Cols. 1 and 4.—(i) Enhanced dearness allowance (Rs. 9,03,622) and (ii) excessive tours (Rs. 2,00,000).			
<b>E-1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 7,200	8,415	8,411	
R. . . . . 1,215			
<i>Authorised—</i>			
O. . . . . 9,02,000	10,45,309	11,11,672	+ 66,363
S. . . . . 2,00,000			
R. . . . . —56,691			
Col. 1.—Enhanced dearness allowance to contingency menials. Col. 4.—Payments during the closing months of the year exceeded anticipation.			
<b>E-1(5).—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 9,950	7,216	5,484	—1,732
R. . . . . —2,734			
Col. 1.—Payments in some cases were withheld till the next financial year.			

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>E.—DISTRICT ADMINISTRATION—<i>contd.</i></b>			
<b>E-1.—General Establishment—<i>contd.</i></b>			
<b>E-1(5).—Other contingencies—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	13,21,725		
S. . . . .	2,00,000	15,03,492	15,52,783
R. . . . .	—18,233		+ 49,291
Col. 1.—Larger expenditure under "Diet and travelling allowance to witnesses" owing partly to enhanced allowance and partly to increase in the number of cases.			
<b>E-1(6).—Grants-in-aid, contributions, etc.—</b>			
Charged—			
O. . . . .	15,000		
R. . . . .	—14,000	1,000	394
Col. 1.—Passage contribution for Military Officers posted to Bengal not required in full.			—606
Authorised—			
O. . . . .	2,60,000		
R. . . . .	—1,395	2,58,605	2,39,489
E-1(7).—Establishment charges payable to other Governments, Departments, etc. . . . .	2,000	..	—19,116
Col. 4.—The proposal to open a post office in the interior part of a district did not materialise.			
<b>E-1(8).—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—46,200		
R. . . . .	7,400	—38,800	—54,466
Col. 1.—Less recovery under "Primary Education Tax Establishment" as well as scheme for the remittance of station earnings of the Bengal Assam Railway. Col. 4.—Larger recovery in connection with the proportionate cost of Munshikhana and Record room establishment employed on Education cess work towards the close of the year.			—15,666
<b>E-1(9).—Losses. . . . .</b>	..	2,540	+ 2,540
Col. 4.—See paragraphs 3 and 4 of the review.			
<b>E-1(10).—Lump provision for post-war unemployment relief—</b>			
S. . . . .	24,00,000		
R. . . . .	—4,00,000	20,00,000	11,92,262
Cols. 1 and 4.—Accurate estimates for post-war unemployment relief schemes were not possible for want of sufficient time.			—8,07,738



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>E.—DISTRICT ADMINISTRATION—<i>concl'd.</i></b>			
<b>E-1.—General Establishment—<i>concl'd.</i></b>			
For rounding—			
Charged . . . . .	50	..	—50
Authorised . . . . .	—25	..	+25
<b>E-2.—Sub-divisional Establishment—</b>			
<b>E-2(1).—Pay of Establishment—</b>			
Charged—	Rs.		
O. . . . .	4,800		
R. . . . .	—305		
	4,495	4,480	—15
Authorised—			
O. . . . .	8,00,000		
S. . . . .	2,75,000		
	10,75,000	11,00,377	+25,377
Col. 1.—Additional staff for loan collection.			
<b>E-2(2).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . .	2,700		
R. . . . .	686		
	3,386	3,639	+253
Authorised—			
O. . . . .	5,30,000		
S. . . . .	3,00,000		
R. . . . .	17,000		
	8,47,000	8,89,454	+42,454
Cols. 1 and 4.—Additional staff for loan collection and increased dearness allowance.			
<b>E-3.—Other Establishments—</b>			
Charged—			
O. . . . .	1,000		
R. . . . .	730		
	1,730	1,218	—512
Authorised—			
O. . . . .	1,10,700		
R. . . . .	—852		
	1,09,848	1,08,592	—1,256
<b>F.—WORKS—</b>			
R. . . . .	3,000	3,000	..
			—3,000
Cols. 1 and 4.—The earth work in connection with the improvement of derelict tanks was not taken up.			

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

**Major Head "25.—General Administration"—*contd.*****G.—MISCELLANEOUS—****G-1.—Discretionary grants by Heads of Provinces—**

<i>Charged</i> . . . . .	3,000	3,025	+25
<i>Authorised—</i>			
	Rs.		
O. . . . . 1,78,000	1,58,000	1,60,847	+2,847
R. . . . . —20,000			

Col. 1.—Discretionary grants by Ministers were not required as the Ministry was dissolved.

**G-2.—Miscellaneous—***Charged—*

O. . . . . 45,800	6,300	5,487	—813
R. . . . . —39,500			

Col. 1.—Recruitment to Indian Civil Service (Rs. 10,800) postponed and the training centre for army officers at Lebong closed down earlier (Rs. 28,700).

*Authorised—*

O. . . . . 64,900	69,400	39,744	—29,656
R. . . . . 4,500			

**Col. 4.—Reduction of A. R. P. measures.****G-3.—Rehabilitation Programme—****G-3(1).—Pay of Officers—***Charged—*

R. . . . . 14,179	14,179	12,952	—1,227
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Col. 1.—Provision for "Rehabilitation Programme" on a post-budget decision.

*Authorised—*

S. . . . . 2,83,000	1,55,000	1,48,603	—6,397
R. . . . . —1,28,000			

Col. 1.—Inaccuracy of estimate and abandonment of certain projects owing to local opposition.

**G-3(2).—Pay of Establishment—**

S. . . . . 3,69,000	1,58,807	1,12,648	—46,159
R. . . . . —2,10,193			

Cols. 1 and 4.—See Sub-head G-3(1).—Pay of Officers—Authorised.

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>G.—MISCELLANEOUS—<i>concl'd.</i></b>			
<b>G-3.—Rehabilitation Programme—<i>concl'd.</i></b>			
<b>G-3(3).—Allowances, honoraria, etc.—</b>			
<b>Charged—</b>			
R. . . . .	Rs. 3,821	3,821	3,448
			—373
Col. 1.—See Sub-head "G.-3(1).—Pay of Officers"—Charged.			
<b>Authorised—</b>			
S. . . . .	2,90,000	2,22,881	1,66,645
R. . . . .	—67,119		
			—56,236
Cols. 1 and 4.—See Sub-head "G.-3(1).—Pay of Officers"—Authorised.			
<b>G.-3(4).—Contingencies—</b>			
S. . . . .	53,000	9,000	15,960
R. . . . .	—44,000		
			+6,960
Col. 1.—See Sub-head "G.-3(1).—Pay of Officers"—Authorised.			
<b>H.—CHARGES IN ENGLAND—</b>			
<b>H.-1.—Secretary of State—</b>			
<b>H.-1(2).—Other items—</b>			
<b>Charged</b>			
		27,337	+27,337
Col. 4.—Expenditure unforeseen at budget stage. Application was made for an allotment to cover this expenditure.			
<b>H.-1(3).—Loss or gain by exchange—</b>			
<b>Charged</b>			
		48	+48
<b>H.-2.—High Commissioner—</b>			
<b>H.-2(1).—Salaries and expenses of the High Commissioner's Department</b>			
	82,900	91,827	+8,927
Col. 4.—High Commissioner's final estimate was Rs. 91,480.			
<b>H.-2(2).—Other Items—</b>			
<b>Charged—</b>			
O. . . . .	2,25,600	2,19,920	4,14,074
R. . . . .	—5,680		
			+1,94,154
Col. 4.—More Officers on leave (Rs. 1,90,000) and expenditure on two cars of H. E. the Governor (Rs. 25,000) partly set off by smaller payment of sterling overseas pay (Rs. 25,000).			
<b>Authorised</b>			
		23,686	+23,686
Col. 4.—Mainly expenditure on the Bengal Administration Enquiry Committee (Rs. 22,400) for which the High Commissioner's final estimate was Rs. 22,720.			
<b>H.-2(3).—Loss or gain by exchange—</b>			
<b>Charged</b>			
	500	736	+236
<b>Authorised</b>			
	200	200	+0

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>concl'd.</i></b>			
For rounding—			
Charged . . . . .	—400	..	+ 400
Authorised . . . . .	300	..	—300
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	Rs. 4,04,582	4,04,582	.. —4,04,582
Authorised—			
R. Gross . . . . .	31,23,875	31,23,875	.. —31,23,875
R. Deduction . . . . .	—6,229	—6,229	.. + 6,229
Totals—			
Charged . . . . .	39,36,000	38,65,404	—70,596
Authorised—			
Gross . . . . .	2,73,36,200	2,36,20,511	—37,15,689
Deductions . . . . .	—46,200	—54,466	—8,266
Net . . . . .	2,72,90,000	2,35,66,045	—37,23,955

## REVIEW.

The charged savings were 1·8 per cent. of the original appropriation as against 5·6 per cent. in 1944-45. There was, however, an excess of 9·5 per cent. over the modified appropriation as compared with the savings of 1·6 per cent. in the previous year and was attributable to sub-heads A.-4, H.-1(2) and H.-2(2). The budget in the authorised section was higher than that of the previous year by Rs. 98,43,000 and was chiefly due to (i) General Elections to Legislatures (Rs. 34,62,000), (ii) Schemes for post-war unemployment relief (Rs. 24,00,000) (iii) Rehabilitation Programme (Rs. 9,95,000) and (iv) enhancement in the rates of dearness allowance (Rs. 17,42,000). Correspondingly, the actual expenditure exceeded that of the preceding year by Rs. 67,81,575. There was a net saving of Rs. 37,23,955, i.e., 13·6 per cent. of the grant against 3·8 per cent. in 1944-45. The saving was contributed by sub-heads A.-7, B.1(3), B.-2, B.-3, E.-1(1), E.-1(10) and G.3. Compared with the final appropriation the saving was 2·5 per cent. as against 1·9 per cent. in the previous year.

REVIEW—*concl'd.*

2. An aggregate sum of Rs. 2,77,735 representing the book value of certain films destroyed by fire that had broken out in a godown, was written off by Government. The films had been supplied by Government and certain non-Government Institutions. The loss was due to circumstances beyond control, and nobody could be held responsible for it.

3. A sum of Rs. 500 found short in the remittance from the Calcutta Currency Office to a Sub-Treasury was written off under orders of Government. The responsibility for the loss could not be fixed on any Government servant.

4. A sum of Rs. 1,540 representing the value of some forged notes detected in the currency remittance from a Sub-Treasury, was written off under orders of Government. It has been stated that the notes received in the Sub-Treasury could not be examined minutely owing to the abnormal conditions prevailing in the Sub-division at the 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.
Major Head "25.—General Administration".			
OTHER ESTABLISHMENT—DEBT CONCILIATION BOARDS—			
A.—Pay of Officers—			
O. . . . . Rs. 2,23,000 }	2,05,219	2,00,641	—4,578
R. . . . . —17,781 }			
B.—Pay of Establishment—			
O. . . . . 7,30,000 }	6,73,041	6,80,683	+7,642
R. . . . . —56,959 }			
C.—Allowances, honoraria, etc.—			
O. . . . . 3,90,000 }	4,20,661	4,15,965	—4,696
R. . . . . 30,661 }			
D.—Contingencies—			
O. . . . . 2,57,000 }	1,99,214	2,05,345	+6,131
R. . . . . —57,786 }			
Col. 1.—Due to dissolution of some Debt Settlement Boards in December, 1945.			
Surrenders or withdrawals within grant or Appropriation—			
R. . . . . 1,01,865	1,01,865	..	—1,01,865
TOTAL .	16,00,000	15,02,634	—97,366

## REVIEW.

Savings were 6·1 per cent. of the original grant against 8·7 per cent. in 1944-45. There was a small excess of ·3 per cent. in the final appropriation as against a saving of 1·8 per cent. in the previous year.

See also the Audit Report.

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

**Major Head "27.—Administration of Justice".****A.—HIGH COURT—***Charged—***A.-1.—Pay of Officers—**

	Rs.			
O. . . . .	11,13,200	}	11,58,200	11,60,573
S. . . . .	45,000			

**A.-2.—Pay of Establishment—**

O. . . . .	6,12,200	}	5,93,170	5,94,015
R. . . . .	—19,030			

**A.-3.—Allowances, honoraria, etc.—**

O. . . . .	2,59,100	}	3,03,600	3,09,398
S. . . . .	17,000			
R. . . . .	27,500			

Col. 1.—Increased rates of dearness allowance.

**A.-4.—Contingencies—**

O. . . . .	1,20,250	}	1,23,490	1,32,785
R. . . . .	3,240			

Col. 4.—Dearness allowance of contingency menials and other miscellaneous expenses.

<b>A.-5.—Add—Establishment charges payable to other Governments, Departments, etc.</b>	800	364	—436
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<b>A.-6.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.</b>	—1,30,000	—1,30,000	..
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For rounding . . . . .	—150	..	+150
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**B.—OFFICIAL ASSIGNEE—**

O. . . . .	1,05,200	}	1,06,200	1,03,652
S. . . . .	1,000			

**C.—OFFICIAL RECEIVER—**

O. . . . .	71,000	}	77,408	76,169
S. . . . .	9,000			
R. . . . .	—2,592			

Col. 1.—Supplementary grant was obtained mainly for payment of some arrears of rent while the original provision for law charges was not required at all.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>contd.</i>			
D.—LAW OFFICERS—			
D.-1.—Pay of Officers—			
Charged—			
O. . . . . Rs. 60,000	56,200	54,973	—1,227
R. . . . . —3,800			
Authorised . . . . .	1,32,675	1,37,377	+4,702
D.-2.—Pay of Establishment—			
O. . . . . 30,512	31,394	31,808	+414
R. . . . . 882			
D.-3.—Allowances, honoraria, etc.—			
Charged—			
G. . . . . 14,820	5,876	6,386	+510
R. . . . . —8,944			
Col. 1.—The Advocate General was not always available for cases filed in the High Court owing to his engagement in another Government case elsewhere.			
Authorised—			
O. . . . . 1,89,229	2,12,347	1,94,167	—18,180
S. . . . . 28,000			
R. . . . . —4,882			
Col. 1.—Provision for increased rates of dearness allowance and fees payable to Government counsels and other lawyers engaged in important cases under the Defence of India Rules.			
D.-4.—Contingencies—			
Charged—			
O. . . . . 200	1,234	..	—1,234
R. . . . . 1,034			
Authorised—			
O. . . . . 1,31,800	1,51,800	1,60,614	+8,814
S. . . . . 16,000			
R. . . . . 4,000			
Col. 1.—To cover charges for court fees and stamps necessary for a large number of cases filed in the High Court and also for the formation of more criminal benches.			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>contd.</i>			
D.—LAW OFFICERS— <i>concl.</i>			
D.-5.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
Charged . . . . .	—1,500	—1,500	..
Authorised . . . . .	—12,500	—12,500	..
For rounding—			
Charged . . . . .	—20	..	+20
Authorised . . . . .	—316	..	+316
E.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE . . . . .	2,27,000	2,19,566	—7,434
F.—CORONER'S COURT . . . . .	7,200	7,097	—103
G.—PRESIDENCY MAGISTRATES' COURTS—			
Charged . . . . .	24,500	25,065	+565
Authorised—			
O. . . . .	Rs. 2,92,200	3,13,200	3,22,177
S. . . . .	21,000		
H.—CIVIL AND SESSIONS COURTS—			
H.-1.—Pay of Officers—			
Charged—			
O. . . . .	6,35,600	5,67,355	5,52,793
R. . . . .	—68,245		
Col. 1.—Fewer appointments as District Judges from members of the Indian Civil Service.			
Authorised—			
O. . . . .	19,50,000	18,57,000	18,25,402
S. . . . .	2,000		
R. . . . .	—95,000		
Col. 1.—Recruitment of a considerably smaller number of Munsiffs and appointment of fewer temporary District and Sessions Judges.			
H.-2.—Pay of Establishment—			
O. . . . .	29,86,555	30,04,000	29,85,783
S. . . . .	28,000		
R. . . . .	—10,555		

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.—CIVIL AND SESSIONS COURTS—<i>concl'd.</i></b>			
<b>H.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	15,940	84,185	79,166
R. . . . .	68,245		
Col. 1.—Increased cost of dearness allowance and cost of passages.			
<i>Authorised—</i>			
O. . . . .	21,73,000	25,08,155	27,64,682
S. . . . .	3,00,000		
R. . . . .	35,155		
Cols. 1 and 4.—Increased dearness allowance and the grant of dearness bonus to typists and copyists.			
<b>H.-4.—Contract Contingencies—</b>			
O. . . . .	2,90,000	4,20,000	4,36,755
S. . . . .	60,000		
R. . . . .	70,000		
Col. 1.—Increased cost of dearness allowance paid to contingency menials.			
<b>H.-5.—Other Contingencies—</b>			
O. . . . .	5,35,950	6,20,950	6,40,973
S. . . . .	85,000		
Col. 1.—Enhanced rates of diet allowance to contingency menials and appointment of a larger number of process serving peons.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—40	..	+40
<i>Authorised</i> . . . . .	—5	..	+5
<b>I.—COURT OF SMALL CAUSES—</b>			
O. . . . .	3,16,900	3,28,900	3,26,691
S. . . . .	10,000		
<b>J.—CRIMINAL COURTS—</b>			
O. . . . .	18,100	18,500	17,793
R. . . . .	400		

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "27.—Administration of Justice"— <i>concl.</i>			
K.—PLEADERSHIP AND MUKTEARSHIP EXAMINATION CHARGES . . . . .	5,700	7,343	+1,643
L.—CHARGES IN ENGLAND—			
L.-1.—Secretary of State—			
O. . . . .	Rs. 10,000	52,000	48,789
S. . . . .	42,000		
Col. 1.—The cost of appeals cannot be accurately forecast.			
L.-2.—High Commissioner—			
Charged—			
O. . . . .	47,200	77,200	87,999
S. . . . .	30,000		
Cols. 1 and 4.—More officers proceeded on leave <i>ex-India</i> .			
Authorised . . . . .	..	561	+561
M.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	159	+159
Authorised . . . . .	..	86	+86
For rounding—			
Charged . . . . .	—100	..	+100
Authorised . . . . .	—200	..	+200
<i>Surrenders or withdrawals within Grant or Appropriation—</i>			
R. . . . .	2,592	2,592	..
Totals—			
Charged—			
Gross . . . . .	29,95,500	30,10,676	+15,176
Deductions . . . . .	—1,31,500	—1,31,500	..
Net . . . . .	28,64,000	28,79,176	+15,176
Authorised . . . . .	1,00,74,500	1,03,07,485	+2,32,985
Deductions . . . . .	—12,500	—12,500	..
Net . . . . .	1,00,62,000	1,02,94,985	+2,32,985

## REVIEW.

Excesses occurred in both the charged and the authorised sections. The excess in the charged section was 5 per cent. over the appropriation compared with the saving of 2.1 per cent. in 1944-45. In the authorised section the excess was 2.3 per cent. over both the grant and the modified appropriation as against the saving of 1.4 per cent. in the preceding year.

2. Sums of Rs. 3,471 and Rs. 23,963 being the amounts of several Government decrees and decrees for court fees in pauper suits respectively, found irrecoverable during the year 1945, were written off under the orders of competent authorities.

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 "28.—Jails and Convict Settlements"—</b>			
<b>A.—JAILS—</b>			
<b>A.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	52,200	33,962	43,685
R. . . . .	—18,238		
			+9,723
Col. 1.—Provision for pay of an officer chargeable to "authorised" and made under "charged" under a misapprehension was re-appropriated from this head. Col. 4.—Debitable to "authorised" as explained above.			
<i>Authorised—</i>			
O. . . . .	1,70,400	1,82,050	1,72,977
R. . . . .	11,650		
			—9,073
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	2,500	2,300	2,283
R. . . . .	—200		
			—17
<i>Authorised—</i>			
O. . . . .	14,57,200	14,08,285	14,02,387
R. . . . .	—48,915		
			—5,898
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	7,200	5,057	5,062
R. . . . .	—2,143		
			—5
Col. 1.—Same as under A.-1—Charged—Col. 1,			
<i>Authorised—</i>			
O. . . . .	10,48,800	11,14,361	11,25,185
R. . . . .	65,561		
			+10,794
<b>A.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	11,600	3,241	3,285
R. . . . .	—8,359		
			—6
Col. 1.—Decrease in jail population and utilisation of previous year's stock.			
<i>Authorised—</i>			
O. . . . .	76,09,300	67,11,129	62,42,986
R. . . . .	—8,98,171		
			—4,68,143
Cols. 1 and 4.—Decrease in jail population.			

Grant No. 16.—Jails and Convict Settlements—*contd.*

Major Head and Sub-head,  1	Final Grant or Appropriation.  2	Actual Expenditure.  3	Excess+ Saving—  4
	Rs.	Rs.	Rs.
Major Head "28.—Jails and Convict Settlements"— <i>contd.</i>			
A.—Jails— <i>concl'd.</i>			
A.-7.—Establishment charges payable to other Governments, Departments, etc.—			
	Rs.		
O. . . . .	7,500	12,000	2,877
R. . . . .	4,500		
Col. 1.—Arrear maintenance charges of Bengal prisoners confined in Assam jails.			
A.-8.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—49,000	—64,000	—64,567
R. . . . .	—15,000		
Col. 1.—Large number of military deserters and <i>ex</i> -military prisoners confined in the province.			
A.-9.— <i>Deduct</i> —Cost of basic rations supplied from the Jail Stock—			
O. . . . .	—3,75,000	—4,54,000	—3,57,721
R. . . . .	—79,000		
Col. 1.—Larger supply of rations than anticipated. Col. 4.—* * *.			
A.-10.—Charges for Police Custody and Calcutta Police Lock-up—			
<i>Charged—</i>			
O. . . . .	7,000	1,655	1,653
R. . . . .	—5,345		
Col. 1.—Decrease in the number of crimes owing to improved economic conditions.			
<i>Authorised—</i>			
O. . . . .	2,05,400	1,92,750	1,85,178
R. . . . .	—12,650		
C.—JAIL MANUFACTURES—			
C.-1—Pay of Officers—			
O. . . . .	7,000	12,500	12,562
R. . . . .	5,500		
Col. 1.—Increased commission charges and unforecast leave salary.			
C.-2.—Pay of Establishment—			
O. . . . .	36,900	33,000	31,991
R. . . . .	—3,900		

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>			
<i>—contd.</i>			
<b>C.—JAIL MANUFACTURES—<i>concl.</i></b>			
<b>C.-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	11,900	14,903	15,566
R. . . . .	3,003		
Col. 1.—Increased rates of dearness allowance.			
<b>C.-4.—Contingencies—</b>			
<i>Charged—</i>			
O. . . . .	2,050	64	64
R. . . . .	—1,986		
Col. 1.—Less purchase of raw materials owing to utilisation of previous year's stock.			
<i>Authorised—</i>			
O. . . . .	19,12,650	19,04,949	19,26,117
R. . . . .	—7,801		
<b>C.-6.—<i>Deduct</i>—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
<i>Charged—</i>			
O. . . . .	—400	—300	..
R. . . . .	100		
<i>Authorised—</i>			
O. . . . .	—9,80,000	—10,67,200	—10,74,119
R. . . . .	—87,200		
Col. 1.—Larger demand of jail-made goods and increase in prices.			
<b>For rounding—</b>			
<i>Charged</i> . . . . .		50	..
<i>Authorised</i> . . . . .		50	..
<b>D.—CHARGES IN ENGLAND—</b>			
<b>D.-2.—High Commissioner—</b>			
<i>Charged—</i>			
O. . . . .	4,800	..	1,551
R. . . . .	—4,800		
Col. 1.—Change in leave programme.			

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>			
<i>—concl.</i>			
<b>D.—CHARGES IN ENGLAND—concl.</b>			
<b>D.-2.—HIGH COMMISSIONER—concl.</b>			
Authorised—			
O. . . . .	Rs. 6,600	1,560 ..	—1,560
R. . . . .	—5,040		
Col. 1.—Overseas pay of an officer not drawn.			
<b>E.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	3	+3
For rounding . . . . .	300	..	—300
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	41,071	41,071 ..	—41,071
R. Deductions . . . . .	—100	—100 ..	+100
Authorised—			
R. Gross . . . . .	8,86,263	8,86,263 ..	—8,86,263
R. Deductions . . . . .	1,81,200	1,81,200 ..	—1,81,200
<hr/>			
Totals—			
Charged —			
Gross . . . . .	87,400	57,526	—29,874
Deductions . . . . .	—400	..	+400
Net . . . . .	87,000	57,526	—29,474
Authorised—			
Gross . . . . .	1,24,74,000	1,11,17,596	—13,56,404
Deductions . . . . .	—14,04,000	—14,96,407	—92,407
Net . . . . .	1,10,70,000	96,21,189	—14,48,811

REVIEW.

Charged savings were 33·9 per cent. of the original grant compared with 12·9 per cent. in the preceding year. The provision for the pay and allowance of an officer chargeable to "authorised" was made under "charged" due to a misapprehension. In comparison with the final appropriation there was an excess of 25 per cent. In the authorised section the savings were 13·1 and 3·8 per cent. in the grant and modified appropriation respectively as against 7·5 and 4·7 per cent. in the previous year. The provision in the budget was a little more than that in the preceding year but the expenditure fell due to a drop in the prison population.



*Store Accounts of the Manufactory Department of the Presidency and Central Jails  
for the year 1945.*

	Tools and plant.	Raw materials.	Finished articles.
1	2	3	4
	Rs.	Rs.	Rs.
1. Opening balance . . . . .	1,03,032	4,59,485	2,86,192
2. Receipts—			
(i) By purchase from the market . . . . .	10,368	8,95,929	1,42,632
(ii) From the same jail . . . . .	175	24,085	19,31,473
(iii) From other jails within the Province . . . . .	102	46,236	2,727
(iv) From other departments of Government . . . . .	..	287	83
(v) From the different departments of the Government in Provinces other than Bengal (excluding Indian Stores Depart- ment.) . . . . .	..	18,576	..
(vi) From the Indian Stores Department . . . . .	..	5,30,227	..
(vii) From overseas (on indent through the Director General of Stores). . . . .	..	..	2,044
(viii) Added depreciation, <i>vide</i> A. G., Bengal's audit objections for 1945. . . . .	27	..	..
Total . . . . .	1,13,704	19,74,825	23,65,151
3. Issues—			
(i) To the same jail, including articles in process of manufacture. . . . .	4,125	12,19,407	4,64,914
(ii) To other jails within the Province . . . . .	..	2,077	8,73,875
(iii) To other departments of Government . . . . .	..	43,439	4,38,403
(iv) To different departments of Government in Provinces other than Bengal (excluding Indian Stores Department). . . . .	..	..	13,100
(v) To the Indian Stores Department . . . . .	..	..	..
(vi) Sales to public . . . . .	..	26,645	4,01,307
(vii) Written off—			
(1) On account of loss . . . . .	1,296	485	618
(2) On account of depreciation . . . . .	6,624	..	..
(3) On account of revaluation . . . . .	..	..	8
4. Closing balance . . . . .	1,01,659	6,82,772	1,72,926
Total . . . . .	1,13,704	19,74,825	23,65,151

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 the requirements.

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

B. CHOUDHURI,  
LT.-COL., I.M.S.,  
*Inspector General of Prisons, Bengal.*

CALCUTTA ;  
The 26th April 1947. }

B. C. MUKHERJEE,  
*Head Assistant.*

## AUDIT CERTIFICATE.

The Store Accounts of the Alipore Central Jail, and the Rajshahi Central Jail for the year 1945-46 were test-audited under my supervision with reference to 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.

A. K. MUKHERJEE,  
*Examiner, Outside Audit, Bengal.*

CALCUTTA ; }  
*The 27th May 1947.* }

*Store Accounts of the Jail Depot, Calcutta, for the year 1945.*

Description of stores.	Opening balance.				Receipt during the year.				Sales during the year.				Written off on account of loss, shortage, etc.		Profit on sales.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value*	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11	12							
1. Dusters, Towels, Swabs, Gamchhas and Dhuties.	294	Rs. 182	10,307	Rs. 5,983	8,460	Rs. 9,761	..	..	Rs. 4,590	2,141	Rs. 994							
2. Cotton, Silk, Woollen and Purdah Cloth.	2,304 yds.	1,974	11,246 yds.	19,426	9,045 yds.	23,119	..	..	5,186	4,504 yds.	3,467							
3. Purdah, Durries and Joyanamaj, Durrie Purdah, Carpet and Carpet Ashan and Bed Sheets.	201	426	862	7,455	839	7,930	..	..	1,538	224	1,489							
4. Teakwood Furniture . . . .	48	160	543	1,945	563	2,714	..	..	767	28	158							
5. Cane Articles . . . .	1,078	393	9,796	24,362	7,539	28,580	..	..	7,364	3,335	3,569							
6. Newar and Coir String . . .	24 mds.	736	4 mds.	119	24 mds.	894	..	..	142	4 mds.	103							
7. Coir Brush, Mata, Sennit, Matting and Billiard Table Surrounds.	1,134	2,402	255	2,830	1,108	5,318	..	..	2,171	281	2,085							
8. Followers, Blankets, Rugs, B. T. and Cooke Blankets.	9	64	38,905	2,51,458	38,459	3,18,723	..	..	69,562	455	2,361							
9. Other Manufactures . . .	1,783	530	74	480	103	634	..	..	155	1,734	531							
10. Washing Soap . . . .	..	..	4	160	4	200	..	..	40	..	..							
Total . . . .	..	6,867	..	3,14,248	..	3,97,873	..	..	91,615	..	14,757							

Value at market price or cost, whichever is lower.  
 \* Excludes recoveries of incidental charges, etc.  
 Fraction in total 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 recorded in the Departmental Register. The closing balance of stock was not in excess of requirements. The stock of stores was verified by the Manager, Jail Depot and the Travelling Auditor of the office of the Inspector General of Prisons, Bengal.

D. C MUKHERJEE,  
*Manager, Jail Depot.*

CALCUTTA ;  
The 11th November }  
1946.

ASHNUDULLAH,  
*Accountant.*

## AUDIT CERTIFICATE.

The Store Accounts of the Jail Depot, Calcutta, for the year 1945 were test-audited under my supervision with reference to 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.

A. K. CHAKRAVARTI,  
*Examiner, Outside Audit, Bengal.*

CALCUTTA ;  
The 15th November 1946. }

*Consolidated Profit and Loss Account of the Manufactory Department of the Presidency and Central Jails for the year 1945.*

Dr.		Cr.	
	Rs.		Rs.
1. To Balance of manufactured articles and unfinished stock in process of manufacture.	3,05,408	1. By sales and issues of manufactured goods including scraps, etc.	20,92,281
2. (a) To Stores issued . . .	12,19,407	2. „ Value of materials treated in the workshop and returned to stores.	1,22,709
(b) „ Spare of machine issued.	2,697	3. „ Miscellaneous receipts (occupier's share of Municipal tax recovered).	294
3. „ Pay and allowances—		4. „ Closing stock—manufactured goods and unfinished stock in process.	1,96,740
(a) „ Deputy Superintendent or Deputy Jailor.	17,628	5. „ Loss	10,583
(b) „ Establishment . . .	39,859		
4. „ Convict labour . . .	3,44,994		
5. „ Contingent charges including electricity, service stamps, freight charges, etc.	34,406		
6. „ Stationery and forms	1,346		
7. „ Rents, rates and taxes	52,835		
8. „ Pensionary charges . . .	4,829		
9. „ Write-off—			
(a) Stores, etc. . . . .	1,332		
(b) Depreciation . . . . .	7,699		
10. Net profit . . . . .	2,00,167		
	3,79,544		
Total . . . . .	24,21,007	Total . . . . .	24,21,007

24,12,024

24,12,024

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AUDIT CERTIFICATE.

The Profit and Loss accounts of the Manufactory Departments of the Central Jail at Rajshahi and of the Presidency Jail, Alipore, for the year 1945 were locally test-audited under my supervision with reference to local records and I certify that subject to audit comments, the accounts are correct according to the best of my information and on consideration of the explanations given to me.

A. K. MUKHERJEE,

*Examiner, Outside Audit, Bengal.*

CALCUTTA ; }  
The 1st April 1947. }

## AUDIT COMMENTS.

Sums of Rs. 4,154 and Rs. 501 appeared to have been charged to the Profit and Loss Accounts of the Manufactory Department of the Rajshahi Central Jail for the year 1945, on account of pay and allowances of establishment and pensionary charges respectively. It is desirable that the contribution on account of leave salary of establishment as well as the proportionate cost towards pay and allowances, leave salary and pensionary charges, if any, of the Superintendent, Jailor and a Deputy Jailor on account of the portions of their time spent on the work relating to manufactory department, should also be debited to the Profit and Loss Accounts of the year 1946 and onwards.

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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—	Rs.		
O. . . . .	1,15,800		
R. . . . .	—1,161	1,14,639	1,14,631 —8
Authorised—			
O. . . . .	92,200		
R. . . . .	13,600	1,05,800	1,03,053 —2,747
<b>A.-2.—Pay of Establishment—</b>			
O. . . . .	37,81,500		
R. . . . .	—2,41,768	35,33,732	34,67,063 —66,669
<b>A.-3.—Allowances, honoraria, etc.</b>			
Charged—			
O. . . . .	25,900		
R. . . . .	1,161	26,361	34,824 +8,463
Col. 4.—Increase in rate and scope of application of war allowance.			
Authorised—			
O. . . . .	20,10,810		
R. . . . .	—4,094	20,06,716	21,23,813 +1,17,097
Col. 4.—Enhancement of the rate of dearness allowance.			
<b>A.-4.—Contract Contingencies—</b>			
O. . . . .	2,45,000		
R. . . . .	32,178	2,77,178	2,85,735 +8,557
<b>A.-5.—Other Contingencies—</b>			
O. . . . .	16,98,200		
R. . . . .	2,07,849	19,06,049	19,87,008 +80,959
<b>A.-7.—Establishment charges payable to other Governments, Departments, etc. . . . .</b>		1,000	.. —1,000
<b>A.-8.—Deduct—Establishment charges recoverable from other Governments, Departments, etc.—</b>			
Charged . . . . .	—2,000	—3,000	—1,000
Authorised . . . . .	—18,90,800	—19,59,951	—69,151

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>B.—SUPERINTENDENCE—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	2,15,900		
R. . . . .	6,400	2,22,300	2,64,678 +42,378
Col. 4.—Grant of war allowance and unforeseen charges on account of cost of passages and appointment of a special officer.			
<i>Authorised—</i>			
O. . . . .	2,13,100		
R. . . . .	19,300	2,32,400	2,34,096 +1,696
<b>C.—DISTRICT EXECUTIVE FORCE—</b>			
<b>C.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	6,00,000		
R. . . . .	—27,000	5,73,000	5,71,321 —1,679
<i>Authorised—</i>			
O. . . . .	2,08,000		
R. . . . .	3,000	2,11,000	2,10,724 —276
<b>C.-2.—Pay of Establishment—</b>			
O. . . . .	1,13,20,200		
R. . . . .	1,45,500	1,14,85,700	1,13,82,683 —1,13,017
<b>C.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,70,000		
R. . . . .	27,000	1,97,000	2,26,895 +29,895
Cols. 1 and 4.—Increase in the rates of war allowance.			
<i>Authorised—</i>			
O. . . . .	86,11,900		
R. . . . .	2,78,000	88,89,900	1,03,63,214 +14,73,314
Col. 4.—Increase in the rates of war allowance and dearness allowance.			
<b>C.-4.—Contract Contingencies—</b>			
O. . . . .	9,50,500		
R. . . . .	1,18,800	10,69,300	10,69,243 —57

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>			
C.-5.—(1) Petty Construction—			
	Rs.		
O. . . . .	1,67,000	1,74,420	1,74,411
R. . . . .	7,420		
C.-5.—(2). Other Contingencies—			
O. . . . .	35,79,800	41,27,400	40,31,837
R. . . . .	5,47,600		
Col. 1.—Higher cost of clothing materials (Rs. 4,27,200) and the purchase price of new motor vehicles (Rs. 4,30,000) partly counterbalanced by savings on Civic Guard organisation due to termination of war (Rs. 3,30,000). Owing to fewer appointments for patrol duty the surplus provision therefor (Rs. 1,75,000) was utilised in the employment of extra temporary force.			
C.-7.—Establishment charges payable to other Governments, Departments, etc.	3,100	1,078	—2,022
Col. 4.—Smaller payment to the Posts and Telegraphs Department on account of guarantee posts and telegraphs offices.			
C.-8— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
Charged . . . . .	..	—300	—300
Authorised—			
O. . . . .	—31,36,000	—37,77,000	—34,05,983
R. . . . .	—6,41,000		
Col. 1.—Larger contribution by the Government of India on account of increased police expenditure. Col. 4.—The cost of patrolling of railway lines was not recovered during the year.			
<b>D.—POLICE TRAINING SCHOOLS—</b>			
Charged—			
O. . . . .	16,000	20,200	20,197
R. . . . .	4,200		
Col. 1.—War allowance at increased rates and honorarium granted to I. P. Officers.			
Authorised—			
O. . . . .	3,79,000	4,87,035	4,96,673
R. . . . .	1,08,035		
Col. 1.—(i) Increase in the rates of dearness allowance, (ii) opening of an additional training centre, (iii) purchase of horses, (iv) increased cost on medical stores and (v) hire of accommodation for the teaching staff.			



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.—SPECIAL POLICE—</b>			
<b>E.-1.—Pay of Officers—</b>			
<i>Charged—</i>	<i>Rs.</i>		
O. . . . . 50,000	44,000	43,993	
R. . . . . —6,000			
<b>E.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . . 1,09,000	93,748	91,906	—1,842
R. . . . . —15,252			
<i>Authorised—</i>			
O. . . . . 1,89,700	1,56,000	1,55,813	—187
R. . . . . —33,700			
Col. 1.—Reduction in the numerical strength of a battalion.			
<b>E.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 81,900	85,402	92,543	+7,141
R. . . . . 3,502			
<i>Authorised—</i>			
O. . . . . 5,05,700	2,81,700	2,81,106	—594
R. . . . . —2,24,000			
Col. 1.—As above under E.-2—Authorised—Col. 1.			
<b>E.-4.—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 12,000	16,500	16,274	—226
R. . . . . 4,500			
<i>Authorised—</i>			
O. . . . . 23,500	33,200	33,159	—41
R. . . . . 9,700			
Col. 1.—Employment of extra-menial staff and increase in the rates of dearness allowance paid to contingency menials.			
<b>E.-5.—Other Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 8,150	8,450	7,247	—1,203
R. . . . . 300			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "29.—Police"— <i>contd.</i>			
E.—SPECIAL POLICE— <i>concl.</i>			
E.-5.—Other Contingencies— <i>concl.</i>			
Authorised—	Rs.		
O. . . . . 96,270	70,770	70,706	—64
R. . . . . —25,500			
Col. 1.—Same as under E. 2—Authorised—Col. 1.			
E.-7.—Establishment charges payable to other Governments, Departments, etc. . . . .	2,600	2,597	—3
F.—RAILWAY POLICE—			
F.-1.—Pay of Officers—			
Charged—			
O. . . . . 53,000	49,000	48,995	—5
R. . . . . —4,000			
F.-2.—Pay of Establishment—			
O. . . . . 5,25,000	5,32,000	5,31,783	—217
R. . . . . 7,000			
F.-3.—Allowances, honoraria, etc.—			
Charged—			
O. . . . . 5,900	11,900	11,898	—2
R. . . . . 6,000			
Col. 1.—Increase in the rates of war allowance.			
Authorised—			
O. . . . . 3,74,000	3,96,400	3,96,382	—18
R. . . . . 22,400			
F.-4.—Contract Contingencies—			
O. . . . . 16,000	19,000	18,975	—25
R. . . . . 3,000			
Col. 1.—Increase in the rates of dearness allowance paid to contingency menials.			
F.-5.—Other Contingencies—			
O. . . . . 1,51,350	1,66,750	1,66,649	—101
R. . . . . 15,400			

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.</i></b>			
F.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
	Rs.		
O. . . . .	—4,06,000		
R. . . . .	—3,87,000		
		—7,93,000	—7,92,984
			+16
Col. 1.—Recoveries of larger contribution and arrear charges from the Railway Administration.			
<b>G.—CRIMINAL INTELLIGENCE DEPARTMENT—</b>			
<b>G.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	88,000		
R. . . . .	—2,400		
		85,600	85,405
			—195
<i>Authorised—</i>			
O. . . . .	83,000		
R. . . . .	17,000		
		1,00,000	99,997
			—3
Col. 1.—Appointment of a voted officer in the place of a charged officer.			
<b>G.-2.—Pay of Establishment—</b>			
O. . . . .	9,22,000		
R. . . . .	—14,000		
		9,08,000	9,07,878
			—122
<b>G.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	19,400		
R. . . . .	2,400		
		21,800	23,194
			+1,394
<i>Authorised—</i>			
O. . . . .	5,33,000		
R. . . . .	26,000		
		5,59,000	5,58,822
			—178
<b>G.-4.—Contract Contingencies—</b>			
O. . . . .	50,000		
R. . . . .	—7,000		
		43,000	42,993
			—7
<b>G.-5.—Other Contingencies—</b>			
O. . . . .	5,07,300		
R. . . . .	9,700		
		5,17,000	5,15,073
			—1,927

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—
1	2	3	4
	Ra.	Ra.	Ra.
<b>Major Head "29.—Police"—<i>contd.</i></b>			
<b>J.—WORKS—</b>	Ra.		
O. . . . .	3,84,000	3,76,580	3,76,518
R. . . . .	—7,420		
			—62
<b>K.—CHARGES IN ENGLAND—</b>			
<b>K.-1.—Secretary of State—</b>			
<i>Charged</i> . . . . .	2,600	..	—2,600
Col. 4.—Due to cessation of an allotment. Ra. 2,000 offered for surrender.			
<b>K.-2.—High Commissioner—</b>			
<i>Charged</i> . . . . .	1,89,590	2,47,804	+58,304
Col. 4.—Two new cases of allotment and unforeseen leave <i>ex-India</i> of a number of officers.			
Authorised . . . . .	4,000	6,846	+2,846
<b>L.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	500	450	—50
Authorised . . . . .	100	21	—79
<b>For rounding—</b>			
<i>Charged</i> . . . . .	150	..	—150
Authorised . . . . .	—30	..	+30
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<b><i>Charged—</i></b>			
R. . . . .	350	350	..
<b>Authorised—</b>			
R. Gross . . . . .	—10,28,000	—10,28,000	..
R. Deductions . . . . .	10,28,000	10,28,000	..
<b>Totals—</b>			
<b><i>Charged—</i></b>			
Gross . . . . .	17,63,000	19,02,255	+1,39,255
Deductions . . . . .	—2,000	—3,300	—1,300
Net . . . . .	17,61,000	18,98,955	+1,37,955

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"—concl'd.</b>			
Totals—concl'd.			
Authorised—			
Gross . . . . .	3,76,28,800	4,00,66,949	+24,37,149
Deductions . . . . .	—54,32,800	—61,58,918	—7,26,118
Net . . . . .	3,21,96,000	3,39,07,031	+17,11,031

## REVIEW.

The charged budget for 1945-46 was less than that for 1944-45 by Rs. 29,000 indicating an anticipated decrease in expenditure, which however, exceeded the expenditure of the previous year by Rs. 1,38,917, the principal contributory factor to the increase being the grant of increased rates of dearness and war allowances. The net effect was that the charged excess was 7·8 per cent. over the original and final appropriations against a saving of 1·7 and 0·7 per cent. in 1944-45. The increases appeared mainly under the sub-heads B., C-3 and K—2.

In the authorised section the budget figure for 1945-46 was more than that of the preceding year by Rs. 9,01,000, but this too fell short of the requirements as the expenditure went up higher still and was more than that of the previous year by a sum of Rs. 39,68,934. The excess was 5·3 per cent. compared with the previous year's saving of 4·3 per cent. and occurred principally under the sub-heads A-3, A-5 and C-3.

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 "30.—Ports and Pilotage".</b>			
<b>B.—OTHER PORTS—</b>			
<b>A.—Charges for Pooled Launches—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	12,200	13,100	18,392
R. . . . .	900		
	Col. 4.—***		
<i>Authorised—</i>			
O. . . . .	5,96,900	5,88,000	6,73,970
R. . . . .	—8,900		
	Col. 4.—***		
<i>Deduct—Recoveries—</i>			
O. . . . .	—2,30,000	—2,75,000	—2,68,533
R. . . . .	—45,000		
			+6,467
Col. 1.—Larger recoveries of cost of repairs to vessels.			
<b>C.—PORTS ESTABLISHMENT—</b>			
<i>Charged—</i>			
O. . . . .	90,600	85,700	82,808
R. . . . .	—4,930		
<i>Authorised—</i>			
O. . . . .	14,400	15,900	10,266
R. . . . .	1,500		
	Col. 4.—***		—5,634
<b>D.—SUBSIDIES TO STEAM BOAT COMPANIES . . .</b>	4,800	5,600	+800
<b>F.—MISCELLANEOUS . . . . .</b>	1,800	1,500	—300
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G.-2.—High Commissioner—</b>			
<i>Charged . . . . .</i>	..	600	+600
<i>Authorised—</i>			
R. . . . .	2,400	2,400	2,812
			+412
Col. 1.—Appointment of an officer towards the latter part of the year.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "30.—Ports and Pilotage"—<i>concl'd.</i></b>			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	..	1	+ 1
<i>Authorised</i> . . . . .	..	5	+ 5
<b>For rounding—</b>			
<i>Charged</i> . . . . .	200	..	—200
<i>Authorised</i> . . . . .	100	..	—100
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	Rs.		
<i>R. Gross</i> . . . . .	4,000	..	—4,000
<i>Authorised—</i>			
<i>R. Gross</i> . . . . .	5,000	..	—5,000
<i>R. Deductions</i> . . . . .	45,000	..	—45,000
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,03,000	1,01,801	—1,199
<i>Authorised—</i>			
<i>Gross</i> . . . . .	6,18,000	6,94,153	+ 76,153
<i>Deductions</i> . . . . .	—2,30,000	—2,68,533	—38,533
<i>Net</i> . . . . .	3,88,000	4,25,620	+ 37,620

**REVIEW.**

As compared with an excess of 1·4 per cent. in 1944-45 there was a saving of 1·2 per cent. in the charged appropriation which turned to be an excess of 2·8 per cent. in the final appropriation. In the authorised section the excess in the original grant was 9·7 per cent. against a saving of 36·9 per cent. in the previous year. This excess increased to 25·9 per cent. in the final appropriation the corresponding percentage of excess for the preceding year being 12·5. The excess was chiefly contributed by the sub-head A—Authorised and was due to heavier cost of repairs to vessels.

2. Paragraph 2 of the review under Grant No. 17.—Ports and Pilotage of the Appropriation Accounts for 1939-40 and the Audit Report, 1941, reported a case of defalcation of Rs. 8,350. The final orders of Government on the audit report in respect thereof have since been issued. The amount actually defalcated has been found to be Rs.10,784. Lack of supervision and control on the part of an officer as also non-observance of ordinary account rules rendered the defalcation possible. In view of the long delay in dealing with the case and the retirement of the officer from Government service it was decided not to take any disciplinary action in the matter. Suitable executive instructions have been issued with a view to prevent the recurrence of such cases.

*Store Accounts of the Government Dockyard, Narayanganj, for the year ending 31st March, 1946.*

	Rs.	Rs.
1. Opening balance on 1st April 1945 . . . . .	..	1,70,019
2. Receipts during the year—		
(a) Local purchase (including value of stores received in 1944-45 but not accounted for in the appropriate accounts) . . . . .	1,07,644	
(b) From overseas . . . . .	..	
(c) From other sources . . . . .	275	
		1,07,919
3. On account of elimination of pies in the calculation of issue rates, amounts, etc. . . . .	..	75
<i>Debit—</i>		
1. Stores utilised on production . . . . .	1,21,187	
2. Stores sold . . . . .	3,548	
3. Stores written-off . . . . .	60	
		1,24,795
Closing balance on 31st March 1946, as analysed below, to exhibit the main categories (i. e., kinds) of stores . . . . .		1,53,218
*1. Engine and spare parts . . . . .		9,141
2. Tools . . . . .		6,480
3. Hardware . . . . .		35,438
4. Metals . . . . .		5,200
5. Canvas . . . . .		6,880
6. M. S. Angles, plates, etc. . . . .		19,641
7. Bolts and nuts, rivets, etc. . . . .		15,452
8. Timber . . . . .		9,647
9. Coal . . . . .		4,980
10. Asbestos goods . . . . .		3,780
11. Belting . . . . .		3,476
12. Paints and Oils, etc. . . . .		11,837
13. Electrical goods . . . . .		6,269
14. Crokery and Outlery, etc.. . . . .		886
15. Miscellaneous . . . . .		14,171
	Total	1,53,218

\*N.B.—(1) 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 the freight and other incidental charges, etc.  
 (2) As the rate of certain items of stores is not yet known and as their cost has not yet been adjusted they have not been included in the "Debit side—Purchase" and the "Credit side—Closing balance." A list of these is appended to the account.



*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 during February and March, 1946 by me.

NARAYANGANJ ;  
The 25th January 1947. }

J. HAMILTON,  
*Engineer Superintendent,  
Government Dockyard,  
Narayanganj.*

Names of articles.	Quantity.
<b>Bolts, Iron with Nuts Hex. Head—</b>	
1/4" × 3/4" . . . . .	168 lbs.
1/2" × 1 1/2" . . . . .	336 "
1/2" × 3" . . . . .	336 "
3/4" × 4" . . . . .	112 "
3/8" × 1 1/2" . . . . .	336 "
3/8" × 8" . . . . .	336 "
1/2" × 4" . . . . .	336 "
<b>Bolts, Iron with Nuts—</b>	
3/8" × 3" . . . . .	336 "
3/8" × 4" . . . . .	336 "

**AUDIT CERTIFICATE.**

The Store Accounts of the Government Dockyard, Narayanganj, for the year 1945-46 were test-audited under my supervision with reference to the local records.

I certify that the accounts are correct according to the best of my information and on consideration of the explanation given to me.

CALCUTTA ;  
The 25th January 1947. }

S. GHOSH,  
*Assistant Accounts Officer.*

## GOVERNMENT DOCKYARD, NARAYANGANJ.

Profit and Loss Accounts for the years 1944-45 and 1945-46.

	1944-45	1945-46		1944-45	1945-46
1	2	3	4	5	6
	Rs.	Rs.		Rs.	Rs.
<i>1. Direct charges.</i>			<i>Credits.</i>		
1. Materials issued on jobs	78,877	93,725	1. Recoveries for work done and credit for departmental work.	3,67,602	4,11,235
2. Direct labour . . .	1,21,911	1,33,787			
3. Hire charges on Barges (chargeable expenses.)	81	52			
4. Materials supplied to departments.	4,660	8,219			
Total	2,05,529	2,35,783	2. 4 Per cent. on the materials.	3,155	3,749
<i>II. Overhead charges.</i>					
5. Pay of Engineer Superintendent.	11,060	11,700			
6. Pay of Establishment .	26,614	24,247	3. Docking and electric welding charges realised.	10,539	9,463
7. Travelling and other allowances.	9,364	12,707			
8. Stores for running and repairs of workshops, launches, electric plant, etc.	17,543	22,006			
9. Office expenses and miscellaneous contingencies.	8,499	12,780	4. Value of stores supplied.	5,330	9,399
10. Repairs to buildings including electrical.	1,903	1,034			
11. Depreciation on machinery, buildings, etc.	6,158	5,960	5. Miscellaneous receipts (Sale of old stores, hire charges of crafts, electrical charges realised, e to.)	3,585	1,727
12. Stationery and forms .	425	286			
13. Pension contribution .	4,417	4,484			
14. Audit charges . . .	6,320	6,422			
15. Interest on capital .	17,778	17,543			
16. Writes-off . . .	...	60			
Total	1,10,081	1,19,234			
TOTAL EXPENDITURE	3,15,610	3,55,017			
NET PROFIT	74,601	80,556			
TOTAL DEBITS	3,90,211	4,35,573	TOTAL CREDITS	3,90,211	4,35,573

## AUDIT COMMENTS.

The *Pro-forma* Profit and Loss Account of the Government Dockyard, Narayanganj, for the year 1945-46 could not be locally test-audited as it was not made available to audit during the local inspection and as such the accuracy of the figures in the Profit and Loss Account cannot be certified by audit.

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>			
<b>A.—GRANTS-IN-AID AND DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS—</b>			
	Rs.		
O. . . . .	30,006	42,006	41,806
S. . . . .	12,000		
			—200
Col. 1.—For compilation of a History of Mediaeval Bengal and the creation of four research fellowships.			
For rounding . . . . .	94	..	—94
TOTAL .	42,100	41,806	—294

## Grant No. 80.—Charges on account of Education.

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 "37.—Education".</b>			
<i>University.</i>			
<b>A.—GRANTS TO UNIVERSITIES—</b>			
<i>Charged</i> . . . . .	5,50,000	5,50,000	..
Authorised—			
O. . . . . 6,42,400 }	14,97,100	14,99,546	+2,446
R. . . . . 8,54,700 }			
Col. 1.—Grants to the Universities of Calcutta and Dacca for payment of dearness allowance to their employees.			
<b>B.—GOVERNMENT ARTS COLLEGES—</b>			
<b>B.-1.—Arts Colleges for men—</b>			
<b>B.-1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . . 48,500 }	34,000	39,697	+5,697
R. . . . . —14,500 }			
Authorised—			
O. . . . . 11,85,400 }	11,87,352	11,91,721	+4,369
R. . . . . 1,952 }			
Col. 1.—Transfer of an officer.			
<b>B.-1(2).—Pay of Establishment—</b>			
O. . . . . 98,492 }	1,03,992	1,06,267	+2,275
R. . . . . 5,500 }			
<b>B.-1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . . 1,800 }	3,620	9,483	+5,863
R. . . . . 1,820 }			
Col. 1.—Enhancement of the rate of war allowance. Col. 4.—Honorarium to the Statistical Adviser to the Government of Bengal.			
Authorised—			
O. . . . . 97,244 }	2,88,288	3,17,763	+29,475
R. . . . . 1,91,044 }			
Cols. 1 and 4.—Enhancement of the rates of war and dearness allowances.			

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

**Major Head "37.—Education"—contd.****B.—GOVERNMENT ARTS COLLEGES—contd.****B.-1.—Arts Colleges for men—concd.****B.-1(4).—Contract Contingencies—**

	Rs.			
O . . . . .	24,600	32,627	32,970	+343
L. . . . .	8,127			

Col. 1.—Increase in the rates of dearness allowance of contingency menials (Rs. 4,000) and hiring of fans and maintenance of electric installation of a college (Rs. 3,000).

**B.-1(5).—Other Contingencies—**

O . . . . .	2,01,400	2,62,590	2,45,711	—16,879
R. . . . .	61,190			

Col. 1.—(1) Enhancement of the rate of dearness allowance of contingency menials (Rs. 9,000), (2) return of a college to its own building released by the Defence Department (Rs. 2,000), (3) improvement of laboratories of a college (Rs. 17,000) and (4) payment of rent and other expenses of certain college hostels (Rs. 32,000).

**B.-1(6).—Deduct—Recoveries from other Govern-  
ments, Departments, etc.—**

O . . . . .	—19,000	—	—	—
R. . . . .	19,000			

Col. 1.—The question of recovery of rents and other charges from the Military and Civil Defence Departments for the occupation of Government land and buildings was still under consideration.

For rounding . . . . .	—36	—	+36
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**B.-2.—Arts Colleges for women—****B.-2(1).—Pay of Officers . . . . .**

1,50,600      1,46,629      —3,971

**B.-2(2).—Pay of Establishment—**

O . . . . .	14,606	14,222	14,347	+125
R. . . . .	—378			

**B.-2(3).—Allowances, honoraria, etc.—**

O . . . . .	24,700	37,233	37,055	—178
R. . . . .	12,533			

Col. 1.—Same as for Col. 1 under B.-1(3)—Authorised.

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>B.—GOVERNMENT ARTS COLLEGES—<i>concl.</i></b>			
<b>B.-2.—Arts Colleges for women—<i>concl.</i></b>			
<b>B.-2(4).—Contract Contingencies—</b>			
	Rs.		
O. . . . .	30,000	32,878	32,544
R. . . . .	2,878		
			—334
<b>B.-2(5).—Other Contingencies—</b>			
O. . . . .	76,900	77,479	75,384
R. . . . .	579		
			—2,095
<b>B.-2(6).—<i>Deduct</i>—Recoveries from other Governments, Departments, etc.—</b>			
O. . . . .	—18,000	..	..
R. . . . .	18,000		
			..
Col. 1.—See B.-1(6).			
<b>C.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES—</b>			
<b>C.-1.—Arts Colleges for men—</b>			
O. . . . .	4,50,300	6,18,260	6,17,610
R. . . . .	1,67,960		
			—650
Col. 1.—Grants for payment of dearness allowance to the staff of non-Government Arts Colleges.			
<b>C.-2.—Arts Colleges for women—</b>			
O. . . . .	38,300	69,800	53,950
R. . . . .	31,500		
			—15,850
Col. 1.—Same as under C.-1.			
<b>D.—GOVERNMENT PROFESSIONAL COLLEGES—</b>			
<i>Charged—</i>			
O. . . . .	8,100	8,964	9,983
R. . . . .	864		
			+1,019
<i>Authorised—</i>			
O. . . . .	4,17 200	4,39,379	4,36,679
R. . . . .	22,179		
			—2,700
<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. . . . .	27,000	27,180	27,313
R. . . . .	180		
			+133

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>contd.</i></b>			
<b>E.-1.—Secondary schools for boys—<i>contd.</i></b>			
<b>E.-1(1).—Pay of Officers—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	10,10,000	9,85,001	9,80,993
R. . . . .	—24,999		
			—4,008
<b>E.-1(2).—Pay of Establishment—</b>			
Charged—			
O. . . . .	2,300	1,764	1,889
R. . . . .	—516		
			+105
Authorised—			
O. . . . .	55,000	53,998	54,989
R. . . . .	—1,002		
			+991.
<b>E.-1(3).—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . .	7,700	11,098	10,832
R. . . . .	3,398		
			—266
<b>Col. 1.—Same as for Col. 1 under B.-1(3).—Authorised.</b>			
Authorised—			
O. . . . .	1,92,000	2,91,663	2,91,451
R. . . . .	99,663		
			—212
<b>Col. 1.—Enhanced rate of dearness allowance (Rs. 88,000) and house-rent allowance (Rs. 11,000).</b>			
<b>E.-1(4).—Contract contingencies—</b>			
Charged—			
O. . . . .	1,473	2,545	2,547
R. . . . .	1,072		
			+2
<b>Col. 1.—Furniture for a high school (Rs. 856) and dearness allowance of contingency menials at enhanced rates (Rs. 216).</b>			
Authorised—			
O. . . . .	58,300	75,823	74,581
R. . . . .	17,523		
			—1,242
<b>Col. 1.—Mainly grant of dearness allowance of contingency menials at enhanced rates (Rs. 12,000) and removal charges of two schools (Rs. 2,000).</b>			
<b>E.-1(5).—Other Contingencies—</b>			
Charged—			
O. . . . .	6,450	4,636	4,690
R. . . . .	—1,814		
			+54
<b>Col. 1.—Fall in the number of boarders.</b>			

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'd.</i></b>			
<b>E.-1.—Secondary Schools for boys—<i>concl'd.</i></b>			
<b>E.-1(5).—Other Contingencies—<i>concl'd.</i></b>			
Authorised—			
	Rs.		
O. . . . .	87,814	89,672	88,192
R. . . . .	1,858		
E.-1(6).— <i>Deduct</i> —Recoveries from other Governments, Departments, etc.—			
O. . . . .	—14,100	..	..
R. . . . .	14,100		
Col. 1.—See B.-1(6).			
For rounding—			
Charged . . . . .	—83	..	+23
Authorised . . . . .	—14	—	+14
<b>E.-2.—Secondary Schools for girls—</b>			
E.-2(1)—Pay of Officers . . . . .	1,75,000	1,74,278	—722
<b>E.-2(2).—Pay of Establishment—</b>			
O. . . . .	14,300	12,000	12,386
R. . . . .	—2,300		
E.-2(3).—Allowances, honoraria, etc.—			
O. . . . .	38,200	52,180	53,862
R. . . . .	13,980		
Col. 1.—Same as under B.-1(3).—Authorised.			
<b>E.-2(4).—Contract Contingencies—</b>			
O. . . . .	44,800	44,850	44,766
R. . . . .	250		
<b>E.-2(5).—Other Contingencies—</b>			
O. . . . .	97,698	1,53,296	1,53,175
R. . . . .	55,698		
Col. 1.—Purchase of buses for a school and charges for the conveyance of girls in another.			
<b>E.-2(6).—<i>Deduct</i>—Recoveries from other Governments, Departments, etc.—</b>			
O. . . . .	—1,000	..	..
R. . . . .	1,000		
Col. 1.—See B.-1(6).			
For rounding . . . . .			



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>F.—DIRECT GRANTS TO NON-GOVERNMENT SECOND- ARY SCHOOLS—</b>			
<b>F.1.—Secondary Schools for boys—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	6,600	7,634	8,457
R. . . . .	1,034		
			+ 823
Col. 1.—Grants for payment of dearness allowance to the staff of non-Government secondary schools.			
<i>Authorised—</i>			
O. . . . .	37,28,700	32,33,780	33,47,780
R. . . . .	—4,94,920		
			+1,14,000
Col. 1.—The Secondary Education Board did not function during the year.			
<b>F. 2.—Secondary Schools for girls—</b>			
O. . . . .	7,25,700	7,86,884	7,38,750
R. . . . .	61,184		
			—48,134
Col. 1.—Same as under F.-1.—Charged.			
<i>Primary.</i>			
G.—GOVERNMENT PRIMARY SCHOOLS . . . . .	7,800	6,849	—951
<b>H.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
<i>Charged</i> . . . . .	34,400	36,703	+2,303
<i>Authorised—</i>			
O. . . . .	4,95,000	5,21,814	5,02,659
R. . . . .	26,814		
			—19,155
<b>I.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCA- TION—</b>			
O. . . . .	93,71,000	77,57,137	77,65,944
R. . . . .	—16,13,863		
			+ 8,807
Col. 1.—Non-payment of grants to certain school boards owing to large accumulation of unspent balance in the District Primary Education Fund.			

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>			
<i>Special.</i>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—</b>			
<b>J.-1.—Special Schools and Training Schools for Masters—</b>			
J.-1 (1).—Pay of Officers—	Rs.		
O. . . . .	3,21,000	3,05,070	3,00,682
R. . . . .	—15,930		
J.-1(2).—Pay of Establishment—			
<i>Charged—</i>			
O. . . . .	600	487	409
R. . . . .	—113		
<i>Authorised—</i>			
O. . . . .	3,17,510	3,29,248	3,14,077
R. . . . .	11,738		
J.-1(3).—Allowances, honoraria, etc.—			
<i>Charged—</i>			
O. . . . .	300	322	323
R. . . . .	22		
<i>Authorised—</i>			
O. . . . .	1,69,205	2,23,204	2,26,122
R. . . . .	53,999		
Col. 1.—Same as under B.-1(3).—Authorised.			
J.-1(4).—Contract Contingencies—			
O. . . . .	29,541	33,233	32,128
R. . . . .	3,692		
J.-1(5).—Other Contingencies—			
<i>Charged—</i>			
O. . . . .	2,429	2,094	1,816
R. . . . .	—335		
<i>Authorised—</i>			
O. . . . .	5,93,791	5,59,488	5,51,422
R. . . . .	— 34,303		

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>concl'd.</i></b>			
<b>J.—GOVERNMENT SPECIAL SCHOOLS—<i>concl'd.</i></b>			
J.-1.—Special Schools and Training Schools for Masters— <i>concl'd.</i>			
J.-1(6).—Establishment charges payable to other . Governments, Departments, etc.—			
	Rs.		
O. . . . . 93,900 }	74,880	1,54,369	+79,489
R. . . . . —19,020 }			
Col. 1.—Less contribution to the Hazaribagh Reformatory School. Col. 4.—Contribution for 1944-45 debited in 1945-46.			
J.-1(7).— <i>Deduct</i> —Recoveries from other Govern- ments, Departments, etc.—			
O. . . . . —6,300 }	..	..	..
R. . . . . 6,300 }			
Col. 1.—See B.-1(6).			
For rounding—			
Charged . . . . .	—29	..	+29
Authorised . . . . .	—47	..	+47
<b>J.-2.—Training Schools for Mistresses—</b>			
J.-2(1).—Pay of Officers—			
O. . . . . 22,000 }	20,500	18,817	—1,683
R. . . . . —1,500 }			
J.-2(2).—Pay of Establishment—			
O. . . . . 5,100 }	4,200	3,872	—328
R. . . . . —900 }			
J.-2(3).—Allowances, honoraria, etc.—			
O. . . . . 6,700 }	8,727	8,148	—579
R. . . . . 2,027 }			
Col. 1.—Same as under B.-1(3).—Authorised.			
J.-2(5).—Other Contingencies—			
O. . . . . 40,465 }	42,701	39,577	—3,124
R. . . . . 2,236 }			
For rounding . . . . .	35	..	—35
<b>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—</b>			
K.-1.—Special Schools for boys and masters—			
O. . . . . 10,70,786 }	11,57,966	10,87,038	—70,928
R. . . . . 87,180 }			

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>K.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS—<i>contd.</i></b>			
<b>K..2—Training Schools for girls and mistresses—</b>			
	Rs.		
O. . . . .	97,632		
R. . . . .	—740	96,892	50,053
For rounding . . . . .		—18	..
			+18
<i>General.</i>			
<b>L.—DIRECTION—</b>			
<i>Charged—</i>			
O. . . . .	38,500		
R. . . . .	13,820	52,320	49,475
			—2,845
<b>Col. 1.—Change of personnel.</b>			
<i>Authorised—</i>			
O. . . . .	2,45,300		
R. . . . .	—31,780	2,13,520	2,20,539
			+7,019
<b>M.—INSPECTION—</b>			
<b>M..1.—Men's Branch—</b>			
<b>M..1(1).—Pay of Officers—</b>			
<i>Charged</i> . . . . .		5,200	5,059
<i>Authorised—</i>			—141
O. . . . .	7,38,000		
R. . . . .	—9,000	7,29,000	7,28,426
			—2,574
<b>M..1(2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	1,400		
R. . . . .	—387	1,013	686
			—337
<i>Authorised—</i>			
O. . . . .	1,20,700		
R. . . . .	3,500	1,24,200	1,24,165
			—35
<b>M..1(3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,600		
R. . . . .	569	4,169	4,055
			—114
<i>Authorised—</i>			
O. . . . .	3,11,600		
R. . . . .	1,31,418	4,43,018	4,42,214
			—804
<b>Col. 1.—Same as under B..1(3).—Authorised.</b>			

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>M.—INSPECTION—<i>concl'd.</i></b>			
<b>M.-1.—Men's Branch—<i>concl'd.</i></b>			
<b>M.-1(4).—Contract Contingencies—</b>			
<i>Charged—</i>			
O. . . . . 435 }	195	417	+ 222
R. . . . . —240 }			
<i>Authorised—</i>			
O. . . . . 32,400 }	37,100	37,533	+ 433
R. . . . . 4,700 }			
<b>M.-1(5).—Other Contingencies—</b>			
<i>Charged</i> . . . . .	20	20	..
<i>Authorised—</i>			
O. . . . . 21,916 }	21,526	20,002	—1,524
R. . . . . —390 }			
<b>For rounding—</b>			
<i>Charged</i> . . . . .	45	..	—45
<i>Authorised</i> . . . . .	—16	..	+ 16
<b>M.-2.—Women's Branch—</b>			
<b>M.-2(1).—Salaries of Officers—</b>			
. . . . . 60,000 }	55,366	52,011	—3,355
. . . . . —4,634 }			
<b>Establishment—</b>			
. . . . . 23,900 }	22,965	22,620	—345
. . . . . —935 }			
<b>Gratuities, honoraria, etc.—</b>			
. . . . . 31,350 }	38,749	38,571	—178
. . . . . 7,399 }			
<b>Col. 1.—Same as under B.-1(3).—Authorised.</b>			
<b>Contract Contingencies—</b>			
. . . . . 11,500 }	13,245	12,821	—424
. . . . . 1,745 }			
<b>Other Contingencies—</b>			
. . . . . 3,100 }	4,501	4,109	—392
. . . . . 1,401 }			
. . . . .	—50	..	+ 50

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>N.—SCHOLARSHIPS—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 3,100		
R. . . . .	—874	2,226	1,579
			—647
<i>Authorised—</i>			
O. . . . .	5,80,000		
R. . . . .	18,782	5,78,782	5,70,032
			—8,750
<b>O.—MISCELLANEOUS—</b>			
<b>O. 1.—Grants for the encouragement of literature—</b>			
O. . . . .	12,600		
R. . . . .	—7,900	4,700	2,975
			—1,725
Col. 1.—Postponement of expenditure owing to war emergency.			
<b>O. 2.—Examination charges—</b>			
<i>Charged—</i>			
O. . . . .	450		
R. . . . .	500	950	711
			—239
<i>Authorised—</i>			
O. . . . .	1,45,000		
R. . . . .	25,423	1,70,423	1,81,143
			+10,720
Col. 1.—Increase in the number of candidates.			
<b>O. 3.—Board of Intermediate and Secondary Education . . . . .</b>			
	75,000	78,837	+3,837
<b>O. 4.—Grants-in-aid, contributions, etc.—</b>			
<b>O. 4(2).—Expenses out of the grant from the Indian Central Jute Committee—</b>			
O. . . . .	2,000		
R. . . . .	6,998	8,998	8,322
			—676
Col. 1.—Adoption of a post-budget scheme.			
<b>O. 4(3).—Other grants-in-aid, contributions, etc.—</b>			
O. . . . .	1,27,300		
R. . . . .	11,400	1,38,700	1,36,539
			—2,161

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head "37—Education"—<i>contd.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
<b>O.—MISCELLANEOUS—<i>contd.</i></b>			
<b>O.-5.—Miscellaneous—Other charges—</b>			
<i>Charged—</i>	<b>Rs.</b>		
O. . . . .	860		
R. . . . .	—300	569	172 —389
<i>Authorised—</i>			
O. . . . .	56,900		
R. . . . .	1,720	58,620	53,291 —5,329
<b>O.-6.—Charges of the Youth Welfare Works under the Physical Director—</b>			
<i>Charged</i> . . . . .	600	..	—600
<i>Authorised—</i>			
O. . . . .	2,39,800		
R. . . . .	—17,718	2,22,082	2,23,432 +1,350
<b>O.-7.—Charges of the Youth Welfare Works under the Physical Directress—</b>			
O. . . . .	34,400		
R. . . . .	2,058	36,458	35,294 —1,164
<b>O.-8.—Rural Reconstruction—Adult Education .</b>	..	1,365	+1,365
<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>	5,00,000	5,00,000	..
<b>O.-9(2).—Expenditure from Scheduled Castes Education Fund—</b>			
O. . . . .	3,95,238		
R. . . . .	2,29,377	6,24,615	5,69,189 —55,426
Col. 1.—Increased payment of grants-in-aid and stipends.			
<b>O.-10.—Pre-cadet Training Course . . . . .</b>	13,000	26,235	+13,235
<b>O.-11.—Expenses of the Provincial Text Book Committee—</b>			
<i>Charged—</i>			
O. . . . .	200		
R. . . . .	—200	..	..
<i>Authorised—</i>			
O. . . . .	14,000		
R. . . . .	—1,644	12,356	3,883 —8,793

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "37.—Education"—<i>contd.</i></b>			
<b>O.—MISCELLANEOUS—<i>concl'd.</i></b>			
<b>O.-12.—Other Items—</b>			
O. . . . .	Rs. 12,400		
R. . . . .	50,070	62,470	40,259
			—22,211
Col. 1.—(1) Grant of stipends to the children of the soldiers of the last war (Rs. 20,000), (2) passages of trainees in connection with the post-war development (Rs. 19,500) and (3) School health works in Singur area.			
<b>For rounding—</b>			
Charged . . . . .	—10		+10
<b>P.—Deduct—AMOUNT TRANSFERRED FROM SCHEDULED CASTES EDUCATION FUND—</b>			
O. . . . .	—3,95,238		
R. . . . .	—2,29,377	—6,24,615	—5,69,189
			+55,426
Col. 1.—See O.-9(2).			
<b>Q. WORKS—</b>			
R. . . . .	7,668	7,668	7,021
			—647
Col. 1.—Thorough repairs to a school building.			
<b>R.—Repairs in England.—</b>			
<b>S. HIGH COMMISSIONER—</b>			
. . . . .	10,080		
. . . . .	—4,000	6,080	6,080
			..
Col. 1.—Change in the leave programme.			
. . . . .	8,600		
. . . . .	53,290	61,890	58,170
			—3,720
an increase in the number of scholars after the budget was framed (Rs. 38,850), gratuity to retirement (Rs. 12,400) and special <i>ad hoc</i> payment to Students,			
<b>BY EXCHANGE—</b>			
. . . . .	100	9	—91
. . . . .	200	54	—146
<b>DEVELOPMENT PROGRAMME—</b>			
. . . . .	1,00,000	1,00,000	1,04,118
			+ 4,118



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>concl.</i></b>			
For rounding—			
Charged . . . . .	—180	..	+180
Authorised . . . . .	—200	..	+200
Surrenders or withdrawals within grant or appropriation—	Rs.		
R. Gross . . . . .	—1,70,977	..	+1,70,977
R. Deductions . . . . .	1,70,977	..	—1,70,977
Total Grant No. 20—			
Charged . . . . .	7,62,000	7,72,404	+10,404
Authorised—			
Gross . . . . .	2,61,16,638	2,61,85,986	+69,348
Deductions . . . . .	—4,53,638	—5,69,189	—1,15,551
Net . . . . .	2,56,63,000	2,56,16,797	—46,203

## REVIEW.

In the charged section the budget which was lower than that of the previous year by Rs. 39,000 fell short of the actual expenditure by 1·4 per cent. compared with a saving of 5 per cent. in the preceding year. The authorised budget was higher than that of the preceding year by Rs. 13,36,000 due mainly to additional provision for development of primary and secondary education and was larger than the actual expenditure by 2 per cent. against a corresponding saving of 1·1 per cent. in 1944-45.

2. *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 receipt of the fund represent the amount of contribution paid by the Government and debited to sub-head 0·9(1). The expenditure incurred for the purpose is booked under the sub-head 0·9(2) and at the end of the year an equivalent amount is debited to the fund by reduction of expenditure under sub-head P. The transactions of the Fund during 1945-46 are shown below :—

	Rs.
Opening balance on 1st April, 1945 . . . . .	3,27,263
Receipts during 1945-46 . . . . .	5,00,000
Expenditure during 1945-46 . . . . .	5,69,189
Closing balance on 31st March 1946 . . . . .	2,58,074

## STORE ACCOUNTS.

(i) *Store Accounts of the Bengal Engineering College for 1945-46.*

—	Coal, oil and grease.	Timber.	Too's.	Chemicals.	Elec- trical Stores.	Mis- cellane- ous.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	537	34	305	..	2,058	3,432
<i>Receipts.</i>						
(a) By local purchase . .	14,176	4,523	853	317	3,305	7,749
(b) From other Government Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . .	..	16	22	..	..	880
<i>Issues.</i>						
Issues for different works, etc. .	14,322	2,662	853	278	3,611	7,719
Depreciation loss, shortage, etc., written-off . . .	..	..	..	..	..	2
Closing balance . . .	391	1,911	327	39	1,752	3,840

*Agency employed for verification.*—Messrs. N. K. Choudhury and N. C. Bose (both gazetted officers) took the annual stock of the Mechanical Engineering Department and Mr. S. K. Ghosh, 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 also that the closing balance of the stock was not in excess of requirements.

SHIBPORE ;

The 15th August, 1946. }

M. C. SEN,

*Principal,**Bengal Engineering College.*

A. AHMED,

*Accountant,**Bengal Engineering College.*

## AUDIT CERTIFICATE.

The store accounts of the Bengal Engineering College for the year 1945-46 were test-audited under my supervision with reference to local records.

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 4th September, 1946. }

A. K. CHAKRAVARTI,

*Examiner,**Outside Audit, Bengal.*

STORE ACCOUNTS—*contd.*(ii) *Store Accounts of the Ahsanulla School of Engineering, Dacca, for 1945-46.*

—	Timber.	Iron.	Paint.	Fuel.	Miscellaneous.	Tools.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance . . .	6,107	10,613	971	2,622	20,088	35,896
<i>Receipts.</i>						
(a) By local purchase . .	2,955	1,006	139	1,543	10,116	2,171
(b) From other Government Departments . . .	..	..	..	..	..	..
(c) From overseas . . .	..	..	..	..	..	..
(d) From other sources . .	..	..	..	..	..	..
<i>Issues.</i>						
(a) Issues for different works, etc. . . . .	3,400	2,187	118	1,712	4,807	121
(b) Depreciation, loss, shortage, etc., written-off . . .	..	..	..	..	..	1,630*
Closing balance . . .	5,662	9,432	992	2,453	25,397	36,316

\* Includes Rs. 793 representing the value of tools lost by students while working in the work-shop, 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 3rd January, 1947. }

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

K. P. ROY,  
*Accountant.*

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*Audit Certificate.*

The Store Accounts of the Ahsanulla School of Engineering, Dacca, for the year 1945-46 were test-audited under my supervision with reference to local records.

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 6th March, 1947.

}

A. K. MUKHERJEE,  
*Examiner,*  
*Outside Audit, Bengal.*

*Audit Comments.*

The sum of Rs. 1,630 shown against "Depreciation, loss, etc." under the head "Tools" includes a sum of Rs. 837 on account of the irrecoverable value of broken, lost and unserviceable tools. These have been written off from stock without obtaining the requisite orders of the Head of the Department.

# Grant No. 21.—Charges on account of Anglo-Indian and European Education. 131

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 "37.—Education".</b>			
<i>Secondary.</i>			
<b>A.—GOVERNMENT SECONDARY SCHOOLS—</b>			
	Rs.		
O. . . . .	3,77,200	3,88,713	3,99,047
R. . . . .	11,513		
			+10,334
<b>B.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS—</b>			
O. . . . .	2,54,700	3,06,423	3,04,840
S. . . . .	47,000		
R. . . . .	4,723		
			—1,583
Col. 1.—Additional grants to non-Government schools for payment of dearness allowance to their employees.			
<i>Primary.</i>			
<b>C.—DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS—</b>			
O. . . . .	4,04,400	4,18,377	4,18,852
S. . . . .	17,000		
R. . . . .	—3,023		
			+475
<i>Special.</i>			
<b>D.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS. . . . .</b>			
	1,900	1,320	—580
<i>General.</i>			
<b>F.—INSPECTION—</b>			
O. . . . .	31,000	18,681	17,575
R. . . . .	—12,319		
			—1,106
Col. 1.—The post of the Inspector of European Schools remained vacant throughout the year.			
<b>G.—SCHOLARSHIPS—</b>			
G. . . . .	41,200	34,902	28,427
R. . . . .	—6,298		
			—6,475
Col. 1.—Scholarships awarded during the year were less in number. Col. 4.—Certain scholarships were not drawn during the year.			

132 Grant No. 21.—Charges on account of Anglo-Indian and European Education  
*concl'd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
<b>Major Head " 37.—Education "—concl'd.</b>	Rs.	Rs.	Rs.
<b>H.—MISCELLANEOUS—</b>			
Charged—	Rs.		
O. . . . .	200		
R. . . . .	—109	91	91 ..
Authorised—			
O. . . . .	16,300		
R. . . . .	—436	15,864	15,917 +53
<i>Charges in England.</i>			
<b>G.—HIGH COMMISSIONER—</b>			
R. . . . .	5,840	5,840	5,842 +2
<b>Col. 1.—Officers on unforecast leave.</b>			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	3	+3
Authorised . . . . .	100	58	—42
<b>Surrenders or withdrawls within grant or appropriation—</b>			
Charged—			
R. . . . .	109	109	.. —109
<b>Total—Grant No. 21—</b>			
Charged . . . . .	200	94	—106
Authorised . . . . .	11,90,800	11,91,878	+1,078

**REVIEW.**

The authorised expenditure exceeded that of the previous year by more than Rs. 85,000. Provision was duly made for the anticipated increase and fell short of the actuals by only '1 per cent. compared with a saving of 2·5 per cent. in the previous year. The grant of dearness allowance to the employees of both the Government and non-Government schools mainly accounted for the increase.

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. 21) . . . . .	11,91,000	11,91,972
2. Expenditure debited to the Major Head " 50.—Civil Works " (Sub-head A.-9(a) of Grant No. 30) . . . . .	5,000	6,752
<b>Total . . . . .</b>	<b>11,96,000</b>	<b>11,98,724</b>

Major Head and Sub-head.	Final Grant or Approp- riation.	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. . . . .	1,31,000		
R. . . . .	—932	1,30,068	1,25,~44
			— 4,324
<i>Authorised—</i>			
O. . . . .	2,50,000		
S. . . . .	30,000	2,75,835	2,87,705
R. . . . .	—4,165		—9,130
<b>A.-2.—Pay of Establishment—</b>			
<i>Charged</i> . . . . .		2,200	2,469
			+ 269
<i>Authorised—</i>			
O. . . . .	1,32,500		
R. . . . .	27,872	1,60,372	1,41,054
			—19,318
Cols. 1 and 4.—The pay of the staff of the Deputy Surgeon General (Stores) was charged to "54.—Famine".			
<b>A.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	13,900		
S. . . . .	5,600	23,880	36,074
R. . . . .	4,380		+12,194
Col. 1.—Dearness allowance at enhanced rates. Col. 4.—No saving was available to cover the anticipated excess by reappropriation.			
<i>Authorised—</i>			
O. . . . .	1,34,700		
S. . . . .	46,700	1,78,000	1,54,208
R. . . . .	—5,400		—21,792

Col. 1.—See Charged above. Col. 4.—Adjustment of allowances of the Deputy Surgeon General (Stores) and his staff under "54.—Famine", posting of lower paid officers and curtailment of tours of Civil Surgeons.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical"— <i>contd.</i>			
A.—MEDICAL ESTABLISHMENT— <i>concl.</i>			
A.-4.—Contract Contingencies—			
Charged—			
O. . . . . Rs. 500	400	400	
R. . . . . —100			
Authorised—			
O. . . . . 29,500	30,950	27,717	—3,233
S. . . . . 4,000			
R. . . . . —2,550			
Col. 4.—Less expenditure towards the latter part of the year due to strict economy exercised by Civil Surgeons.			
A.-5.—Other Contingencies—			
A.-5(i).—Grants to dispensaries for the supply of medicines to Government Officers—			
O. . . . . 3,000	2,992	2,997	+5
R. . . . . —8			
A.-5(ii).—Other charges—			
Charged—			
O. . . . . 200	116	16	—100
R. . . . . —84			
Authorised—			
O. . . . . 11,400	10,158	11,245	+1,087
R. . . . . —1,242			
A.-6.—Grants-in-aid, contributions, etc.—			
Charged . . . . .	1,000	4,311	+3,311
Col. 4.—Unforeseen expenditure.			
B.—HOSPITALS AND DISPENSARIES—			
B.-1.—Pay of Officers—			
Charged—			
O. . . . . 31,000	26,916	26,890	—26
R. . . . . —4,084			
Authorised—			
O. . . . . 1,80,000	1,71,490	1,81,001	+9,511
R. . . . . —8,510			



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

**Major Head "38.—Medical"—*contd.*****B.—HOSPITALS AND DISPENSARIES—*contd.*****B.-2.—Pay of Establishment—**

<b>Charged—</b>	<b>Rs.</b>			
O. . . . .	12,400	}	12,369	12,324
R. . . . .	—31			
<b>Authorised—</b>				
O. . . . .	3,87,000	}	3,75,400	4,02,969
S. . . . .	47,000			
R. . . . .	—58,600			

Col. 1.—The strength of establishment menials was increased while two Venereal Diseases Clinics were not started and the temporary staff entertained for the epidemic wards in a hospital was smaller than anticipated.

**B.-3.—Allowances, honoraria, etc—**

<b>Charged—</b>				
O. . . . .	6,390	}	9,700	—2,710
S. . . . .	3,400			

Cols. 1 and 4.—See A.-3.—Charged.

<b>Authorised—</b>				
O. . . . .	1,95,000	}	2,66,580	183
S. . . . .	52,900			
R. . . . .	18,680			

Col. 1.—See A.-3.—Charged.

**B.-4.—Contract Contingencies—**

<b>Charged—</b>				
O. . . . .	6,000	}		—330
R. . . . .	1,367			
<b>Authorised—</b>				
O. . . . .	7,50,000	}		—12,733
R. . . . .	1,00,999			

Col. 1.—Repairs and paintings of certain hospital cottages; nurses in a hospital, arrear bills for propaganda work; and expansion of hospital activities.

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

**Major Head "38. - Medical"—*contd.*****B.—HOSPITALS AND DISPENSARIES—*concl.*****B.-5.—Other Contingencies—**

<i>Charged—</i>	Rs.			
O. . . . .	11,300	12,501	9,005	—3,498
R. . . . .	1,201			
<i>Authorised—</i>				
O. . . . .	19,85,100	24,10,763	23,41,358	—69,405
S. . . . .	4,51,000			
R. . . . .	—25,337			

Col. 1.—Supplementary grant to cope with the increase in the number of patients and the higher cost of diet, clothing and bedding and medical and surgical requisites.

**B.-6.—Grants-in-aid, contributions, etc.—****B.-6(1).—Grants to hospitals and dispensaries—**

<i>Charged—</i>				
O. . . . .	64,800	1,14,800	64,800	—50,000
S. . . . .	50,000			

Cols. 1 and 4.—The extra grant to the Albert Victor Leper Hospital was adjusted under Authorised.

**Authorised—**

O. . . . .	6,60,000	9,39,250	8,83,254	—55,996
S. . . . .	2,38,000			
R. . . . .	41,250			

Col. 1.—Grants (Rs. 2 lakhs) to a Tuberculosis Sanatorium and (Rs. 38,000) to a T. B. Hospital.

**B.-6(2).—Other charges—**

R. . . . .	1,815	1,815	1,815	..
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Col. 1.—Contribution to the Civil Defence Pool towards the cost of treatment of non-A. R. P. casualties in F. A. posts.

B.-7.—*Deduct*—Establishment charges recoverable from other Governments, Departments, etc. —5,700 .. +5,700

Col. 4.—Contribution from local bodies partly not received within the year (Rs. 2,646) and partly adjusted as receipts in the absence of requisite details (Rs. 3,054).

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—contd.</b>			
<b>41.—GRANTS FOR MEDICAL PURPOSES—</b>			
<i>Charged—</i>	Rs.		
O. . . . .	500	..	..
R. . . . .	—500		
<i>Authorised—</i>			
O. . . . .	3,52,700	3,93,003	3,76,452
S. . . . .	57,900		
R. . . . .	—17,597		
			—16,551
Col. 1.—A sum of Rs. 46,300 out of the supplementary grant was for making specific grants to certain institutions and Rs. 11,600 for meeting unforeseen demands of an emergent nature.			
<b>D.—MEDICAL COLLEGE AND SCHOOLS—</b>			
<b>D.-1.—Pay of Officers—</b>			
<i>Charged—</i>			
O. . . . .	48,000	1,04,136	1,69,989
S. . . . .	53,000		
R. . . . .	3,136		
			+ 5,853
Col. 1.—Posting of I. M. S. Officers released from the Army.			
<i>Authorised—</i>			
O. . . . .	5,67,000	5,29,764	5,37,179
R. . . . .	—37,236		
			+ 7,415
<b>D.-2.—Pay of Establishment—</b>			
O. . . . .	1,17,500	1,18,494	1,25,526
R. . . . .	994		
			+ 7,032
<b>D.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	1,700	19,630	19,720
S. . . . .	20,600		
R. . . . .	—2,670		
			+ 90
Col. 1.—See D.-1.—Charged.			
<i>Authorised—</i>			
O. . . . .	1,36,000	2,11,741	2,14,159
S. . . . .	38,100		
R. . . . .	37,641		
			+ 2,418
Col. 1.—Dearness allowance at enhanced rates and newly sanctioned house-rent allowance.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
Major Head "38.—Medical,"— <i>contd.</i>			
D.—MEDICAL COLLEGE AND SCHOOLS— <i>concl'd.</i>			
D.-4.—Contract Contingencies	1,17,000	1,12,326	—4,674
D.-5.—Other Contingencies—			
Charged—	Rs.		
R. . . . .	160	160	..
Authorised—			
O. . . . .	2,93,300	3,00,891	2,79,323
R. . . . .	7,591		
D.-6.—Grants-in-aid, contributions, etc.—			
O. . . . .	3,000	3,500	3,500
R. . . . .	500		
D.-7.— <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.—			
O. . . . .	—53,700	—75,134	—74,246
R. . . . .	—21,434		
Col. 1.—Larger recoveries from other Governments for training of their students in the Medical College and Schools than anticipated at the budget stage.			
E.—MENTAL HOSPITAL—			
E.-1.—Pay of Officers—			
O. . . . .	3,000	2,500	2,370
R. . . . .	—500		
E.-2.—Pay of Establishment—			
O. . . . .	4,000	3,853	3,845
R. . . . .	—147		
E.-3.—Allowances, honoraria, etc.—			
O. . . . .	5,600	7,600	7,689
S. . . . .	1,800		
R. . . . .	200		
Col. 1.—Dearness allowance at enhanced rates.			
E.-4.—Contract contingencies—			
O. . . . .	10,000	11,000	11,095
S. . . . .	1,000		

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>contd.</i></b>			
<b>E.—MENTAL HOSPITAL—<i>concl'd.</i></b>			
<b>E.-5.—Other Contingencies—</b>			
O. . . . .	Rs. 7,400		
S. . . . .	2,800	12,400	12,615
R. . . . .	2,200		+215
Col. 1.—Rise in the prices of sundry articles and increased cost of diet.			
<b>E.-6.—Establishment charges payable to other Governments, Departments, etc.</b>			
	8,50,000	8,55,269	+5,269
<b>F.—CHEMICAL EXAMINER—</b>			
O. . . . .	90,500		
S. . . . .	8,400	1,01,726	1,03,019
R. . . . .	2,826		+1,293
<b>G.—CHARGES IN ENGLAND—</b>			
<b>G.-1.—Secretary of State—</b>			
Charged . . . . .		296	+296
<b>G.-2.—High Commissioner—</b>			
Charged—			
O. . . . .	44,000		
S. . . . .	18,400	60,557	69,201
R. . . . .	—1,843		+8,644
Col. 1.—Mainly unforecast leave of officers. Col. 4.—Mainly officers on leave late in the year.			
Authorised—			
O. . . . .	20,200		
S. . . . .	27,400	32,986	24,048
R. . . . .	—14,614		—8,938
Col. 1.—Supplementary provision due to unforecast leave of officers. Reduction due to liabilities for stores being carried forward. Col. 4.—The final provision for leave salaries and deputation pay was in excess of the High Commissioner's estimate by Rs. 7,400.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .		121	+121
Authorised . . . . .		42	+42
<b>I.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—</b>			
<b>I.-1.—Pay of Officers—</b>			
O. . . . .	80,000		
R. . . . .	57,000	1,37,000	1,47,020
			+10,020
Col. 1.—Assistant Surgeons were posted in Sadar Hospitals.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "38.—Medical"—<i>concl.</i></b>			
<b>I.—PROVINCIALISATION OF SADAR AND SUB-DIVISIONAL HOSPITALS—<i>concl.</i></b>			
<b>I.-2.—Pay of Establishment—</b>			
	Rs.		
O. . . . .	6,62,000	5,62,772	5,80,429
R. . . . .	—99,228		
			+ 17,657
Col. 1.—Post-budget decision to debit the pay of the menial staff to sub-head I.-4.			
<b>I.-3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,71,000	3,50,970	3,68,458
S. . . . .	1,88,000		
R. . . . .	—8,030		
			+ 17,488
Col. 1.—Dearness allowance at enhanced rates.			
<b>I.-4.—Contract Contingencies—</b>			
O. . . . .	54,000	4,56,100	4,60,306
R. . . . .	4,02,100		
			+ 4,706
Col. 1.—Partly for the reason given under I.-2 and partly for purchasing furniture and domestic articles for the provincialised hospitals.			
<b>I.-5.—Other Contingencies—</b>			
O. . . . .	13,51,000	14,48,930	13,51,886
S. . . . .	4,95,000		
R. . . . .	—3,97,070		
			—97,044
Col. 1.—Supplementary grant was obtained for extensive repairs to and arrear liabilities in respect of provincialised hospitals while the original grant was not required in full due to economy effected by keeping the dietary charges of patients within the sanctioned <i>per capita</i> rate of twelve annas <i>per diem</i> though, in view of higher prices of dietary articles, a higher rate had been adopted in fixing the original. Col. 4.—The work of dismantling a hospital and reconstructing it at a new site could not be finished during the year.			
<b>For rounding—</b>			
Charged . . . . .	200	..	—200
<b>Surrenders or withdrawals within grant or appropriation—</b>			
R. Gross . . . . .	—21,434	—21,434	..
R. Deductions . . . . .	21,434	21,434	..
			—21,434
<b>TOTALS—</b>			
Charged . . . . .	5,26,000	6,01,865	—24,135
<b>Authorised—</b>			
Gross . . . . .	1,13,03,400	1,11,08,908	—1,94,492
Deductions . . . . .	—59,400	—74,246	—14,846
Net . . . . .	1,12,44,000	1,10,34,662	—2,09,338

## REVIEW.

Charged savings were 4·6 per cent. of the appropriation against an excess of 6·9 per cent. in the preceding year.

Authorised savings were 1·9 per cent. of the grant against an excess of 1·1 per cent. in the previous year.

*Consolidated Store Accounts of the Principal State Hospitals in Bengal for the year 1945-46.\**

	Instruments and appliances.	Medicines, drugs and dressings.	Bedding and clothing.	Crockery.	Miscellaneous.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Opening balance . . .	1,73,354	1,48,487	39,188	2,934	18,594
2. Receipts—					
(a) By local purchase . .	1,02,716	3,45,792	68,628	5,525	62,449
(b) From other Govern- ment Departments.	18,287	1,13,631	23,742	90	2,475
(c) From overseas . . .	15,657	..	..	..	..
(d) From other sources . .	1,169	28,800	..	..	10
3. Issues during the year . .	1,02,947	4,87,444	85,951	6,207	63,833
4. Depreciation, loss, shortage, etc., written off.	604	531	..	..	..
5. Closing balance . . .	2,07,632	1,48,735	45,607	2,342	19,695

\* A. R. P. figures have been excluded.

The store accounts in respect of the Carmichael Hospital for Tropical Diseases have not been furnished as the special audit and compilation of store account have not been completed owing to some of their stock lodgers having been withheld in the Presidency Magistrate's Court, Calcutta, in connection with a defalcation suit.

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 requirement and the stock was verified by the Departmental Officers.

CALCUTTA ;  
The 31st March, 1947. }

W. E. R. DIMOND, MAJOR-GENERAL, I.M.S.,  
Surgeon General with the Govt. of Bengal.

K. C. ROY,  
Accountant.

## AUDIT CERTIFICATE.

The store accounts of the Medical College Hospitals, Calcutta and the Presidency General Hospital, Calcutta, for the year 1945-46 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 May, 1947. }

A. K. MUKHERJEE,  
Examiner, Outside Audit, Bengal.

## AUDIT COMMENTS.

1. *Regarding Store Account of the Medical College Hospital for 1945-46.*

The value of issues shown in the Store Accounts of the Medical College Hospitals for 1945-46 took into account also the value of articles issued to the different wards in replacement on account of losses or breakages. In the absence of any account, it could not be ascertained by audit what percentage of the value of issues represent the value of articles lost or broken in different wards.

Depreciation, loss, shortage, etc., written off for Rs. 531 shown against item 4 of the consolidated Store Account, were in respect of articles of the Central Store only of the Hospital.

2. *Regarding Store Account of the Presidency General Hospital for 1945-46.*

The value of the closing balance in the year 1945-46 increased as compared with the value of the closing balance in the year 1944-45 under the head "Instruments and Appliances". The increase in the value of the closing balance under the aforesaid head from Rs. 91,014 in 1944-45 to Rs. 1,04,317 in 1945-46 was mainly due to the increased value of receipts under the sub-heads "Local purchase—Normal" and "Other Govt. Institutions—Normal". The increase in the value of receipts under these two sub-heads was due to the present increased cost price of "Instruments and Appliances".



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	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>			
	Rs.		
<i>Charged—</i>			
O. . . . .	29,100		
S. . . . .	4,000	33,367	33,474
R. . . . .	267		+ 107
Col. 1.—A special officer was appointed for a certain period of the year.			
<i>Authorised—</i>			
O. . . . .	1,45,600		
S. . . . .	58,100	1,74,603	1,75,029
R. . . . .	—29,097		+ 426
Col. 1.—The supplementary grant for appointment of Sub-divisional Health Officers was not fully required for want of suitable candidates. Some posts of Assistant Directors of Public Health also remained vacant.			
<b>A. (a) (2).—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	12,130		
S. . . . .	5,400	16,308	16,229
R. . . . .	—1,222		—79
Col. 1.—Supplementary grant for appointment of extra vaccinators and enhancement of the pay of the Public Health staff in the excluded area.			
<i>Authorised—</i>			
O. . . . .	1,94,300		
S. . . . .	14,000	1,93,923	1,83,924
R. . . . .	—14,377		—9,999
<b>A. (a) (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	19,900		
S. . . . .	5,800	26,555	27,672
R. . . . .	855		+ 1,117
Col. 1.—To meet dearness and travelling allowances at increased rates and hill allowances of the Public Health staff in the Chittagong Hill Tracts.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 39.—Public Health "—<i>contd.</i></b>			
<b>A.—PUBLIC HEALTH ESTABLISHMENT—<i>contd.</i></b>			
<b>A. (a).—Director of Public Health—<i>concl'd.</i></b>			
<b>A. (a) (3).—Allowances, honoraria, etc.—<i>concl'd.</i></b>			
Authorised—	Rs.		
O. . . . .	1,05,400		
S. . . . .	56,000	1,69,872	1,69,043
R. . . . .	8,472		— 829
Col. 1.—Supplementary grant to meet the enhanced rates of dearness allowance.			
<b>A. (a) (4).—Contract Contingencies—</b>			
Charged—			
O. . . . .	2,000		
S. . . . .	800	2,950	2,786
R. . . . .	150		—164
Authorised—			
O. . . . .	11,900		
R. . . . .	4,256	16,156	17,101
Col. 1.—Rise in the prices of articles.			
<b>A. (a) (5).—Other Contingencies—</b>			
Charged—			
O. . . . .	4,440		
R. . . . .	—20	4,420	2,928
Authorised—			
O. . . . .	29,300		
S. . . . .	11,000	52,430	54,964
R. . . . .	12,130		+2,534
Col. 1.—Payment of rents of Sub-divisional Health Offices, rise in the prices of articles and publication of various Public Health notices in newspapers.			
For rounding—			
Charged—			
O. . . . .	30		
R. . . . .	—30		
<b>A. (b).—Chief Engineer, Public Health Department—</b>			
<b>A. (b) (1). Pay of Officers—</b>			
O. . . . .	60,000		
S. . . . .	10,000	68,000	70,796
R. . . . .	—2,000		+2,796
Col. 1.—Supplementary grant for creation of a mechanical division for periodical inspection of Municipal water-works and sewerage works and also for entertainment of staff for the main tenance of A. R. P. tube-wells in Calcutta.			

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

**Major Head "39.—Public Health"—*contd.*****A.—PUBLIC HEALTH ESTABLISHMENT—*concl'd.*****A. (b).—Chief Engineer, Public Health Department—*concl'd.*****A. (b) (2).—Pay of Establishment—**

	Rs.			
O. . . . .	71,900	81,684	79,926	—1,758
S. . . . .	12,000			
R. . . . .	—2,216			

Col. 1.—See sub-head A. (b) (1).

**A. (b) (3).—Allowances, honoraria, etc.—**

O. . . . .	39,000	66,166	65,446	—720
S. . . . .	16,000			
R. . . . .	11,166			

Col. 1.—To meet dearness allowance at enhanced rates (Rs. 23,532) and newly sanctioned house-rent allowance (Rs. 3,634).

**A. (b) (4).—Contingencies—**

O. . . . .	20,890	24,982	24,415	—567
R. . . . .	4,092			

Col. 1.—Payment of arrear rents of two offices and larger advertisement charges.

For rounding . . . . .	10	..	—10
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**B.—GRANTS FOR PUBLIC HEALTH PURPOSES—****B.-1.—Grants-in-aid towards water works schemes—**

O. . . . .	13,37,300	13,01,500	11,11,803	—1,89,697
R. . . . .	—35,800			

Col. 4.—Certain District Officers could not utilise the allotments placed at their disposal to meet labour charges.

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

O. . . . .	54,400	58,400	44,008	—14,392
R. . . . .	4,000			

Col. 4.—Same as under B.-1.

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

**Major Head "39.—Public Health"—*contd.*****B.—GRANTS FOR PUBLIC HEALTH PURPOSES—*concl'd.***

B.-3.—Grants-in-aid and contribution towards the pay of Health Officers and Sanitary Inspectors . 1,00,000 83,660 —16,340

Col. 4.—Certain local bodies failed to draw their share of the Government contribution during the year.

**B.-5.—Other Schemes—**

<i>Charged</i> . . . . .	700	635	—65
Authorised—	Rs.		
O. . . . .	15,16,588	14,99,588	13,91,814
S. . . . .	33,000		
R. . . . .	—50,000		
			—1,07,774

Col. 4.—Non-payment of grants to certain local bodies owing to their failure to comply with the conditions imposed by Government.

**B.-6.—Expenses out of the grant from the Central Government and of local contributions received for economic development and improvement of rural areas—**

B.-6(c).—Grants-in-aid towards improvement of rural water supply . . . . .	..	177	+177
For rounding . . . . .	—288	..	+288

**C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—****C.-1.—Amount met from the Provincial Revenues—**

<i>Charged</i> . . . . .	8,300	8,058	—242
Authorised—			
O. . . . .	54,86,500	79,12,796	1,20,09,944
S. . . . .	23,15,900		
R. . . . .	1,10,396		
			+40,97,148

Col. 1.—A sum of Rs. 8,79,900 of the supplementary grant was required for retention of satellite treatment centres and continuance of the cholera and small-pox control scheme for the whole year instead of for three months as originally anticipated, and a larger purchase of mepacrine accounted for the remainder (Rs. 14,36,000). Col. 4.—Late adjustment of the cost of mepacrine supplied by the Central Government during the previous year.

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>C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES—<i>concl.</i></b>			
C.2.—Amount financed from the contribution made by the Indian Research Fund Association	3,500	3,877	+377
See paragraph 2 of the review.			
<b>D.—BACTERIOLOGICAL LABORATORIES—</b>			
	Rs.		
O. . . . .	1,72,000	2,32,161	2,17,043
S. . . . .	67,000		
R. . . . .	—6,839		
			—15,118
Col. 1.—Supplementary grant for entertainment of extra staff, purchase of materials and equipment and construction of additional structures with a view to increase the production of vaccine lymphs.			
<b>E.—PASTEUR INSTITUTE—</b>			
O. . . . .	49,500	52,539	57,835
R. . . . .	3,039		
			+5,296
Col. 4.—Rise in the prices of articles, increased rates of postage and parcels, and cost of two refrigerators.			
<b>F.—WORKS—</b>			
O. . . . .	53,700	1,21,958	1,02,383
S. . . . .	82,200		
R. . . . .	—13,942		
			—19,575
Col. 1.—Supplementary grant for an additional water supply project for Kalimpong and also for the purchase of materials for the maintenance and repairs to A. R. P. tube wells in Calcutta. Reduction due to certain works not being undertaken during the year. Col. 4.—Materials indented for a work were not received during the year.			
<b>G.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
O. . . . .	16,800	19,320	18,281
S. . . . .	5,800		
R. . . . .	—3,280		
			—1,039

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>concl'd.</i></b>			
H.—LOSS OR GAIN BY EXCHANGE . . . . .	..	32	+32
<b>I.—SPECIAL DEVELOPMENT PROGRAMME—</b>			
	Rs.		
S. . . . .	5,00,000	4,01,566	—98,434
Col. 1.—Extra provision for rural water supply schemes. Col. 4.—Non-utilisation of the allotment for the clearance of saline soil out of tanks in Contai and Tamluk Sub-divisions.			
For rounding--			
Charged . . . . .	400	.	—400
Authorised . . . . .	—300	..	+300
<b>Total Grant No. 23—</b>			
Charged . . . . .	93,000	91,782	—1,218
Authorised . . . . .	1,26,49,000	1,62,83,067	+36,34,067

## REVIEW.

The charged savings were 1·3 per cent. of the appropriation against 15·5 per cent. in the preceding year.

In the Authorised section there was an excess of 23·7 per cent. over the grant against savings of 28·4 per cent. in the previous year. The excess was contributed by sub-head C-1.

2. *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 head C-1.—Authorised 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 1945-46 are given below :—

	Rs.
Opening balance on 1st April 1945 . . . . .	—2,899
Receipts during 1945-46 . . . . .	6,399
Expenditure during 1945-46 . . . . .	3,500
Closing balance on 31st March 1946 . . . . .	..

3. *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 1945-46.	Receipts to the end of the year 1945-46.	Expenditure during the year 1945-46.	Expenditure to the end of the year 1945-46.	Unexpended balance at the end of the year 1945-46.
1	2	3	4	5	6
GRANT NO. I.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment of seed, paddy and crop demonstration centres.	..	1,09,000	..	1,08,998	2
2. Improvement of cattle and fodder crop.	..	1,75,000	..	1,74,993	7
3. Improvement of Poultry	..	500	..	500	..
4. Propaganda in districts, Loudspeakers and Gramophones.	..	20,000	..	19,999	..
5. Wireless transmission in Midnapore District.	..	17,000	..	17,000	..
6. Establishment of an Agricultural institute at Daulatpur.	..	50,000	..	50,000	..
7. Coir spinning and Weaving.	..	40,700	..	40,700	..
8. Union Board dispensaries and Improvement of water.	..	3,96,035	..	3,95,765	270
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.	..	3,69,245	..	3,17,373	51,872
12. Chittagong Hill Tracts Improvements.	..	30,000	..	30,000	..
13. Discretionary grant to Commissioners and District Officers.	..	2,05,800	..	2,05,799	..

Name of the scheme.	Receipts during the year 1945-46.	Receipts to the end of the year 1945-46.	Expenditure during the year 1945-46.	Expenditure to the end of the year 1945-46.	Unexpended balance at the end of the year 1945-46.
1	2	3	4	5	6
GRANT NO. I— <i>concl'd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.
14. Co-operative Training and Education.	..	3,15,750	..	3,15,750	..
GRANT NO. II.					
15. Improvement of rural water supply.	..	9,20,147	(a) 177	8,79,117	41,030
16. Provision for playing fields and recreation grounds for villages and village schools.	..	3,92,554	..	3,90,538	2,016
17. Improvement of existing village communication including, where desirable, existing water-ways.	..	6,75,421	..	6,54,076	21,345
18. Improvement of rural sanitation.	..	70,436	..	66,499	3,937
19. Extension of cattle improvement scheme to more districts.	..	2,33,385	(b) 1,184	2,33,385	..
Unallotted reserve	..	25	..	..	25
Total	..	42,75,023	1,361	41,53,914	1,21,109

(a) *Vide* Grant No. 23.—Public Health—Sub-head B.-6 (c), page 146.

(b) Debited direct to the Deposit Account.

The expenditure incurred on all the schemes during the year 1945-46 was regular and conformed to the conditions attached to the grants.

In respect of expenditure incurred in the previous years certificates of proper utilisation are still awaited for the aggregate sum of Rs. 30,367 spent on item 11.

#### ANNEXURE.

(See *Sub-head F.*)

Details of the transactions for the year 1945-46 under "39.—Public Health—Works—Suspense" are given below :—

	Opening balance.	Debits.	Credits.	Net Actuals.	Closing balance.
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchases	—5,07,215	6,70,019	6,47,415	22,604	—4,84,611
Miscellaneous P. W. Advances	15,163	10,760	15,163	—4,403	10,760
Total	—4,92,052	6,80,779	6,62,578	18,201	—4,73,851

The credit balance of Rs. 4,84,611 in column 6 against "Purchases" represents the value of materials purchased but not paid for during the year.

The debit balance of Rs. 10,760 in column 6 against "Miscellaneous P. W. Advances" represents mainly the cost of materials at site of maintenance works awaiting adjustment in 1946-47.



See also the Audit Report.

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 40.—Agriculture ".</b>			
<b>A.—DIRECTION—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	54,500	43,840	41,140
R. . . . .	—10,660		
Col. 1.—Change of personnel.			
<i>Authorised—</i>			
O. . . . .	81,700	1,25,000	1,25,296
R. . . . .	43,300		
Col. 1.—Increased rent for office buildings (Rs. 7,580), stipends (Rs. 20,240) and donation to a fund (Rs. 5,000), as also additional cost on office furniture, service postage stamps, advertisements, etc. (Rs. 7,000).			
<b>B.—SUPERINTENDENCE—</b>			
<b>B.-1.—Pay of Officers—</b>			
<i>Charged</i> . . . . .		25,423	+ 25,423
Col. 4.—Posting of charged officers, against authorised provision.			
<i>Authorised—</i>			
O. . . . .	67,800	91,500	68,642
R. . . . .	23,700		
Col. 1.—Provision of Rs. 53,700 for additional officers was set off by the reappropriation of Rs. 30,000 due to post-budget decision to adjust charges relating to Agricultural Development under new sub-head L. I. Col. 4.—Same as under <i>Charged</i> , Col. 4.			
<b>B.-2.—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	4,220	3,830	3,734
R. . . . .	—390		
<i>Authorised—</i>			
O. . . . .	2,35,700	1,62,700	1,60,787
R. . . . .	—73,000		
Col. 1.—Transfer of provision to L. I. due to change in classification of charges relating to "Agricultural Development" (Rs.98,000)—see note under B.-1.—Authorised, counter-balanced by additional provision for extra staff in connection with (i) the creation of two new circles (Rs. 20,000) and (ii) cattle census (Rs. 5,000).			
<b>B.-3.—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	3,650	4,010	7,868
R. . . . .	360		
Col. 4.—Same as under B.-1.— <i>Charged</i> , Col. 4.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess— Saving—
1	2	3	4
	Rs.	Rs.	Rs.
Major Head " 40.—Agriculture."— <i>contd.</i>			
B.—SUPERINTENDENCE— <i>concl'd.</i>			
B.-3.—Allowances, honoraria, etc.— <i>concl'd.</i>			
Authorised—	Rs.		
O. . . . . 2,00,000	1,60,500	1,57,608	—2,892
R. . . . . —39,500			
Col. 1.—Transfer of funds due to change in classification (Rs. 76,500), partly set off by additional provision for enhanced rates of dearness and other allowances (Rs. 15,000) and new circles (Rs. 22,000).			
B.-4.—Contingencies—			
Charged—			
O. . . . . 130	140	180	+ 40
R. . . . . 10			
Authorised—			
O. . . . . 66,300	40,300	35,676	—4,624
R. . . . . —26,000			
Col. 1.—Transfer of funds due to change in classification (Rs. 51,000) partly set off by additional cost for purchase of books (Rs. 1,000) and two new circles (Rs. 24,000).			
C.—SUBORDINATE AND EXPERT STAFF—			
O. . . . . 3,37,600	3,87,700	3,89,021	+ 1,321
R. . . . . 50,100			
D.—EXPERIMENTAL FARMS—			
D.-1.—Pay of Establishment—			
Charged—			
O. . . . . 1,176	1,276	1,199	—86
R. . . . . 100			
Authorised—			
O. . . . . 60,000	53,000	53,284	+ 284
R. . . . . —7,000			
D.-2.—Allowances, honoraria, etc.—			
Charged—			
O. . . . . 816	866	841	—25
R. . . . . 50			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 40.—Agriculture "—<i>contd.</i></b>			
<b>D.—EXPERIMENTAL FARMS—<i>contd.</i></b>			
<b>D.-2.—Allowances, honoraria, etc.—<i>contd.</i></b>			
Authorised . . . . .	27,400	27,387	—13
<b>D.-3.—Contingencies—</b>			
	Rs.		
Charged—			
O. . . . . 7,600	10,430	9,231	—1,199
R. . . . . 2,830			
Col. 1.—Increase in labour rates.			
Authorised—			
O. . . . . 3,40,000	8,60,200	8,00,516	—2,59,684
R. . . . . 5,20,200			
Col. 1.—(i) Post-budget decision to adjust charges relating to the establishment of Central Live-stock Research from sub-head F to this sub-head (Rs. 3,44,000), (ii) increased rates of wages of labourers (Rs. 1,00,000), (iii) Military Dairy scheme (Rs. 27,500) and (iv) increased post-war construction work (Rs. 41,700). Col. 4.—The equipment and materials ordered for the Central Live-stock Research were not received before the close of the year.			
<b>For rounding—</b>			
Charged . . . . .	8	..	—8
<b>E.—AGRICULTURAL DEMONSTRATION AND PROPAGANDA INCLUDING PUBLIC EXHIBITIONS AND FAIRS—</b>			
<b>E. (2).—Other Charges—</b>			
<b>E. (2)-1.—Pay of Officers—</b>			
O. . . . . 30,700	34,700	30,149	—4,551
R. . . . . 4,000			
Col. 4.—A post remained vacant in the absence of a qualified candidate.			
<b>E. (2)-2.—Pay of Establishment—</b>			
O. . . . . 3,62,800	2,50,800	2,19,606	—31,194
R. . . . . 1,12,000			
Col. 1.—Late appointment of staff. Col. 4.—Staff for a couple of schemes not entertained owing to paucity of men with technical <u>Knowledge</u> .			
<b>E. (2)-3.—Allowances, honoraria, etc.—</b>			
O. . . . . 1,74,800	2,49,200	2,51,771	+2,571
R. . . . . 74,400			
Col. 1.—Enhanced rates of dearness allowance.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	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.</i></b>			
<b>E. (2)-4.—Contingencies—</b>			
<i>Charged</i> . . . . .	200	..	— 200
<i>Authorised—</i>			
	Rs.		
O. . . . .	9,70,000	12,73,750	13,62,107
S. . . . .	2,23,000		
R. . . . .	80,750		
			+ 88,357
Col. 1.—(1) Procurement of <i>Rabi</i> seeds (Rs. 34,400) and manure (Rs. 1,38,000) and (2) purchase of steel and iron for agricultural implements (Rs. 65,000) and fifteen lorries for transport of seeds, manure, etc. (Rs. 30,000). Col. 4.—High cost of transport, etc., of oil-cake for distribution through seed stores.			
<b>E. (2)-5.—Cost of seeds in connection with schemes under Grow More Food—</b>			
O. . . . .	62,64,000	79,48,750	79,74,202
S. . . . .	48,80,000		
R. . . . .	—31,95,250		
			+ 25,452
Col. 1.—Supplementary grant for procurement of oil-cakes (Rs. 19,70,000) and <i>Rabi</i> seeds (Rs. 11,20,000), purchase of iron and steel for agricultural implements (Rs. 16,90,000) and acquisition of lorries (Rs. 1,00,000)—see note under E. (2)-4.— <i>Authorised</i> —was not required in full due to the purchase of seeds at lower rates (Rs. 4,19,700), curtailment of the quota for <i>Aman</i> seeds and non-execution of the scheme for the distribution of potato seeds (Rs. 2,20,000).			
<b>E. (2)-7.—Grants-in-aid, contributions, etc.</b>	35,300	42,254	6,954
Col. 4.—***.			
<b>E. (2)-8.—Establishment charges payable to other Governments, Departments, etc.</b>	2,700	5,255	+ 2,555
Col. 4.—***.			
<b>E. (2)-9.—<i>Deduct</i>—Charges on account of staff, etc., recoverable from the Government of India in connection with Grow More Food</b>	—10,30,000	—19,19,919	—8,89,919
Col. 4.—***.			
<b>E. (2)-10.—<i>Deduct</i>—Establishment charges reco- verable from other Governments, Depart- ments, etc.</b>	—2,700	—5,255	—2,555
Col. 4.—Larger recoveries from the Imperial Council of Agricultural Research owing to larger expenditure on account of Lac Demonstration scheme.			
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—</b>			
<b>F.-1.—Pay of Officers</b>	26,300	24,856	—1,444
<b>F.-2.—Pay of Establishment—</b>			
O. . . . .	2,36,150	2,09,500	1,42,119
R. . . . .	—26,650		
			—67,361
Col. 4.—The goat improvement scheme could not be started due to non-completion of building construction while the scheme for goat multiplication could not be given full effect to owing to smaller supply of goats. See also paragraph 2 of the review.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>F.—AGRICULTURAL EXPERIMENTS AND RESEARCH—<i>concl'd.</i></b>			
<b>F.-3.—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	1,20,400		
R. . . . .	41,200		
	1,61,600	1,26,055	—35,545
Col. 1.—Enhanced rates of dearness allowance. Col. 4.—Same as under F.-2.			
<b>F.-4.—Contingencies—</b>			
O. . . . .	15,08,900		
R. . . . .	—7,56,260		
	7,52,640	2,53,387	—4,99,253
Col. 1.—See note (i) under D.-3.—Authorised, Col. 1 (Rs. 3,44,000), slow progress of work in the establishment of live-stock research and non-availability of equipment and materials (Rs. 4,14,000). Col. 4.—The scheme for growing of disease-free potatoes in Darjeeling could not be fully operated on due to severe climatic conditions and delay in getting the farm de-requisitioned by the Army and non-supply in time of equipment and apparatus for the reorganisation of agricultural research ( <i>vide</i> also note under F.-2, Col. 4 and paragraph 2 of the review).			
<b>F.-5.—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	100		
R. . . . .	21,740		
	21,840	20,434	—1,406
Col. 1.—Soil erosion scheme of an institution.			
<b>F.-6.—Establishment charges payable to other Gov- ernments, Departments, etc. . . . .</b>			
	21,000	35,524	+14,524
Col. 4.—(1) The intimation of payment of a contribution of Rs. 6,000 by the Imperial Council of Agricultural Research for the Bengal Marketing Scheme was received after the close of the year and (2) funds not provided for covering expenditure on certain schemes (Rs. 8,524).			
<b>F.-7.—Deduct—Establishment charges recoverable from other Governments, Departments, etc. . . . .</b>			
	—21,000	—35,524	—14,524
Col. 4.—See note under F.-6.			
For rounding . . . . .	50	..	—50
<b>G.—AGRICULTURAL EDUCATION—</b>			
O. . . . .	1,36,400		
R. . . . .	2,04,400		
	3,40,800	2,92,062	—48,738
Col. 1.—Expansion of the Bengal Agricultural Institute. Besides, another Agricultural Institute was entirely financed by Government. Col. 4.—Liabilities carried forward and certain supplies not received before the close of the year.			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 40.—Agriculture"—<i>contd.</i></b>			
<b>H.—AGRICULTURAL ENGINEERING—</b>			
	Rs.		
O. . . . . 21,300	37,710	37,402	—308
R. . . . . 16,410			
Col. 1.—Post-budget sanction to a scheme.			
<b>I.—BOTANICAL AND OTHER PUBLIC GARDENS—</b>			
O. . . . . 2,21,500	2,55,424	2,56,561	+1,137
R. . . . . 33,924			
<b>J.—SPECIAL RURAL UPLIFT SCHEMES—</b>			
O. . . . . 1,24,000	2,91,960	2,90,521	—1,439
S. . . . . 38,000			
R. . . . . 1,29,960			
Col. 1.—Increased rates of pay of some officers (Rs. 4,460), enhanced dearness allowance (Rs. 10,000) and maintenance allowance to the caretakers of stud bulls (Rs. 1,53,500).			
<b>K.—GRANTS-IN-AID, CONTRIBUTIONS, ETC.—</b>			
<i>Charged—</i>			
R. . . . . 600	600	..	—600
<i>Authorised—</i>			
O. . . . . 7,65,000	9,49,000	9,60,081	+11,081
R. . . . . 1,84,000			
Col. 1.—***			
<b>L.—OTHER CHARGES—</b>			
<b>L. (1).—Pay of Officers—</b>			
O. . . . . 40,000	2,600	2,932	+1,332
R. . . . . —37,400			
Col. 1.—Provision transferred to a new Minor Head under which charges appertaining to some amalgamated Departments were adjusted, <i>vide</i> also note under B.-1.—Authorised—Col. 1.			
<b>L. (2).—Pay of Establishment—</b>			
O. . . . . 42,88,000	4,63,500	4,63,119	—381
R. . . . . —38,24,500			
Col. 1.—See note under L (1).			
<b>L. (3).—Allowances, honoraria, etc.—</b>			
O. . . . . 24,51,500	3,30,400	3,29,903	—497
R. . . . . —21,21,100			
Col. 1.—See note under L (1).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "40.—Agriculture"—<i>contd.</i></b>			
<b>L.—OTHER CHARGES—<i>concl'd.</i></b>			
L. (4).—Contingencies—			
	Rs.		
O. . . . . 22,22,500 }	88,000	77,651	—10,349
R. . . . . —21,34,500 }			
Col. 1.—See note under L. (1). Col. 4.—***			
L. 1.—Agricultural Development—			
L. 1. (1).—Pay of Officers—			
Charged—			
S. . . . . 23,000 }	20,600	15,642	—4,958
R. . . . . —2,400 }			
Col. 1.—Supplementary grant for amalgamation of some Departments. See also note under L. (1). Col. 4.—***			
Authorised—			
R. . . . . 66,800	66,800	65,673	—1,127
Col. 1.—See notes under L. (1) and B.-1.—Authorised—Col. 1.			
L. 1. (2).—Pay of Establishment—			
R. . . . . 35,24,000	35,24,000	35,71,501	+47,501
Col. 1.—See notes under L. (1) and B.-2.—Authorised—Col. 1.			
L. 1. (3).—Allowances, honoraria, etc.—			
Charged—			
S. . . . . 5,000 }	5,400	4,232	—1,168
R. . . . . 400 }			
Col. 1.—Same as under L. 1. (1).—Charged—Col. 1.			
Authorised—			
R. . . . . 29,27,800	29,27,800	29,43,433	+15,633
Col. 1.—See notes under L. (1) and B. 2.—Authorised—Col. 1.			
L. 1. (4).—Contingencies—			
R. . . . . 10,73,400	10,73,400	10,85,642	+12,242
Col. 1.—See notes under L. (1) and B.-2.—Authorised—Col. 1.			
<b>N.—CHARGES IN ENGLAND—</b>			
High Commissioner—			
Charged—			
O. . . . . 16,300 }	25,400	28,406	+3,006
R. . . . . 9,100 }			
Col. 1.—Addition due to an officer on unforeseen leave. Col. 4.—The final provision for leave salaries and deputation pay was below the High Commissioner's estimate by Rs. 3,000.			
Authorised—			
O. . . . . 13,700 }	21,220	19,537	—1,683
R. . . . . 7,520 }			
Col. 1.—A new case of sterling overseas pay (Rs. 4,800) and provision for a further scholar (Rs. 2,560).			

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
		Rs.	Rs.
<b>Major Head " 40.—Agriculture "—<i>concl.</i></b>			Rs.
<b>O.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	50	+50
Authorised . . . . .	..	34	+34
<b>For rounding—</b>			
Charged . . . . .	400	..	—400
Authorised . . . . .	100	..	—100
<b>Surrenders or withdrawals within grant or appropriation—</b>	Rs.		
R. Gross . . . . .	33,25,556	33,25,556	.. —33,25,556
<b>Totals—</b>			
Charged . . . . .	1,17,000	1,37,937	+20,937
Authorised—			
Gross . . . . .	2,65,94,700	2,25,02,995	—40,91,705
Deductions . . . . .	—10,53,700	—19,60,698	—9,06,998
Net . . . . .	2,55,41,000	2,05,42,297	—49,98,703

## REVIEW.

There was an excess of 17·9 per cent. over the charged appropriation.

The authorised budget for the year was Rs. 2,55,41,000 against the voted budget of Rs. 2,20,98,000 in the previous year. The corresponding figures for expenditure were Rs. 2,05,42,297 and Rs. 1,88,24,411 respectively. The increase was principally due to several agricultural development schemes undertaken by Government. The savings were 19·6 per cent. as compared with 14·8 per cent. in the previous year and were chiefly contributed by sub-heads E. (2)-5, E. (2)-9 and F.-4. The savings in the modified appropriation were 7·5 per cent.

2. The final savings under the sub-heads F.-2 to F.-4 were not surrendered due to the failure of the local officers to report them in time.

3. As in the previous year (*vide* paragraph 7 of the Review under grant No. 23.—Charges on account of Agriculture appearing in the Appropriation Accounts for 1944-45 and the Audit Report 1946) consolidated store accounts of seed stores for the year 1945-46 were prepared only by two circles. In the absence of similar accounts from other circles the audit applied to the accounts continued to be limited and a consolidated store account of all seeds could not be included in the Appropriation Accounts.



REVIEW—*contd.*

Stocks were not verified in several districts. Due to damages to stock by rats, weevils and insects on account of unsatisfactory godowns, considerable shortages occurred in a number of districts while in one district the shortages were extremely high as indicated below :—

Aus paddy	. . . . .	16.2%
Aman	. . . . .	10.6%
Gram	. . . . .	22%
Lentil	. . . . .	11%
Mustard	. . . . .	13%
Kalai	. . . . .	10.5%
Mustard oil-cake	. . . . .	8.3%

In one district the damaged stock was sold at a loss of about Rs. 3,271.

2,000 Mds. of Aman paddy seeds purchased at a total cost of about Rs. 24,186 (i.e., Rs. 23,000 representing price of seeds and Rs. 1,186 incidental cost) had been rejected and returned to the supplier in May, 1945, but were not replaced by him. A sum of Rs. 1,500 was recovered from the supplier leaving a balance of Rs. 22,686 still to be realised.

A total quantity of 280 Mds. of lentil seeds was received from an Agricultural Demonstrator between the 28th and the 30th September, 1945 and duly entered on the receipt side of the stock book. A total quantity of 98 Mds. was issued to different parties up to the 31st October, 1945, leaving a balance of 182 Mds. which was not, however, taken into account in working out the balance on 31st March, 1946. In explaining the omission it was stated that this quantity of 280 Mds. of lentil had been the 'personal' and 'unauthorised stock' of the godown keeper in charge of the godown. The explanation added that the godown keeper had been charged with misappropriation of seeds, etc., of a total value of Rs. 3,962 and that his personal stock had been sold off at a price of Rs. 1,187 which together with Rs. 21 representing sale proceeds of some other quantity would be taken as a partial set off against the sum of Rs. 3,962, the value of the misappropriated seeds. The godown keeper was suspended and his case was under consideration.

REVIEW—*contd.*

Some counterfoils of receipts showed that about 412 Mds. of paddy seeds realised on Deria (*i.e.* at  $1\frac{1}{2}$  of issued quantity) basis were not accounted for in the stock register maintained by the Agricultural Demonstrator of a district. The relative realisation register was not also available to audit.

Advances for purchase of seeds drawn from the Treasury remained unspent for a considerable time, while payments made to contractors were often anticipatory, indicating that payments were made either without any stock certificates or on the basis of wrong certificates. Rs. 22,195 were paid to four contractors on 31st March, 1946 for Aman paddy seeds received from them between 3rd April, 1946 and 30th June, 1946 while a sum of Rs. 16,000 representing price of Aman and Aus paddy had been paid to the supplier between 25th and 31st March, 1946 though the stocks were received between 31st March and 15th May, 1946.

Tenders or competitive quotations were not called for even when large quantities of seeds were purchased. Rabi seeds worth about Rs. 1,87,723 were purchased by a Deputy Director of Agriculture without inviting tenders. About 1,970 Mds. of paddy seeds involving an expenditure of about Rs. 21,160 were purchased by a District Agricultural Officer from growers without calling for any competitive quotations from cultivators or large growers.

4. A sum of Rs. 5,967 representing the purchase price of 11,93,340 sugarcane cuttings distributed to the growers of a district in 1942-43, and found lacking in germination was written off by Government.

5. The expenditure shown under sub-head E-<sup>Authorised</sup>~~Veter~~ includes a sum of Rs. 84,21,705 spent on the schemes in connection with the Grow More Food Campaign involving mainly the purchase and distribution of various kinds of food crops and manures, etc., for increasing the food production of the Province. The following table gives detailed account of each scheme :—

*Detailed account of schemes under Grow More Food Campaign during 1945-46.*

Names of the schemes.	Amount of estimate.	Expenditure during 1945-46.	Amount recoverable from the growers for seeds, manure, etc., distributed during 1945-46.	Amount realised during 1945-46.	REMARKS.
	2	3	4	5	
1					6
<i>Financed by the Central Government.</i>					
1. Supply of vegetables from Darjeeling District for the Defence Services.	11,656	11,600	..	..	Entire charges recoverable from the Defence Service Estimates. The expenditure represents establishment charges only.
<i>Joint schemes financed by both Central and Provincial Governments</i>					
2. Growing of vegetables for the Army (Eastern Command) from the plains.	62,300	55,595	..	..	Expenditure shared equally between the Military Authorities and Provincial Government. The expenditure represents establishment charges only.
3. Distribution of Aus paddy seeds during (a) 1945-46.	9,00,000	42,285	3,69,316	2,62,460	Central Government agreed to bear 25 per cent. of the actual loss or up to Re. 1 per md. whichever is less on the quantity actually distributed.
(b) 1946-47 . . . . .	7,15,000	3,09,274	..	..	Central Government agreed to bear 50 per cent. of the loss or up to Re. 1 per md. whichever is less.
4. Stocking of Aman paddy seeds for distribution during (a) 1945-46.	42,60,000	19,391	8,40,660	7,55,800	As against item 3(a) above.
(b) 1946-47 . . . . .	15,00,000	13,77,618	..	..	As against item 3(b) above.
5. Stocking of wheat seeds for distribution in 1945-46	8,00,000	1,00,222	3,40,081	3,31,511	As against item 3(a) above.

*Detailed accounts of schemes under Grow More Food Campaign during 1945-46—concl'd.*

Names of the schemes.	Amount of Expenditure during 1945-46. estimate.	Amount recoverable from the growers for seeds, manure, etc., distributed during 1945-46		Amount realised during 1945-46	REMARKS.
		Rs.	Rs.		
1	2	3	4	5	6
<i>Financed by the Provincial Government—Concl'd.</i>					
23. Distribution of cold weather vegetable seeds and seedlings during 1945-46.	2,28,831	2,71,721	40,925	40,925	
24. Distribution of improved sugarcane cuttings during 1945-46.	82,968	2,09,189	20,955	20,955	
25. Construction of water-hyacinth barricade in Karimpur and Nagarpur Unions.	5,370	5,370	..	..	The amount represents establishment charges only.
26. Cost of money order commission in connection with the realisation of seed loans.	55,000	860	..	..	Ditto.
27. Distribution of <i>Chakkis</i> (hand grinding stones).	20,000	15,655	..	..	
28. Training of <i>Gurus</i> in vegetable gardening . .	6,145	4,682	..	..	
29. Purchase and distribution of castor seeds . .	5,700	8	2,887	2,887	
30. Purchase of dry and milking buffaloes from the Military Farm at Khilgaon, Dacca.	55,050	2,012	..	..	The amount represents establishment charges only.

*N.B.*—Establishment charges are excluded from the figures shown in column 3 of the statement under all the schemes except schemes Nos. 1, 2, 10, 13, 14, 16 to 19, 21 to 28 and 30 in which cases establishment charges have been included as such charges were specifically sanctioned by Government in respect of these schemes.

REVIEW—*contd.*

6. *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-heads D.-7 and C.-6 of Grants Nos. 25 and 27 respectively. 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, XXX.—Veterinary and XXXII.—Industries.

An account of the transactions during the year 1945-46 is given below :—

	Rs.
Opening balance . . . . .	19,085
Receipts . . . . .	31,834
Charges . . . . .	45,559(a)
Closing balance . . . . .	5,360

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	Rs.
(a) Grant No. 24—Sub-head F—	
Expenditure incurred in 1945-46 . . . . .	35,524
Expenditure incurred before 1942-43 but debited to the deposit account in 1945-46.	4
Expenditure incurred in 1944-45 but debited to the deposit account in 1945-46.	8,100
Deduct—Expenditure incurred in 1945-46 but not debited to the deposit account.	—10,680
Add—Erroneous debit readjusted in 1946-47 . . . . .	5,297
Grant No. 25.—Sub-head D.-7—	
Expenditure in 1945-46 . . . . .	5,912
Grant No. 27.—Sub-head C.-6—	
Expenditure in 1945-46 . . . . .	908
Expenditure incurred in 1944-45 but debited to the deposit account in 1945-46.	494
Total . . . . .	45,559

7. *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 6 above. The expenditure on the scheme is booked partly under sub-head F of this Grant and partly under sub-head O.-4 (2) of Grant No. 20.—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.

REVIEW—*concl'd.*

An account of the transactions during the year 1945-46 is given below :—

	Rs.
Opening balance . . . . .	809
Receipts . . . . .	1,35,899
Charges . . . . .	1,04,364 (b)
Closing balance . . . . .	32,344

(b) Grant No. 20.—Sub-head O-4 (2)—

	Rs.
Expenditure in 1945-46 . . . . .	8,322
<i>Deduct</i> —Expenditure incurred in 1945-46 but not debited to the deposit account.	—8,322

Grant No. 24.—Sub-head F—

Expenditure incurred in 1945-46 . . . . .	61,100
Expenditure incurred in 1943-44 but debited to the deposit account in 1945-46.	6
Expenditure incurred in 1944-45 but debited to the deposit account in 1945-46.	43,258

Total .	1,04,364
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8. *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. (3) of Grant No. 26. An amount equivalent to the expenditure is credited at the end of the year partly to the head XXIX.—Agriculture and partly to XXXI.—Co-operation.

An account of the transactions during the year 1945-46 is given below :—

	Rs.
Opening balance . . . . .	4,379
Receipts . . . . .	Nil.
Charges . . . . .	4,379 (c)
Closing balance . . . . .	Nil

(c) The balance at credit refunded to the Central Government as there is no prospect of the amount being profitably utilised by the Societies for which it was earmarked.

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.

**Major Head "41 Veterinary"—****A.—Superintendence—***Charged—*

	Rs.			
R. . . . .	8,265	8,265	11,102	+2,837

Col. 1.—Appointment of a charged officer—see note under B.—Charged. Col. 4.—Provision for travelling and dearness allowances applied for but not obtained.

*Authorised—*

O. . . . .	1,57,400	1,77,644	1,75,044	—2,600
S. . . . .	16,500			
R. . . . .	3,744			

Col. 1.—Unforeseen reversion of an officer from deputation and creation of an additional post and a new Range in a Division.

**B.—Veterinary Education and Research—***Charged—*

O. . . . .	700	835	835	..
S. . . . .	8,400			
R. . . . .	—8,265			

Col. 1.—Owing to combination of appointments the pay of the new Principal of the Veterinary College was adjusted under A.—Charged.

*Authorised—*

O. . . . .	2,13,500	2,45,954	2,43,804	—2,150
S. . . . .	23,500			
R. . . . .	8,954			

Col. 1.—Provision for thirty additional stipends and increases in the rates of wages, dearness allowance and stipends.

**C.—Subordinate Establishment—**

O. . . . .	1,38,000	1,85,668	1,94,589	+8,921
S. . . . .	24,000			
R. . . . .	23,668			

Col. 1.—Additional establishment for the enforcement of the live-stock slaughter control orders and mass inoculation of cattle for which provision was made under sub-head D.—see note under D.—4—Authorised—Col. 1.

**D.—Hospitals and Dispensaries—****D.-1—Pay of Officers—**

O. . . . .	17,000	15,905	14,927	—278
R. . . . .	—1,795			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41 Veterinary"—<i>contd.</i></b>			
<b>D.—Hospitals and Dispensaries—<i>contd.</i></b>			
<b>D.—2—Pay of Establishment—</b>			
<i>Charged—</i>			
O. . . . .	Rs.		
	6,300		
R. . . . .	590		
	6,890	6,828	—562
<i>Authorised—</i>			
O. . . . .	2,48,920		
R. . . . .	—31,279		
	2,17,641	2,23,858	+6,217
<b>D.—3—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
O. . . . .	8,100		
S. . . . .	600		
R. . . . .	—600		
	8,100	7,759	—341
<i>Authorised—</i>			
O. . . . .	2,00,000		
R. . . . .	—6,802		
	1,93,198	1,88,771	—9,427
<b>D.—4—Contingencies—</b>			
<i>Charged</i> . . . . .	2,400	2,398	—2
<i>Authorised—</i>			
O. . . . .	1,49,500		
R. . . . .	—48,178		
	1,01,322	1,23,153	+21,831
Col. 1.—Late starting and restricted development of schemes as a result of the dearth of veterinary graduates. Besides, charges for mass inoculation of cattle were adjustable under the sub-head C. Col. 4.—Unforeseen debit by the American Purchase Department after the close of the year.			
<b>D.—5—Grants-in-aid, contributions, etc.—</b>			
O. . . . .	700		
R. . . . .	393		
	1,093	1,807	+714
<b>D.—6—<i>Deduct</i>—Establishment and other charges recoverable from other Governments, Departments, etc.—</b>			
O. . . . .	—67,300		
R. . . . .	360		
	—66,940	—5,912	+61,028

Col. 4.—50 per cent. of the charges on account of mass inoculation of cattle (Rs. 58,000) receivable from the Centre was not adjusted during the year due to the late receipt of orders.



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "41 Veterinary"—concl'd.</b>			
D.—Hospitals and Dispensaries—concl'd.			
D.-7—Add—Establishment and other charges payable to other Governments, Departments, etc. . . . .	9,300	5,912	—3,388
Col. 4.—A scheme was not given effect to during the year.			
For rounding . . . . .	—20	..	+20
F.—Prizes . . . . .	1,000	995	—5
G.—Other Charges—			
R. . . . . 200	200	..	—200
H.—Charges in England—			
High Commissioner—			
Charged—			
R. . . . . 10	10	786	+776
Authorised—			
S. . . . . 2,000	1,920	1,877	—43
R. . . . . —80			
Col. 1—Mainly cost of passage and allowances of a scholar returning to India.			
I. Loss or gain by exchange—			
Charged . . . . .	..	1	+1
Authorised . . . . .	..	3	+3
J.—Special Development Programme—			
S. . . . . 10,000	..	..	..
R. . . . . —10,000			
Col. 1—The scheme of expansion and reorganisation of the Bengal Veterinary College and the Veterinary Vaccine Section did not mature.			
For rounding			
Charged . . . . .	500	—	—500
Surrenders or withdrawals within grant or appropriation—			
R. Gross . . . . . 61,175	61,175	..	—61,175
R. Deductions . . . . . —360	—360	..	+360
<b>Total—Grant No. 25—</b>			
Charged . . . . .	27,000	22,209	+4,791
Authorised—			
Gross . . . . .	12,11,300	11,69,740	—41,560
Deductions . . . . .	—67,300	—5,912	+61,388
Net . . . . .	11,44,000	11,63,828	+19,828

### REVIEW.

The charged expenditure was almost double of that of 1944-45. In anticipation of increased expenditure during the year a sum of Rs. 27,000 was provided in the budget compared with Rs. 15,600 in the preceding year, but this too proved inadequate as the total expenditure mounted up to Rs. 29,209 resulting in an excess of Rs. 2,209 which was 8·2 per cent. over the appropriation. The excess was chiefly contributed by sub-head A.—Charged.

The budget for the authorised section was more than that of the previous year by Rs. 2,07,600 but the actual was higher still by Rs. 19,828. The excess was 1·7 per cent. over the grant and 7·4 per cent. over the modified appropriation as compared with a saving of 1·7 per cent. in the previous year, and was mainly due to the recovery from the Central Government on account of the mass inoculation of cattle not being effected.

**Grant No. 26.—Charges on account of Co-operative Credit.**  
**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 "42.—Co-operation."</b>			
A.—Superintendence—			
A.-1.—Pay of Officers—			
Charged . . . . .	..	18,615	+18,615
Col. 4.—Pay of an officer promoted to the listed post. See paragraph 2 of the review.			
Authorised . . . . .	1,10,700	89,109	—21,591
Col. 4.—See A.-1—Charged.			
A.-2.—Pay of Establishment—			
O. . . . .	Rs. 8,58,000	8,28,000	8,19,530
S. . . . .	15,000		
R. . . . .	—45,000		
A.-3.—Allowances, honoraria, etc.—			
Charged . . . . .	..	4,694	+4,694
Col. 4.—See A.-1—Charged.			
Authorised—			
O. . . . .	5,71,870	6,96,870	6,86,772
S. . . . .	1,03,000		
R. . . . .	22,000		
Col. 1.—Provision to cover increased rates of dearness allowance and travelling allowance and appointment of additional staff for supervision and audit of Crop Loan Societies.			
A.-4.—Contingencies . . . . .	51,000	51,420	+420
A.-5.—Grants-in-aid, contributions, etc. . . . .	..	3,773	+3,773
Col. 4.—Contribution to a Bank on account of provident fund, leave and pensionary charges of a Banking Expert appointed under Government orders. See paragraph 3 of the review.			
B.—Grants-in-aid . . . . .	2,02,500	2,02,440	—60
C.—Other Charges—			
C.(2).—Expenditure in connection with the scheme for Co-operative Training and Education—			
O. . . . .	57,200	67,265	63,647
R. . . . .	10,065		
Col. 1.—To meet increased rates of dearness allowance.			
C. (3).—Other expenditure—			
Charged—			
O. . . . .	2,000	..	..
R. . . . .	—2,000		
Col. 1.—The Sale and Credit Society in an area did not require the anticipated staff.			

Grant No. 26.—Charges on account of Co-operative Credit—*concl.*

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.</i></b>			
<b>C.—Other Charges—<i>concl.</i></b>			
<b>C. (3).—Other expenditure—<i>concl.</i></b>			
Authorized—	Rs.		
O. . . . .	59,744	59,004	56,650
R. . . . .	—740		
For rounding . . . . .	..	—14	..
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. . . . .	2,000	2,000	..
Authorized—			
R. . . . .	13,675	13,675	..
<b>Totals—</b>			
Charged . . . . .	..	2,000	23,309
Authorized . . . . .	..	20,29,000	19,73,341
			—55,659

## REVIEW.

There was an excess of 1,065·4 per cent. over the charged appropriation.

The savings in the authorised section were 2·7 and 2·1 per cent. over the grant and the modified appropriation respectively compared with 2·3 and 1·9 per cent. in the previous year.

2. In July, 1945 an officer was promoted with retrospective effect to a post, the pay and allowances of which are charged on the revenues of the province but no arrangement was made to obtain funds for the purpose under the sub-heads A. 1 and A. 3 indicating defective control. Provision under the sub-head C. (3)—Charged which was not required at all was surrendered.

3. The excess of Rs. 3,773 under sub-head A-5 represents pension, fund and leave salary contributions payable in respect of the services of a Banking Expert lent by a Bank. The Expert was appointed in June, 1945 and as no provision was made to cover the charges defective financial administration is indicated.

4. *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-

Grant No. 26.—Charges on account of Co-operative Credit—*concl'd.*REVIEW—*concl'd.*

head C(3) of this grant and part under sub-head A of Grant No. 27. 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 1945-46 is given below :—

	Rs.
Opening balance . . . . .	1,86,634
Receipts . . . . .	1,03,528
Expenditure . . . . .	82,923 (a)
Closing balance . . . . .	2,07,239
<hr/>	
(a) Grant No. 26.—Sub-head C (3) . . . . .	56,650
„      27.—„      „      A . . . . .	26,273
	<hr/>
Total . . . . .	82,923
	<hr/>

5. The accounts of the Land Mortgage Banks and the review thereon will be found in Appendix II on page 304.

## Grant No. 27.—Industries—Industries.

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>			
A. 1.—Pay of Officers—	Rs.		
O. . . . . 2,84,100 }	2,75,000	2,72,912	—2,088
R. . . . . —9,100 }			
A. 2.—Pay of Establishment—			
O. . . . . 4,46,000 }	4,49,700	4,56,186	+6,486
R. . . . . 3,700 }			
A. 3.—Allowances, honoraria, etc.—			
O. . . . . 3,33,500 }	3,90,700	3,90,858	+158
R. . . . . 57,200 }			
Col. 1.—Enhanced rates of dearness allowance.			
A. 4.—Contract Contingencies—			
O. . . . . 15,200 }	21,200	21,050	—150
R. . . . . 6,000 }			
Col. 1.—Increased rates of dearness allowance (Rs. 3,760) and rise in the prices of articles (Rs. 1,440).			
A. 5.—Other Contingencies—			
O. . . . . 3,70,270 }	3,67,570	3,69,599	+2,029
R. . . . . —2,700 }			
A. 6.—Scholarships—			
O. . . . . 72,400 }	59,300	58,434	—866
R. . . . . —13,100 }			
Col. 1.—Absence of stipendiaries in some weaving schools (Rs. 12,600) and fewer students in some technical schools (Rs. 500).			
A. 7.—Grants-in-aid, contributions, etc.—			
O. . . . . 11,04,850 }	10,05,969	9,98,999	—6,970
R. . . . . —98,881 }			
A. 8.—Miscellaneous—			
Charged—			
O. . . . . 1,000 }	250	4,765	+4,515
R. . . . . —750 }			
Col. 4.—Mainly represents authorised expenditure.			

Grant No. 27.—Industries—Industries—*contd.*

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>contd.</i></b>			
<b>A.—Industries—<i>concl.</i></b>			
<b>A. 8.—Miscellaneous—<i>concl.</i></b>			
Authorised—	Rs.		
O. . . . .	15,200		
R. . . . .	950		
	16,150	12,376	—3,774
Col. 4.—See note under Charged.			
A. 9.— <i>Deduct</i> —Establishment charges re- coverable from other Governments, Departments, etc. . . . .	—28,000	—20,778	÷7,222
Col. 4.—Smaller recoveries from the Central Government adjusted after the close of the year.			
For rounding—			
O. . . . .	—20		
R. . . . .	20		
	..	..	
<b>C.—Fisheries—</b>			
<b>C. 1.—Pay of Officers—</b>			
O. . . . .	1,50,400		
R. . . . .	—39,640		
	1,10,760	1,04,745	—6,015
Col. 1.—Vacancies due to the absence of qualified candidates.			
<b>C. 2.—Pay of Establishment—</b>			
O. . . . .	94,000		
R. . . . .	9,462		
	1,03,462	1,01,491	—1,971
<b>C. 3.—Allowances, honoraria, etc.—</b>			
O. . . . .	1,51,030		
R. . . . .	15,035		
	1,66,065	1,83,707	+17,642
<b>C. 4.—Contingencies—</b>			
O. . . . .	1,35,300		
S. . . . .	57,000		
R. . . . .	1,30,852		
	3,23,152	2,51,056	—72,096
Col. 1.—Mainly purchase of fishing vessels from Australia (Rs. 81,318) and sanction to new schemes (Rs. 92,407). Col. 4.—Mainly expenditure transferred to sub-head I after the close of the year, due to late decision.			
<b>C. 5.—<i>Deduct</i>—Establishment charges re- coverable from other Governments, Departments, etc.—</b>			
O. . . . .	—29,700		
R. . . . .	—32,142		
	—61,842	—59,721	+2,121
Col. 1.—Recoveries from the Central Government on account of a new scheme.			

Grant No. 27.—Industries—Industries—*concl.*

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"—concl'd.</b>			
<b>C.—Fisheries—concl'd.</b>			
C. 6.— <i>Add</i> —Establishment charges payable to other Governments, Departments, etc., on account of the Preserved Fish Industry scheme . . . . .	1,300	908	—392
For rounding . . . . .	—30	..	+30
D.—Rehabilitation Programme — Rs.			
S. . . . . 17,15,000	17,15,000	27,65,762	+10,50,762
Col. 1.—Post-budget scheme. Col. 4.—Failure to obtain funds under a misapprehension. See also paragraph 2 of the review.			
<b>F. Charges in England—</b>			
High Commissioner—			
O. . . . . 200	2,100	20,855	+18,755
R. . . . . 1,900			
Col. 1.—Provision for leave salary. Col. 4.—Mainly expenditure on scholarships for which provision of Rs. 19,000 was applied for.			
<b>G.—Loss or gain by exchange—</b>			
Charged . . . . .	..	1	+1
Authorised . . . . .	..	31	+31
<b>I.—Special Development Programme—</b>			
S. . . . . 16,79,000	1,17,000	38,181	—78,819
R. . . . . —15,62,000			
Col. 1.—Supplementary grant for post-budget schemes not fully utilised partly due to late sanction and partly some schemes not maturing within the year. Col. 4.—Mainly belated decision to debit the charges on a scheme to sub-head U of Grant No. 20—Charges on account of Education.			
<hr/>			
<b>Total—Major Head —"43.—Industries"—</b>			
<i>Charged—</i>			
O. . . . . 1,000	250	4,766	+4,516
R. . . . . —750			
<i>Authorised—</i>			
O. . . . . 31,16,000	50,34,556	59,66,651	+9,32,095
S. . . . . 34,51,000			
R. . . . . —15,32,444			



Grant No. 27.—Industries—Industries—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 72.—Capital Outlay on Industrial Development ".</b>			
<b>J.—Development Programme—</b>			
Exploitation of coastal and estuarine fisheries and provision of fishing fleet—			
	Rs.		
S. . . . . 2,94,000	1,16,533	1,10,995	—5,538
R. . . . . —1,77,467			
Col. 1.—Supplementary grant for some new schemes surrendered due to the work being impeded owing to unforeseen difficulties in the arrangements with some Australian firms.			
Surrenders or withdrawals within grant or appropriation—			
<i>Charged—</i>			
R. . . . . 750	750	..	—750
<i>Authorised—</i>			
R. Gross . . . . . 16,77,769	16,77,769	..	—16,77,769
R. Deductions . . . . . 32,142	32,142	..	—32,142
<b>Totals—</b>			
<i>Charged</i> . . . . .	1,000	4,766	+3,766
<i>Authorised—</i>			
Gross . . . . .	69,18,700	61,68,145	—7,60,555
Deductions . . . . .	—57,700	—80,499	—22,799
Net . . . . .	68,61,000	60,77,646	—7,83,354

## REVIEW.

There was an excess of 376·6 per cent. over the charged appropriation, compared with the saving of 100 per cent. in the preceding year.

In the authorised section, the saving of 11·4 per cent. in the grant was converted into an excess of 18 per cent. over the modified appropriation.

2. The final excess of expenditure under sub-head D relates to the work of rehabilitation continued from previous year. Due to a misapprehension, expenditure continued to be incurred against the unspent balances of that year's allotments without obtaining fresh allotments for the year under report.

REVIEW—*concl'd.*

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 Central Government for schemes for the improvement of sericultural industry in Bengal. The expenditure incurred on the schemes is booked under sub-head A of this grant. At the end of the year an amount equivalent to the total expenditure on the schemes booked under the above sub-head is debited to this deposit account by corresponding credit to the revenue head XXXII.—Industries.

An account of the transactions during the year 1945-46 is given below :—

	Rs.
Opening balance . . . . .	3,402
Receipts . . . . .	37,040
Charges . . . . .	35,259(a)
Closing balance . . . . .	5,183
<hr/>	
(a) Expenditure in 1945-46 . . . . .	36,234
Deduct—Expenditure incurred in 1945-46 but not debited to the Deposit Account	—975
	<hr/>
	35,259

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>B.—Cinchona Plantations—</b>			
<b>B.1.—Pay of Officers—</b>			
Charged . . . . .	28,400	26,586	—1,814
Authorised—			
O. . . . . 58,500	59,472	64,851	+5,379
R. . . . . 972			
<b>B.2.—Pay of Establishment—</b>			
O. . . . . 50,200	40,040	39,142	—898
R. . . . . —10,160			
Col. 1.—Difficulty in obtaining recruits for the Watch and Ward establishment.			
<b>B.3.—Allowances, honoraria, etc.—</b>			
Charged—			
O. . . . . 5,800	7,800	5,779	—2,021
S. . . . . 2,000			
Col. 1.—Enhancement of the rates of dearness allowance and introduction of house-rent allowance in Calcutta.			
Authorised—			
O. . . . . 30,800	66,618	50,112	—16,506
S. . . . . 20,000			
R. . . . . 15,818			
Col. 1.—Same as under B.3.—Charged—Col. 1. Col. 4.—Unnecessary reappropriation.			
<b>B.4.—Contingencies—</b>			
O. . . . . 13,84,400	16,90,805	20,46,554	+3,55,749
S. . . . . 1,33,000			
R. . . . . 1,73,405			
Col. 1.—Same as under B.3.—Charged—Col. 1. Col. 4.—Curtailment of local officer's revised estimate.			
<b>B.7.—Grants-in-aid, contributions, etc.—</b>			
O. . . . . 700	3,552	3,500	—52
R. . . . . 2,852			
Col. 1.—Grant to a statistical laboratory.			

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"—concl'd.</b>			
<b>B.—Cinchona Plantations—concl'd.</b>			
B-8.— <i>Deduct</i> —Recoveries of Central Government's share of expenditure on account of combined cinchona plantation under the Russian method	—1,30,000	—2,97,290	—1,67,290
Col. 4.—Increased recoveries resulted from increased expenditure on the combined Cinchona plantation. See paragraph 2 of the review.			
D.—Works—	Rs.		
O. . . . . 2,00,000	17,113	16,024	—1,089
R. . . . . —1,82,887			
Col. 1.—Delay in the preparation of plans and estimates.			
<b>E.—Charges in England—</b>			
High Commissioner—			
Charged . . . . .	9,600	9,600	..
Authorised . . . . .	3,080	2,639	—441
<b>F.—Loss or gain by exchange—</b>			
Charged . . . . .	..	15	+15
Authorised . . . . .	..	10	+10
For rounding—			
Charged . . . . .	200	..	—200
Authorised . . . . .	320	..	—320
<b>Total—Grant No. 28—</b>			
Charged . . . . .	46,000	41,980	—4,020
Authorised—			
Gross . . . . .	18,81,000	22,22,832	+3,41,832
Deductions . . . . .	—1,30,000	—2,97,290	—1,67,290
Net . . . . .	17,51,000	19,25,542	+1,74,542

## REVIEW.

The charged saving was 8·7 per cent. over the authenticated appropriation as compared with an excess of 2·4 per cent. in the preceding year. In the authorised section there was an excess of 10 per cent. over the grant as compared with a small saving in the previous year. The excess was chiefly contributed by sub-head B-4.

2. The final saving under sub-head B-8 occurred as a Department of Government had taken into account the anticipated increased recovery on the combined Cinchona plantation under the Russian method in fixing its revised estimate but failed to sanction the increase.

Grant No. 28.—Industries—Cinchona—*contd.**Store Accounts of the Mungpoo Quinine Factory, 1945-46.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc.		Shortage, loss, etc.		Excess.		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) . .	501,646	3,69,636	1,566,252	11,74,689	1,494,179*	11,15,866	..	..	..	..	573,719	4,28,459
Quinine sulphate, purified (b).	7,214	1,50,282	62,588	13,14,348	28,504	5,98,089	..	..	..	..	41,298	8,66,541
" " crude(c)	2,084	36,473	..	..	..	..	..	..	..	..	2,084	36,473
" " tablets(d)	3,365	67,258	4,441	88,820	1	20	..	..	..	..	7,805	1,56,058
Other quinine salts(e)	825	17,855	191	4,775	72	1,702	..	..	..	..	944	20,868
Cinchona febrifuge and other mixed alkaloids (f).	54,752	6,17,696	31,848	4,14,024	18,121	2,16,397	..	..	..	..	68,479	8,15,323
Other cinchona products (g)	79	790	..	..	2	20	..	..	..	..	77	770
Oil, chemicals, etc. . .	..	1,14,399	..	1,42,530	..	1,55,071	..	2,085	..	813	..	1,00,586

## Receipts.

(a) Bark @ Rs. 12 per lb.

(b) Quinine sulphate, purified @ Rs. 21 per lb.

(c) Quinine sulphate, crude @ Rs. 20 per lb.

(d) Quinine sulphate tablets @ Rs. 20 per lb. net weight

(e) Quinine alkaloids @ Rs. 25 per lb.

Other quinine salts and net quinine salt content of tablets @ Rs. 25 per lb.

(f) Totaquina @ Rs. 15 per lb.

Reinforced cinchona febrifuge tablets @ Rs. 6 per lb. gross weight

of tablets.

Other mixed alkaloids @ Rs. 13 per lb.

(g) Other cinchona products @ Rs. 25 per lb.

\*Includes 5,797 lbs. of Russian method material transferred from Bengal to India.

Grant No. 28.—Industries—Cinchona—*contd.*

Stock of quinine sulphate, crude and bark not verified ; other stocks were verified by me.

MUNGPOO,	}	R. B. LAMA,	M. SEN,
The 12th November, 1946.		Accountant.	Quinologist to the Government of Bengal.

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

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

MUNGPOO,	}	A. C. SEN,
The 17th November, 1946.		Director, Cinchona, Bengal.

*Audit Certificate.*

The store accounts of the Government Quinine Factory, Mungpoo, for the year 1945-46 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,	}	A. K. CHAKRABURTI,
The 2nd December, 1946.		Examiner, Outside Audit, Bengal.

*Audit Comments.*

There has been a decrease in the outturn and issues of Cinchona products of different denominations during the year. The closing balance under each of these, however, increased in comparison with the previous year's figures.

## Stores and stock of the Government Quinine Sale Depot, Calcutta, for the year 1945-46.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, sales, etc. †		Depreciation, shortage, loss, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9	10	11
1. Quinine sulphate powder (G. S.)	•	1,144 lbs.	42,319	25,850 lbs.	9,56,450	19,363 lbs.	7,16,365	•	7,631 lbs.	2,82,384
2. " " (B. P.)	•	146 "	5,420	•	•	14 "	518	•	•	4,902
3. " " tablets (4 gr.)	•	•	1 lb.	32	1 lb.	32	•	•	•	•
4. " " tablets in weight (5 gr.)	13,641	5,45,640	2 lbs.	60	8,656	3,46,240	•	•	4,987	1,99,460
5. " " (5 gr.) by number	10,700 Nos.	307	•	•	350 Nos.	10	•	•	10,350 Nos.	297
6. " " Hydrochlor powder (G. S.)	•	66 lbs.	3,392	•	11 lbs.	542	•	•	55 lbs.	2,850
7. " " (B. P.)	•	*430 "	21,949	85 lbs.	4,335	25	1,275	•	490	25,009
8. " " Bi-hydrochlor powder	•	180 "	9,616	•	32	1,715	•	•	148	7,901
9. " " " (B. P.)	•	4 "	242	•	•	•	•	•	4	242
10. " " Hydrochlor tablet	•	5,050 Nos.	212	•	•	•	•	•	5,050 Nos.	212
11. Totasquina	•	40 lbs.	1,086	•	•	•	•	•	40 lbs.	1,086
12. Quinine Bi-hydrochlor ampoules (6 grs.)	127,752 Nos.	34,599	19,502 Nos.	•	145,548 Nos.	39,048	6 Nos.	1	1,700 Nos.	435
13. " " " (10 grs.)	•	•	21,500	9,406	50	22	•	•	21,450	9,384
14. Mepacrine tablets	•	134,952,980 Nos.	33,06,348	254,007,130 Nos.	62,23,175	217,968,502	53,40,828	205,009	170,786,599	41,84,272
15. Cinchona febrifuge powder	•	1,523 lbs.	30,470	15,000 lbs.	3,00,000	12,491 lbs.	2,49,820	•	4,032 lbs.	80,650
16. " " tablets (5 grs.)	•	2,409	55,401	•	2,119	48,725	•	•	290	6,676
17. Cinchona sulphate	•	•	1 lb.	29	1 lb.	29	•	•	•	•
18. " " Bi-hydrochloride	•	•	1	42	1	42	•	•	•	•
19. Cinchona bark	•	•	200 lbs.	204	200 lbs.	204	•	•	•	•

\*The closing balance for 1944-45 was 430 lbs. but was wrongly shown as 524 lbs.

† Out of these issues shown in Cols. 6 and 7 stores as per Schedule on the reverse were at various depots in the districts for purposes of sale.

The stock was verified by the Manager.

CALCUTTA ;	}	A. M. MUKHERJEE,
<i>The 23rd September, 1946.</i>		<i>Manager, Government Quinine Sale Depot, Calcutta.</i>

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

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

MUNGPOO ;	}	S. C. SEN,
<i>The 15th October, 1946.</i>		<i>Director, Cinchona, Bengal.</i>

*Audit Certificate.*

The store accounts of the Government Quinine Sale Depot, Calcutta, for the year 1945-46 were test-audited under my supervision and I certify that the accounts are correct according to the best of my information and in consideration of the explanations given to me.

CALCUTTA ;	}	A. K. MUKHERJEE,
<i>The 19th March, 1947.</i>		<i>Examiner, Outside Audit, Bengal.</i>

SCHEDULE.

Quinine sulphate powder . . . . .	5,181 lbs. 14 ozs.
„ „ tablet (by weight) . . . . .	4,746 „ 13 „ 1 dram. 30 grs.
„ „ „ (by number) . . . . .	3,700 Nos.
„ Treatments . . . . .	54 boxes—7 lbs. 11 ozs.
„ Hydrochloride and Bi-hydrochloride . . . . .	240 lbs. 7½ ozs.
„ Bi-hydrochloride ampoules (6 grs.) . . . . .	16,116½ lbs. boxes.
Cinchona febrifuge powder . . . . .	1,809 lbs. 7 ozs.
„ „ tablets . . . . .	179 „ 4 „
Mepacrine tablets . . . . .	58,695,532 Nos.



Store Accounts of the Mungpoo Cinchona Plantation for 1945-46.

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issue, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
Cinchona bark . . . .	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
	381,000	1,90,500	807,562*	4,33,781	640,000	3,20,000	608,562	3,04,281
Manures, implements and other stores.†	..	4,498	..	6,513	..	8,548	..	2,463

\*Including 14,940 lbs. lying in the Divisional Bark sheds.

† Excluding tools and implements received from the General Manager, Cinchona Plantations.

The stock was not verified by the Manager on the 31st March, 1946.

MUNGPOO ;	K. LAMA,	L. G. RICHARDS,
The 20th November, 1946.	Accountant.	Manager,
		Government Cinchona Plantation, Mungpoo.

Certificate and remarks of the Head of the Department.

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

MUNGPOO ;	S. C. SEN,
The 21st November, 1946.	Director, Cinchona, Bengal.

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*Audit Certificate.*

The store accounts of the Government Cinchona Plantation, Mungpoo, for the year 1945-46 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 barks and other stores have been valued by the Department as usual.

CALCUTTA ;  
The 2nd December, 1946.

}

A. K. CHAKRABURTI,  
*Examiner, Outside Audit, Bengal.*

*Audit Comments.*

The receipts under "Cinchona bark" were greater while the issues were less than those of the previous year. Consequently the closing balance under this item was much heavier as compared with the last year.

*Store accounts of the Munsong Cinchona Plantation for the year 1945-46.*

Particulars of stores.	Opening balance.		Receipts.		Utilisation, issues, etc.		Closing balance.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
1	2	3	4	5	6	7	8	9
	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.	lbs.	Rs.
Cinchona bark . . .	684,533	3,42,266	857,507	4,28,754	876,706	4,38,353	665,334	3,32,667
Manures, implements and other stores.	..	2,472	..	15,425	..	13,478	..	4,419

The stock was verified by the Manager.

MUNSONG,	BHAKTIMAN,	G. H. FOTHERGILL,
The 27th November, 1946.	Accountant.	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 account represent a substantially true account of affairs and they agree with the figures recorded in the Departmental register. The closing balance was not in excess of requirements.

MUNGPOO,	S. C. SEN,
The 20th November, 1946.	Director,
	Cinchona, Bengal.

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*Audit Certificate.*

The store accounts of the Government Cinchona Plantation, Munsong, for the year 1945-46 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 barks have been valued at rates fixed by the Department as usual.

CALCUTTA,

The 28th December, 1946. }

A. K. MUKHERJI,

*Examiner, Outside Audit, Bengal.**Audit Comments.*

Receipts under "Cinchona bark" were smaller than those of the previous year. Consequently the closing balance was lower as compared with the previous year. The receipts, issues and the closing balances under "Manures" and "Implements" were however higher than those of the previous 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 “ 47.—Miscellaneous Department ”</b>			
<b>A.—Labour—</b>			
<i>Charged—</i>			
	Rs.		
O. . . . .	29,800	41,830	41,914
S. . . . .	12,000		
R. . . . .	30		
			+ 84
Col. 1.—Additional Labour Commissioner and dearness allowance at enhanced rates.			
<i>Authorised—</i>			
<i>Gross—</i>			
O. . . . .	1,86,078	2,38,538	2,11,709
S. . . . .	48,000		
R. . . . .	4,460		
			—26,829
Col. 1.—Three additional officers, increased dearness allowance and additional Labour Welfare Centres. Col. 4.—Less expenditure on Labour Supply Committees the entire cost of which was recoverable from the Central Government.			
<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>			
		—68,300	—42,444
			+25,856
Col. 4.—See Gross—Col. 4.			
<b>B.—Inspector of Factories—</b>			
O. . . . .	1,59,110	1,54,538	1,50,613
R. . . . .	—4,572		
			—3,925
<b>C.—Inspector of Steam Boilers—</b>			
<i>Charged—</i>			
O. . . . .	40	90	79
R. . . . .	50		
			—11
<i>Authorised—</i>			
O. . . . .	1,27,000	1,28,230	1,24,551
R. . . . .	1,230		
			—3,679

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 47.—Miscellaneous Departments "—<i>contd.</i></b>			
<b>F.—Provincial Statistics—</b>			
	Rs.		
O. . . . .	800		
S. . . . .	25,500	29,740	26,581
R. . . . .	3,440		—3,159
Cols. 1 and 4.—Grant to the Indian Statistical Institute for the investigation of rural indebtedness (Rs. 25,500) and other services rendered to the Provincial Statistical Bureau (Rs. 2,971), the latter of which was not drawn during the year.			
G.—Preservation and translation of ancient manuscripts . . . . .	6,200	5,950	—250
H.—Examinations . . . . .	100	29	—71
<b>I.—Administration of Indian Partnership Act, 1932—</b>			
O. . . . .	7,025		
R. . . . .	425	7,450	7,271
			—79
J.—Administration of the Bengal Money-lenders' Act, 1940 . . . . .	25,780	26,662	+882
<b>K.—Miscellaneous—</b>			
<i>Charged—</i>			
O. . . . .	720		
R. . . . .	—80	640	580
			—60
<i>Authorised—</i>			
<i>Gross—</i>			
O. . . . .	2,84,702		
S. . . . .	62,500	2,81,394	3,68,415
R. . . . .	—65,808		+87,021
Col. 1.—Additional Jute Prices Dissemination Centres and Jute Grading Parties under the Special Officer, Jute Prices, Bengal. Reduction mainly due to less staff entertained in two offices (Rs. 53,768) and no Court of Enquiry or Board of Conciliation under the Trade Disputes Act being held (Rs. 7,800). Col. 4.—Employment Exchanges started late in the year.			
<i>Deduct—</i> Establishment charges recoverable from other Governments, Departments, etc. . . . .			
	—10,350		+10,350
Col. 4.—No recovery from the Central Government on account of the Family Budget Investigation Scheme.			
<b>L.—Controller of Rents—</b>			
O. . . . .	15,000		
S. . . . .	33,000	62,000	62,836
R. . . . .	14,000		+836
Col. 1.—Additional staff in the office of the Rent Controller, Bengal.			

Major Head and Sub-head.	Final grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 47.—Miscellaneous Department."—concl'd.</b>			
<b>M.—Charges in England—</b>			
<b>High Commissioner—</b>			
<b>Charged—</b>			
	Rs.		
O. . . . .	4,800		
S. . . . .	2,000		
	6,800	7,035	+ 235
<b>Col. 1.—An additional case of sterling overseas pay.</b>			
<b>Authorised—</b>			
O. . . . .	32,000		
R. . . . .	6,200		
	38,200	36,333	—1,867
<b>Col. 1.—Mainly officers on unforecast leave.</b>			
<b>N.—Loss or gain by exchange—</b>			
<b>Charged</b> . . . . .	..	12	+ 12
<b>Authorised</b> . . . . .	..	63	+ 63
<b>For rounding—</b>			
<b>Charged</b> . . . . .	640	..	—640
<b>Authorised</b> . . . . .	—145	..	+ 145
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. Gross . . . . .	40,625	40,625	.. —40,625
<b>Total Grant No. 29—</b>			
<b>Charged</b> . . . . .	50,000	49,620	—380
<b>Authorised—</b>			
Gross . . . . .	10,12,650	10,21,113	+ 8,463
Deductions . . . . .	—78,650	—42,444	+ 36,206
Net . . . . .	9,34,000	9,78,669	+ 44,669

## REVIEW.

In the authorised section, there were excesses of 4·8 and 9·6 per cent. over grant and final appropriation respectively against an excess of 1·3 per cent. in preceding year.

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 " 50.—Civil Works ".</b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—</b>			
<b>A. 1.—Land Revenue—</b>			
	Rs.		
O. . . . .	2,00,000	1,67,046	1,47,324
R. . . . .	—32,954		
Cols. 1 and 4.—Tenders accepted at lower rates. See items 1, 21 and 44 of Annexure A.			
<b>A. 2.—Provincial Excise—</b>			
O. . . . .	7,500	1,463	1,218
R. . . . .	—6,037		
Col. 1.—Curtailement of expenditure on minor works due to war conditions. See item 44 of Annexure A.			
<b>A. 3.—Registration—</b>			
O. . . . .	15,000	10,928	6,567
R. . . . .	—4,072		
Cols. 1 and 4.—Same as under A. 2. See item 44 of Annexure A.			
<b>A. 4.—General Administration—</b>			
<i>Charged—</i>			
O. . . . .	27,500	22,474	18,186
R. . . . .	—5,026		
Col. 1.—Same as under A. 2. See item 44 of Annexure A.			
<i>Authorised—</i>			
O. . . . .	7,36,900	17,78,208	17,66,050
S. . . . .	12,91,000		
R. . . . .	—2,49,692		
Col. 1.—Five new works of which one was not taken up (Rs. 4,00,000), while extra cost was involved due to better progress in some works (Rs. 1,22,000), etc. See items 2 to 4, 20, 22 to 29 and 44 of Annexure A.			
<b>A. 5.—Administration of Justice—</b>			
O. . . . .	50,500	33,652	37,229
R. . . . .	—16,848		
Col. 1.—Same as under A. 2. Col. 4.—Mainly increased expenditure on minor works. See items 20, 30, 31 and 44 of Annexure A.			
<b>A. 6.—Jails and Convict Settlements—</b>			
<i>Charged—</i>			
O. . . . .	500	..	..
R. . . . .	—500		



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 "—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>contd.</i></b>			
<b>A. 6.—Jails and Convict Settlements—<i>concl.</i></b>			
Authorised—			
	Rs.		
C. . . . .	1,06,000	84,967	71,341
S. . . . .	21,000		
R. . . . .	—42,033		
Col. 1.—Supplementary grant for the improvement of a Jail barrack. Reduction due to scarcity of materials (Rs. 32,000) and the closure of a Jail (Rs. 9,000). Col. 4.—***. See items 5 to 7, 32, 33 and 44 of Annexure A.			
<b>A. 7.—Police—</b>			
Charged—			
O. . . . .	1,000	12,587	3,331
R. . . . .	11,587		
Cols. 1 and 4.—Additional minor works not fully proceeded with due to paucity of materials and late allotment of funds. See item 44 of Annexure A.			
Authorised—			
O. . . . .	5,92,500	4,94,197	4,72,765
S. . . . .	13,000		
R. . . . .	—1,11,303		
Col. 1.—Unsatisfactory progress of work (Rs. 36,000) and late arrival of materials (Rs. 70,000). See items 8 to 11, 34 to 37 and 44 of Annexure A.			
<b>A. 9 (a).—Education—Anglo-Indian and European—</b>			
O. . . . .	5,000	9,065	6,752
R. . . . .	4,065		
Col. 1.—Additional minor works. Col. 4.—Provision for construction of a store room of a school not utilised in full. See item 44 of Annexure A.			
<b>A. 9 (b).—Education—General—</b>			
Charged—			
O. . . . .	200	..	..
R. . . . .	—200		
Authorised—			
O. . . . .	1,43,200	74,850	84,561
R. . . . .	—68,350		
Col. 1.—Non-availability of fans and non-completion of cable-laying work (Rs. 51,650) and curtailment of expenditure on minor works under War conditions (Rs. 16,700). See items 12, 13 and 44 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. 10.—Medical—</b>			
<i>Charged—</i>			
O. . . . .	Rs. 2,000	..	35
R. . . . .	—2,000		
Col. 1.—See A.-2. See also item 44 of Annexure A.			
<i>Authorised—</i>			
O. . . . .	1,19,200	2,79,982	2,36,580
S. . . . .	87,000		
R. . . . .	73,782		
Col. 1.—Post-budget works (Rs. 1,31,000) and change in the specification of a work (Rs. 30,000). Col. 4.—***. See items 14, 15, 20, 38 to 40 and 44 of Annexure A.			
<b>A. 11.—Public Health—</b>			
<i>Charged—</i>			
R. . . . .	3,178	3,178	3,105
Col. 1.—Land acquisition for a sanatorium in the Chittagong Hill Tracts. See item 44 of Annexure A.			
<b>A. 12.—Agriculture—</b>			
<i>Charged—</i>			
O. . . . .	300	..	—20
R. . . . .	—300		
<i>Authorised—</i>			
O. . . . .	5,09,700	10,59,097	11,80,763
S. . . . .	1,73,000		
R. . . . .	3,76,397		
Col. 1.—New works. Col. 4.—***. See items 16 to 18, 20, 41 and 44 of Annexure A.			
<b>A. 13.—Veterinary—</b>			
<i>Charged—</i>			
R. . . . .	77	77	648
See item 44 of Annexure A.			
<i>Authorised—</i>			
O. . . . .	2,200	445	..
R. . . . .	—1,755		
Col. 1.—See A. 2. See also item 44 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"—<i>contd.</i></b>			
<b>A.—ORIGINAL WORKS—BUILDINGS—<i>concl'd.</i></b>			
A. 15.—Industries—	Rs.		
O. . . . .	38,000	48,050	48,659
R. . . . .	10,050		
Col. 1.—Revision of the estimate of a work. See items 20 and 44 of Annexure A.			
A. 16.—Civil Works—			
O. . . . .	25,000	68,532	49,235
R. . . . .	43,532		
Col. 1.—Provision for a new work (Rs. 20,000), re-allotment for electrical works not completed in the previous year (Rs. 14,968) and adjustment of loss on stock (Rs. 8,564). Col. 4.—***. See items 20, 42, 43-A and 44 of Annexure A.			
A. 17.—Stationery and Printing—			
O. . . . .	800	—	—
R. . . . .	—800		
A. 18.—Miscellaneous Departments—			
O. . . . .	9,000	1,36,413	89,496
R. . . . .	1,27,413		
Col. 1.—Provision for a new work. Col. 4.—***. See items 43 and 44 of Annexure A.			
<b>B.—ORIGINAL WORKS—</b>			
<b>Communications—</b>			
<i>Charged—</i>			
O. . . . .	3,000	2,801	2,400
R. . . . .	—199		
See item 58 of Annexure A.			
<b>Authorised</b>			
O. . . . .	14,47,000	14,59,638	14,75,888
R. . . . .	12,638		
See items 45 to 83 of Annexure A.			
<b>C.—REPAIRS—</b>			
<i>Charged—</i>			
<i>Gross—</i>			
O. . . . .	6,20,000	6,67,025	6,26,145
R. . . . .	47,025		

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"—<i>contd.</i></b>			
<b>C.—REPAIRS—<i>concl'd.</i></b>			
Authorised—			
Gross—			
O. . . . . Rs.			
O. . . . . 71,80,000	89,15,421	94,43,236	+ 5,27,815
S. . . . . 5,55,000			
R. . . . . 11,80,421			
Col. 1.—To meet restoration charges of roads subjected to heavy military traffic.			
Deduct—Recoveries—			
S. . . . . 11,99,000	11,99,000	—16,79,484	—28,78,484
See paragraph 2 of the review.			
<b>D.—ESTABLISHMENT—</b>			
Gross—			
Charged—			
O. . . . . 3,02,000	3,31,006	3,22,960	—8,050
R. . . . . 29,000			
Authorised—			
O. . . . . 22,08,000	21,61,545	21,64,526	+ 2,981
R. . . . . —46,455			
Deduct—Recoveries—			
Charged—			
O. . . . . —10,000	—1,21,400	—89,260	+ 32,740
R. . . . . —1,11,400			
Cols. 1 and 4.—See paragraph 2 of the review.			
Authorised—			
O. . . . . —30,71,000	—37,79,600	—6,52,353	+ 31,27,747
R. . . . . —7,08,600			
Cols. 1 and 4.—See paragraph 2 of the review.			
<b>E.—TOOLS AND PLANT—</b>			
Charged . . . . .	6,000	5,332	668
Authorised—			
Gross—			
O. . . . . 4,94,000	6,19,900	5,88,540	—31,360
S. . . . . 9,54,000			
R. . . . . —8,28,100			
Col. 1.—Supplementary grant for the purchase of new road-making machines in connection with the Post-war Road Planning and Development programme not fully utilised owing to delay in their supplies.			
Deduct—Recoveries . . . . .	..	—25,156	—25,156
Col. 4.—See paragraph 2 of the review.			

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.			
F.—GRANTS-IN-AID—			
Charged—			
	Rs.		
O. . . . .	4,03,600	4,03,522	4,03,522
R. . . . .	22		
Authorised—			
O. . . . .	6,10,400	9,99,082	11,37,659
S. . . . .	4,71,000		
R. . . . .	—82,318		
Col. 1.—Supplementary grant for the construction of a road on behalf of the District Board. Reduction due mainly to the suspension of the contribution out of the proceeds of the Motor Vehicles Tax Fund during the war period. Col. 4—***.			
G.—SUSPENSE—			
Charged . . . . .	..	175	+175
Authorised—			
O. . . . .	—22,300	—30,864	—24,93,062
R. . . . .	—8,564		
Col. 1.—Adjustment of loss on stock. Col. 4—***.			
H.—CHARGES IN ENGLAND—HIGH COMMISSIONER—			
Charged—			
O. . . . .	11,000	6,400	6,127
R. . . . .	—4,600		
Col. 1.—Final payment of leave salary of an officer made in the previous year (Rs. 1,000) and change in the rate of sterling overseas pay of an officer (Rs. 3,160).			
Authorised—			
O. . . . .	10,400	39,400	39,881
S. . . . .	25,000		
R. . . . .	4,000		
Col. 1.—Mainly officers on unforeseen leave.			
I.—LOSS OR GAIN BY EXCHANGE—			
Charged . . . . .	..	13	+13
Authorised . . . . .	..	71	+71
J.—DEVELOPMENT PROGRAMME—			
S. . . . .	3,79,000	500	..
R. . . . .	—3,78,500		
Col. 1.—The schemes for which supplementary grant was voted did not mature.			

Grant No. 30.—Civil Works—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess Savings—
1	2	3	4
<b>Major Head "50.—Civil Works"—<i>concl.</i></b>	<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
Surrenders or withdrawals within grant or appropriation—			
Charged—	Rs.		
R. Gross . . . . .	—78,064	..	+ 78,064
R. Deductions . . . . .	1,11,400	..	— 1,11,400
Authorised—			
R. Gross . . . . .	45,483	..	— 45,483
R. Deductions . . . . .	7,08,600	..	— 7,08,600
<b>Total—Grant No. 30—</b>			
Charged—			
Gross . . . . .	13,77,000	13,91,949	+ 14,945
Deductions . . . . .	—10,000	—89,260	— 79,260
Net . . . . .	13,67,000	13,02,689	— 64,311
Authorised—			
Gross . . . . .	1,84,57,000	1,65,55,279	— 19,01,721
Deductions . . . . .	—18,72,000	—23,56,993	— 4,84,993
Net . . . . .	1,65,85,000	1,41,98,286	— 23,86,714

## REVIEW.

In the charged section the appropriation for the year under review was higher than that of the preceding year by Rs. 34,000 and was larger than the actuals by 4·7 per cent. as compared with 32·5 per cent. in 1944-45. The saving in the modified appropriation was 2·3 per cent. against 4·2 in the previous year.

The grant in the authorised section was higher than that of the preceding year by Rs. 66,99,000 due to more works undertaken during the year on the cessation of war and was higher than the actuals by 14·4 per cent. as compared with 46·9 per cent. in the previous year. The saving in the final appropriation was 10·3 per cent. against 36·7 in the preceding year.

2. The original provision (—Rs. 10,000—Charged and —Rs. 30,71,000—Authorised) for recovery from the Central Government on account of additional cost of maintenance of roads subjected to heavy military traffic was made under sub-head "D.—Establishment". A supplementary grant of Rs. 11,99,000 was obtained under "C.—Repairs" in view of smaller recoveries anticipated during the year. The actual recoveries were, however, adjusted under three sub-heads:—"C.—Repairs", "D.—Establishment" and "E.—Tools and Plant". This accounts for the final excesses under "D.—Establishment—Charged and Authorised" and savings under "C.—Repairs" and "E.—Tools and Plant".

REVIEW—*contd.*

3. The gross establishment charges of the Works and Buildings Department during the year 1945-46 amounted to Rs. 24·87 lakhs against the total works outlay of Rs. 157·71 lakhs *i.e.*, 15·77 per cent. against 33·24 per cent. of the previous year. A sum of Rs. 7·41 lakhs was recovered during the year on account of establishment charges for works done on behalf of private bodies and other Departments and Governments. The net establishment charges stood at Rs. 17·46 lakhs which were 11·07 per cent. of the total works outlay against 22·33 per cent. of the previous year.

4. Four sums aggregating Rs. 11,284 being the value of stores and materials lost due to an accidental fire were written off by Government.

5. The bulk of the expenditure from the proceeds of the tax imposed by the Bengal Motor Vehicles Tax Act, 1932, appears under the sub-head F. A. Duly verified *pro formâ* account of the Bengal Motor Vehicles Tax Fund for the year 1945-1946 is given below :—

	Rs.	Rs.
1. Opening balance on 1st April 1945 . . . . .		36,27,737
2. Net receipts . . . . .		19,29,246
3. Expenditure—		
(i) Cost of collection . . . . .	87,568	
(ii) Statutory payment to the Calcutta Corporation . . . . .	4,50,000	
(iii) Contribution paid to the Howrah Bridge Commissioners for the maintenance of the new bridge . . . . .	2,00,000	
(iv) Excess cost of maintenance of Ghoshpara Road . . . . .	10,000	
	Total . . . . .	7,47,568
4. Closing balance on the 31st March 1946 . . . . .		48,09,415

6. *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 Governors' 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

REVIEW—*concl'd.*

debited to "50.—Civil Works—Provincial" under the minor head "Communications", "Grants-in-aid" or "Establishment" as the case may be. At the same time an equivalent amount is transferred month by month to the deposit head by credit to the head—"XXXIX.—Civil Works—Provincial—Transfers from Central Road Fund". The accounting procedure in respect of the schemes financed from the special grant from the Reserve is the same as that for 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 the intimation of acceptance of the debit.

An account of the subvention to end of the year 1945-46 is given below :—

Opening balance on the 1st April 1945		Nil.		
1	2	3	4	
	To end of the year 1944-45.	During the year 1945-46.	Total to end of the year 1945-46.	
	Rs.	Rs.	Rs.	
Allotment from the Central Road Fund—				
(i) Ordinary . . . . .	1,93,28,181	10,64,300	2,03,92,481	
(ii) Special grant from the reserve . . . . .	12,63,241	8,83,255	21,46,496	
Total . . . . .	2,05,91,422	19,47,555	2,25,38,977	
Expenditure on projects financed from subventions from Central Road Fund—				
(i) Ordinary . . . . .	1,93,28,181	10,64,300	2,03,92,481	
(ii) Special grant from the reserve . . . . .	12,63,241	8,83,255	21,46,496	
Total Expenditure . . . . .	2,05,91,422	19,47,555	2,25,38,977	
Closing balance on the 31st March 1946 . . . . .				
The details of expenditure incurred during the year under review are given below :—				
(a) Expenditure on Road Fund works classified as Communications . . . . .			12,92,642	
(b) Grants-in-aid . . . . .			5,19,365	
(c) Establishments . . . . .			..	
(d) Add—Amount in excess of allotment during 1944-45 adjusted in 1945-46 . . . . .			2,59,967	
(e) Deduct—Amount of expenditure in excess of allotment during 1945-46 to be adjusted in 1946-47 . . . . .			—1,23,055	
(f) Deduct—Amount of expenditure booked in March 1946 Final on Road Development Special awaiting adjustment in the Deposit Account during 1946-47 . . . . .			—1,364	
		Total . . . . .	19,47,555	

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. 43 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 been noticed in respect of the year 1945-46.



## ANNEXURE A.

*Detailed statement of expenditure on important new works.*

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation More+ Less—.	Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Ls.
<b>50.—CIVIL WORKS—</b>					
<b>Original Works—Buildings—</b>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
1. Construction of a 3rd floor over existing survey building at Chetla . . . . .	2,00,000	1,60,000	1,39,735	—60,265	—20,265
Cols. 5 and 6.—Lower rates in tenders. Estimate not yet sanctioned. Expenditure to end of 1945-46 Rs. 1,39,735 ; in progress. See sub-head A. 1.					
2. Construction of additional storeys over Blocks I, II and III and on open terrace of main block of the Writers' Buildings and construction of new buildings facing Lyons Range . . . . .	3,50,000	6,65,300	6,91,924	+3,41,924	+26,624
Col. 5.—Additional works. Estimate—Nil ; expenditure to end of 1945-46 Rs. 12,84,379 ; in progress. See sub-head A. 4.					
3. Construction of a new Sub-Divisional headquarters of Madaripur at Sakuni . . . . .	1,00,000	1,00,000	94,870	—5,130	—5,130
Estimate Rs. 7,23,768 ; expenditure to end of 1945-46 Rs. 5,46,524 ; balance Rs. 1,77,244 ; in progress. See sub-head A. 4.					
4. Construction of 11 sets of officers' quarters at Calcutta . . . . .	1,80,000	5,39,685	4,66,996	+2,86,996	—72,689
Col. 5.—The number of quarters increased from 11 to 14. Estimate—Nil ; expenditure to end of 1945-46 Rs. 5,38,097 ; in progress. See sub-head A. 4.					
5. Construction of a new Central Jail at Dum Dum . . . . .	3,500	6,968	6,968	+3,468	—
Col. 5.—Provision for uncompleted work in 1944-45 for want of materials. Estimate Rs. 11,03,465 ; expenditure to end of 1945-46 Rs. 9,46,635 ; balance Rs. 1,56,830 ; in progress. See sub-head A. 6.					
6. Opening of a Special Jail at Berhampore . . . . .	50,000	35,000	34,566	—15,434	—434
Col. 5.—Estimate Rs. 3,33,764 ; expenditure to end of 1945-46 Rs. 3,04,981 ; balance Rs. 28,783 ; in progress. See sub-head A. 6.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
7. Converting the Detention Camp at Buxa into a Special Jail for dangerous class of prisoners .	15,000	6,000	5,532	—9,468	—468
Col. 5.—Later decision to close the jail. Estimate Rs. 2,28,395; expenditure to end of 1945-46 Rs. 3,11,510; excess Rs. 83,115; in progress. See sub-head A. 6.					
8. Construction of a Police barrack at 9, Lower Chitpore Road, Calcutta . . . . .	1,31,000	94,600	95,793	—35,207	+1,193
Col. 5.—Unsatisfactory progress of work. Estimate Rs. 79,491; expenditure to end of 1945-46 Rs. 1,35,361; excess Rs. 55,870; in progress. See sub-head A. 7.					
9. Construction of a double-storied building for I. B. Office at 13, Lord Sinha Road, Calcutta .	2,500	7,200	7,615	+5,115	+415
Col. 5.—Better progress than anticipated. Estimate Rs. 1,56,307; expenditure to end of 1945-46 Rs. 1,41,434; balance Rs. 14,873; in progress. See sub-head A. 7.					
10. Reconstruction of Police buildings at Pataspur, Khijri and Satahata in the district of Midnapur . . . . .	1,49,500	80,000	80,660	—68,840	+660
Col. 5.—Late arrival of materials. Estimate Rs. 1,79,269; expenditure to end of 1945-46 Rs. 1,70,077; balance Rs. 9,192; in progress. See sub-head A. 7.					
11. Reconstruction of buildings, electric installation, etc., at Police Training College, Surdah . . . . .	1,51,000	1,58,000	1,45,576	—5,424	—12,424
Estimate Rs. 59,500; expenditure to end of 1945-46 Rs. 1,80,550; excess Rs. 1,21,050; in progress. See sub-head A. 7.					
12. Construction of buildings for Eden High School and College for Girls at Dacca . . . . .	8,000	8,000	4,982	—3,018	—3,018
Cols. 5 and 6.—Curtailement of work. Estimate Rs. 1,72,939; expenditure to end of 1945-46 Rs. 1,18,503; balance Rs. 54,436; in progress. See sub-head A. 9(b).					

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More+ Less—.	Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>contd.</i>					
13. Remodelling the electric installation in B. E. College, Sibpur . . . . .	1,01,500	49,850	49,872	—51,628	+22
Col. 5.—Non-availability of fans and non-completion of cable-laying work. Estimate Rs. 1,37,374; expenditure to end of 1945-46 Rs. 69,613; balance Rs. 67,761; in progress. See sub-head A 9(b).					
14. Extension of children's ward over Coronation Annexe of Sir John Anderson Casualty Block, Medical College, Calcutta . . . . .	75,000	1,05,000	88,351	+13,351	—16,649
Col. 5.—Specification of certain works changed. Col. 6.—* * *. Estimate nil; expenditure to end of 1945-46 Rs. 1,27,809; in progress. See sub-head A. 10.					
15. Opening of the remaining beds of the Eden Hospital Extension block of the Medical College group of hospitals, Calcutta, etc. . . . .	4,500	4,207	4,051	—449	—156
Estimate Rs. 2,20,453; expenditure to end 1945-46 Rs. 32,937; balance Rs. 1,87,516; in progress. See sub-head A. 10.					
16. Establishment of an Agricultural Institute at Dacca . . . . .	4,000	4,525	5,354	+1,354	+829
Estimate Rs. 3,10,233; expenditure to end of 1945-46 Rs. 2,03,272; balance Rs. 6,961; in progress. See sub-head A. 12.					
17. Expansion of the Agricultural Institute Hostel at Manipur, Dacca . . . . .	25,000	34,047	38,505	+13,505	+4,458
Cols. 5 and 6.—Work held up in the previous year for want of materials, completed during the year. Estimate Rs. 57,458; expenditure to end of 1945-46 Rs. 60,257; excess Rs. 2,799; in progress. See sub-head A. 12.					
18. Construction of buildings in connection with the Poultry schemes in Bengal . . . . .	2,25,000	2,28,967	2,02,091	—22,909	—26,876
Estimate of one, out of 5 works undertaken during the year, was sanctioned. Expenditure to end of 1945-46 Rs. 2,16,091; in progress. See sub-head A. 12.					

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation. More+ Less—.	Modified appro- priation. More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl'd.</i>					
19. Scheme for establishment of a Central Live Stock Research <i>cum</i> breeding-station at Haringhata .	2,00,000	5,78,500	7,60,808	+5,60,808	+1,82,308
Cols. 5 and 6.—Due to collection of materials in advance to accelerate the progress of the work. Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 7,60,808; in progress. See sub-head A. 12.					
II.—Major works for which specific provision was made in the budget—					
20. Collectively . . . . .	1,55,800	2,00,316	1,76,780	+20,980	—23,536
Col. 5.—Revision of the estimate of certain works.					
III.—Major works for which specific provision was not made in the budget—					
21. Construction of Sub-Divisional Officer's residence at Barisal . . . . .	..	6,000	6,210	+6,210	+210
Col. 5.—Work originally held up in abeyance re-started during the year. Estimate Rs. 36,026; expenditure to end of 1945-46 Rs. 14,790; balance Rs. 21,236; in progress. See sub-head A. 1.					
22. Installation of sanitary fittings in residential quarters of Commissioners and District Officers . . . . .	..	70,000	48,950	+48,950	—21,050
Col. 5.—Post-budget work. Col. 6.—* * * . Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 48,950; in progress. See sub-head A. 4.					
23. Construction of an additional floor on the main block of the Andersen House . . . . .	..	2,45,000	2,56,668	+2,56,668	+11,668
Col. 5.—Post-budget work. Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 2,56,668; in progress. See sub-head A. 4.					
24. Construction of a temporary residence of the Civil Sub-Divisional Officer at Contai . . . . .	..	..	535	+535	+535
Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 16,447; in progress. See sub-head A. 4.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Buildings—<i>contd.</i></b>					
III.—Major works for which specific provision was not made in the budget— <i>contd.</i>					
25. Conversion of the 1st and 2nd floor of the Woodlands Buildings into a Circuit House at Darjeeling . . . . .	..	..	—1,044	—1,044	—1,044
Estimate <i>Nil</i> ; expenditure to end of 1945-46 Rs. 46,873 ; in progress. See sub-head A. 4.					
26. Construction of Block A, at Writers' Buildings between Blocks I and II . . . . .	..	..	22,969	+22,969	+22,969
Estimate <i>Nil</i> ; expenditure to end of 1945-46 Rs. 22,969 ; in progress. See sub-head A. 4.					
27. Construction of sheds in S. D. O.'s Court at Chandpur for accommodation of his office . . . . .	..	9,700	11,420	+11,420	+1,720
Col. 5.—Post-budget work. Estimate Rs. 12,572 ; expenditure to end of 1945-46 Rs. 11,420 ; balance Rs. 1,152 ; in progress. See sub-head A. 4.					
28. Construction of a residence for the S. D. O. at Bhola . . . . .	..	2,000	1,980	+1,980	—20
Col. 5.—Post-budget work. Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 9,653 ; in progress. See sub-head A. 4.					
29. Installation of electric lights in the Collector's Court Buildings including Commissioner's Office, Judge's Court and Law Court Buildings, Chittagong . . . . .	..	..	805	+805	+805
Estimate Rs. 21,825 ; expenditure to end of 1945-46 Rs. 16,177 ; balance Rs. 5,648 ; in progress. See sub-head A. 4.					
30. Construction of Buildings for the new Civil Court at Howrah . . . . .	..	420	—505	—505	—925
Estimate Rs. 3,04,175 ; expenditure to end of 1945-46 Rs. 1,13,825 ; balance Rs. 1,90,350 ; in progress. See sub-head A. 5.					

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation More + Less—.	Modified appro- priation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
Original Works—Buildings— <i>contd.</i>					
III.—Major works for which specific provision was not made in the budget— <i>contd.</i>					
31. Extension of the Double Munsifs' Court building for office accommodation and providing steel shelves for forms and records at Malda . . . . .	..	7,910	1,212	+1,212	—6,698
Col. 6.—* * *. Estimate Rs. 21,500; expenditure to end of 1945-46 Rs. 18,052; balance Rs. 3,448; in progress. See sub-head A. 5.					
32. Opening of a Special Jail at Hijli . . . . .	..	—12,000	—12,164	—12,164	—164
Col. 5.—Write-back of expenditure incurred in 1944-45 to repairs (sub-head C). Estimate Rs. 4,36,712; expenditure to end of 1945-46 Rs. 3,62,797; balance Rs. 73,915; in progress. See sub-head A. 6.					
33. Installation of dumping depots for disposal of night soil at Hijli . . . . .	..	12,458	..	..	—12,458
Col. 6.—A post-budget work not taken up during the year.					
34. Reconstruction of the Police Section House, Entally . . . . .	..	851	847	+847	—4
Work completed. Estimate Rs. 1,41,921; expenditure to end of 1945-46 Rs. 1,41,667; saving Rs. 254.					
35. Reconstruction of Sadar Police Buildings at Darjeeling . . . . .	..	7,840	9,117	+9,117	+1,277
Col. 5.—Contractor's pending claims settled during the year. Estimate Rs. 2,84,242; expenditure to end of 1945-46 Rs. 2,66,333; balance Rs. 17,909; in progress. See sub-head A. 7.					
36. Levelling and draining of the Reserve Police lines at Comilla . . . . .	..	8,284	7,259	+7,259	—1,025
Col. 5.—Suspended work taken up during the year. Estimate nil; expenditure to end of 1945-46 Rs. 7,259; in progress. See sub-head A. 7.					
37. Construction of barracks for accommodation of Eastern Frontier Rifles at Barrackpur. . . . .	..	..	—157	—157	—157
Estimate Rs. 2,79,138; expenditure to end of 1945-46 Rs. 2,46,369; balance Rs. 32,769; in progress. See sub-head A. 7.					

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation More + Less—.	Modified appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Buildings—<i>contd.</i></b>					
<b>III.—Major works for which specific provision was not made in the budget—<i>contd.</i></b>					
38.—Construction of sheds for storage of medical and non-medical stores in the Haritola Bustee Land attached to the Campbell Hospital . . . . .	..	90,340	56,236	+ 56,236	—34,104
Col. 5.—Post-budget work. Col. 6.—* * * . Estimate Rs. 87,059 (40% of Rs. 2,17,649); expenditure to end of 1945-46 Rs. 57,796; balance Rs. 29,263; in progress. See sub-head A. 10.					
39. Acquisition of land for a Tuberculosis Sanatorium at Amulia . . . . .	..	10,000	..	..	— 10,000
Col. 6.—* * * . Estimate not sanctioned.					
40. Addition and alteration to Biology Department in Pathological block for shifting Biochemical Standardisation Laboratory from All India Hygiene Institute . . . . .	..	..	11,632	+11,632	+11,632
Cols. 5 and 6.—*** .					
41.—Construction of Laboratory Buildings for post-graduate studies in Agriculture, Dacca . . . . .	..	1 38,564	1 10,336	+1,10,336	—28,228
Col. 5.—Post-budget work. Col. 6.—Paucity of materials. Estimate nil; expenditure to end of 1945-46 Rs. 1,10,336; in progress. See sub-head A. 12.					
41-A. Installation of medium pressure distribution net work at Manipur Farm (Electrical portion) . . . . .	..	..	—436	—436	—436
Estimate Rs. 25,926; expenditure to end of 1945-46 Rs. 32,016; excess Rs. 6,090; in progress. See sub-head A. 12.					
42. Construction of a garage for 25 lorries in the Maidan compound at the Kidderpur Depot . . . . .	..	20,000	25,938	+ 25,938	+ 5,938
Col. 5.—Post-budget work. Col. 6.—* * * . Estimate nil; expenditure to end of 1945-46 Rs. 25,938; in progress. See sub-head A. 16.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Buildings—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
43. Construction of sheds for storage of medical and non-medical stores in the Haritola Bustee Land attached to the Campbell Hospital (Adjustable under A. 18.—Miscellaneous Departments) . . .	..	1,35,508	84,354	+84,354	—51,154
Col. 5.—Post-budget work. Col. 6.—* * * . Estimate Rs. 1,30,589 (60% of Rs. 2,17,648) expenditure to end of 1945-46 Rs. 84,354 ; balance Rs. 46,235 ; in progress. See sub-head A. 18.					
43-A. Construction of mess house for the staff of the Executive Engineer, Hijli Division at Midnapore ..	..	..	151	+151	+151
Work completed. Estimate Rs. 16,955 ; expenditure to end of 1945-46 Rs. 15,454 ; saving Rs. 1,501. See sub-head A. 16.					
IV.—Minor works—					
44. Collectively—					
Charged . . . .	31,570	38,316	25,285	—6,215	—13,031
Authorised . . . .	4,29,200	4,27,855	4,55,198	+25,998	+27,343
Total—Original Works—Buildings—					
Charged . . . .	31,500	38,316	25,285	—6,215	—13,031
Authorised . . . .	25,60,500	42,46,895	41,98,540	+16,38,040	—48,355
Original Works—Communications—					
Works met from Provincial Revenues—					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—					
45. Construction of a main road on the eastern side in Part II of the Kalimpong Development Area .	40,000	55,000	60,016	+20,016	+5,016
Col. 5.—Settlement of arrear claims of a contractor. Estimate Rs. 2,89,331 ; expenditure to end of 1945-46 Rs. 2,29,856 ; balance Rs. 59,475 ; in progress. See sub-head B.					



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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
<b>Original Works—Communications—<i>contd.</i></b>					
<b>Works met from Provincial Revenues—<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>					
46. Construction of the West main road in Part II of the Kalimpong Development Area . . . . .	50,000	15,000	8,965	—41,035	—6,035
Cols. 5 and 6.—Slow progress by the contractor. Estimate Rs. 1,42,800; expenditure to end of 1945-46 Rs. 8,965; balance Rs. 1,33,835; in progress. See sub-head B.					
<b>III.—Major works for which specific provision was not made in the budget—</b>					
47. Metalling the first mile of Bong Road at Kalimpong . . . . .	..	5,000	5,406	+5,406	+406
Col. 5.—Post-budget work. Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 5,406; in progress. See sub-head B.					
48. Acquisition of land under Defence of India Rules for protection of Loop No. 2, Darjeeling Hill Cart Road . . . . .	..	15,629	..	..	—15,629
Col. 5.—Work considered urgent. Col. 6.—* * *					
49. Laying 2" thick tar crete carpet of the 1st portion of 2nd mile of the Darjeeling Hill Cart Road from the junction of the Siliguri Sevoke Road to the junction of the Matigara Hill Cart Road . . . . .	..	35,000	29,979	+29,979	—5,021
Col. 5.—Original work undertaken to reduce maintenance cost in future years. Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 29,979; in progress. See sub-head B.					
50. 2" semi-grouting in the 1st mile of Ghoom Sanatorium Bustee Road . . . . .	..	17,000	18,217	+18,217	+1,217
Col. 5.—Same as item 49. Estimate Rs. 27,445; expenditure to end of 1945-46 Rs. 18,217; balance Rs. 9,228; in progress. See sub-head B.					
51. 2" grouting of the Darjeeling Hill Cart Road between Ghoom Railway Station and Jore Bungalow . . . . .	..	10,000	5,672	+5,672	—4,328
Col. 5.—Same as item 49. Col. 6.—* * * . Estimate <i>nil</i> ; expenditure to end of 1945-46 Rs. 5,672; in progress. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original appropriation.	Modified appropriation.	Expendi- ture.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works met from Provincial Revenues—concl'd.					
III.—Major works for which specific provision was not made in the budget—concl'd.					
52. Premixed carpeting on the 43rd and 44th mile of the Darjeeling Hill Cart Road . . . . .	..	15,000	23,963	+ 23,963	+ 8,963
Col. 5.—Same as item 49. Col. 6.—* * * .			Estimate Rs. 35,770 ; expenditure to end of 1945-46 Rs. 23,963 ; balance Rs. 11,807 ; in progress. See sub-head B.		
53. Opening of a road from Esplanade East to Dufferin Road through Curzon Garden, Calcutta . . . . .	..	7,500	7,270	+ 7,270	—230
Col. 5.—Installation of street lights held in abeyance during war time. Estimate Rs. 96,375 ; expenditure to end of 1945-46 Rs. 90,819 ; balance Rs. 3,556 ; in progress. See sub-head B.					
54. Surveying and levelling the Dacca Aricha Road in the Dacca District and preparing the rough and detailed estimate for the project . . . . .	..	..	8	+ 8	+ 8
Estimate Rs. 13,450 ; expenditure to end of 1945-46 Rs. 16,109 ; excess Rs. 1,659 ; in progress. See sub-head B.					
55. Improvement of 9 existing Kucha roads, etc. in the Development Area at Kalimpong, Part I . . . . .	..	..	4,677	+ 4,677	+ 4,677
Cols. 5 and 6.—* * * . Estimate Rs. 70,447 ; expenditure to end of 1945-46 Rs. 84,418 ; excess Rs. 13,971 ; in progress. See sub-head B.					
56. Special repairs to Strand Road (Western portion) on the Calcutta Maidan . . . . .	..	37,295	..	..	—37,295
Expenditure (Rs. 37,295) debited to C—Repairs, under which the estimate was sanctioned.					
57. Construction of bridge No. 9 over Mohesh Khal on Strand Road, Chittagong . . . . .	..	3,475	3,475	+ 3,475	..
Col. 5.—Debits for supply in previous years received from the Defence Department. Estimate Rs. 73,500 ; expenditure to end of 1945-46 Rs. 1,01,497 ; excess Rs. 27,997 ; in progress. See sub-head B.					
IV.—Minor works—					
58. Collectively—					
Charged . . . . .	3,070	2,891	2,400	—690	—491
Authorised . . . . .	20,800	12,671	15,598	—5,202	+ 2,927
Col. 5.—Curtailement of works under war conditions.					
Total—Works met from Provincial Revenues—					
Charged . . . . .	3,000	2,801	2,490	—600	—491
Authorised . . . . .	1,10,800	2,28,570	1,83,246	+ 72,446	—45,324

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

Description of work.	Original appropriation.	Modified appropriation.	Expenditure.	Outlay compared with	
				Original appropriation More+ Less—.	Modified appropriation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
50.—CIVIL WORKS— <i>contd.</i>					
Original Works—Communications— <i>contd.</i>					
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—					
59. Construction of the Burge Bridge over the Cossye river at Midnapore	1,25,000	85,000	85,978	—39,022	+978
Col. 5.—Credits for iron materials released to the contractor against which secured advance was granted, withdrawal of some items of work and saving in the estimate. Estimate Rs. 7,32,162; expenditure to end of 1945-46 Rs. 6,23,411; balance Rs. 1,08,751; in progress. See sub-head B.					
60. Improvement of the road from Sainthia to Sultanpur in the district of Birbhum	27,000	27,000	—35,712	—62,712	—62,712
Cols. 5 and 6.—* * * Estimate Rs. 5,67,605; expenditure to end of 1945-46 Rs. 1,37,048; balance Rs. 4,30,557; in progress. See sub-head B.					
61. Construction of the Burdwan Arambagh Road from 10th to 22nd mile	2,900	2,900	5,410	+2,510	+2,510
Cols. 5 and 6.—* * * Estimate Rs. 9,29,448; expenditure to end of 1945-46 Rs. 7,94,187; balance Rs. 1,35,261; in progress. See sub-head B.					
62. Improvement of the Alipore Falkata Road in the district of Jalpaiguri excluding bridges and culverts	5,000	40,000	42,114	+37,114	+2,114
Col. 5.—Acceleration of the work which was slowed down in the previous year due to war conditions; Estimate Rs. 11,94,300; expenditure to end of 1945-46 Rs. 4,99,514; balance Rs. 6,94,786, in progress. See sub-head B.					
63. Improvement of the road from Kandi to Sultanpur in the district of Murshidabad	4,100	—5,500	—7,515	—11,615	—2,015
Col. 5.—Work held in abeyance and materials transferred to other works. Estimate Rs. 3,35,525; expenditure to end of 1945-46 Rs. 2,21,300; balance Rs. 1,14,225; in progress. See sub-head B.					

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

Description of work.	Original appro- priation.	Modified appro- priation.	Expendi- ture.	Outlay compared with	
				Original appro- priation More+ Less—.	Modified appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>contd.</i></b>					
Original Works—Communications— <i>contd.</i>					
Works financed from the subventions from the Central Road Fund— <i>contd.</i>					
<b>I.—Major works above Rs. 50,000 for which specific provision was made in the budget—<i>contd.</i></b>					
64. Improvement of the road from Krishnagar to Meherpur in the District of Nadia . . . .	1,21,000	1,35,000	89,366	—31,634	—45,634
Cols. 5 and 6.—* * * . Estimate Rs. 5,44,351; expenditure to end of 1945-46 Rs. 94,159; balance Rs. 4,50,192; in progress. See sub-head B.					
65. Metalling and modernising the road from Santipur to Krishnagar, 9 miles . . . . .	2,500	3,985	3,473	+ 973	—512
Estimate Rs. 2,83,514; expenditure to end of 1945-46 Rs. 1,38,932; balance Rs. 1,24,582; in progress. See sub-head B.					
66. Modernising the Meherpur Chuadanga Road, 18 miles . . . .	200	94,550	93,397	+ 93,197	—1,153
Col. 5.—Suspended work resumed. Estimate Rs. 5,93,247; expenditure to end of 1945-46 Rs. 2,37,475; balance Rs. 3,55,772; in progress. See sub-head B.					
67. Modernising the Chuadanga Jhenida Road, 23 miles . . . .	800	41,578	41,961	+ 41,161	+ 383
Col. 5.—Same as under item 66. Estimate Rs. 6,29,994; expenditure to end of 1945-46 Rs. 5,64,950; balance Rs. 65,044; in progress. See sub-head B.					
68. Improvement of the North Bengal Highway, Laskarghat to Birganj, including bridges . . . . .	1,85,000	75,187	41,441	—1,43,559	—33,746
Col. 5.—Payment of compensation for land postponed due to change of alignment of the road. Estimate Rs. 9,36,031; expenditure to end of 1945-46 Rs. 8,08,615; balance Rs. 1,27,416; in progress. See sub-head B.					
69. Metalling the Road from Begumganj to Matabi in the district of Noakhali . . . . .	800	30,286	26,498	+ 25,698	—3,788
Col. 5.—Payment of cost of land acquired. Estimate Rs. 6,56,857; expenditure to end of 1945-46 Rs. 2,23,639; balance Rs. 4,33,018; in progress. See sub-head B.					

## ANNEXURE A—contd.

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

Description of work.	Original Appropriation.	Modified Appropriation.	Expenditure.	Outlay compared with	
				Original Appropriation More + Less—.	Modified Appropriation More + Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	R .
50.—CIVIL WORKS—contd.					
Original Works—Communications—contd.					
Works financed from the subventions from the Central Road Fund—contd.					
I.—Major works above Rs. 50,000 for which specific provision was made in the budget—contd.					
70. Mymensingh Tangail Road (1st 5 years' programme) . . . . .	30,000	31,188	35,073	+5,073	+3,885
Cols. 5 and 6.—*** . Estimate Rs. 17,33,528 ; expenditure to end of 1945-46 Rs. 15,33,626 balance Rs. 1,99,892 ; in progress. See sub-head B.					
71. Mymensingh Tangail Road (2nd 5 years' programme) . . . . .	36,000	58,000	53,442	+17,442	—4,558
Col. 5.—Work slowed down under war conditions. Estimate Rs. 8,25,793 ; expenditure to end of 1945-46 Rs. 5,29,808 ; balance Rs. 2,95,985 ; in progress. See sub-head B.					
72. Construction of a bridge over Damodar on the Burdwan Asim-bagh Road . . . . .	900	900	—25,651	—26,551	—26,551
Cols. 5 and 6.—Transfer of materials to other works. Estimate Rs. 1,01,739 ; expenditure to end of 1945-46 Rs. 60,745 ; balance Rs. 40,994 ; in progress. See sub-head B.					
73. Construction of a reinforced concrete bridge over the Bally Khal . . . . .	7,45,000	5,38,938	5,38,711	—2,06,289	—227
Col. 5.—Compensation for land acquired not paid in full during the year. Estimate nil ; expenditure to end of 1945-46 Rs. 8,38,067 ; in progress. See sub-head B.					
74. Improvement of a chord road from Kankinara to Mulajore . . . . .	50,000	37,100	7,774	—42,226	—29,326
Cols. 5 and 6.—Provision made on the basis of rough cost. Estimate Rs. 2,07,500 ; expenditure to end of 1945-46 Rs. 1,78,918 ; balance Rs. 28,582 ; in progress. See sub-head B.					
75. Improvement to Ranaghat Santipur Road . . . . .	..	63	63	+63	..
Estimate not sanctioned.					
76. Survey work for Post-war Development schemes . . . . .	..	20,132	63,227	+63,227	+43,0 .5
Cols. 5 and 6.—*** .					

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

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

Description of work.	Original Appro- priation.	Modified Appro- priation.	Expendi- ture.	Outlay compared with	
				Original Appro- priation More+ Less—.	Modified Appro- priation More+ Less—.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
<b>50.—CIVIL WORKS—<i>concl.</i></b>					
Original Works—Communications— <i>concl.</i>					
Works financed from the subventions from the Central Road Fund— <i>concl.</i>					
<b>U.</b> —Major works above Rs. 50,000 for which specific provision was made in the budget— <i>concl.</i>					
77. Preliminary survey works for improvement of the Burdwan Arambagh Road about 4 miles from 22nd to 26th mile up to Arambagh Municipal Area . . .	..	2,461	..	..	—2,461
Col. 6.—* * *					
78. Improvement to Chittagong Arracan Trunk Road from Barkanta to Daud Kandi in the district of Tippera . . . . .	..	6,000	5,404	+5 404	—596
Col. 5.—Same as under item 66. Estimate Rs. 7,39,104; expenditure to end of 1945-46 Rs. 7,31,343; balance Rs. 7,761; in progress. See sub-head B.					
79. Special repairs to Pabna Ishurdi Road . . . . .	..	6,300	..	..	—6,300
Col. 6.—Expenditure debited to C—Repairs.					
80. Improvement to and widening of Sodepur Madhyamgram Road . . . . .	..	..	2,22,791	+2,22,791	+2,22,791
Cols. 5 and 6.—* * * . Estimate Rs. 1,06,573; expenditure to end of 1945-46 Rs. 2,22,791; excess Rs. 1,16,218; in progress. See sub-head B.					
81. Improvement of the Jhenida Magura Road . . . . .	..	..	6,230	+6,230	+6,230
Cols. 5 and 6.—* * *					
82. Improvement to Burdwan Arambagh Road from 4-3/8th to 10th mile . . . . .	..	..	—423	—423	—423
83. Modernising Gaighata Jessore Road from 2nd to 13th mile . . . . .	..	..	—410	—410	—410
Total—Works financed from the Subventions from the Central Road Fund . . . . .	13,36,200	12,31,068	12,92,642	—43,558	+61,574
<b>Total—Original Works—Communications—</b>					
Charged . . . . .	3,000	2,801	2,400	—600	—101
Authorised . . . . .	14,47,000	14,59,638	14,75,888	+28,888	+16,260

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 Rs. lakhs.
Original appropriation . . . . .	1,18.42
Modified appropriation . . . . .	1,53.30
Expenditure . . . . .	1,57.72

The expenditure exceeded the original and the modified appropriations by Rs. 39.30 lakhs and Rs. 4.42 lakhs respectively. The excess in the original appropriation was the net effect of an increase of Rs. 48.38 lakhs in the expenditure on certain works and a decrease of Rs. 9.08 lakhs in the expenditure on others. The more important excesses and savings are analysed below :—

*Excesse : over the original appropriation.*

	In Rs. lakhs.
(i) Additional works ( <i>vide</i> items 2 and 4 of the Annexure) . . . . .	6.29
(ii) Advance collection of materials ( <i>vide</i> item 19 of the Annexure) . . . . .	5.61
(iii) Post-budget works ( <i>vide</i> items 22, 23, 26, 27, 28, 29, 31, 38, 40, 41, 42, 43, 76 and 80 of the Annexure) . . . . .	8.69
(iv) Restoration of roads damaged by heavy Military traffic ( <i>vide</i> sub-head C) . . . . .	22.63

*Savings in the original appropriation.*

	In Rs. lakhs.
(i) Postponement of payment for acquisition of land ( <i>vide</i> items 68 and 73 of the Annexure) . . . . .	3.50
(ii) Slow and unsatisfactory progress of work ( <i>vide</i> items 8, 46, 59 and 60 of the Annexure) . . . . .	1.78
(iii) Non-availability and late arrival of materials ( <i>vide</i> items 10 and 13 of the Annexure) . . . . .	1.21

2. The excess of Rs. 4.42 lakhs in the modified appropriation was made up of excesses aggregating Rs. 11.32 lakhs under certain works partly set off by savings aggregating Rs. 6.90 lakhs under other items. The individual excesses and savings are however relatively small with the exception of an excess of Rs. 5.23 lakhs under sub-head C.

3. The number of major works in progress during the year was 92 against 77 in the preceding year. The total expenditure on 61 of these works amounted to Rs. 1,19.73 lakhs against the total estimate of Rs. 1,76.20 lakhs. Expenditure of Rs. 49.82 lakhs was incurred on 31 works for which there was no sanctioned estimate. The following works were reported to have been completed during the year under report.

## ANNEXURE A—concl'd.

Name of work.	Sanctioned Estimate.	Expenditure.
	Rs.	Rs.
1. Construction of temporary shed for accommodation of 100 clerks in the District Magistrate's Court Compound at Alipore (structural portion included in item 20 of the Annexure) . . . . .	22,382	22,556
2. Certain additions and alterations to premises No. 8, Camac Street (structural portion included in item 20 of the Annexure) . . . . .	17,245	14,793
3. Reconstruction of the Police Section House, Entally ( <i>vide</i> item 34 of the Annexure) . . . . .	1,41,921	1,41,667
4. Construction of a mess house for the staff of the Executive Engineer, Hijli Division at Midnapore ( <i>vide</i> item 43A of the Annexure) . . . . .	16,955	15,454

## ANNEXURE B.

(See sub-head G.)

The nature of the transactions under the minor head "Suspense" is explained in paragraph 1 of Annexure B to Grant No. 19.—Irrigation.

The transactions under each unit of suspense during 1945-46 are exhibited below:—

Detailed units.	Opening balance.	Debits.	Credits.	Net actuals.	Closing balance.
1	2	3	4	5	6
<b>50.—CIVIL WORKS—</b>					
<b>Suspense—</b>					
<i>Charged—</i>	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Purchases</i> . . . . .	—1,757	58,540	58,523	17	—1,740
<i>Stock</i> . . . . .	..	5,540	5,391	149	149
<i>Miscellaneous P. W. Advances</i> . . . . .	273	72	63	9	282
<b>Total</b> . . . . .	<b>—1,484</b>	<b>64,152</b>	<b>63,977</b>	<b>175</b>	<b>—1,309</b>
<b>Authorised—</b>					
<i>Purchases</i> . . . . .	—46,67,783	78,97,401	1,48,70,193	—69,72,792	—1,16,47,575
<i>Stock</i> . . . . .	5,01,935	22,65,605	20,04,748	2,60,857	7,62,792
<i>Miscellaneous P. W. Advances</i> . . . . .	17,91,559	43,92,393	1,73,520	42,18,873	60,10,432
<b>Total</b> . . . . .	<b>—23,74,289</b>	<b>1,45,55,399</b>	<b>1,70,48,461</b>	<b>—24,93,662</b>	<b>—48,67,351</b>
<b>GRAND TOTAL</b> . . . . .	<b>—23,75,778</b>	<b>1,46,19,551</b>	<b>1,71,12,438</b>	<b>—24,92,887</b>	<b>—48,68,660</b>



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 " 54.—Famine ".</b>			
<b>A.—Famine Relief—</b>			
<b>A. 1.—Salaries and Establishment</b>			
<b>A. 1 (1).—Pay of Officers—</b>			
<i>Charged—</i>			
	Rs.		
R. . . . .	45,000	45,000	46,230
			+ 1,230
Col. 1.—Distribution of lump provision made under sub-head A. 1 (5)—Charged—see also note thereunder.			
<i>Authorised—</i>			
R. . . . .	1,50,000	1,50,000	1,37,947
			—12,053
Col. 1.—See note under Charged.			
<b>A. 1 (2).—Pay of Establishment—</b>			
R. . . . .	48,70,000	48,70,000	41,77,728
			—6,92,272
Col. 1.—See note under A. 1 (1).—Charged. Col. 4.—Adjustment of pay and allowances of a Liaison officer and some office staff under Grant No. 13—General Administration, sub-head G (3), as a result of post-budget decision and non-entertainment of full staff of doctors, nurses, etc., for some emergency relief hospitals owing to the dearth of qualified candidates.			
<b>A. 1 (3).—Allowances, honoraria, etc.—</b>			
<i>Charged—</i>			
R. . . . .	17,000	17,000	17,524
			+ 524
Col. 1.—Same as under A. 1 (1)—Charged.			
<i>Authorised—</i>			
R. . . . .	21,50,000	21,50,000	19,37,976
			—2,12,024
Col. 1.—See note under A. 1 (1)—Charged. Col. 4.—See note under A. 1 (2)—Col. 4.			
<b>A. 1 (4).—Contingencies—</b>			
R. . . . .	1,55,33,513	1,55,33,513	1,50,30,389
			—5,03,124
Col. 1.—See note under A. 1 (1)—Charged. Col. 4.—A large number of beds in the Relief Hospitals remained unoccupied for a number of days.			
<b>A. 1 (5).—Lump provision—</b>			
<i>Charged—</i>			
O. . . . .	43,000	..	..
S. . . . .	19,000		
R. . . . .	—62,000		
Col. 1.—Posts originally sanctioned for six months retained for the whole year and lump provision distributed—vide sub-heads A. 1 (1) and A. 1 (3).			

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

**Major Head "54.—Famine"—*contd.*****A.—Famine Relief—*contd.*****A. 1 (5).—Lump provision—*concl.*****Authorised—**

	Rs.			
O. . . . .	90,00,000	}	..	..
S. . . . .	1,16,00,000			
R. . . . .	—2,06,00,000			

Col. 1.—Emergency medical relief measures sanctioned for six months continued for the whole year and also thorough overhaul of Famine Relief Emergency Hospitals (Rs. 1,29,00,000) and extra staff, etc., for revival of cheap grain shops and for distribution of clothing and blankets in distressed areas (Rs. 9,00,000). Lump provision was transferred to the heads concerned—*vide* A. 1 (1) to A. 1 (4).

**A. 4.—Gratuitous Relief—****Charged—**

O. . . . .	2,000	}	..	..
E. . . . .	—2,000			

Col. 1.—Improvement in the economic condition of an area.

**Authorised—**

O. . . . .	50,00,000	}	71,00,000	65,38,544	—5,61,456
R. . . . .	21,00,000				

Col. 1.—Revival of cheap grain shops in distressed areas (Rs. 11,00,000) and free grants to inmates of Destitutes' Homes for house building purposes (Rs. 10,00,000). Col. 4.—Debits for powdered milk received from abroad through the Central Government not raised within the year (Rs. 5,00,000) and belated surrenders (Rs. 61,456).

**A. 4 (1).—*Deduct*—Recoveries on account of price of rice, etc., supplied to non-official organisations—**

R. . . . .	—1,00,000	—1,00,000	—73,410	+ 26,581
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Cols. 1 and 4.—The demands for cloth, etc., for sale at concessional rates fell short of the expectation.

**A. 5.—Miscellaneous—**

O. . . . .	10,00,000	}	13,43,000	11,28,763	—2,14,237
R. . . . .	3,43,000				

Cols. 1 and 4.—Test works in flood-affected districts were not taken up in full.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "54.—Famine"—<i>concl.</i></b>			
<b>A.—Famine Relief—<i>concl.</i></b>			
<b>A.-6.—Rehabilitation Programme—</b>			
A.-6 (a).—Work houses and institutions connected therewith—	Rs.		
O. . . . . 1,40,00,000	30,32,000	27,95,763	—2,36,237
R. . . . . —1,09,68,000			
Col. 1.—Central Destitutes' Homes and non-residential work centres were required sparingly.			
A.-6 (b).—Orphanages . . . . .	15,00,000	13,55,975	—1,44,025
<b>A.-7.—Charges in England—</b>			
High Commissioner—			
Charged . . . . .	5,600	10,037	+ 437
<b>A.-8.—Loss or gain by exchange—</b>			
Charged . . . . .	..	17	+ 17
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
Charged—			
R. . . . . 2,000	2,000	..	—2,000
<b>Authorised—</b>			
R. Gross . . . . . 64,21,487	64,21,487	..	—64,21,487
R. Deductions . . . . . 1,00,000	1,00,000	..	—1,00,000
<b>Total—Grant No. 31—</b>			
Charged . . . . .	73,600	73,808	+ 208
<b>Authorised—</b>			
Gross . . . . .	4,21,00,000	3,31,03,085	—89,96,915
Deductions . . . . .	..	—73,419	—73,419
Net . . . . .	4,21,00,000	3,30,29,666	—90,70,334

## REVIEW.

The Charged excesses were small and were only .3 per cent. and 3.1 per cent. over the authenticated and the final appropriations respectively as compared with a saving of .3 and an excess of 2.4 per cent. in the preceding year. In the authorised section there were savings of 21.5 and 7.2 per cent. respectively over the grant and the modified appropriation as against 18 and 15 per cent. in the previous year. The savings in the grant were chiefly contributed by sub-head A-6(a).

2. The various measures adopted during the previous year for relief of distress, caused by famine, continued during the year under report. The nature of relief given was as follows :—

- (a) Relief in cash and grain doles,
- (b) free supply of clothing to destitutes,
- (c) free supply of milk to infants and nursing mothers through milk canteens,

REVIEW—*contd.*

- (d) sale at concessional rates of foodgrains to the poorer section of the population through cheap grain shops opened in certain districts,
- (e) free grants in cash or materials for house-building to persons who were rendered homeless by famine and were unable to rebuild their huts without assistance from Government.

The total expenditure on the above measures of gratuitous relief during the year amounted to Rs. 65,38,544. The total expenditure on salaries and establishments on this account during the year amounted to Rs. 2,13,47,794. This latter figure also included a large expenditure on account of staff, construction, diet, medicines, equipments, etc., of a large number of famine relief emergency hospitals.

Test relief works were carried out under the direct control and responsibility of the Collectors. The amount spent on this account was Rs. 11,28,763. The charges for both gratuitous relief and test relief works were drawn by the Collectors on abstract contingent bills in lump. Detailed accounts for the major portion of the expenditure, including drawals of previous years, have not been received. The following table shows the amounts drawn during the last five years for which detailed accounts are wanting :—

1	In thousands of rupees.				
	1941-42	1942-43	1943-44	1944-45	1945-46
	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Gratuitous relief . . .	1,14	18,50	1,77,47	81,32	59,75
Test works under the direct control of the Collectors.	5	11,32	79,91	6,53	11,28

As regards test relief works through District Boards, orders of Government in respect of a sum of Rs. 34,93,839 spent in previous years are still awaited as to whether any recovery should be made from them.

3. The accounts of the Famine Relief expenditure in several districts and sub-divisions for the year were subjected to local check during the year 1946-47. Account records, such as (i) Cash Books, (ii) Stock Books, (iii) Muster Rolls and (iv) Measurement Books, were either not maintained or not made available to Audit in a large number of cases. The available records were in a number of cases incomplete and not properly maintained.

(a) *Cash Books.*

Large sums of money were distributed in a sub-division through Assistant Relief Officers who did not maintain any exhaustive cash books. The accounts compiled by the Sub-divisional Officer long after the occurrence of the transactions on the basis of the cash books did not necessarily represent the correct state of affairs as regards cash and stores.

REVIEW—*contd.*(a) *Cash Books*—*contd.*

The following points also call for notice :—

- (i) In a number of districts there was considerable delay in the submission of the accounts by Government officials and others in adjustment of the advances made to them for the administration of relief. Complete accounts in respect of a total balance of Rs. 3,11,738 out of the advances paid were not available in a sub-division.
- (ii) In two districts amounts were withdrawn from treasury much in advance of requirement and in one sub-division Rs. 15,98,085 representing the unspent balance of the money drawn for relief operations during 1942-43 and 1943-44 were refunded into the treasury on the 31st March, 1944.
- (iii) Payments were often made on vouchers without properly-recorded authority.
- (iv) Sale proceeds of finished products of workhouses, which were required by rules to be credited to Government in full, were spent to meet contingent charges in some workhouses.

(b) *Stock Accounts.*

- (i) Consolidated stock accounts showing receipts from various sources, of food stuff, cloth, etc., and their issues to gruel kitchens or to other bodies for distribution or otherwise were not maintained in the districts. Store accounts including those of Famine Relief Hospitals (now termed Auxiliary Government Hospitals) of a sub-division were not available for audit. The accounts of two sub-divisions revealed that the issues of different articles of food stuff were not always supported by muster rolls showing the distribution of the same. There was no physical verification of stock in these two sub-divisions even after the closure of the relief centres.
- (ii) In a large number of cases payment vouchers did not contain the necessary certificates of stocks having been received and accounted for in the stock books.
- (iii) No tenders were called for in three districts either for the local purchase of food stuffs or for the construction of tube-wells and relief houses involving a sum of about Rs. 1.88 lakhs.

(c) *Muster Rolls.*

- (i) Muster rolls in respect of gratuitous relief or test-relief works were wanting in some cases. Available muster rolls were not prepared in the prescribed form nor were they signed by Mohurrirs and Relief Officers. Payments for earth work were made at higher rates without recording any reasons therefor. The classification of recipients of gratuitous relief as adults or minors was not recorded in a number of cases.
- (ii) Payees' acknowledgments taken on muster rolls in the shape of thumb impressions and signatures were defective in a considerable number of cases. In two sub-divisions of a district the total amount of such payments made on the basis of such defective muster rolls exceeded Rs. 4 lakhs. The case has been reported to Government.

## REVIEW—concl'd.

4. Clothing valued at Rs. 354 was stolen from a Famine Relief Emergency Hospital. The theft was rendered possible by a certain amount of negligence on the part of its Superintendent. A sum of Rs. 89 was recovered from him and the balance of Rs. 265 was written off by Government.

5. In connection with the despatch of food grains worth Rs. 27.25 lakhs for cyclone relief work in a district a total sum of Rs. 1,19,419 was written off by Government on account of loss in transit and storage. This represented the maximum limit of the margin that could be allowed for such loss.

6. *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 1945-46 are shown below :—

	Rs.
Opening balance on 1st April, 1945 . . . . .	16,08,102(a)
Receipts during 1945-46 :—	
	Rs.
Transfers from the Revenue Account . . . . .	Nil.
Interest receipts . . . . .	31,630
	<hr/>
	31,630
Expenditure during 1945-46 . . . . .	Nil.
Closing balance on 31st March, 1946 . . . . .	16,39,732(b)

(a) Differs from the last year's closing balance by reason of correction since made.

(b) This is composed of Rs. 4,46,405 in cash and Rs. 11,93,327 in Government securities. The market value of the Government securities on the 31st March, 1946 was Rs. 12,31,444.

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—</b>			
<b>A.—SUPERANNUATION AND RETIRED ALLOWANCES—</b>			
Charged—			
O. . . . . 10,41,000	9,72,000	9,31,375	+ 0,378
R. . . . . —67,000			
Authorised—			
O. . . . . 83,00,600	84,00,500	86,69,726	+ 2,69,226
R. . . . . 99,900			
<b>B.—EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS TRANSFERRED FROM CAPITAL (OUTSIDE THE REVENUE ACCOUNT)—</b>			
Charged . . . . .	91,100	90,970	—130
Authorised . . . . .	2,93,300	2,93,287	—13
<b>C.—COMPASSIONATE ALLOWANCES—</b>			
Charged—			
O. . . . . 4,000	2,000	3,717	+ 1,717
R. . . . . —2,000			
Col. 1.—Based on the progress of actuals.			
Authorised—			
O. . . . . 50,000	54,000	54,640	+ 640
R. . . . . 4,000			
<b>E.—DONATIONS TO PROVIDENT FUNDS . . . . .</b>	64,000	64,004	+ 4
<b>F.—GRATUITIES—</b>			
O. . . . . 45,000	62,300	84,595	+ 22,295
R. . . . . 17,300			
Col. 1.—Gratuities sanctioned for larger amounts. Col. 4.—Abnormally large expenditure in the closing months.			
<b>G.—PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES OR FOR POLITICAL CONSIDERATIONS—</b>			
O. . . . . 2,400	1,200	1,200	..
R. . . . . —1,200			
Col. 1.—Pension for the latter half of the year sanctioned too late for drawal within the year.			
<b>I.—GOVERNMENT CONTRIBUTION PAYABLE UNDER THE INDIAN CIVIL SERVICE FAMILY PENSION RULES—</b>			
Charged—			
O. . . . . 5,900	6,066	4,867	— 1,133
R. . . . . 100			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—<i>contd.</i></b>			
<b>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 Naval Officers in respect of Civil employment (contribution payable under Sec. 156 of the Government of India Act, 1935)—</b>			
Charged . . . . .	2,70,000	2,66,029	—3,971
<b>J.-2.—High Commissioner—</b>			
<b>J.-2(1).—Superannuation and retired allowances—</b>			
<b>J.-2(1)(i).—High Court Judges—</b>			
Charged—	Rs.		
O. . . . .	2,16,000	2,08,000	2,07,476
R. . . . .	—8,000		
			—524
<b>J.-2(1)(ii).—Indian Civil Service—</b>			
Charged—			
O. . . . .	7,48,000	8,04,000	7,98,201
R. . . . .	56,000		
			—5,799
<b>J.-2(1)(iii).—Other Civil Services in India—</b>			
Charged—			
O. . . . .	10,00,400	10,02,200	9,71,598
R. . . . .	1,800		
			—30,602
Authorised—			
O. . . . .	2,24,000	2,33,360	2,30,615
R. . . . .	9,360		
			—2,745
<b>J.-2(1)(iv).—Compassionate Allowances—</b>			
Charged . . . . .	28,000	25,450	—2,550
Authorised—			
O. . . . .	4,000	6,000	5,572
R. . . . .	2,000		
			—428
<b>Col. 1.—Due to the transfer of an officer.</b>			
<b>J.-2(1)(v).—Government contribution payable under the Indian Civil Service Family Pension Rules—</b>			
Charged—			
O. . . . .	20,000	12,000	11,009
R. . . . .	—8,000		
			—991
<b>Col. 1.—Payments less than anticipated.</b>			



Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "55.—Superannuation Allowances and Pensions"—concl'd.</b>			
<b>K.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	4,000	3,964	—36
Authorised . . . . .	400	411	+11
<b>L.—Deduct—PENSIONARY CHARGES TRANSFERRED TO COMMERCIAL DEPARTMENTS—</b>			
Charged . . . . .	—30,000	—23,648	+6,352
Col. 4.—Employment of less charged and more voted officers in the Irrigation Department.			
Authorised . . . . .	—82,000	—1,04,010	—22,010
Col. 4.—See Charged.			
For rounding—			
Charged . . . . .	—400	..	+400
Authorised—	Rs.		
O. . . . .	300	..	..
R. . . . .	—300		
<hr/>			
<b>Total Major Head "55.—Superannuation Allowances and Pensions"—</b>			
Charged—			
O. . . . .	33,98,000	33,68,900	33,41,011
R. . . . .	—29,100		
Authorised—			
O. . . . .	89,02,000	90,33,060	93,00,050
R. . . . .	1,31,060		
<hr/>			
<b>Major Head "55-A.—Commutation of Pensions financed from ordinary revenues"—</b>			
<b>N.—AMOUNT TRANSFERRED FROM "83.—PAYMENTS OF COMMUTED VALUE OF PENSIONS"—</b>			
Charged—			
O. . . . .	2,20,000	2,49,100	2,58,389
R. . . . .	29,100		
Authorised—			
O. . . . .	22,05,000	19,25,000	17,75,347
R. . . . .	—2,80,000		
Col. 1.—Medical certificates for commutation of pensions furnished late. Col. 4.—All the claims were not preferred within 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 "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>	Rs.		
O. . . . .	2,00,000	2,13,700	2,22,920
R. . . . .	13,700		
<i>Authorised—</i>			
O. . . . .	22,00,000	19,20,000	17,75,347
R. . . . .	—2,80,000		
Col. 1.—See N—Authorised—Col. 1.    Col. 4.—See N—Authorised—Col. 4.			
<b>O.-2.—Payments in England—</b>			
<b>O.-2(i).—Par value—</b>			
<i>Charged—</i>			
O. . . . .	20,000	35,400	35,407
R. . . . .	15,400		
Col. 1.—Expenditure unpredictable.			
Authorised . . . . .	5,000	..	—5,000
Col. 4.—Contingent provision not utilised.			
<b>O.-2(ii).—Loss or gain by exchange—</b>			
<i>Charged</i> . . . . .	..	62	+ 62
<b>P.—Deduct—AMOUNT FINANCED FROM ORDINARY REVENUES—</b>			
<i>Charged—</i>			
O. . . . .	—2,20,000	—2,49,100	—2,53,359
R. . . . .	—29,100		
<i>Authorised—</i>			
O. . . . .	—22,05,000	—19,25,000	—17,75,347
R. . . . .	2,80,000		
Col. 1.—See N—Authorised—Col. 1.    Col. 4.—See N—Authorised—Col. 4.			
<b>R.—Deduct—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE—</b>			
<i>Charged</i> . . . . .	—20,800	—20,737	+ 63
Authorised . . . . .	—2,93,300	—2,93,287	+ 13

Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expendi- ture.	Excess + Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "83.—Payments of Commuted Value of Pensions"—<i>concl'd.</i></b>			
Total—Major Head "83.—Payments of Com- muted Value of Pensions"—			
<i>Charged</i> . . . . .	—20,800	—20,737	+ 63
<i>Authorised</i> . . . . .	—2,93,300	—2,93,287	+ 13
Surrenders or withdrawals within grant or appro- priation—			
<i>Charged—</i>	Rs.		
<i>R. Gross</i> . . . . .	—29,100	—29,100	+ 29,100
<i>R. Deductions</i> . . . . .	29,100	29,100	—29,100
<i>Authorised—</i>			
<i>R. Gross</i> . . . . .	4,28,940	4,28,940	—4,28,940
<i>R. Deductions</i> . . . . .	—2,80,000	—2,80,000	+ 2,80,000
Total—Grant No. 32—			
<i>Charged—</i>			
<i>Gross</i> . . . . .	38,68,000	38,81,437	+ 13,437
<i>Deductions</i> . . . . .	—2,70,800	—3,02,774	—31,974
<i>Net</i> . . . . .	35,97,200	35,78,663	—18,537
<i>Authorised—</i>			
<i>Gross</i> . . . . .	1,33,94,000	1,29,54,754	—4,39,246
<i>Deductions</i> . . . . .	—25,80,300	—21,72,644	+ 4,07,656
<i>Net</i> . . . . .	1,08,13,700	1,07,82,110	—31,590

## REVIEW.

Charged savings were '5 per cent. of the original appropriation against 9·1 per cent. in the preceding year. Authorised savings were '3 per cent. of the original grant as compared with an excess of 8·7 per cent. in the previous year. There was, however, an excess of 1·1 per cent. over the modified appropriation as against 8·7 per cent. in 1944-45.

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 " 56.—Stationery and Printing "—</b>			
<i>I.—Stationery.</i>			
<b>A.—STATIONERY SUPPLIED BY OTHER GOVERNMENTS—</b>			
Charged . . . . .	1,100	1,083	—17
Authorised—	Rs.		
O. . . . . 19,11,500	20,35,500	16,19,260	—4,16,240
S. . . . . 1,24,000			
Col. 1.—Heavy demand of paper in connection with rationing and elections. Col. 4.—Mills could not supply the full quantity of paper ordered for (Rs. 3,38,349) while debits for materials supplied not raised within the year (Rs. 77,891).			
<b>B.—DISCOUNT ON PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . . 20,000	16,900	16,698	—202
R. . . . . —3,100			
Col. 1.—Anticipation of increased sale owing to the revision of the sale price did not materialise.			
<b>C.—PURCHASE OF PLAIN PAPER USED WITH STAMPS—</b>			
O. . . . . 1,40,000	74,950	91,816	+16,866
R. . . . . —65,050			
Col. 1.—Smaller demand of water-marked plain paper. Col. 4.—Plain paper was supplied in excess of the estimate.			
<b>D.—GOVERNMENT PRESSES—</b>			
<b>D.1.—Pay of Officers—</b>			
Charged—			
O. . . . . 5,000	14,000	13,036	—364
S. . . . . 9,000			
Col. 1.—Extension of the service of an officer.			
Authorised—			
O. . . . . 41,650	25,623	24,590	—1,033
R. . . . . —16,027			
Col. 1.—Non-employment of a voted officer owing to the continuance in service of a charged officer—see note under Charged (Rs. 7,288), change of incumbents (Rs. 4,800) and vacancies (Rs. 4,800).			
<b>D.2.—Pay of Establishment—</b>			
O. . . . . 8,15,050	8,97,290	9,04,562	+7,272
S. . . . . 1,24,000			
R. . . . . —41,760			
Col. 1.—Supplementary grant for the employment of larger staff in connection with rationing and elections not required in full.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 56.—Stationery and Printing "—<i>contd.</i></b>			
<b>D.—GOVERNMENT PRESSES—<i>contd.</i></b>			
<b>D.-3—Allowances, honoraria, etc.—</b>			
Charged . . . . .	1,900	2,978	+1,078
Authorised—	Rs.		
O. . . . . 2,21,800	3,78,710	3,78,088	—622
S. . . . . 83,000			
R. . . . . 73,910			
Col. 1.—Enhanced rates of dearness allowance (Rs. 81,970) and increased compensatory house- rent allowance (Rs. 30,740) and overtime and other allowances (Rs. 31,034).			
<b>D.-4.—Contingencies—</b>			
O. . . . . 1,50,147	1,29,501	1,29,456	—45
R. . . . . —20,646			
<b>D.-5.—Contract Contingencies—</b>			
O. . . . . 55,300	60,250	59,906	—344
R. . . . . 4,950			
<b>D.-6.—Mechanical Section—</b>			
O. . . . . 18,850	17,090	17,047	—43
R. . . . . —1,760			
<b>D.-7.—Type Foundry Section—</b>			
O. . . . . 4,520	4,880	4,961	+81
R. . . . . 360			
<b>D.-8.—Stores—</b>			
O. . . . . 44,550	38,610	38,655	+45
R. . . . . —5,940			
<b>D.-10.—Additions to plant and machinery—</b>			
O. . . . . 800	1,476	1,443	—33
R. . . . . 676			
<b>D.-11.—Charges payable to other departments—</b>			
O. . . . . 1,21,000	1,91,350	1,88,837	—2,513
S. . . . . 70,000			
R. . . . . 350			

Col. 1.—Increased volume of work in the Jail Press.

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>			
<b>D.—GOVERNMENT PRESSES—<i>concl'd.</i></b>			
<b>D.-12.—Renewals and replacements from Depreciation Reserve—</b>			
	Rs.		
O. . . . .	4,000	4,260	8,258
R. . . . .	260		
			+3,998
Col. 4.—Resetting of reduced size of Printing Type forms in connection with paper economy. See also paragraph 2 of the review.			
<b>D.-13.—Deduct—Amount transferred from Depreciation Reserve—</b>			
O. . . . .	—4,000	—4,260	—8,258
R. . . . .	—260		
			—3,998
Col. 4.—See D.-12.			
For rounding . . . . .	33	..	—33
<b>E.—PRINTING AT PRIVATE PRESSES—</b>			
O. . . . .	5,000	7,870	7,960
R. . . . .	2,870		
			+90
Col. 1.—A fluctuating item.			
<b>F.—COST OF PRINTING WORK DONE BY OTHER GOVERNMENTS—</b>			
O. . . . .	4,350	765	4,676
R. . . . .	—3,585		
			+3,911
Cols. 1 and 4.—A fluctuating item			
<b>F. A.—Deduct—COST OF PRINTING WORKS DONE FOR OTHER GOVERNMENTS AND PAYING DEPARTMENTS—</b>			
O. . . . .	—25,000	—4,000	—4,979
R. . . . .	21,000		
			—979
Col. 1.—A fluctuating item.			
<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	..
<b>Authorised—</b>			
R. . . . .	5,800	5,800	7,573
			+1,773
Col. 1.—Unforeseen leave of an officer.			

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>concl.</i></b>			
<b>G.—CHARGES IN ENGLAND—<i>conf.</i></b>			
<b>HIGH COMMISSIONER—<i>conf.</i></b>			
<b>G.-2.—Cost of stores proper—</b>			
	Rs.		
O. . . . .	19,000		
R. . . . .	—11,097		
	7,903	11,456	+ 3,553
Cols. 1 and 4.—Mainly decrease in indents (Rs. 1,160), decrease in prices (Rs. 2,040) and liabilities carried forward to 1946-47 (Rs. 4,360).			
<b>G.-3.—Cost of stores purchased from Depreciation Reserve—</b>			
O. . . . .	2,400		
R. . . . .	—1,480		
	920	648	—272
Col. 1.—Liabilities carried forward to 1946-47.			
<b>G.-4.—Deduct—Amount transferred from Depreciation Reserve for renewals and replacements—</b>			
O. . . . .	—2,400		
R. . . . .	1,480		
	—920	—648	+ 272
Col. 1.—See G.-3.			
<b>H.—LOSS OR GAIN BY EXCHANGE—</b>			
<i>Charged</i> . . . . .	100	6	—94
<i>Authorised</i> . . . . .	100	34	—66
<b>For rounding—</b>			
<i>Charged</i> . . . . .	—100	..	+ 100
<i>Authorised</i> . . . . .	350	..	—350
<b>Total—Major Head "56.—Stationery and Printing"—</b>			
<b><i>Charged—</i></b>			
O. . . . .	12,000		
S. . . . .	9,000		
	21,000	21,103	+ 103
<b><i>Authorised—</i></b>			
O. . . . .	35,49,000		
S. . . . .	4,01,000		
R. . . . .	—59,049		
	38,90,951	35,02,039	—3,88,912

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Deposits and Advances—</b>			
<b>Deposits not bearing interest—Reserve Funds—</b>			
<b>J.—DEPRECIATION RESERVE FUND—</b>			
Government Presses—	Rs.		
O. . . . .	6,400	9,180	8,906
S. . . . .	4,000		
R. . . . .	—1,220		
			—274
Col. 1.—See D.-12 and G.-3. See also paragraph 2 of the review.			
Surrenders or withdrawals within grant or appro- priation—			
R. Gross . . . . .	82,489	82,489	..
R. Deductions . . . . .	—22,220	—22,220	..
			+22,220
<b>Totals—</b>			
Charged . . . . .	21,000	21,103	+103
Authorised—			
Gross . . . . .	39,91,800	35,24,830	—4,66,970
Deductions . . . . .	—31,400	—13,885	+17,515
Net . . . . .	39,60,400	35,10,945	—4,49,455

### REVIEW.

In the Authorised section there was a saving of 11·3 per cent. in the grant and 10 per cent. in the final appropriation as against 8 and 7·9 per cent. respectively in the preceding year.

2. The cost of renewals and replacements met out of the Depreciation Reserve Fund and adjusted under sub-head J represents the expenditure debited to sub-heads D-12 and G-3. A supplementary grant of Rs. 4,000 was obtained under sub-head J, but the corresponding provision under sub-head D-12 was not regulated accordingly resulting in the final excess under that sub-head. Similar defects had occurred during 1944-45 as well.

3. The transactions relating to "Depreciation Reserve Fund—Government Presses" appear under sub-head J 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.



REVIEW—*contd.*

The position of the Depreciation Reserve Fund for the year 1945-46 is shown below :—

	Opening balance.	Receipts.	Expendi- ture.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Bengal Government Press . . . . .	2,62,811	(a) Nil	1,407	2,61,404
Press and Forms Department . . . . .	2,19,393	(a) Nil	7,499	2,11,894
Total . . . . .	4,82,204	(a) Nil	8,906	4,73,298

(a) Payment of contribution to the Fund has been suspended up to 1945-46 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 the amounts correctly debitable to the Fund under the existing rules and there was no diversion therefrom except as follows :—

The debit to the Fund on account of the Bengal Government Press should be Rs. 1,432 instead of Rs. 1,407, as Rs. 25 being the value of an old franking machine returned to the company formed a direct receipt and should not be treated as a reduction of expenditure.

*Store Accounts of the Bengal Government Press and its branches for the year 1945-46.*

	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	1,19,360	6,55,881	5,92,710	1,82,531
Spare parts and petty plant . . . . .	7,439	16,973	16,854	7,558
Dead stock . . . . .	2,246	3,387	5,260	373
Other stores . . . . .	24,471	25,617	29,889	20,199

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

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

ALIPUR ; } P. CHATTERJEE, C. HEATH,  
Accountant, Superintendent,  
Dated the 10th May, 1947. } Bengal Government Press. Government Printing, Bengal.

The store accounts of the Bengal Government Press and its branches for the year 1945-46 were test-audited under my supervision and I certify subject to audit comments 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 ;  
Dated the 23rd May, 1947.

S. K. DEY,  
Assistant Accounts Officer, Bengal.

REVIEW—*contd.**Audit comments.*

According to the figures furnished by the Central Stationery Office the cost of stationery articles supplied to the Bengal Government Press during 1945-46 amounts to Rs. 6,92,613 while according to the books of the Bengal Government Press it is Rs. 6,52,976. The difference of Rs. 39,637 has not been reconciled and necessary adjustments arising out of this difference have not been carried out in the store ledgers.

Cost of 1,732 reams of American paper amounting to Rs. 25,000 approximately received from the Central Stationery Office and the cost of issues therefrom have not been included in the Store Accounts as the price of paper has not yet been intimated to the Press by the Central Stationery Office.

Excesses and deficiencies found at stock-taking have not been adjusted in the store ledgers for 1945-46 and the Government orders sanctioning the differences have not been received.

Closing balance under the head "Other stores" amounting to Rs. 20,199, which works out to approximately 8 months' requirements, appears to be excessive.

*Store Accounts of the Central Jail Press for 1945-46.*

	Opening balance.	Receipts.	Issues.	Closing balance.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Stationery, printing and binding materials . . . . .	4,73,207	6,82,824(a)	8,72,102	2,63,939
Spare parts and petty plant . . . . .	11,262	4,141(b)	1,692	13,711
Dead stock . . . . .	3,588	1,033(c)	866	3,755
Other stores . . . . .	15,805	25,961(d)	25,968	15,798

(a) (i) Includes Rs. 80,975 on account of paper received during 1945-46 the value of which has been intimated but not adjusted by the Central Stationery Office during the year.

(ii) Includes Rs. 21,960 on account of paper received during 1945-46 the value of which has not been intimated by the Central Stationery Office and which has been valued at the rate of similar articles received previously.

(iii) Includes Rs. 575 being the value of paper received during 1945-46 but accounted for by the Central Stationery Office in 1944-45.

(iv) Excludes Rs. 7,117 on account of value of paper received and adjusted during 1944-45 but accounted for by the Central Stationery Office in 1945-46.

(v) Excludes Rs. 597 being the partial value of paper received in 1944-45 but adjusted by the Central Stationery Office in 1945-46.

(b) Includes Rs. 26 on account of value of stores received in 1945-46 but paid for in 1944-45.

(c) Includes Rs. 230 on account of value of stores received in 1945-46 but paid for in 1944-45.

(d) (i) Includes Rs. 20 on account of value of stores received in 1945-46 but paid for in 1946-47.

(ii) Excludes Rs. 82 on account of value of stores received in 1944-45 but paid for in 1945-46.

(iii) Excludes the value of certain English stores received in 1943-44, 1944-45 and 1945-46 but invoices of which have not yet been received.

REVIEW—*conold.*

The stock was verified by the Travelling Auditor of the Inspector-General of Prisons, Bengal.

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

CALCUTTA ;	}	D. C. TEWARY,	M. DASS,	H. W. SHEA,
<i>The 3rd May, 1947.</i>		<i>Paper Store-keeper.</i>	<i>Miscellaneous Store-keeper.</i>	<i>Press and Forms Manager, Bengal.</i>

The store accounts of the Central Jail Press, Alipore, for the year 1945-46, were test-audited under my supervision and I certify subject to the audit comments, 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 ;	}	S. K. DEY,
<i>The 7th May, 1947.</i>		<i>Assistant Accounts Officer, Bengal.</i>

*Audit comments.*

Adjustments arising out of the credit of about Rs. 26,664 afforded by the Central Stationery Office being the difference between the provisional and actual issue rate of American paper supplied in 1944-45 have not been carried out in the store ledgers for want of details.

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>			
A.1.—Gross—	Rs.		
O. . . . .	4,50,000	2,94,216	2,98,534
R. . . . .	—1,55,784		
Col. 1.—Rapid release of security prisoners.			
A.2.—Deduct—Recoveries—			
O. . . . .	—26,100	—19,020	—21,799
R. . . . .	7,080		
Col. 1.—As explained under A.—1.		Col. 4.—Greater recoveries than anticipated.	
<b>B.—COST OF BOOKS AND PERIODICALS—</b>			
O. . . . .	400	100	1,031
R. . . . .	—300		
<b>C.—DONATIONS FOR CHARITABLE PURPOSES—</b>			
<i>Charged—</i>			
R. . . . .	18	18	..
<i>Authorised—</i>			
O. . . . .	1,08,000	1,27,904	1,26,906
R. . . . .	19,904		
Col. 1.—Increase in the death rate of paupers and rise in the price of burial materials (Rs. 11,000), increase in the number of famine orphans (Rs. 3,000) as also of inmates of Rescue Homes (Rs. 5,904).			
<b>D.—SPECIAL COMMISSIONS OF ENQUIRY—</b>			
<i>Charged—</i>			
O. . . . .	65,000	43,800	43,402
R. . . . .	—21,200		
Col. 1.—Transfer of provision for post-war Reconstruction Committee to grant No. 13.—General Administration—C. (1)—Civil Secretariat as a result of re-organisation.			
<i>Authorised—</i>			
O. . . . .	92,000	59,000	58,831
R. . . . .	—33,000		
Col. 1.—Same as under Charged.			
<b>E.—PETTY ESTABLISHMENTS—</b>			
O. . . . .	2,81,000	3,37,400	3,09,627
R. . . . .	56,400		
Col. 1.—Enhanced rate of dearness allowance (Rs. 4,200) and Provincial Election, 1946 (Rs. 50,000).			

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 "—contd.</b>			
<b>F.—IRRECOVERABLE TEMPORARY LOANS AND ADVANCES WRITTEN OFF—</b>			
	Rs.		
O. . . . .	3,000		
R. . . . .	9,000		
		12,000	21,561
			+9,561
Cols. 1 and 4.—Larger remission of agricultural loans.			
<b>G.—RENTS, RATES AND TAXES—</b>			
O. . . . .	44,000		
R. . . . .	—71		
		43,929	41,371
			—2,558
<b>H.—CONTRIBUTIONS—</b>			
<i>Charged—</i>			
O. . . . .	54,58,000		
S. . . . .	6,74,000		
R. . . . .	—2,72,509		
		58,59,491	61,00,715
			+2,41,224
Col. 1.—Better collection of public works cess and fines under the Cess Act involving larger payments to local bodies was not expected to be maintained owing to unsatisfactory crop report. Col. 4.—Anticipation of better collection of public works cess, etc., was maintained.			
<i>Authorised—</i>			
O. . . . .	43,37,000		
S. . . . .	1,09,52,000		
R. . . . .	—1,12,676		
		1,51,76,324	1,58,71,645
			+6,95,321
Col. 1.—Contribution to the Calcutta Corporation for payment of dearness concession to its employees. Col. 4.—Grants to local bodies to pay dearness concession to their employees was larger during the closing months.			
<b>I.—MISCELLANEOUS DURBAR CHARGES—</b>			
O. . . . .	2,000		
R. . . . .	—400		
		1,600	1,570
			—30
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—</b>			
<b>J.-1.—Rewards for destruction of wild animals .</b>			
		1,000	870
			—130
<b>J.-2.—Other items—</b>			
<i>Charged—</i>			
O. . . . .	500		
R. . . . .	—60		
		440	190
			—250
<i>Authorised—</i>			
O. . . . .	67,000		
R. . . . .	78,000		
		1,45,000	1,73,929
			+28,929
Col. 1.—Gratuitous relief to businessmen suffering loss in a communal riot in 1942. Col. 4.—A fluctuating item.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "57.—Miscellaneous"—concl'd.</b>			
<b>J.—MISCELLANEOUS AND UNFORESEEN CHARGES—concl'd.</b>			
<b>J.-3.—Control of Vagrancy—</b>			
J.-3(1).—Pay of Officers . . . . .	31,000	27,436	—3,564
Col. 4.—Posts were vacant.			
J.-3(2).—Pay of Establishment . . . . .	33,000	50,362	+17,362
Col. 4.—Appointment of staffs for Female and Children Home.			
<b>J.-3(3).—Allowances, honoraria, etc.—</b>			
	Rs.		
O. . . . .	33,500	40,800	42,613
R. . . . .	7,300		
Col. 1.—Enhancement of the rates of dearness allowance.			
<b>J.-3(4).—Contingencies—</b>			
O. . . . .	3,00,000	2,79,250	3,16,958
R. . . . .	—20,750		
Col. 4.—Partly excess expenditure due to the introduction of departmental cooking and partly unexpected payments towards the close of the year.			
J.-3(5).—Works . . . . .	5,00,000	2,41,834	—2,58,166
Col. 4.—Delay in construction and liabilities carried forward.			
For rounding . . . . .	—500	..	+500
<b>K.—CHARGES IN ENGLAND—</b>			
High Commissioner . . . . .	..	15	+15
<b>M.—SPECIAL DEVELOPMENT PROGRAMME—</b>			
S. . . . .	70,29,000	21,54,000	21,19,191
R. . . . .	—48,75,000		
Col. 1.—Supplementary grant for a peace time fire service (Rs. 20,29,000) and for the purchase of surplus military stores (Rs. 50,00,000) was not required in full during the year as the debit notes in respect of the latter were not, in most cases, received.			
N.—SUSPENSE . . . . .	..	1,02,769	+1,02,769
Col. 4.—Undistributed surplus military stores the provision for which was made under sub-head M, pending the opening of the sub-head N.—Suspense late in the year. See also note under sub-head M.			
For rounding—			
Charged . . . . .	500	..	—500
Authorised . . . . .	—300	..	+300

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Surrenders or withdrawals within grant or appropriation—</b>			
<i>Charged—</i>	Rs.		
R. . . . .	2,93,751	2,93,751	.. —2,93,751
<i>Authorised—</i>			
R. Gross . . . . .	50,27,377	50,27,377	.. —50,27,377
R. Deductions . . . . .	—7,080	—7,080	.. +7,080
<b>Total—Grant No. 34—</b>			
<i>Charged . . . . .</i>	61,98,000	61,44,307	—53,693
<i>Authorised—</i>			
Gross . . . . .	2,42,63,100	1,98,07,053	—44,56,047
Deductions . . . . .	—26,100	—21,799	+4,301
Net . . . . .	2,42,37,000	1,97,85,254	—44,51,746

## REVIEW.

There was a saving of 9 per cent. in the charged appropriation as compared with an excess of 15·8 per cent. in the previous year. This saving, however, was converted into an excess of 4·1 per cent. over the final appropriation. The excess was mainly contributed by sub-head H.

The authorised budget exceeded the voted estimate of the previous year by more than Rs. 2·11 crores to cover contributions paid to the Calcutta Corporation and other local bodies for payment of dearness allowance to their employees (sub-head H) and the expenditure on account of Special Development Programme, viz., the maintenance of peace time fire service and purchase of surplus military stores in connection therewith (sub-head M). About a sum of Rs. 0·42 crores could not be utilised.

The total saving in the grant was 18·4 per cent. as compared with an excess of 22·3 per cent. in the preceding year and sub-head M was the principal contributory factor. There was, however, an excess of 3 per cent. over the modified appropriation as against 31·7 per cent. in the previous year. Sub-head H mainly accounts for the excess.

**Grant No. 35.—Extraordinary Charges.**  
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 " 63.—Extraordinary Charges ".</b>			
<b>A.—CHARGES IN INDIA—</b>			
<b>A.-1.—Charges incurred as a direct result of the war—</b>			
<b>A.-1 (a)—Press Censor—</b>			
<i>Charged—</i>			
<i>Gross—</i>	Rs.		
O. . . . .	20,900	15,985	15,985
R. . . . .	—4,915		
Col. 1.—The organisation was abolished during the year.			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . .	—20,900	—15,985	—15,985
R. . . . .	4,915		
Col. 1.—As explained above.			
<i>Authorised—</i>			
<i>Gross—</i>			
O. . . . .	35,800	25,479	28,549
R. . . . .	—10,321		
Col. 1.—Same as under Charged—Gross—Col. 1. Col. 4.—Debitable to Grant No. 13.—General Administration.			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . .	—35,800	—25,479	—25,479
R. . . . .	10,321		
Col. 1.—See note under Charged—Col. 1.			
<b>A.-1 (b)—Miscellaneous—</b>			
<b>A.-1 (b) (i)—Extra Police Force (including extra staff for a seaplane base)—</b>			
<b>A.-1 (b) (i) (1).—Police appointed at the instance of Military authorities—</b>			
<i>Gross—</i>			
O. . . . .	7,77,000	5,27,000	3,60,871
R. . . . .	—2,50,000		
Cols. 1 and 4.—Reduction of police force.			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . .	—7,77,000	—5,27,000	—49,778
R. . . . .	2,50,000		
Col. 1.—As above. Col. 4.—The amount payable by the Central Government not recovered in full during the year (Rs. 3,11,093) and reduction of Police force (Rs. 1,66,129).			



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>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) (i).—Extra Police Force (including extra staff for a seaplane base)—<i>contd.</i></b>			
<b>A.-1(b) (i) (2).—Police appointed for the performance of Agency functions—</b>			
<b>Charged—</b>			
<b>Gross—</b>	<b>Rs.</b>		
O. . . . .	36,300	34,200	18,848
R. . . . .	—2,100		
Col. 4.—No officer was available for a vacant post.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	—36,300	—34,200	—20,000
R. . . . .	2,100		
Col. 4.—See note under Gross—Col. 4.			
<b>Authorised—</b>			
<b>Gross—</b>			
O. . . . .	5,93,000	6,78,100	7,52,805
R. . . . .	85,100		
Col. 1.—Change of personnel and increase in the police force. Col. 4.—Entertainment of more staff in the Security Control office.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	—5,93,000	—6,78,100	—7,04,371
R. . . . .	—85,100		
Col. 1.—The expenditure shown under Gross being recoverable, Rs. 48,434 was still due.			
<b>A.-1 (b) (i) (3).—Additional Police employed for the performance of non-agency functions—</b>			
<b>Charged—</b>			
<b>Gross—</b>			
R. . . . .	52,200	52,200	48,352
Col. 1.—The Sub-head A.-1 (b) (vii) (2).—Extra Police Force dealing with offences relating to Civil Supplies was amalgamated with this head.			
<b>Deduct—Recoveries of war charges—</b>			
R. . . . .	—39,000	—39,600	—36,000
Col. 1.—See note under Charged—Gross—Col. 1.			

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Ra.	Ra.	Ra.
<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>			
A.-1(b).—Miscellaneous— <i>contd.</i>			
A.-1(b) (i).—Extra Police Force (including extra staff for a seaplane base)— <i>concl.</i>			
A.-1(b) (i) (3).—Additional Police employed for the performance of non-agency functions— <i>concl.</i>			
Authorised—			
Gross—			
	Ra.		
O. . . . . 40,38,000 }	55,10,700	50,79,802	—4,30,898
R. . . . . 14,72,700 }			
Col. 1.—See note under Charged—Gross—Col. 1.			
Deduct—Recoveries of war charges—			
O. . . . . —29,08,000 }	—40,12,000	—35,95,000	+4,17,000
R. . . . . —11,04,000 }			
Col. 1.—See note under Charged—Gross—Col. 1. Col. 4.—Less recovery from the Central Government.			
A.-1 (b) (i) (4).—Extra staff for a seaplane base			
Gross—			
O. . . . . 7,300 }	..	113	+113
R. . . . . —7,300 }			
Col. 1.—Charges booked under sub-head A.-1 (b) (i) (5).—Miscellaneous, owing to reorganisation of the establishment.			
Deduct—Recoveries of war charges—			
O. . . . . —7,300 }	..	..	..
R. . . . . 7,300 }			
Col. 1.—See note under Gross—Col. 1.			
A.-1 (b) (i) (5).—Miscellaneous—			
Gross—			
R. . . . . 7,300	7,300	323	—6,977
Col. 1.—See note under A.-1 (b) (i) (4).—Gross—Col. 1. Col. 4.—Abolition of the force during the year.			
Deduct—Recoveries of war charges—			
R. . . . . —7,300	—7,300	..	+7,300
Col. 1.—Same as under A.-1 (b) (i) (4).—Gross—Col. 1. Col. 4.— <i>Vide</i> explanation in respect of Col. 4 under Gross.			

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>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>			
A.-1 (b) (ii).—Extra staff for the Defence Branch of the Home Department and for the Office of the Commissioner of Police, Calcutta—			
Gross . . . . .	1,17,000	1,30,641	+13,641
Col. 4.—Increased dearness allowance (Rs. 6,000) and arrear telegram charges on account of the Tea Controller for India (Rs. 7,600).			
<i>Deduct</i> —Recoveries of war charges . . . .	—1,17,000	—1,21,503	—4,503
A.-1 (b) (iii).—Provincial Transport Controller—			
Charged—	Rs.		
Gross—			
O. . . . .	34,500		
R. . . . .	1,480		
	35,980	41,060	+5,080
Col. 4.—Adjustment of arrear pay and allowances of an officer.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—17,250		
R. . . . .	4,050		
	—13,200	—13,200	
Col. 1.—Excess recoveries in 1943-44 adjusted in 1945-46.			
Authorised—			
Gross—			
O. . . . .	85,900		
R. . . . .	12,520		
	98,420	1,14,448	+16,028
Cols. 1 and 4.—Additional staff and increased dearness allowance.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—42,950		
R. . . . .	20,848		
	—22,102	—22,102	..
Col. 1.—Same as under <i>Deduct</i> —Recoveries—Charged—Col. 1.			
A.-1 (b) (iv).—Victory celebration in Bengal—			
Gross—			
R. . . . .	2,49,000	2,49,000	2,35,763
			—13,237
Col. 1.—Celebrations of V. E. day and V. J. day.			

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>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1 (b).—Miscellaneous— <i>contd.</i>			
A.-1 (b) (iv).—Victory celebration in Bengal— <i>concl'd.</i>			
<i>Deduct—Recoveries of war charges—</i>			
	Rs.		
R. . . . . —28,000	—28,000	—28,000	..
Col. 1.—The Central Government agreed to reimburse the above expenditure up to the limit of Rs. 28,000.			
A.-1 (b) (v).—Separation and other allowances in non-family areas—			
<i>Charged—</i>			
O. . . . . 1,100	500	414	—86
R. . . . . —600			
<i>Authorised—</i>			
O. . . . . 48,000	30,000	30,624	+ 624
R. . . . . —18,000			
Col. 1.—The expenditure was dependent on the war situation.			
A.-1 (b) (vi).—Home Guard Organisation—			
Gross . . . . .	20,00,000	22,14,829	+ 2,14,829
Col. 4.—Duty allowance paid to home guards patrolling railway lines exceeded anticipation.			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . . —6,66,000	—4,00,000	—4,00,000	..
R. . . . . 2,66,000			
Col. 1.—Post-budget decision of the Central Government to discontinue payment of contribution for the organisation from December, 1945.			
A.-1 (b) (vii).—Civil Supplies—			
A.-1 (b) (vii) (1).—Directorate—			
<i>Charged—</i>			
O. . . . . 4,56,300	15,92,080	13,87,854	—2,04,226
S. . . . . 12,25,000			
R. . . . . —89,220			
Col. 1.—(i) Further expansion of the department of Civil Supplies (Rs. 3,86,000), (ii) increased cost under allowances for increase in staff and enhancement of rates of dearness allowance (Rs. 67,000) and (iii) establishment charges payable to the Central Government on account of employment of military officers for procurement operations (Rs. 7,72,000). Col. 4.—Entertainment of smaller number of officers in connection with the Bengal Grain Collection scheme.			

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>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) (vii).—Civil Supplies—<i>contd.</i></b>			
<b>A.-1 (b) (vii) (1).—Directorate—<i>concl.</i></b>			
Authorised—	Rs.		
O. . . . .	1,17,20,400	3,53,85,150	3,44,00,178
R. . . . .	2,36,64,750		
			—9,84,972
Col. 1.—Same as item (i) under <i>Charged</i> —Col. 1.			
<b>A.-1 (b) (vii) (2).—Extra Police for dealing with offences relating to Civil Supplies—</b>			
<i>Charged—</i>			
O. . . . .	47,500	..	..
R. . . . .	—47,500		
Col. 1.—See note under the sub-head A.-1 (b) (i) (3)— <i>Charged</i> —Gross—Col. 1.			
Authorised—			
O. . . . .	8,43,000	..	..
R. . . . .	—8,43,000		
Col. 1.—See note under the sub-head A.-1 (b) (i) (3)— <i>Charged</i> —Gross—Col. 1.			
<b>A.-1 (b) (vii) (6).—Administration of the Cotton Cloth and Yarn (Control) Order—</b>			
<i>Charged—</i>			
O. . . . .	6,800	73,840	81,089
R. . . . .	67,040		
			+7,249
Col. 1.—Reorganisation of the department. Col. 4.—Unforeseen adjustment or arrear pay of certain officers.			
Authorised—			
O. . . . .	4,97,100	13,84,080	12,56,370
R. . . . .	8,86,980		
			—1,27,710
Col. 1.—Same as under <i>Charged</i> —Col. 1. Col. 4.—Non-payment of stamp duty and rent of buildings hired by Government and less requirements of Liaison officer for his staff.			
<b>A.-1 (b) (vii) (7).—Anti-boarding organisation and Village Committee.</b>			
<i>Charged—</i>			
O. . . . .	21,400	..	..
R. . . . .	—21,400		
Col. 1.—The scheme was abolished during the year.			

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>contd.</i></b>			
A.-1—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1 (b).—Miscellaneous— <i>contd.</i>			
A.-1 (b) (vii).—Civil Supplies— <i>contd.</i>			
A.-1 (b) (vii) (7).—Anti-hoarding organisation and Village Committee— <i>concl'd.</i>			
Authorised—	Rs.		
O. . . . .	52,200	1,710	1,806
R. . . . .	—50,490		
Col. 1.—Same as under Charged—Col. 1.			
A.-1 (b) (vii) (10).—District Organisation—			
Charged—			
O. . . . .	10,900	1,68,200	1,51,697
S. . . . .	65,000		
R. . . . .	92,300		
Col. 1.—Expansion of the Directorate of District Distribution.			
Authorised—			
O. . . . .	8,36,200	34,30,000	37,59,614
R. . . . .	25,93,800		
Col. 1.—Same as under Charged—Col. 1. Col. 4.—Expansion and reorganisation of the Directorate in connection with Stock verification and issue of licenses under the Bengal Food Grain Control Order.			
A.-1 (b) (vii) (11).—Controller of Rationing—			
Charged—			
O. . . . .	77,000	67,400	67,490
R. . . . .	—9,600		
Authorised—			
O. . . . .	1,21,44,800	1,18,53,200	1,18,98,788
R. . . . .	—2,91,600		
A.-1. (b) (vii) (12).—Extra Home Guards for escorting Civil Supplies—			
O. . . . .	6,73,100	..	..
R. . . . .	—6,73,100		
Col. 1.—Amalgamation of the department with the Directorate of Civil Supplies.			

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>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the - war— <i>contd.</i>			
A.-1 (b).—Miscellaneous— <i>contd.</i>			
A.-1 (b) (vii).—Civil Supplies— <i>concl.</i>			
A.-1(b) (vii) (13)—District Rationing.			
Charged—			
	Rs.		
R. . . . .	11,300	11,300	14,813 +3,513
Col. 1.—A new scheme. Col. 4.—Increased charges under travelling allowance towards the closing months of the year.			
Authorised—			
R. . . . .	5,28,260	5,28,260	4,56,352 —71,908
Col. 1.—Same as under Charged—Col. 1. Col. 4.—Less charges under contingencies in connection with the Town Rationing Scheme.			
A.-1 (b) (vii) } Compensation for loss of personal effects of Government servants due to enemy action—			
O. . . . .	20,000	1,500	1,415 —85
R. . . . .	—18,500		
Col. 1.—Termination of war.			
A.-1 (b) (x).—War Injuries scheme—			
Gross . . . . .	48,500	21,975	—26,525
Col. 4.—The scheme was wound up during the year. Through an oversight, the saving was not reappropriated to cover the excess under the 'Deduct' head as originally intended.			
Deduct—Recoveries of war charges—			
O. . . . .	—48,500	—38,800	—13,000 +25,800
R. . . . .	9,700		
Col. 1.—Adjustment of an excess recovery previously made from the Centre. Col. 4.—See note under Gross—Col. 4.			
A.-1 (b) (xi).—Motor Spirit and Tyre Rationing scheme—			
Charged—			
Gross—			
O. . . . .	47,800	45,600	45,200 —400
R. . . . .	—2,200		

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>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) (xi).—Motor Spirit and Tyre Rationing scheme—<i>concl'd.</i></b>			
<i>Charged—</i>			
<i>Deduct—Recoveries of war charges—</i>			
	Rs.		
O. . . . . —41,300	—45,600	—45,600	..
R. . . . . —4,300			
<i>Authorised—</i>			
<i>Gross—</i>			
O. . . . . 2,62,300	3,12,530	2,67,060	—45,470
R. . . . . 50,230			
<b>Col. 1.—Increased dearness allowance and cost of a certain office. Col. 4.—Anticipated adjustment of the cost of the office was not effected during the year.</b>			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . . —1,94,300	—3,12,530	—2,99,100	+13,430
R. . . . . —1,18,230			
<b>Col. 1.—Recoveries follow the expenditure under—Gross.</b>			
<b>A. 1 (b) (xii).—Civil Representative, Eastern Army—</b>			
<i>Charged—</i>			
<i>Gross—</i>			
O. . . . . 33,000	34,100	34,522	+422
R. . . . . 1,100			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . . —17,500	—17,050	—17,050	..
R. . . . . 450			
<i>Authorised—</i>			
<i>Gross—</i>			
O. . . . . 2,200	1,450	1,402	—48
R. . . . . —750			
<i>Deduct—Recoveries of war charges—</i>			
O. . . . . —1,100	—725	—725	..
R. . . . . 375			



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>contd.</i></b>			
A.-1.—Charge incurred as a direct result of the war— <i>contd.</i>			
A.-1 (b).—Miscellaneous— <i>contd.</i>			
A.-1 (b) (xiii)—Scheme for the Establishment of Propaganda Units—			
Gross			
	Rs.		
O. . . . .	1,40,000		
R. . . . .	—1,21,000	19,000	19,000 ..
Col. 1.—The organisation was abolished during the year.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—70,000		
R. . . . .	60,500	—9,500	—9,500 ..
Col. 1.— <i>Vide</i> explanation under Gross—Col. 1.			
A.-1 (b) (xiv).—National War Front—			
Gross—			
O. . . . .	4,87,500		
R. . . . .	—4,15,100	72,400	61,219 —11,181
Col. 1.—Abolition of National War Front. Col. 4.—Non-adjustment of loss on sale of subsidised food owing to non-receipt of figures from the district officers.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—4,87,500		
R. . . . .	4,25,214	—62,286	—62,286 ..
Col. 1.—Same as under Gross—Col. 1.			
A.-1 (b) (xv).—Loss on sale of subsidised food—			
<i>Charged</i> —			
O. . . . .	72,900		
R. . . . .	—72,000	..	.. ..
Col. 1.—Loss on the supply of food-stuff and other commodities in the Chittagong Hill Tracts was not adjusted during the year.			
Authorised—			
O. . . . .	5,93,65,000		
R. . . . .	—3,65,69,585	2,27,95,415	2,25,20,682 —2,74,733
Cols. 1 and 4.—Better storage, smaller procurement and fall in the average cost of procurement.			

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>contd.</i></b>			
A.-1.—Charges incurred as a direct result of the war— <i>contd.</i>			
A.-1 (b).—Miscellaneous— <i>contd.</i>			
A.-1 (b) (xvi).—Loss on Boat Construction Programme—			
	Rs.		
R. . . . .	17,34,000	17,34,000	17,34,000 ..
Col. 1.—To accommodate loss on construction of Boats in the Revenue Accounts.			
A.-1 (b) (xix).—Administration of the Drugs Control Order—			
O. . . . .	4,13,700	3,49,400	3,38,525
R. . . . .	—64,300		
Col. 1.—Publication of drugs control advertisements was discontinued as similar advertisements were published by the Centre.			
A.-1 (b) (xx).—Song Publicity Scheme—			
Gross—			
O. . . . .	67,400	15,100	12,670
R. . . . .	—52,300		
Cols. 1 and 4.—The scheme was abolished during the year.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—67,400	—8,121	—8,121 ..
R. . . . .	59,279		
Col. 1.—As explained under Gross—Col. 1.			
A.-1 (b) (xxi).—Small savings scheme—			
Gross—			
O. . . . .	31,500	84,800	76,818
R. . . . .	53,300		
Col. 1.—The scheme was extended to all districts of the province.			
<i>Deduct</i> —Recoveries of war charges—			
O. . . . .	—31,500	—87,558	—84,800
R. . . . .	—56,058		
Col. 1.—See note under Gross—Col. 1. Col. 4.—Arrear recovery taken under the receipt head			
A.-1 (b) (xxii).—Field Publicity Organisation—			
Gross—			
R. . . . .	9,18,800	9,18,800	6,97,275
Col. 1.—A new scheme. Col. 4.—Cost of certain capital equipments borne by the Central Government (Rs. 1,74,100) and delayed recruitment of certain staff (Rs. 43,000).			
			—2,21,525

Major Head and Sub-head.	Final Grant or Appro- priation.	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>contd.</i></b>			
<b>A.-1.—Charges incurred as a direct result of the war—<i>concl'd.</i></b>			
<b>A.-1 (b).—Miscellaneous—<i>concl'd.</i></b>			
<b>A.-1 (b) (xxii).—Field Publicity Organisation—<i>concl'd.</i></b>			
<b>Deduct—Recoveries of war charges—</b>			
	Rs.		
R. . . . .	—4,57,000	—4,57,000	—4,57,000 ..
Col. 1.—See note under Gross—Col. 1.			
<b>A.-1 (b) (xxiii).—War Injuries compensation Insurance scheme—</b>			
R. . . . .	350	350	— — —350
<b>A.-2.—Expenditure on Civil Defence—</b>			
<b>A.-2 (i).—Poolable—</b>			
<b>A.-2 (i) (I).—Direction and Organisation—</b>			
<b>Charged—</b>			
O. . . . .	74,000	52,000	57,342 + 5,342
R. . . . .	—22,000		
Col. 1.—Improvement in war situation.			
<b>Authorised—</b>			
O. . . . .	1,52,83,000	77,39,500	84,66,294 + 7,26,794
R. . . . .	—75,43,500		
Col. 1.—Winding up of some A. R. P. arrangement and declaration of certain major areas as white due to termination of war. Col. 4.—Unanticipated payment of rent and terminal compensation for damage of buildings occupied by A. R. P. owing to earlier winding up of the organisation.			
<b>A.-2 (i) (II).—Fire Fighting—</b>			
O. . . . .	70,12,100	32,58,300	36,63,260 + 4,04,960
R. . . . .	—37,53,800		
Col. 1.—Exclusion of the Auxiliary Fire Service and the Bengal Fire Service from poolable category (Rs. 32,76,300) and earlier abolition of the Street Fire Parties organisation (Rs. 4,77,500). Col. 4.—Supply of Trailer Pumps by American Purchase (Rs. 1,99,868) and adjustment of outstanding dues on account of the Auxiliary Fire Service and the Bengal Fire Service for earlier part of the year (Rs. 2,04,000).			
<b>A.-2 (i) (III).—Medical Relief—</b>			
<b>Charged</b>			
		..	594 + 594
<b>Authorised—</b>			
O. . . . .	58,58,800	31,96,028	32,02,258 + 6,230
R. . . . .	—26,62,772		
Col. 1.—Slowing down of Civil Defence measures due to termination of the war (Rs. 17,37,500) and abandonment of the scheme of Casualty Clearing Hospital (Rs. 8,06,500).			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>contd.</i></b>			
<b>A.—CHARGES IN INDIA—<i>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2 (i).—Poolable—<i>contd.</i></b>			
<b>A.-2 (i) (IV).—Shelters—</b>			
	Rs.		
O. . . . .	8,35,000	8,63,500	9,51,972
R. . . . .	28,500		
Col. 4.—Dismantling of shelters owing to termination of the war.			
<b>A.-2 (i) (V).—Evacuation—</b>			
O. . . . .	2,51,900	1,25,901	1,17,658
R. . . . .	—1,25,999		
Col. 1.—Disbandment of the Civil Defence Organisation in the early part of the year.			
<b>A.-2 (i) (VI).—Air Raid Precaution for Public Utility Undertakings—</b>			
O. . . . .	4,66,000	3,05,444	2,89,362
R. . . . .	—1,60,556		
Col. 1.—Reduction of Rs. 3,38,700 due to abandonment of the scheme for the maintenance of Public Utility Services was set off by an addition of Rs. 1,78,144 to meet the pre-July, 1941 expenditure on air raid precautions for an Electric Supply Corporation at Calcutta.			
<b>A.-2 (i) (VII).—Relief of persons rendered homeless by Air-Raid—</b>			
O. . . . .	20,19,500	6,74,577	8,30,144
R. . . . .	—13,44,923		
Col. 1.—Same as under A.-2 (i) (V)—Col. 1. Col. 4.—Payment of bills for certain works towards the close of the year.			
<b>A.-2 (i) (VIII).—Provision to meet the Air-Raid damages on buildings—</b>			
O. . . . .	27,000	850	847
R. . . . .	—26,150		
Col. 1.—There was no work to be done.			
<b>A.-2 (i) (IX).—Civilian War Deaths Organisation—</b>			
O. . . . .	65,000	19,700	22,463
R. . . . .	—45,300		
Col. 1.—The scheme abandoned. Col. 4.—Some arrear charges adjusted.			
<b>A.-2 (i) (X).—Repairs to Government Roads damaged by Air-Raid—</b>			
O. . . . .	10,000	..	..
R. . . . .	—10,000		
Col. 1.—No such work.			

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 "63.—Extraordinary Charges"—contd.</b>			
<b>A.—CHARGES IN INDIA—contd.</b>			
<b>A.-2.—Expenditure on Civil Defence—contd.</b>			
<b>A.-2 (i).—Poolable—contd.</b>			
<b>A.-2 (i) (XI).—Emergent Bridges—</b>			
	Rs.		
O. . . . .	8,000	2,600	..
R. . . . .	—5,400		
Cols. 1 and 4.—No emergent work.			
<b>A.-2 (i) (XII).—Miscellaneous—</b>			
<b>A.-2 (i) (XII) (a).—Lighting Restrictions—</b>			
O. . . . .	54,000	14,700	2,862
R. . . . .	—39,300		
Col. 1.—Curtailment of A. R. P. measures. Col. 4.—Some bills were cashed in the following year.			
<b>A.-2 (i) (XII) (b).—Rescue work—</b>			
O. . . . .	19,05,700	10,45,100	10,09,530
R. . . . .	—8,60,600		
Col. 1.—Same as under A.-2 (i) (XII) (a)—Col. 1.			
<b>A.-2 (i) (XII) (c).—Disposal of unexploded bombs—</b>			
O. . . . .	45,000	23,500	11,571
R. . . . .	—21,500		
Cols. 1 and 4.—See note under A.-2 (i) (XII) (a)—Col. 1.			
<b>A.-2 (i) (XII) (d).—Camouflage—</b>			
O. . . . .	2,500	1,200	—239
R. . . . .	—1,300		
Cols. 1 and 4.—Termination of war.			
<b>A.-2 (i) (XII) (e).—Regional plans in connection with food, fuel and sanitation—</b>			
O. . . . .	2,000	..	..
R. . . . .	—2,000		
Col. 1.—The scheme abandoned.			
<b>A.-2 (i) (XII) (f).—Civil Transport—</b>			
O. . . . .	14,01,200	16,37,396	11,32,294
R. . . . .	2,36,196		
Cols. 1 and 4.—Provision made under a misapprehension.			
<b>A.-2 (i) (XII) (g).—Supply of identity discs—</b>			
O. . . . .	24,000	3,200	227
R. . . . .	—20,800		
Cols. 1 and 4.—Termination of war.			

Major Head and Sub-head.	Final Grant or Appro- priation.	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>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2 (i).—Poolable—<i>concl.</i></b>			
<b>A.-2 (i) (XII) (h).—Disposal of carcasses and animals seriously injured by Air-Raid—</b>			
	Rs.		
O. . . . .	10,000		
R. . . . .	—10,000		
Col. 1.—Termination of war.			
A.-2 (i) (XII) (i).—Equipment centrally supplied .	5,00,000	222	—4,99,778
Col. 4.—Debits not raised by the Central Government for supply of A. R. P. equipments.			
<b>A.-2 (i) (XII) (j).—Air-Raid precautions for animals—</b>			
O. . . . .	53,000		
R. . . . .	—32,689	20,311	20,198 —113
Col. 1.—The scheme was abolished during the year.			
<b>A.-2 (i) (XII) (k).—Loss on sale of subsidised food to A. R. P. and Civil Defence staff—</b>			
O. . . . .	3,00,000		
R. . . . .	9,00,000	12,00,000	—12,00,000
Col. 1.—Further loss on the sale was anticipated. Col. 4.—Non-adjustment of the loss in the accounts for 1945-46.			
For rounding—			
O. . . . .	300		
R. . . . .	—300		
<b>A.-2 (i) (XIII).—Deduct—Recoverise of war charges—</b>			
<i>Charged—</i>			
O. . . . .	—50,000		
R. . . . .	22,000	—28,000	—28,000 ..
Col. 1.—Winding up of A. R. P. and Civil Defence Organisations.			
<i>Authorised—</i>			
O. . . . .	—2,47,50,000		
R. . . . .	1,41,58,000	—1,05,92,000	—1,05,92,000 ..
Col. 1.—See note under Charged—Col. 1.			

Major Head and Sub-head.	Final Grant or Approp- riation.	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>contd.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>contd.</i></b>			
<b>A.-2 (ii).—Non-Poolable—</b>			
<b>A.-2 (ii) (1).—A. R. P. Measures in respect of Government buildings and Government offices in hired buildings—</b>			
	Rs.		
O. . . . .	57,500	4,40,400	1,83,502
R. . . . .	3,82,900		
			—2,56,898
Cols. 1 and 4.—Dismantling of baffle walls could not be completed and paid for during the year.			
<b>A.-2 (ii) (2).—Repairs to roads belonging to the Provincial Government not meant for the use by the public—</b>			
O. . . . .	1,000	9,000	..
R. . . . .	8,000		
			—9,000
Cols. 1 and 4.—Increased provision for some unforeseen works was not required as the charge was borne by the military department.			
<b>A.-2 (ii) (3).—Miscellaneous—</b>			
<b>Charged—</b>			
R. . . . .	11,500	11,500	11,319
			—181
Col. 1.—Provision to meet the cost of evacuation of the office of the Public Service Commission.			
<b>Authorised—</b>			
<b>Gross—</b>			
O. . . . .	3,80,300	2,88,622	2,94,313
R. . . . .	—91,678		
			+5,691
Col. 1.—(i) Non-purchase of sand bags (Rs. 25,000), (ii) less cost of maintenance of records (Rs. 23,220) and (iii) less cost for other miscellaneous expenditure (Rs. 40,000) owing to termination of the war.			
<b>Deduct—Recoveries—</b>			
R. . . . .	—73,000	—73,000	—72,964
			+36
Col. 1.—Recoveries from the Central Government in respect of expenditure on A. R. P. works in an Electric Supply Corporation at Calcutta.			

Major Head and Sub-head.	Final Grant or Appro- priation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>concl.</i></b>			
<b>A.—CHARGES IN INDIA—<i>concl.</i></b>			
<b>A.-2.—Expenditure on Civil Defence—<i>concl.</i></b>			
<b>A.-2 (ii).—Non-Poolable—<i>concl.</i></b>			
For rounding—	Rs.		
O. . . . .	200	..	..
R. . . . .	—200		
<b>A.-2 (iii).—Special—</b>			
<b>A.-2 (iii) (1).—Grants to the Calcutta Corporation—</b>			
O. . . . .	5,00,000	48,000	80,457
R. . . . .	—4,52,000		
Col. 1.—Several Civil Defence Schemes to be executed through the Calcutta Corporation were abandoned. Col. 4.—Adjustment of some outstanding dues.			
<b>A.-2 (iii) (4).—Special Grants to Alipore Zoo—</b>			
R. . . . .	23,340	23,340	23,340
Col. 1.—Compensation of the Zoo for loss of animals.			
<b>A.-2 (iii) (5).—Miscellaneous items—</b>			
O. . . . .	8,000	..	..
R. . . . .	—8,000		
Col. 1.—Camouflaging of the Tallah reservoir was not required.			
<b>A.-2 (iii) (6).—Scheme for Fire Lanes in Bustee Areas—</b>			
R. . . . .	7,000	7,000	4,249
Col. 1.—Change of classification after the budget stage. Col. 4.—Estimate could not be framed accurately for want of data.			
<b>Deduct—Recoveries of war charges—</b>			
O. . . . .	—1,66,000	—25,000	—25,000
R. . . . .	1,41,000		
Col. 1.—Less recovery due to reduction in the gross expenditure under sub-head A.-2 (iii) (1).			
<b>A. 3.—Suspense—</b>			
R. . . . .	—1,37,000	—1,37,000	—1,32,329
Col. 1.—Provision made for the clearance of the balance of G. I. Pipes in stock anticipated during the year. See also the Annexure.			
<b>B.—CHARGES IN ENGLAND—</b>			
<b>High Commissioner—</b>			
<b>Charged—</b>			
O. . . . .	41,800	52,480	57,416
R. . . . .	10,680		
Col. 1.—See Note 2 (e) on page 19.			



Major Head and Sub-head.	Final Grant or Approp- riation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "63.—Extraordinary Charges"—<i>concl.</i></b>			
<b>B.—CHARGES IN ENGLAND—<i>concl.</i></b>			
<b>High Commissioner—<i>concl.</i></b>			
Authorised—	Rs.		
O. . . . .	46,300	42,880	58,589
R. . . . .	—3,420		
			+15,709
Col. 4.—Mainly payment of deputation salary more than anticipated (Rs. 3,560) and cost of passages in March (Rs. 12,267).			
<b>C.—LOSS OR GAIN BY EXCHANGE—</b>			
Charged . . . . .	..	100	+100
Authorised . . . . .	..	102	† 102
For rounding—			
Charged . . . . .	—50	..	+50
Authorised . . . . .	150	..	—150
Surrenders or withdrawals within grant or appropriation—			
Charged—			
R. Gross . . . . .	23,935	23,935	..
R. Deductions . . . . .	9,785	9,785	..
			—9,785
Authorised—			
R. Gross . . . . .	2,29,01,507	2,29,01,507	..
R. Deductions . . . . .	—1,34,79,849	—1,34,79,849	..
			+1,34,79,849
<b>Totals—</b>			
Charged—			
Gross . . . . .	22,71,250	20,34,095	—2,37,155
Deductions . . . . .	—1,83,250	—1,75,835	+7,415
Net . . . . .	20,88,000	18,58,260	—2,29,740
Authorised—			
Gross . . . . .	13,24,34,350	10,67,07,063	—2,57,27,287
Deductions . . . . .	—3,09,63,350	—1,65,70,729	+1,43,92,621
Net . . . . .	10,14,71,000	9,01,36,334	—1,13,34,666

## REVIEW.

Charged savings were 11 per cent. of the authenticated appropriation against an excess of 40·4 per cent. in the previous year and occurred mainly under the sub-head A-1 (b) (vii) owing to entertainment of staff smaller than contemplated in connection with the Bengal Grain Collection Scheme. In the Authorised Section the savings were 11·2 per cent. of the grant as compared with 3·3 per cent. in the preceding year and occurred mainly under the sub-head A-1 (b) (xv) owing to decrease in loss on sale of subsidised food partly set off by increased cost for the expansion of the department of Civil Supplies—*vide* sub-head A-1 (b) (vii) (I). The savings in the final appropriation were 2·1 per cent. against 2·4 per cent. in the previous year.

2. A permit for about 100 tons of corrugated iron sheets was obtained by a Directorate of Government for carrying out repairs to certain storage godowns in the province. The terms of supply being cash payment on delivery, payment of the cost of materials amounting to Rs. 35,893 was made by Government. The sheets were, however, made over by the officer-in-charge of the despatches to a couple of private firms who utilised them for repairs to their own godowns. The cost of the sheets was subsequently recovered from them after a lapse of seven months. No interest was charged on the ground that the firms made payments immediately on presentation of the bills. The officer responsible was dismissed from Government service for other offences committed by him.

3. A loss of Rs. 7,151 being the cost of a lorry completely destroyed by the fall of a precipice over it, was written off by Government.

4. Out of a total loss of Rs. 3,831 incurred in relief centres run by 13 municipalities in a district, a sum of Rs. 2,608 was written off as irrecoverable, while the balance of Rs. 1,223 was ordered to be recovered from some of the municipalities concerned.

5. Sums of Rs. 5,855 and Rs. 94,672 being the irrecoverable values of A. R. P. equipments found short or lost in the different A. R. P. organisations during the year 1945-46 and during the period from April, 1946 to June, 1947 respectively were written off by Government and other competent authorities. The loss or shortage was not due to any defect in the system or negligence on the part of any Government official.

6. Stores valued at Rs. 2,049 were stolen from an A. R. P. Depot. The Deputy Superintendent was found partially responsible and a sum of Rs. 75 was ordered to be recovered from him as a penalty. The balance of Rs. 1,974 was written off under the sanction of competent authority.

7. A sum of Rs. 552 representing the value of unserviceable medicines stored in certain Evacuee Relief Camps in one district, was written off under the orders of the competent authority.

8. A local test-audit of the accounts of the Controller of Rationing, Calcutta and Industrial Area, for 1944-45, revealed the following irregularities:—

(1) *Deliveries from ration godowns*:—Quantities ordered for delivery were often written in Delivery Orders in figures only but not in words and frequent unattested corrections crept into these orders. The originals were not enclosed with the duplicates of cancelled delivery orders in a large number of cases. Sometimes original copies of delivery orders on production of which deliveries were made to the parties concerned were not available.

REVIEW—*contd.*

Written delivery orders were wanting in respect of large quantities of rice removed from godowns for remilling and of commodities transferred from one godown to another. Acknowledgments of the milling agents in respect of the former and the distribution statements in respect of the latter were not available.

(2) *Purchase of furniture and equipments for Government Stores, etc.*:—Audit of bills for the purchase of furniture and equipments of Government stores and also for some petty repairs involving a total sum exceeding Rs. 2·82 lakhs revealed the following irregularities :—

- (i) Advantages of competitive tenders were very often not availed of inasmuch as the purchases were made either on the basis of rates verbally agreed upon or settled on the basis of quotations invited from a select few out of a list of approved contractors :
- (ii) Higher tenders were accepted in some cases without recording any reasons or recording insufficient reasons for rejecting the lower tenders :
- (iii) Urgency of requirements, adduced in some instances as reason for the acceptance of higher rates, was not borne out by actual circumstances as the supplies were made and accepted without demur long after the stipulated date : Also
- (iv) Lower tenders were rejected in some cases for non-production of samples although the time allowed for the production of samples was in a large number of cases too short.

The following instances deserve special mention :—

- (a) 7,975 wooden platforms were ordered @ Rs. 9/4/- each. This rate was stated to be the lowest available but neither the notice calling for tenders nor the quotations received could be produced for inspection. It is significant that subsequently when a proposal to place a fresh order for another lot of 1,500 platforms at the same rate had been objected to, tenders were invited and a rate as low as Rs. 6/4/- per platform was obtained and accepted.
- (b) Orders for the supply of 506 time-pieces @ Rs. 29 each in preference to lower rates of Rs. 15 to Rs 26 each obtained in this connection were placed with a contractor on the 4th February, 1944 on condition that the supply should be completed within 7 days and that the contractor should furnish a guarantee for the clocks keeping correct time for one year. The contractor did not supply a single time-piece for over two months and only 411 clocks out of 506 were supplied by him within a period of six months from the date of placing the order. The bulk of the time-pieces supplied went out of order within a short time. No record was available to show that the guarantee given by the contractor was enforced.
- (c) 91 heavy weighing scales were purchased in August, 1944 @ Rs. 250 each. Quotations had been invited for 60 of them in July, 1944. The minimum quotation received was Rs. 160/8/- per scale ; but this was not accepted.
- (d) Quotations were invited for 500 small almirahs (Size  $2\frac{1}{2}' \times 2' \times 1\frac{1}{2}'$ ). The lowest rate available was Rs. 33/8/- each but the order for all the almirahs was placed with a contractor whose rate was Rs. 40 each without assigning any reasons for the non-acceptance of the lowest rate.

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REVIEW—*contd.*

(3) *Stock Account of furniture and equipments of Government Stores, etc.* :—The Stock Registers of furniture and fittings were never verified by any responsible officer since their start. As the closing balance of stocks were seldom worked out in the stock accounts for 1943-44 the opening balances shown in the accounts for 1944-45 were not susceptible of check. The balances shown in the stock book for 1944-45 were in many cases wrong as issues on several dates exceeded the available balance. The registers contained unauthorised correction and alterations of figures by over-writings.

Stocks purchased were not often entered in the stock registers though the bills for the purchases contained certificates of the stocks having been entered in these registers indicating that the stock certificates furnished in the bills were not always correct.

(4) *Cash collections from Government Stores* :—Daily collections from Government and Employees' stores were not always remitted to the Bank in full or in time with the result that collections sometimes amounting to several lakhs of rupees remained in the hands of the collecting agents for considerable periods.

(5) *Discrepancies in Stock Accounts of Government Stores* :—(a) The opening balances of the weekly returns of Government stores for 1943-44 showing receipts, issues and balances of different commodities did not in about 50 per cent. of the cases agree with the opening balances as per books maintained in the office of the Controller of Rationing. Similarly receipts of 1944-45 as shown in the weekly returns did not agree with those shown in the books maintained in the office of the Controller of Rationing.

(b) *Chalans* of sugar were occasionally tampered with the contents being generally erased and re-written. A check of weekly returns of Government stores also brought to light cases of fraud committed since April, 1945 mostly in sugar involving a total loss of Rs. 24,000. Had this check been exercised after the issue of the Inspection Report for 1943-44, the fraud would have come to light much earlier.

(6) *Disposal of charge reports* :—Up to March, 1945 a total number of 1,423 charge reports detailing deficiencies of stocks in Government stores were drawn up and gross liability amounting to Rs. 2,39,786 in respect of 538 reports only was assessed. Of this amount a sum of Rs. 65,853 was recoverable either from the defaulting shop managers or from the Insurance Companies while the balance of Rs. 1,73,933 was to be written off. Of the recoverable amount a sum of Rs. 4,724 only was realised up to July, 1946. A portion of the amount recoverable could have been realised from the Insurance Companies but for the defective terms of the policy by which the Companies were exempt from any liability in cases where the deficiencies occurred due to negligence of the policy holders (shop managers). The remaining 885 charge reports awaiting disposal covered a deficiency of stock worth Rs. 13,54,714.

(7) *Expenditure on repairs to private godowns, etc.* :—Almost all the 54 private godowns and many of the private premises rented for accommodation of Government stores were kept in repairs by Government since the dates of occupation, at a cost of Rs. 1,63,000. A sum of Rs. 21,000 was spent in 1944-45 in repairing one godown which was vacated in the following year.

REVIEW—*concl'd.*

An examination of work bills in respect of the above repair disclosed :—

- (a) that no departmental estimate was prepared and sanctioned by the competent authority for the work done by the contractor ;
- (b) that no measurement book was maintained to check the contractors' bills ;
- (c) that no completion certificate was obtained ;
- (d) that the work bills were paid on the basis of certificates furnished by a departmental officer who did not possess the requisite technical knowledge, although rules require that such bills should be paid only after being certified by an officer of the Communications and Works Department ;
- (e) that different rates were in some cases allowed in different bills for the same type of work ; and
- (f) that the rates allowed to the contractors were in some cases higher than those shown in the schedule of rates.

(8) *Stock Accounts of gunny bags* :—No Stock Account was kept of gunny bags received in, and disposed of, by each Government store and godown.

(9) *Cost of labour supplied to godowns* :—Three contractors were engaged for the supply of labour without calling for competitive tenders as required by the Financial Rules of Government. The total cost involved exceeded Rs. 8.39 lakhs.

## ANNEXURE.

(See sub-head A.-3.)

Details of the transactions for the year 1945-46 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	2,32,756	2,702	—1,35,031	—1,32,329	1,00,427

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



Wheat .	14,150	1-4-45 to 31-3-46.	274,654	2,541	291,345	12	8	36,41,812	2,85,331 (b)	563	263,914	32,98,925	27,431	12	8	3,42,888 (b) Includes 2,442 Mds. withdrawn under orders of the Civil Supplies Department.
Suji .	2,803	"	56,940	10	58,753	20	0	11,75,060	55,585	4	55,589	11,11,780	3,164	20	0	63,280
Salt .	2,323	"	372,238	193	374,754	7	8	28,10,655	3,70,340	49	370,389	27,77,918	4,365	7	8	32,738
Paddy	409	"	298	..	707	8	12	6,186	613	..	613	35,364	94	8	12	823
Dal .	2,717	"	10,862	46	13,625	15	0	2,04,375	12,721	904	13,625	2,04,375	..	..	..	..

CALCUTTA; }  
The 29th May, 1947.

K. M. DAS,  
*Inspector-in-Charge,  
Statistics and Accounts.*

J. M. RUSTOM FRAMNA,  
*Godown Superintendent,  
Storage and Transport.*

MAJOR E. J. ALLEN,  
*Deputy Controller of Rationing,  
Storage and Transport.*

## AUDIT CERTIFICATE.

The store accounts of Government Godowns under the Controller of Rationing, Calcutta and Industrial Area, for the year 1945-46 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, subject to the remarks contained in the audit comments.

CALCUTTA ;  
The 29th May, 1947.

}

S. K. DEY,  
Assistant Accounts Officer.

## AUDIT COMMENTS.

The closing stocks of commodities on 31st March, 1946 shown in the stock account were found to exclude the following stocks of deteriorated commodities considered unfit for human consumption :—

(i) Atta	.	.	.	.	.	8,453	Mds.
(ii) Wheat	.	.	.	.	.	1,244	,,
(iii) Bajra	.	.	.	.	.	4,283	,,
(iv) Flour	.	.	.	.	.	163	,,
(v) Suji	.	.	.	.	.	53	,,
(vi) Salt	.	.	.	.	.	57	,,
(vii) Sugar	.	.	.	.	.	149	,,

Items (i) to (iii)—These stocks include deteriorated stocks of 8,332 Mds. of Atta, 895 Mds. of Wheat and 4,283 Mds. of Bajra which were lying in godowns since the end of 1944-45 and were excluded from the stock account for that year also.

On the 26th April, 1946 the book balance of deteriorated Atta stood at 8,987 Mds. of which 1,770 Mds. was sold at Rs. 5-0-0, 6,158 Mds. at Rs. 7-12-0 per Md. and the remaining 1,059 Mds. was a shortage due to long storage. Out of 1,244 Mds. of Wheat, 1,017 Mds. was available for sale at Rs. 10-4-0 per Md., the remaining 227 Mds. being a shortage found at the time of sale.

In the case of 4,283 Mds. of Bajra 3,764 Mds. was sold at Rs. 6-8-0 per Md. and 519 Mds. was at the time of sale found short due to long storage.

Item (iv)—The stock of Flour rose from 163 Mds. to 254 Mds. on the 16th April, 1946 of which 147 Mds. was sold at Rs. 5-0-0, 32 Mds. at Rs. 7 per Md., and 14 Mds. was found short. The remaining 61 Mds. was in stock.



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Item (v)—This was destroyed in June, 1946 on the recommendation of the Civil Supplies Department.

Item (vi)—This was sold at Rs 3-8-0 per Md.

Item (vii)—This was sold to Establishments at slightly reduced rates.

The losses involved in these cases could not be calculated for want of necessary details. This should be worked out and written off under the order of competent authority.

2. The gains shown in Col. 5 represent excesses found on rebagging commodities originally received on 10 per cent. weightment. The losses in Col. 10 include deficiencies found on rebagging as also shortages due to deterioration, shrinkage, etc., and exclude losses in transit from godowns to Government Stores, which according to half-yearly statements submitted to Government amounted to 954 Mds.

3. The closing stock shown in Col. 13 were verified by Internal Audit.

*Stock Account of Government Stores (General) under the Controller of Rationing, Calcutta, for the year 1945-46.*

Particulars.	Opening Balance on 1st April, 1945.		Value at retail rate.		Receipt.		Value at retail rate.		Total (columns 2 and 4).		Value at retail rate.		Sale.		Value at retail rate.		Result of stock verification. Excess + Shortage—.		Verified balance as on 31st Mar., 1946.		Value at retail rate.	
	Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.		Quantity.	
1	2	3	4	5	6	7	8	9	10	11	12	13										
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Rice 'A'	.	.	27,535	6,88,375	27,535	6,88,375	27,427	6,86,675	—108	2,700	..	..										
Rice 'B'	.	72,354	2,226,193	3,45,34,534	2,298,547	3,57,10,286	2,149,813	3,34,79,276	—19,214	2,88,210	129,520	19,42,800										
Rice 'C'	.	.	29,290	2,92,900	29,290	29,290	29,163	2,91,630	—127	1,270	..	..										
Atta	.	25,016	710,358	88,79,475	735,374	91,92,175	711,936	88,99,200	—3,616	45,200	19,822	2,47,775										
Wholemeal Flour	.	12,228	407,174	55,98,642	419,402	57,66,777	403,780	55,51,975	—3,432	47,190	12,190	1,67,612										
Wheat	.	5,969	126,531	15,81,538	132,500	16,56,250	131,530	16,44,125	—941	11,763	29	362										
Sujee	.	1,294	38,397	7,67,940	39,691	7,93,820	37,840	7,56,800	—261	5,220	1,590	31,800										
Sugar	.	24,596	582,903	1,18,75,857	607,499	1,23,67,777	577,261	1,17,25,220	—7,346	1,56,102	22,892	4,86,455										
Salt	.	6,099	153,688	11,52,660	159,787	11,98,403	150,108	11,25,810	—1,175	8,813	8,504	63,780										
Dal	.	1,347	20,205	9,230	1,38,450	10,577	1,58,655	10,458	1,56,870	—117	1,755	2	30									
Paddy	.	12	120	283	2,830	295	2,950	269	2,690	—10	100	16	160									
White Flour	.	22	330	423	6,345	445	6,675	429	6,435	—16	240	..	..									

CALCUTTA ;	R. RAHMAN, Chief Accountant, Audit and Accounts.	B. N. GUPTA, Chief Auditor, Audit and Accounts.	A. SALAM, Technical Adviser, Audit and Accounts.
The 15th May, 1947.			

CALCUTTA;

R. RAHMAN,  
Chief Accountant,  
Audit and Accounts.

B. N. GUPTA,  
Chief Auditor,  
Audit and Accounts.

A. SALAM,  
Technical Adviser,  
Audit and Accounts.

The 15th May, 1947.

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**AUDIT CERTIFICATE.**

The Store Accounts of Government Stores (General) under the Controller of Rationing for the year 1945-46 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 subject to the remarks contained in the audit comments.

CALCUTTA,  
*The 21st May, 1947.*

} S. K. DEY,  
*Assistant Accounts Officer, Bengal.*

**AUDIT COMMENTS.**

The physical verification of stock conducted by the department disclosed the net deficit of stock valued at Rs. 5,68,563 as exhibited in Col. 11 of the accounts. As a result of investigation it was found that Rs. 21,778 would be recoverable either from the respective shop managers or the Insurance Company and Rs. 3,54,064 would have to be written off under sanction of competent authority. Out of the recoverable amount, a sum of Rs. 1,619 was realised up to the end of April, 1947. The fixation of responsibility in the remaining cases involving a sum of Rs. 1,92,721 is under consideration of the departmental authority.



## AUDIT CERTIFICATE.

The store accounts of Government Employees' Stores (Civil) under the Controller of Rationing for the year 1945-46 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 subject to the remarks contained in the audit comments.

CALCUTTA ;  
The 22nd May, 1947. }

S. K. DEY,  
*Assistant Accounts Officer, Bengal.*

## AUDIT COMMENTS.

The physical verification of stock disclosed a net deficit valued at Rs. 19,179 as exhibited in Col. 11 of the accounts. The loss has been calculated at the permit rate though assessment of the liabilities of shop managers in respect of the said loss, is made at the retail rate which is higher than the permit rate. The loss of stock calculated at the retail rate works out to Rs. 20,076. Out of this amount a sum of Rs. 225 was realised up to the end of April, 1947 and a sum of Rs. 157 is in course of recovery. A sum of Rs. 14,216 is proposed to be written off under sanction of competent authority and cases in which a sum of Rs. 4,778 is involved are awaiting disposal.



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AUDIT CERTIFICATE.

The store accounts of Government Employees' Stores (Police) under the Control of Rationing for the year 1945-46 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 subject to the remarks contained in the audit comments.

CALCUTTA ;  
The 22nd May, 1947. }

S. K. DEY,  
Assistant Accounts Officer, Bengal.

## AUDIT COMMENTS.

Loss of about Rs. 13,494 found at the physical verification of stock as exhibited in Col. 11 of the accounts has been calculated at the permit rate though assessment of the liabilities of the shop managers in respect of the said loss, is made at the retail rate which is higher than the permit rate. The loss of stock calculated at the retail rate works out to about Rs. 17,050. Out of the amount a sum of Rs. 71 was realised up to the end of April, 1947, and a sum of Rs. 3,402 is in course of recovery ; Rs. 13,577 is proposed to be written off under the sanction of competent authority.

272      **Appropriation No. 8.—Charges on account of Motor Vehicles Acts—Charged.**

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

**Appropriation No. 10.—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 . . . . .	8,66,000	8,63,863	+2,863
B.—Navigation Embankment and Drainage works	8,24,000	8,66,488	+42,488

*Col. 4—See note under D1 (a)—Col. 4 of Grant No. 12 (Page 69).*

Total . . . . .	16,90,000	17,35,351	+45,351
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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. 12 on page 69.)

The interest for the year 1945-46 was calculated at the rate of 4 per cent. per annum.



**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the War, 1939.** 273

**See also the Audit Report.**

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

**Major Head "85-A.—Capital Outlay on Pro-  
vincial Schemes connected with the War, 1939"**

**A.—GRAIN PURCHASE SCHEME—**

A.-(1).—Cost of purchase of grain— Rs.

O. . . . . 55,91,20,000	42,47,34,000	40,87,51,606	—1,59,82,394
R. . . . . —14,43,86,000			

Cols. 1 and 4.—Smaller procurement of food grains other than wheat (Rs. 16,44,82,000) partly  
set off by larger procurement of wheat and wheat products (Rs. 2,02,86,000). A

A.-2.—Advances—

Charged . . . . .	3,20,000	3,45,339	+25,339
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Authorised—

O. . . . . 2,03,68,000	1,28,68,000	1,26,72,886	—1,95,114
R. . . . . —75,00,000			

Col. 1.—Change in accounting procedure of the cost of direct purchases by Government.

A.-(3)—Suspense—

(a) Credit—

Charged . . . . .	—6,40,000	—4,72,430	+1,67,570
-------------------	-----------	-----------	-----------

Col. 4.—Less adjustment owing to non-exhibition or incorret exhibition of figures in treasury  
schedules under a misapprehension.

Authorised—

O. . . . . —1,56,78,000	—1,88,68,000	—3,33,35,649	—1,44,67,649
R. . . . . —31,90,000			

Col. 1.—Great volume and complexity of trading transactions rendered closer estimate  
impossible. Col. 4.—Mainly for (i) the reason stated under Col. 1 (Rs. 82,52,595), (ii) arrear  
adjustments (Rs. 13,69,330) and (iii) transactions in respect of supply of food stuff to Police  
Force being more than anticipated (Rs. 31,93,011).

(b) Debit—

Charged . . . . .	6,40,000	2,02,811	—4,37,189
-------------------	----------	----------	-----------

Col. 4.—See note under A. 3(a)—Charged—Col. 4.

Authorised—

O. . . . . 1,56,78,000	1,88,68,000	3,07,28,521	+1,18,60,521
R. . . . . 31,90,000			

Col. 1.—See note under A.-3 (a)—Col. 1—Authorised. Col. 4.—(i) Same as under A.-3(a)—  
Col. 1.—Authorised (Rs. 80,51,192), (ii) adjustment of outstanding debits (Rs. 16,22,846) and  
(iii) increased charges for the reason stated in item (iii) under A.-(3) (a)—Col. 4.—Authorised  
(Rs. 18,70,943).

274 Grant No. 85.—Capital Outlay on Provincial Schemes connected with the War, 1939—*contd.*

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

Major Head "85.—A—Capital Outlay on Provincial Schemes connected with the War, 1939"  
—*contd.*

A.—GRAIN PURCHASE SCHEME—*contd.*

A.-(4)—*Deduct*—Receipts and Recoveries on Capital Account—

(a) Repayment of advances—

Charged . . . . . —3,20,000 —50,078 +2,69,922

Col. 4.—Same as under A.-3 (a)—Charged—Col. 4.

Authorised—

Rs.

O.	. . . . .	—1,03,68,000	}	—1,23,68,000	—32,41,556	+91,26,444
R.	. . . . .	—20,00,000				

Col. 1.—Same as under A.-(3) (a)—Col. 1.—Authorised. Col. 4.—(i) The reason stated under A.-3 (a).—Col. 1.—Authorised (Rs. 44,65,735) and (ii) non-adjustment of the loss involved in the transactions for supply of food-stuff to Police Force (Rs. 44,34,752).

(b) Other receipts—

O.	. . . . .	—11,12,41,000	}	—13,42,00,000	—14,07,77,268	—65,77,268
R.	. . . . .	—2,29,59,000				

Col. 1.—Sale-proceeds were more than anticipated.

(c) Sale proceeds of rice under the new procurement scheme—

O.	. . . . .	—24,43,37,000	}	—29,25,00,000	—32,43,02,803	—4,23,02,803
R.	. . . . .	—4,81,63,000				

Cols. 1 and 4.—Sale-proceeds were more than anticipated.

A.-(5).—*Deduct*—Capital expenditure financed from ordinary revenue—

O.	. . . . .	—5,95,33,000	}	—2,46,43,000	—2,25,01,682	+21,41,318
R.	. . . . .	3,48,90,000				

Col. 1.—Loss was smaller due to less procurement of food grains at favourable rates and less damage thereto owing to better storage and regular inspection. Col. 4.—Same reason as under A.-(4) (a)—Authorised—Col. 4.—Item (ii).

A.-(6)—*Deduct*—Recoveries from other Governments—

O.	. . . . .	—10,00,000	}	—5,00,000	—12,39,424	—7,39,424
R.	. . . . .	5,00,000				

Cols. 1 and 4.—See note under A.-(3) (a)—Authorised—Col. 1.

**Grant No. 36.—Capital Outlay on Provincial Schemes connected With the War, 1939—*contd.*** 275

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head " 85.-A.—Capital Outlay on Provincial Schemes connected with the War, 1939 "</b>			
<b>—<i>contd.</i></b>			
<b>B.—PURCHASE AND DISTRIBUTION OF STANDARD CLOTH—</b>			
B.-(1)—Cost price of standard cloth received from the Central Government—	4,37,50,000	4,66,91,541	+ 29,41,541
Col. 4.—Larger procurement of standard cloth than anticipated.			
B.-(2).—Local freight, loss, etc.—	Rs.		
O. . . . . 6,56,000 }	90,000	57,810	—32,190
R. . . . . —5,66,000 }			
Col. 1.—Non-payment of charges to handling agents (Rs. 5,16,000). Col. 4.—Smaller expenditure on freight charges than anticipated.			
B.-(3)—Departmental handling and storing charges—			
O. . . . . 44,000 }	..	..	..
R. . . . . —44,000 }			
Col. 1.—Handling of standard cloth by departmental agents did not occur in any area.			
B.-(4)— <i>Deduct</i> —Receipts and Recoveries on Capital Account—			
O. . . . . —4,44,50,000 }	—5,22,31,000	—4,60,42,474	+ 41,88,526
R. . . . . —77,81,000 }			
Col. 1.—Anticipation of larger sale-proceeds. Col. 4.—Stock of standard cloth sent to mofussil could not be disposed of.			
<b>C.—OTHER MISCELLANEOUS SCHEMES—</b>			
C.-(1).—Cost of purchase—			
Charged . . . . .	72,000	—38,295	—1,10,295
Col. 4.—(i) Figures of loss on sale of food-stuff were not communicated by Government for adjustment (Rs. 72,000) and (ii) rectification of the adjustment made on erroneous details in 1944-45 (Rs. 38,295).			
Authorised—			
O. . . . . 8,52,57,000 }	7,54,00,000	7,65,82,594	+ 11,82,594
R. . . . . —98,57,000 }			
Col. 1.—Less procurement of sugar.			
C.-(2).—Advances—			
Charged . . . . .	1,50,000	—1,92,000	—3,42,000
Col. 4.—(i) Rectification of an adjustment made on erroneous details in 1944-45 (Rs. 2,14,000) and (ii) purchases were managed out of funds in the P. L. Account (Rs. 1,28,000).			

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Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess + Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
<b>Major Head "85-A.—Capital Outlay on Provincial Schemes connected with the War, 1939"</b>			
<i>—contd.</i>			
<b>C.—OTHER MISCELLANEOUS SCHEMES—<i>concl'd.</i></b>			
<b>C.-(3)—Suspense—</b>			
<b>(a)—Credit—</b>			
<i>Charged</i> . . . . .	—2,28,000	—3,81,093	—1,53,093
Col. 4.—Figures relating to transactions under this head were either not shown or incorrectly exhibited in treasury schedules and were accordingly not adjusted, the account figure in Col. 3 being an arrear adjustment.			
<b>(b)—Debit—</b>			
<i>Charged—</i>	Rs.		
<i>O.</i> . . . . .	2,28,000	3,08,000	1,71,296
<i>S.</i> . . . . .	80,000		
			—1,36,704
Col. 1.—Larger outlay on the procurement of cloth and yarn for sale to the public in the Chittagong Hill Tracts. Col. 4.—See note under C.(3) (a)—Charged—Col. 4.			
<b>C.-(4).—Deduct—Receipts and Recoveries on Capital Account—</b>			
<b>(a)—Repayment of advances—</b>			
<i>Charged</i> . . . . .	—1,30,000	..	+ 1,30,000
Col. 4.—See note under C.(2)—Charged—Col. 4.—item (ii).			
<b>(b)—Other receipts—</b>			
<i>O.</i> . . . . .	—7,56,79,000	—7,14,15,000	—8,41,38,724
<i>R.</i> . . . . .	42,64,000		
			—1,27,23,724
Col. 4.—Larger sale proceeds than anticipated.			
<b>C.-(5)—Deduct—Capital expenditure financed from ordinary revenue—</b>			
<i>Charged</i> . . . . .	—72,000	..	+ 72,000
Col. 4.—See note under C.-(1)—Charged—Col. 4.—item (i).			
<b>Authorised—</b>			
<i>R.</i> . . . . .	—19,000	—19,000	—19,000
Col. 1.—Provision for adjustment of the write-off of the loss of sugar in transit.			
<b>D.—CONSTRUCTION OF BOATS—</b>			
<b>D.-(1).—Cost of Construction—</b>			
<i>O.</i> . . . . .	4,64,05,000	1,51,00,000	1,57,14,743
<i>R.</i> . . . . .	—3,13,05,000		
			+ 6,14,743
Col. 1.—Construction of boats was less than what was contemplated vide paragraph 4 of the review. Col. 4.—Larger payment of compensation on cancellation of contracts.			

**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the War, 1939—*contd.*** 277

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
<b>Major Head "85.-A—Capital Outlay on Provincial Schemes connected with the War, 1939"</b> <i>—contd.</i>	Rs.	Rs.	Rs.
<b>D. CONSTRUCTION OF BOATS—<i>contd.</i></b>			
D.-2(a)—Advances for timbers supplied to contractors—			
Rs.			
O. . . . . 35,000	20,67,090	3,75,384	—16,91,616
R. . . . . 20,32,000			
Cols. 1 and 4.—Outstanding debits for supply of timber were not raised during the year.			
D.-2(b)—Advances for tarstil paint supplied to contractors—			
R. . . . . 58,000	58,000	47,937	—10,963
Col. 1.—Post-budget decision to grant advances to contractors. Col. 4.—Provision not utilised in full on cancellation of certain contracts late in the year.			
D.-3)—Establishment—			
D-(3) (i).—Pay of officers—			
O. . . . . 34,000	24,000	18,193	—5,807
R. . . . . —10,000			
Cols. 1 and 4.—Reduction of staff was more rapid.			
D-(3) (ii)—Pay of Establishment—			
O. . . . . 83,81,000	30,22,000	29,75,142	—46,858
R. . . . . —53,59,000			
Col. 1.—A skeleton crew was maintained after a heavy reduction consequent on boats remaining idle after delivery.			
D. (3) (iii)—Allowances, honoraria, etc.—			
O. . . . . 37,000	89,000	83,673	—5,327
R. . . . . 52,000			
Col. 1.—Increased inspecting and touring staff, introduction of house-rent allowance and enhanced dearness allowance.			
D-(3) (iv)—Contingencies—			
O. . . . . 24,000	2,35,000	68,990	—1,66,010
R. . . . . 2,11,000			
Cols. 1 and 4.—Anticipated increase in charges on load-test and travelling expenses was checked due to heavy reduction of crew.			
D-(4)— <i>Deduct</i> —Receipts and Recoveries on Capital Accounts—			
D-(4) (a)—Timber supplied to Contractors—			
O. . . . . —35,000	—11,29,000	—10,74,539	4,54,461
R. . . . . —10,94,000			
Col. 1.—Larger recoveries consequent on larger supply of timber for construction of boats.			

278 Grant No. 36.—Capital Outlay on Provincial Schemes connected with the War, 1939—*contd.*

Major Head and Sub-head.	Final Grant or Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
Major Head "35-A.—Capital outlay on Provincial Schemes connected with the War, 1939— <i>concl.</i>	Rs.	Rs.	Rs.
D. CONSTRUCTION OF BOATS— <i>concl.</i>			
D.-(4) (b)—Repayment of advances for Tarstil paint supplied to contractors—			
Rs.			
R. . . . . —38,000	—38,000	—67,814	—29,814
Col. 1.—Post-budget decision to grant advances to contractors for tarstil paint. Col. 4.—Recoveries of advances were more than anticipated.			
D.-(4) (c)—Sale-proceeds of boats—			
R. . . . . —2,84,000	—2,84,000	—1,12,064	+1,71,936
Col. 1.—Post-budget decision for the disposal of boats by sale— <i>vide</i> para. 4 of the review. Col. 4.—Smaller disposal of boats than anticipated at the time of framing the net grant.			
D.-(4) (d)—Other receipts—			
R. . . . . —2,500	—2,500	—2,382	+118
Col. 1.—Sale-proceeds of timber.			
D.-(5)—Deduct—Capital expenditure financed from ordinary revenue—			
R. . . . . —17,34,000	—17,34,000	—17,34,000	..
Col. 1.—Provision to meet loss on sale of boats.			
Surrenders or withdrawals within grant or appropriation—			
Authorised—			
R. Gross. . . . . 19,66,74,000	19,66,74,000	..	—19,66,74,000
R. Deductions . . . . . 4,44,20,500	4,44,20,500	..	—4,44,20,500
Totals—			
Charged—			
Gross . . . . . 6,22,000	—3,64,372	—9,86,372	
Deductions . . . . . —5,22,000	—50,078	+4,71,922	
Net . . . . . 1,00,000	—4,14,450	—5,14,450	
Authorised—			
Gross . . . . . 77,41,11,000	56,14,32,471	—21,26,78,529	
Deductions . . . . . —54,66,43,000	—63,77,53,730	—9,11,10,730	
Net . . . . . 22,74,68,000	—7,63,21,259	—30,37,89,259	

# REVIEW.

Charged savings of 514·4 per cent. of the authenticated appropriation were contributed by sub-heads A(3) (b) and C(3) (a) and (b)—Charged, as adjustment of transactions in the Chittagong Hill Tracts in connection with the Paddy Purchase scheme and supply of food-stuff and other commodities at concession rates could not be effected properly or in time owing to non-exhibition of figures in the treasury schedules. In the authorised section the savings were 133·6 per cent. of the original appropriation as compared with 101·9 per cent. in the previous year and occurred mainly under sub-heads A(1), A(4) (c) and D (1) as the procurement of foodgrains were smaller than contemplated and the construction of boats did not keep pace with the original programme which was subsequently stopped. Moreover the sale proceeds of food-grains were greater than anticipated and contributed to the saving of 460·1 per cent. of the modified grant.

2. The general defects noticed in paragraph 4 of the review under Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939, at pages 219-220 of the Appropriation Accounts for 1943-44, continued during the period under review. The following additional points call for notice :—

- (i) No cash book was maintained in a sub-division.
- (ii) As pointed out in para. 2 (viii) of the review under Grant No. 35 at page 250 of the Appropriation Accounts for 1944-45, advances of large amounts sometimes rising up to Rs. 2 crores were retained by the Chief Agents for considerably long periods during 1945-46 indicating that premature and unnecessary advances were made during this year also.
- (iii) The physical verification of stock was not done during 1944-45 also. The balance as per stock accounts had, therefore, no correlation with the actual stock position.

Receipts of stocks as entered in the railway receipt register or in the invoices were sometimes not traceable in the stock registers maintained in mufassil offices.

In respect of stocks despatched to and from Calcutta and from one district to another, no centralised stock accounts had been maintained by the Directorate. Since the store accounts as maintained in the districts and sub-divisions were far from being complete and satisfactory it was not possible to ascertain therefrom the total quantities of foodgrains, etc., actually sent to a particular area during a specified period and if they were received intact by the consignees.

- (iv) The loss suffered by Government on account of defective storage, rushing of supplies to places where there was no demand, inadequate arrangement for proper distribution and purchase of inferior stock, was neither reported to the Accountant-General as required by recognised Financial Rules nor written off under sanction of competent authority.
- (v) In a very large number of cases the weights of food-grains recorded on railway receipts and invoices were not linked up with those acknowledged by the consignees with the result that shortages in transit could not be ascertained in all cases. A test check of the deliveries made by two chief agents in respect of two districts during one month showed that shortages in transit ranged between 5·3 and 15·4 per cent. Shortages in transit in respect of consignments of rice sent from the Punjab and the Rewa State varied between 3 and 17 per cent. In res-

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pect of consignments of wheat and barley, the shortages reported by the clearing agents in Calcutta generally varied between 2 and 13·9 per cent. In the case of a consignment of barley the shortage was 49 per cent. In another case, out of 29,087 mds. of flour supplied from overseas only 23,867 mds. were acknowledged by the stockists, the shortage being 17·9 per cent. No acknowledgments were received from the consignees in respect of 53,211 mds. of wheat products despatched from the Punjab in April and May, 1944. Shortages in transit in respect of gram and pulses consigned from outside the Province were between 6 and 37 per cent.

Quantities of wheat sent to flour mills were also found short on delivery. This was said to have been due to the fact that wheat was issued from the storing agents' godowns at Calcutta on the basis of 10 per cent. weighment at the agents' godowns while the mills made payment on a cent per cent. weighment in their godowns. The shortages varied from 2 to 32 per cent. resulting in heavy loss to Government.

The permissible shortage of food grains in transit by boat was 2 per cent. the boat contractor carrying the foodgrains being liable for any shortage in excess of this limit. In a very large number of cases this limit had been exceeded. But in the majority of such cases no amount was recovered from the contractors on account of shortages over 2 per cent. nor was any reason recorded for waiving the recovery. The value of rice and paddy thus found short in transit during five months in 1944-45 worked up to Rs. 3,16,210. In respect of a consignment of 6,499 mds. of atta sent by boat to a sub-division from Calcutta the consignee acknowledged 4,000 mds. only, the shortage being 2,499 mds. or 38·4 per cent.

- (vi) As pointed out in para. 2(xi) at page 251 of the Appropriation Accounts for 1944-45, large quantities of foodgrains were removed to Botanical Garden for which no stock accounts were kept. A large portion of the stuff deteriorated due to defective storing. A report of the Storage Directorate revealed that 51,350 mds. of foodgrains worth Rs. 537 lakhs were destroyed. 10,000 mds. of bad pulses unfit for human consumption were sold from the stocks at Royal Botanical Garden at Rs. 3 per md. resulting in a loss of about Rs. 90 thousand. The loss due to the sale of deteriorated bajra, joar and maize lying with the stockists and in the Botanical Garden at reduced prices amounted to about Rs. 10·2 lakhs. 71,135 mds. of flour from the Punjab lying undisposed of with the Storing Agents at Calcutta were sold at reduced rates resulting in a loss of about Rs. 4·61 lakhs. 8,289 mds. out of a total quantity of 75,039 mds. of bad atta lying with the storing agents were also sold at reduced rates. The disposal of the balance of 66,750 mds. of atta was not traceable. The disposal of another quantity of 40,961 mds. of Punjab flour lying at the Salkea salt gola could not also be traced.

In the absence of proper accounts of stocks the extent of total loss due to deterioration of foodgrains at the Royal Botanical garden and in the stockists' godowns could not be ascertained.

The reports received from the districts showed that 139,619 mds. of foodgrains were sold at nominal rates and 25,572 mds. were destroyed. The total loss to Government was about Rs. 6·66 lakhs. Deteriorated stocks sold at reduced prices in a sub-division accounted for a loss of more than Rs. 1·86 lakhs.



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There was nothing to show that the officer, classifying the stocks as deteriorated was actually competent to do so. In fact 3,000 mds. of wheat declared as badly deteriorated and unfit for human consumption and sold at a reduced rate of Rs. 3-4-0 per maund to a starch manufacturer subsequently turned out to be millable according to the opinion given by the wheat expert of a certain Chamber of Commerce. But the sale was allowed to stand.

No tenders were apparently called for the sale of stocks at reduced prices.

In one instance 2,000 mds. of bad flour were sold at Rs. 4-1-2 per maund although a higher rate of Rs. 7 per md. was offered by a party. In another case 11,568 mds. of flour were sold to a party at Rs. 4-0-9 per md. although offers were received for 4,260 mds. and 1,577 mds. out of the same quantity at Rs. 7-12-0 and Rs. 5-8-0 per maund respectively. The transaction thus resulted in a net avoidable loss of Rs. 18,057-8-0 to Government.

- (vii) (a) Due to the procedure of obtaining deliveries from the Railway stations on furnishing indemnity bonds as stated in para. 2 (i) of the review under Grant No. 35.—Capital Outlay on Provincial Schemes connected with the War, 1939, at page 249 of the Appropriation Accounts for 1944-45, the whereabouts of the consignments of large quantities of foodgrains could not be located. In one instance, wheat worth Rs. 2.46 lakhs from certain Indian States was delivered to parties that could not be traced out.
- (b) A Chief Agent's account disclosed that the suppliers of rice included in their bills a brokerage of six pies per md. This was inadmissible. The brokerage so paid amounted to Rs. 3,119 during a couple of months, *viz.*, June and July, 1944.
- (c) Due to detention of boats at loading and unloading points and non-removal of foodgrains in time from railway godowns and for lack of co-ordination between the Procurement and Movement Branches large amounts were paid as demurrage and wharfage charges. In a particular case 19,841 mds. of paddy brought to a railway station remained undisposed of for a period ranging between 53 and 70 days and as a result Rs. 18,958-0-0 was paid in the shape of wharfage charges.
- (d) In a large number of cases claims on the basis of short certificates furnished by the railways were not preferred within the prescribed time-limit. The total claim which thus became time-barred in respect of rice and paddy amounted to Rs. 35,587-0-0 and in respect of wheat and wheat products to Rs. 33,395. In several other cases the total claim which amounted to Rs. 1,02,161-10-0 was not entertained by the railways as the foodgrains were booked at owner's risk.
- (e) A committee appointed by Government expressed an opinion that profit to the millers in respect of their grinding operation, should not be less than 10 per cent. of the Capital employed. The Directorate on the basis of the above recommendation got the books of three mills for the 1st half year of 1944 examined and found that in the case of two mills the profits fell short of 10 per cent. of invested Capital by Rs. 61,467 and Rs. 46,652 respectively while in the case of third the profit exceeded the 10 per cent. limit by Rs. 83,949. The amounts by which the profit fell short of 10 per cent. of Capital were paid to the

REVIEW—*contd.*

two mills in March, 1945, but the third mill refused to make a refund of the excess profit made. In the absence of an agreement about pooling of the profits by all the mills the payments to the two mills were not in order.

(f) *Standard Cloth*.—The accounts of standard cloth for 1944-45 was not compiled and submitted for audit.

(g) The wholesale bazar price of salt for Calcutta and its suburbs was raised from Rs. 5-9-0 to Rs. 5-14-0 per md. (without gunny bags) with effect from the 3rd May, 1944, but the sale was continued at the lower rate after this date resulting in a loss of about Rs. 46 thousand.

3.(a) In central audit, it has not been possible to pass finally all the charges incurred in connection with the State Trading Schemes, and the amounts noted below had to be kept under objection for want of particulars and other relevant information :—

In thousands of Rupees.

Opening balance on 1st April, 1945.	Amounts placed under objection during the year.	Total.	Amount finally admitted during the year.	Balance outstanding at the end of the year.
1	2	3	4	5
<b>CASH PAYMENTS.</b>				
45,61,05	93,13,19	1,38,74,24	64,82,40	73,91,84 (Rs. 3,64,17 relate to the year 1943-44 and Rs. 2,36,41 to 1944-45. The balance relates to 1945-46).
<b>BOOK DEBITS.</b>				
21,21,20	11,56,94	32,78,14	3,59,91	29,18,23 (Rs. 11,68,00 relate to 1943-44, Rs. 7,48,82 relate to 1944-45. The balance relates to 1945-46).

(b) The major portion of amount shown under Cash Payment is outstanding for non-return of audit query statements with necessary replies by the departmental disbursing officers.

(c) The outstanding balance under Book Debits is mainly due to non-receipt of acceptance of the debit by the Provincial Government and/or want of certificate of entry into the stock register.

4. The scheme for the construction of country boats was initiated in October, 1944 and Government entered into agreement with about 150 contractors who were to construct 10,927 boats at an estimated cost of Rs. 6,56,47,150. This agreement was defective and was made more so by faulty administration and issue of instructions from time to time altering the designs and specifications of the boats, etc. The following points in this connection call for notice :—

(i) The boats were to be constructed with Sal wood two seasons old. As Sal wood was not available Government approved the use of Bija Sal, Dhaman, Asna, Siris, Jaman, Lendi, Bakri, Arjun, Sundri, Babul, Kathal, Jarul and Garjan, the cost of all of which was lower than that

REVIEW—*contd.*

- of Sal. The price of boats made of wood other than Sal was not, however, reduced and the contractors got payments at rates fixed for boats made of Sal wood.
- (ii) A large number of boats having less than the stipulated carrying capacity was accepted without any proportionate reduction in the contract price. Some of them were not even constructed in accordance with the drawings thereby affecting their mobility in water. Boats in unfinished state were, in a large number of cases, accepted and allowed to be completed after acceptance.
  - (iii) Liquidated damages at 2 per cent. of the value of the undelivered boats were not enforced for the failure to deliver the boats within the stipulated time.
  - (iv) The cost of load test of boats was paid by Government from January 1946, earlier charges being borne by the contractors. Load test was applied only to 30 per cent. of the boats resulting in the acceptance of a large number of defective boats.
  - (v) The contractors were responsible for remedying at their own cost any manufacturing defects and for replacing defective and bad materials noticed in the boats within a period of two months from the date of delivery but these repairs were done at Government cost. Cases were noticed in which boats certified as of good workmanship and accepted as such were found to have sunk shortly (a few days in some cases) after the dates of delivery. In one case boats of poor condition which normally would not have been accepted were accepted under orders of the higher authorities.
  - (vi) In May, 1945, orders were issued not to lay any further keel and in October, 1945, the construction of boats which were in early stages of construction were suspended. The scheme was subsequently wound up. The orders for 5,611 boats of a total value of Rs. 4,04,06,100 were cancelled and compensation was sanctioned for loss of profit, etc. The total amount of compensation so far sanctioned amounted to Rs. 27,98,700 against Rs. 26,40,200 paid up to April, 1947.
  - (vii) The total number of boats received up to 8th August, 1946 was 4,746 (including 3 boats purchased by the Deputy Director of Movements, Dacca) out of which 19 were sold to the Military Department at a profit of 25 per cent., 5 by auction at 50 per cent. of the cost prices and 62 were sold by negotiation at prices substantially below the cost prices. 77 boats were lost due to fire and other causes. 4,583 boats still remained undisposed of even though their sale was sufficiently advertised. The cost of advertisement in this connection was more than Rs. 16,000. Subsequent reduction of the price to 10 per cent. of the cost price or even to 5 per cent. or less did not attract buyers.
  - (viii) In terms of the contract the boats were to be delivered at the cost of the contractors on the river at destinations to be intimated by Government. The places of delivery were not selected for a considerable period and boats were taken over at the boatyards of the contractors

REVIEW—*contd.*

from October, 1944 to September, 1945 by sending the crew mostly from Calcutta to the contractors' places, who brought the boats to the Reception Centre at Calcutta involving the Government in payment of large amounts to the crew on account of their pay and allowances. Further the pay of the crew appointed for the purpose was to run from the dates they took charges of the respective boats. No register was however, maintained showing the dates on which the crew of a boat were appointed. In 668 cases out of the total number of 4,746 boats received, it was found that the crew were appointed several days and in some cases several months before the actual dates of delivery of the boats resulting in an overpayment of Rs. 1,21,767.

- (ix) Since the beginning of the year 1946-47 Rs. 1,32,396 has been sanctioned for repair of 314 newly constructed boats lying at different stations on the basis of the theory that country boats require repairs once in 6 months. From October, 1946, Government have entrusted the maintenance, upkeep, etc., of the Government boats to two firms upon payment of remuneration mutually agreed upon and up to April, 1947, Rs. 1,66,773 had been paid to the firms.
- (x) The acquittance rolls for the months of February, March and April, 1946, of the crew of a Boat Reception Centre were signed in Hindi. The signature of the payees appeared to be mostly of the same type and strikingly of similar handwriting. In some cases the same person signed the acquittances in different months in different characters, i.e., sometimes in Hindi and sometimes in Bengali while on other occasions in Urdu.
- (xi) A sum of Rs. 4,32,633 being the value of 77 boats lost due to accident and as a result of fire, was written off by Government. 66 of these boats were destroyed by a fire which broke out at a Boat Reception Centre on the 8th March, 1946. These boats were valued at Rs. 3,88,637.

The reports of the Departmental and Police Officers indicate that the effect of the fire would not have been so disastrous but for the following factors, viz. :—

(a) The crew had neither the requisite appliances nor the training for fire fighting.

(b) At the time of the accident, the majority of them were absent without permission.

(c) The men actually present were negligent in tackling the fire.

Government decided that no disciplinary action against anybody was called for ; and that the crew should not henceforth light any fire on a boat, whether for cooking or other purposes.

- (xii) Government paid an advance of Rs. 4,17,085 to an appointed Agent at Bombay for the purchase of 11 country crafts known as *dhow*s. Five *dhow*s, however, were actually purchased out of the advance at a total cost of Rs. 1,74,729, five more were received from the Government of India, for which a total debit for Rs. 2,22,454 is awaited. The *dhow*s

REVIEW—*concl'd.*

were loaded with boat building timber for transport to Bengal ; but as it was found that they could not safely ply in the Bay of Bengal they were taken back to Bombay. Eventually, it was decided to dispose of them. The 5 *dhow*s received from the Central Government were sold for Rs. 1,10,500 and of the five others, four were sold for Rs. 61,500. Thus, the sale proceeds of the 9 *dhow*s came to a total of Rs. 1,72,000. As against this, the total amount spent by the Agent for the purchase and maintenance of the *dhow*s upto the 30th November, 1946 worked to Rs. 3,45,381. If to this be added the debit for Rs. 2,22,454 from the Central Government the total cost to end of November, 1946 comes to Rs. 5,67,835. The details of the expenditure on maintenance, etc., incurred thereafter are still awaited in respect of 1 *dhow* not yet sold and also regarding one out of nine *dhow*s that was sold after November, 1946, *viz.*, in March, 1947. It is not, therefore, possible at this stage to assess the final loss to Government.

- (xiii) One of the boat building contractors was appointed handling agent for the handling and storing of timber received at the Salimar Depôt. No tender was invited for this appointment nor was any written agreement entered into with the contractor for the work undertaken by him. The rate was fixed at Rs. 28-2-0 per ton of timber handled by him. The prevailing rate at that time was Rs. 8 to Rs. 10 per ton. Due to some doubts having arisen about the propriety of the rate fixed the question was re-opened and eventually a sum of Rs. 82,000 was paid to the contractor in full settlement of his claim, the rate allowed being Rs. 15-1-0 per ton. On the basis of the maximum rate of Rs. 10 per ton recommended by the Timber Directorate an avoidable expenditure of Rs. 37,490 was incurred.
- (xiv) A sum of Rs. 17,34,000 being the estimated loss on the boat construction scheme during 1945-46 has been provisionally written back from the Capital to Revenue Accounts. The data on which this figure was arrived at were not, however, available. Another loss of Rs. 29,76,000 has also been reported for adjustment in 1946-47. A profit and loss account has been called for but not received.

*Running Account of Capital Outlay on Schemes connected with the War, 1939 for 1945-46.*

Name of Scheme.	1	Expenditure to end of Previous year.		Expenditure during the year.		Total Expenditure.		Recoveries to end of previous year.		Recoveries during the year.		Total Recoveries.		Net Result (4—7). Net Expenditure (+) Excess recoveries (—).	
		2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Grain Purchase Schemes . . . . .		92,09,87,176	41,88,93,084	133,98,80,260	69,24,36,130	50,26,12,811	1,19,50,48,941	+14,48,31,319							
B. Purchase and Distribution of Standard Cloth . . . . .		8,66,55,396	4,67,49,351	13,34,04,747	6,90,49,101	4,80,42,474	11,70,91,575	+1,63,13,172							
C. Other Miscellaneous Schemes . . . . .		8,99,64,581	7,61,42,502	16,61,07,083	6,81,64,125	8,41,57,724	15,23,21,849	+1,37,85,234							
D. Construction of Boats . . . . .		14,50,137	1,92,83,162	2,07,33,299	..	29,90,799	29,90,799	+1,77,42,500							
<b>Total</b> . . . . .		109,90,57,290	56,10,68,099	166,01,25,389	82,96,49,356	63,78,03,808	146,74,53,164	+19,26,72,225							

**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the war, 1939—contd.** 287

*Summarised Personal Ledger Account for the year 1945-46.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With-drawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes.						
	1. Food Grains Purchasing Officer, Bengal.	3,71,06,488	3,50,714	3,74,57,202	2,40,553	3,72,16,649
	2. Controller of Wheat and Wheat products.	86,23,392	..	86,23,392	..	86,23,392
	3. A. R. P. Controller, 24-Parganas.	—1,45,445	2,80,775	1,35,330	1,31,742	3,588
	4. A. R. P. Controller, Howrah.	—18,25,410	12,33,137	—5,92,273	2,39,308	—8,31,581 (c)
	5. A. R. P. Controller, Hooghly.	—4,33,873	352	—4,33,521	25,833	—4,59,354 (c)
	6. A. R. P. Controller, Feni.	—798	10,636	9,838	26,920	—17,082 (c)
	7. A. R. P. Controller, Chittagong.	—3,45,065	3,77,206	32,141	86,568	—54,427 (c)
	8. A. R. P. Controller, Comilla.	8,769	45,708	54,477	50,209	4,268
	9. A. R. P. Controller, Saidpur.	975	7,237	8,212	6,952	1,260
	10. A. R. P. Controller, Raniganj.	406	..	406	..	406
	11. A. R. P. Controller, Dacca.	24,611	90,535	1,15,146	1,08,549	6,597
	12. A. R. P. Controller, Narayanganj.	25,101	21,505	46,606	23,490	23,116
	13. Special Officer, Publicity and Civil Defence and Officer in-charge, Post Raid Information Service.	134	..	134	..	134
	14. Superintendent of Police, Bukarganj.	12,274	3,04,006	3,16,340	2,48,679	67,661
	15. Superintendent of Police, Bankura.	23,595	1,55,845	1,79,440	1,31,061	48,379
	16. Superintendent of Police, Birbhum.	8,679	92,905	1,01,584	89,275	12,309
	17. Superintendent of Police, Bogra.	—14,256	1,22,818	1,08,562	96,377	12,185
	18. Superintendent of Police, Burdwan.	—98,016	2,33,798	1,35,782	2,04,732	68,950 (c)
	19. Superintendent of Police, Chittagong.	—26,240	1,89,166	1,62,926	1,23,871	39,055

(c) The debit balance is due to the non-adjustment of the loss arising from the transactions connected with the supply of foodstuffs to Government Servants at concession rates which occurred before the opening of the P. L. Accounts and were subsequently passed through those accounts.

*Summarised Personal Ledger Account for the year 1945-46—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes—contd.	20. Superintendent Police, Dacca.	of 75,268	5,25,923	6,01,191	6,94,536	—93,345 (c)
	21. Superintendent Police, Darjeeling.	of —5,489	2,24,658	2,19,169	2,19,154	15
	22. Superintendent Police, Dinajpur.	of —259	1,04,488	1,04,229	1,34,796	—30,567 (c)
	23. Superintendent Police, Faridpur.	of —37,541	2,20,434	1,82,893	2,10,282	—27,389 (c)
	24. Superintendent Police, Hooghly.	of 1,13,059	2,61,307	3,74,366	3,63,896	10,470
	25. Superintendent Police, Howrah.	of 1,15,010	3,90,543	5,05,553	4,50,619	54,934
	26. Superintendent Police, Jalpaiguri.	of 760	1,50,229	1,50,989	1,24,360	26,629
	27. Superintendent Police, Jessore.	of —3,144	1,90,416	1,87,272	1,79,491	7,781
	28. Superintendent Police, Khulna.	of —17,594	2,06,292	1,88,698	2,14,960	—26,262 (c)
	29. Superintendent Police, Malda.	of 33,350	84,194	1,17,544	88,341	29,203
	30. Superintendent Police, Midnapur.	of 70,488	3,06,052	3,76,540	3,53,886	22,654
	31. Superintendent Police, Murshidabad.	of —9,227	1,95,431	1,86,204	1,97,010	—10,806 (c)
	32. Superintendent Police, Mymensingh.	of 60,053	6,63,541	7,23,594	6,02,582	1,21,012
	33. Superintendent Police, Nadia.	of —35,923	2,48,258	2,12,335	2,27,890	—15,555 (c)
	34. Superintendent Police, Noakhali.	of —7,809	1,60,594	1,52,785	1,40,345	12,440
	35. Superintendent Police, Pabna.	of 2,570	2,11,301	2,13,871	2,23,129	—9,258 (c)
	36. Superintendent Police, Rajshahi.	of —36,140	2,06,242	1,70,102	1,99,767	—29,665 (c)
	37. Principal, Police Training College, Sardah.	74,293	1,79,522	2,53,815	1,21,910	1,31,905
	38. Superintendent Police, Rangpur.	of 11,960	2,64,433	2,76,393	2,55,619	20,774
	39. Superintendent Police, Tipperah.	of —53,627	2,61,112	2,07,485	2,73,065	—65,580 (c)

c) See note on page 287.



**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the war, 1939—contd.** 289

*Summarised Personal Ledger Account for the year 1945-46—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—contd.</b>						
40. Superintendent of Police, 24-Parganas.		—42,260	5,99,291	5,57,031	6,51,980	—94,949 (c)
41. Superintendent of Police, Bengal and Assam Railway.		54,660	38,443	93,103	32,988	60,115
42. Deputy Commissioner of Civic Services and Police.		45,384	1,91,689	2,37,073	1,75,214	61,859
43. Deputy Inspector General, C. I. D.		92,041	5,34,116	6,26,157	4,93,762	1,32,395
44. Commissioner of Police, Calcutta A/c. I.		3,198	..	3,198	3,198	..
45. Commissioner of Police, Calcutta A/c. II.		12,599	1,92,117	2,04,716	1,91,636	13,086
46. Commissioner of Police, Calcutta A/c. III.		—2,91,908	2,66,415	—25,493	2,68,297	—2,93,796 (c)
47. Commissioner of Police, Calcutta A/c. IV.		459	32,575	33,034	29,176	3,858
48. District Magistrate, Bakarganj.		54,088	3,16,897	3,70,985	3,59,524	11,461
49. S. D. O., Perojpur .		25,149	21,599	46,748	37,010	9,738
50. S. D. O., Patuakhali.		13,534	77,815	91,349	72,209	19,140
51. S. D. O., Bhola .		13,989	1,20,706	1,34,695	1,21,648	13,047
52. District Magistrate, Bankura.		13,650	2,69,317	2,82,967	2,60,255	22,712
53. S. D. O., Vishnupur .		197	70,846	71,043	64,010	7,033
54. District Magistrate, Birbhum.		20,723	1,83,890	2,04,613	1,86,763	17,850
55. S. D. O., Rampurhat.		5,272	62,248	67,520	43,919	23,601
56. District Magistrate, Bogra.		582	1,11,821	1,12,403	1,06,332	6,071
57. District Magistrate, Brudwan.		67,475	5,98,376	6,65,851	6,44,528	21,323
58. S. D. O., Kalna .		7,615	60,656	68,271	46,443	21,828

(c) See note on page 287.

*Summarised Personal Ledger Account for the year 1945-46—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—<i>contd.</i></b>						
	59. S. D. O., Katwa .	3,486	61,528	65,014	59,461	5,553
	60. S. D. O., Asansol .	31,094	2,07,610	2,38,704	2,11,708	26,996
	61. District Magistrate, Chittagong.	2,754	4,35,635	4,38,389	3,89,778	48,611
	62. Government Grain Shop, Chittagong Hill Tracts.	3,426	33,495	36,921	16,377	20,544
	63. Government Grain Shop, Sadar, Dacca.	84,003	5,69,208	6,53,211	5,78,293	74,918
	64. Government Grain Shop, Narsingdi.	25,000	..	25,000	..	25,000
	65. Government Grain Shop, Ramna, Dacca.	1,01,058	3,24,375	4,25,433	4,08,516	16,917
	66. Government Grain Shop, Sitalakya.	30,000	..	30,000	..	30,000
	67. S. D. O., Munshiganj	9,244	1,91,889	2,01,133	1,67,915	33,218
	68. S. D. O., Manikganj .	5,441	73,179	78,620	64,337	14,283
	69. S. D. O., Narayanganj	40,817	3,10,080	3,50,897	3,39,141	11,756
	70. Director of Agriculture, Dacca Farm, Dacca.	5,615	7,611	13,226	10,281	2,945
	71. S. D. O., Sonakandi .	38,465	68,558	1,07,023	91,075	15,948
	72. Deputy Commissioner, Darjeeling.	67,077	4,36,902	5,03,979	4,71,304	32,675
	73. Manager, Cinchona Plantation.	91,758	9,11,395	10,03,153	9,78,666	24,487
	74. S. D. O., Siliguri .	4,597	1,54,809	1,60,406	1,47,516	12,890
	75. S. D. O., Kurseong .	24,065	1,71,387	1,95,452	1,70,413	25,039
	76. S. D. O., Kalimpong .	19,503	1,18,989	1,38,492	1,31,760	6,732
	77. District Magistrate, Dinajpur.	43,319	1,30,136	1,73,455	1,46,598	26,857
	78. S. D. O., Thakurgaon.	—4,972	48,589	43,617	34,567	9,050
	79. S. D. O., Balurghat .	3,687	36,802	40,489	24,271	16,218
	80. District Magistrate, Faridpur.	16,829	2,74,162	2,90,991	2,83,521	7,470

**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the 291  
war, 1939—contd.**

*Summarised Personal Ledger Account for the year 1945-46—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—contd.</b>						
	81. S. D. O., Madaripur .	14,816	2,65,467	2,80,283	2,64,146	16,137
	82. S. D. O., Goalundo .	3,459	1,79,296	1,82,755	1,82,548	207
	83. S. D. O., Gopalganj .	2,750	91,978	94,728	92,468	2,260
	84. District Magistrate, Howrah.	10,186	4,07,858	4,18,044	3,67,215	50,829
	85. Curator, Royal Botanic Garden.	7,096	35,509	42,605	32,534	10,071
	86. District Magistrate, Hooghly.	18,261	2,82,981	3,01,242	2,98,291	2,951
	87. S. D. O., Serampur .	1,569	1,55,557	1,57,126	1,34,367	22,739
	88. S. D. O., Arambagh .	22,451	49,018	71,469	63,528	7,941
	89. Deputy Commissioner, Jalpaiguri.	47,089	2,81,901	3,28,990	3,11,728	17,262
	90. Government Grain Shop, Alipur Duars.	14,647	75,131	89,778	83,821	5,957
	91. District Magistrate, Jessore,	38,039	3,42,053	3,80,092	3,56,193	23,899(d)
	92. S. D. O., Magura .					
	93. S. D. O., Narail .					
	94. S. D. O., Jhenidah .					
	95. S. D. O., Bongaon .	31,086	2,35,950	2,67,036	2,44,658	22,378
	96. District Magistrate, Khulna.					
	97. S. D. O., Bagerhat .					
	98. S. D. O., Satkhira .					
	99. District Magistrate, Malda.	8,492	93,765	1,02,257	81,667	20,590
	100. District Magistrate, Midnapur.	86,716	12,10,779	12,97,495	11,73,194	1,24,301
	101. District Magistrate, Murshidabad.	10,973	2,68,017	2,78,990	2,55,594	23,396
	102. S. D. O., Kandi .	1,755	45,339	47,094	40,489	6,605
	103. S. D. O., Lalbagh .	2,871	83,484	86,355	73,290	13,065

(d) Separate figures of each grain shop were not available from the Treasury Officer. The matter is under correspondence.

292 Grant No. 36.—Capital Outlay on Provincial Schemes connected with the war, 1939—*contd.*

*Summarised Personal Ledger Account for the year 1945-46—contd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	With-drawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
<b>Grain Purchase Schemes—<i>contd.</i></b>						
104.	S. D. O., Jangipur .	2,186	49,017	51,203	36,977	14,226
105.	District Magistrate, Mymensingh.	72,309	9,63,238	10,35,547	9,10,676	1,24,871
106.	District Magistrate, Nadia.	26,444	1,89,769	2,16,213	1,96,152	20,061
107.	S. D. O., Ranaghat .	15,587	84,673	1,00,260	90,004	10,256
108.	S. D. O., Chuadanga	12,400	68,450	80,850	79,167	1,683
109.	S. D. O., Kusthia .	8,988	1,09,112	1,18,100	1,14,090	4,010
110.	S. D. O., Meherpur .	2,166	27,652	29,818	27,206	2,612
111.	District Magistrate, Noakhali.	43,621	4,02,520	4,46,141	3,44,573	1,01,568
112.	S. D. O., Feni .	22,624	1,74,879	1,97,503	1,76,359	21,144
113.	Sub-Deputy Magistrate, Sandwip.	16,284	1,22,299	1,38,583	1,02,756	35,827
114.	Munsif Magistrate, Hatiya.	5,028	40,000	45,028	10,984	34,044
115.	Government Grain Shop, Lakshmipur.	15,861	1,26,598	1,42,459	1,12,896	29,563
116.	District Magistrate, Pabna.	9,126	2,97,291	3,06,417	2,89,142	17,275
117.	S. D. O., Serajganj .	48,173	1,63,490	2,11,663	1,85,337	26,326
118.	District Magistrate, Rajshahi.	22,156	1,99,166	2,21,322	1,84,807	36,515
119.	S. D. O., Natore .	12,829	40,768	53,597	37,779	15,818
120.	S. D. O., Naogaon .	—53	41,282	41,229	35,243	5,986
121.	District Magistrate, Rangpur.	29,505	2,57,881	2,87,386	2,71,848	15,538
122.	S. D. O., Gaibandha .	3,149	76,516	79,665	74,493	5,172
123.	S. D. O., Kurigram .	—8,209	96,488	88,279	84,845	3,434
124.	S. D. O., Nilphamari	921	57,032	57,953	50,380	7,573
125.	District Magistrate, Tipperah.	16,302	1,97,149	2,13,451	1,91,383	22,068
126.	S. D. O., Chandpur .	12,161	4,43,987	4,56,148	4,26,562	29,586

**Grant No. 36.—Capital Outlay on Provincial Schemes connected with the 293  
war, 1939—contd.**

*Summarised Personal Ledger Account for the year 1945-46—concl'd.*

Name of Scheme.	Name of Officer.	Opening balance.	Deposits during the year.	Total receipts.	Withdrawals during the year.	Closing balance.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Grain Purchase Schemes—concl'd.	127. S. D. O., Brahmanbaria.	19,341	2,58,091	2,77,432	2,56,142	21,290
	128. S. D. O., Laksham .	10,677	1,31,888	1,42,565	1,28,915	13,650
	129. S. D. O., Chandina .	24,223	78,093	1,02,316	87,706	14,610
	130. District Magistrate, 24-Parganas.	18,772	1,132	19,904	556	19,348
	131. Superintendent, Government Printing, Calcutta.	17,955	2,09,816	2,27,771	2,21,208	6,563
	132. District Judge, 24-Parganas.	31,943	..	31,943	..	31,943
	133. S. D. O., Barasat .	4,667	61,732	66,399	65,586	813
	134. S. D. O., Basirhat .	12,875	65,475	78,350	76,084	2,266
	135. S. D. O., Diamond Harbour.	29,716	1,53,682	1,83,398	1,69,238	14,160
	136. S. D. O., Barrackpur	48,521	1,30,160	1,78,681	1,74,180	4,501
	137. Food Executive Officer, Bhowanipur.	13,903	..	13,903	..	13,903
	138. Additional Deputy Director of Civil Supplies, Bengal.	1,10,471	1,116	1,11,587	1,115	1,10,472
	139. Deputy Registrar, Small Causes Court, Calcutta II.	4,013	..	4,013	..	4,013
	140. District Movement Officer, Darjeeling.	..	22,955	22,955	20,765	2,190
	141. Executive Engineer, City Division.	5,475	5	5,480	..	5,480
	142. Deputy Commissioner, Chittagong Hill Tracts.	4,04,523	5,48,528	9,53,051	5,40,099	4,12,952
	143. District Supply Officer, Chittagong Hill Tracts.	5,886	..	5,886	..	5,886
<b>Total</b>		<b>4,55,40,735</b>	<b>2,70,33,232</b>	<b>7,25,73,967</b>	<b>2,56,05,498</b>	<b>4,69,68,469</b>
		(a)			(b)	

(a) and (b) The corresponding booked figures are Rs. 3,41,89,172 and Rs. 3,11,02,628. The discrepancies are under settlement.

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AUDIT CERTIFICATE.

All the Personal Ledger Accounts, except those at items 1—6, 8—10, 12, 14, 24, 33, 37, 39, 41, 42, 44—51, 55, 59, 60, 62, 64, 66, 70, 71, 74, 76, 78, 79, 81—83, 85—88, 90, 97—99, 102—104, 110, 112—115, 117, 119, 120, 122—127, 130—132 and 137—143 of the statement 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 5th May, 1947. }

A. K. MUKHERJEE,  
*Examiner, Outside Audit, Bengal.*

AUDIT COMMENTS.

The following types of irregularities were noticed in course of inspection of the Personal Ledger Accounts opened for running certain grainshops :—

- (1) Account records of cash were not maintained in a satisfactory and complete form.
- (2) Stock accounts of cash memos were not maintained.
- (3) Sale proceeds of foodstuffs were not promptly remitted to the treasury.
- (4) Stocks were not physically verified at regular intervals.
- (5) No stock account was maintained for the empty containers.
- (6) No tenders were invited for the purchase of foodstuffs costing Rs. 500 or more.
- (7) Security Deposits were not taken in a large number of cases.
- (8) In a particular grainshop, which was abolished two years ago, the relevant papers and records in respect of the Personal Ledger Account, including bills, vouchers, cash memos, cheque books, etc., after 31st March, 1944 (upto which accounts were locally test-audited), were not available at the time of closing local inspection. The P. L. Account was opened with an initial advance of Rs. 10,000 which was subsequently increased by a further sum of Rs. 10,000. In the absence of details of expenditure or receipts in the P. L. Account from 1st April, 1944 to the date of closing, usual checks could not be exercised by audit at all. The only information which could be gathered from the Reserve Bank of India was that a sum of Rs. 134 only was laying at the credit of the ledger account at the end of the financial year 1944-45.

**Grant No. 37.—Interest Free Advances.**  
See also the Audit Report.

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Major-head and Sub-head.	Final Grant or Appropriation.	Actual Expendi- ture.	Excess + Saving—.
1	2	3	4
A.—Advances Repayable—	Rs.	Rs.	Rs.
A.-1.—Civil Advances . . . . .	20,79,000	18,09,515	—2,69,485
Col. 4.—Demands for advances from Government servants were smaller than anticipated.			
Total .	20,79,000	18,09,515	—2,69,485

REVIEW.

The saving was 13 per cent. of the grant compared with 21 per cent. in the preceding year.

**Grant No. 38.—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— Rs.</b>			
O . . . . . 27,00,000	37,37,000	33,67,000	—3,70,000
S. . . . . 10,37,000			
Cols. 1 and 4.—Supplementary grant for advances to the Calcutta Corporation for the purchase of conservancy lorries was not fully drawn during the year. See paragraph 2 of the review.			
<b>B.—LOANS TO MUNICIPALITIES—</b>			
O . . . . . 33,000	9,39,600	7,10,331	—2,29,269
S. . . . . 9,38,000			
R. . . . . —31,400			
Cols. 1 and 4.—Advances sanctioned for payment to certain Municipalities (1) for the supply of foodstuff to menials (Rs. 3,50,000), (2) for the improvement of sanitary arrangement of a Municipality (Rs. 3,50,000), and (3) for Hydro-Electric Extension scheme of another (Rs. 2,00,000) were not drawn in full within the year. See paragraph 3 of the review.			
<b>C.—LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES . . . . .</b>			
	..	20,000	+20,000
Col. 4.—Provision for payment of an advance to a District Board was not made through oversight.			
<b>D.—ADVANCES TO CULTIVATORS—</b>			
Charged . . . . .	35,000	35,000	..
Authorised—			
O . . . . . 30,00,000	50,64,946	48,24,171	—2,40,775
S. . . . . 35,00,000			
R. . . . . —14,35,054			
Col. 1.—Supplementary grant was obtained to meet larger demands for advances to cultivators but they fell off during the latter part of the year.			
<b>E.—ADVANCES UNDER SPECIAL LAWS—</b>			
O . . . . . 26,000	26,592	26,087	—505
R. . . . . 592			
<b>F.—ADVANCES FOR THE EXCAVATION AND RE-EXCAVATION OF TANKS (REHABILITATION PROGRAMME)—</b>			
S. . . . . 2,79,000	2,79,000	2,00,000	—79,000
Col. 1.—Due to post-budget sanctions. Col. 4.—***.			



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

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

**G.—LOANS TO ARTISANS (REHABILITATION  
PROGRAMME)—**

*Charged* . . . . . 35,500 35,500

Col. 4.—Failure to provide funds to cover the expenditure.

*Authorised—* Rs.

S. . . . . 7,00,000 7,00,000 4,34,183 —2,65,817

Col. 1.—Same as under Sub-head F. Col. 4.—\*\*\*.

**H.—MISCELLANEOUS LOANS AND ADVANCES —**

O. . . . .	54,30,000	}	28,00,277	40,45,816	+12,45,539
S. . . . .	25,36,000				
R. . . . .	—51,65,723				

Col. 1.—Supplementary grant was obtained mainly to meet advances for the working of the Bengal Tank Improvement Act (Rs. 19 lakhs) and increased demands for advances for the purchase of cattle (Rs. 18 lakhs). The original provision for loans payable to the Bengal Provincial Co-operative Bank (Rs. 43.50 lakhs) proved unnecessary as the Bank had surplus funds, and consequently, did not require loans to meet its obligatory payment of short term loans to the Co-operative Societies and the Land Mortgage Banks. The Supplementary provision for the improvement of tanks was not also required in full as certain projects had been abandoned (Rs. 8 lakhs). Col. 4.—Mainly due to injudicious surrender of funds. See paragraph 4 of the review.

**Total—Loans to Municipalities, Port  
Funds, etc.—**

*Charged* . . . . . 35,000 70,500 +35,500

*Authorised—*

O. . . . .	1,11,89,000	}	1,35,47,415	1,36,27,588	+80,173
S. . . . .	89,90,000				
R. . . . .	—66,31,585				

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

**I.—HOUSE BUILDING ADVANCES—**

O. . . . .	1,00,000	}	16,008	14,624	—1,384
R. . . . .	—83,992				

Col. 1.—Based on the progress of actuals.

**Grant No. 38.—Loans and Advances bearing Interest—*contd.***  
**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—"Advances to Government Servants"—concl'd.</b>			
<b>J.—ADVANCES FOR THE PURCHASE OF MOTOR CONVEYANCES—</b>			
	Rs.		
O. . . . . 1,00,000	38,000	51,730	+13,730
R. . . . . —62,000			
Col. 1.—Same as under 1. Col. 4.—Unanticipated payment in March, 1946.			
<b>K.—ADVANCES FOR THE PURCHASE OF OTHER CONVEYANCES—</b>			
O. . . . . 5,000	1,000	728	—272
R. . . . . —4,000			
Col. 1.—Same as under 1.			
<b>L.—OTHER ADVANCES—</b>			
R. . . . . 1,000	1,000	840	—160
<b>M.—PASSAGE ADVANCES—</b>			
R. . . . . 3,000	3,000	2,196	—804
Col. 1.—Based on demands.			
<b>Total—Advances to Government Servants—</b>			
O. . . . . 2,05,000	59,008	70,118	+11,110
R. . . . . —1,45,992			
<b>Surrenders or withdrawals within grant or appro- priation—</b>			
R. . . . . 67,77,577	67,77,577	..	—67,77,577
<b>Total—Grant No. 38—</b>			
Charged . . . . .	35,000	70,500	+35,500
Authorised . . . . .	2,03,84,000	1,36,97,706	—66,86,294

**REVIEW.**

Savings were 32·8 per cent. of the authorised grant as against 23·5 per cent. in the preceding year. There was, however, an excess of ·6 per cent. over the modified appropriation against 8·6 per cent. in the preceding year. Sub-head H mainly contributed to the excess.

The charged expenditure exceeded the appropriation by 101·4 per cent. as against 142·8 per cent. in 1944-45.

REVIEW—*conold.*

2. The saving of Rs. 3,70,000 under sub-head “A.—Loans to Presidency Corporations” was due to failure to surrender anticipated savings. This indicates defective control.

3. The following table indicates that there was room for better control under sub-head “B.—Loans to Municipalities”.

Year.	Final Appropriation.	Actual Expenditure.	Excess+ Saving—.
1	2	3	4
	Rs.	Rs.	Rs.
1943-44 . . . . .	6,82,100	4,39,358	= 2,42,742
1944-45 . . . . .	71,450	2,21,692	+ 1,50,202
1945-46 . . . . .	9,39,600	7,10,331	= 2,29,269

4. Against the additional requirements of Rs. 37 lakhs under the sub-head “H.—Miscellaneous Loans and Advances,” a supplementary grant was obtained for Rs. 25.36 lakhs and the balance of Rs. 11.64 lakhs was proposed to be met from savings under certain other items of loan. The anticipated savings amounting to Rs. 51.66 lakhs were, however, entirely surrendered, with the result that there was a net excess of Rs. 12.45 lakhs. This indicates defective control.

## APPENDIX I.

## ACCOUNTS AND REVIEWS OF GOVERNMENT COMMERCIAL CONCERNS FOR 1945-46.

## ACCOUNTS OF THE SILIGURI BAND SAW MILL SUB-DIVISION.

(See paragraph 3 of the review under Grant No. 6—Forest—page 43.)

*Production, Trading and Profit and Loss Account of the Siliguri Band Saw Mill Sub-division for 1945-46.*

Dr.	Particulars.	1945-46. 2	1944-45. 3	Particulars.	1945-46. 5	1944-45. 6	Cr.
		Rs.	Rs.		Rs.	Rs.	
To opening stock (logs and sawn timber)	.	3,03,939	83,240	By sale of logs .	.	17,341	
" royalty .	.	1,84,600	2,40,355	" sale of sawn timber .	.	26,525	
" extraction charges of logs .	.	1,87,168	1,84,353	" issues for Mill use, etc.,	.	8,52,230	
" milling expenses .	.	1,60,408	1,44,924	" miscellaneous receipts .	.	808	
" administration expenses	.	8,850	8,496	" value of logs burnt in boiler .	.	1,702	
" miscellaneous selling expenses	.	8,495	4,667	" closing stock on 31st March—	.	611	
" interest on capital .	.	19,999	9,234	" Logs and sawn timber .	.	2,47,482	
" profit for the year .	.	2,55,899	1,40,037		.	3,03,039	
Total .		11,29,358	8,15,306	Total .		11,29,358	
						8,15,306	

## Average sale rate.

1944-45. 1945-46.

	1944-45. Rs. A. P.	1945-46. Rs. A. P.
Sal logs .	.	1 10 5
Kukat logs .	.	1 2 10½
Teak timber .	No sale	4 15 11
Sal timber .	3 7 0	3 6 4
Kukat timber .	2 11 4	2 10 1

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

SILIGURI ;

A. M. AHMED,  
Accountant, Band Saw Mill, Siliguri.

The 13th December, 1946.

B. B. DAS,  
Manager,  
Band Saw Mill, Siliguri.

*Cost Sheet of Sawn Timber of the Siliguri Band Saw Mill Sub-division  
for the year 1945-46.*

Particulars.	1945-46.		1944-45.	
Logs and sawn timber reconverted . . . . .	394,548 c.ft.		210,234 c.ft.	
Outturn obtained . . . . .	300,140 „		181,104 „	
Loss in conversion . . . . .	94,408 „		29,130 „	
Percentage of loss . . . . .	23.93 %		15.86 %	

  

	Rate.	Amount.	Rate.	Amount.
	per c.ft.		per c.ft.	
1	2	3	4	5
	As.	Rs.	As.	Rs.
1. Cost of timber . . . . .	23.91	4,48,511	19.5	2,20,777
2. Milling expenses—				
(a) Direct charges . . . . .	8.55	1,20,820	12.8	1,13,849
(b) Depreciation . . . . .		16,377		14,889
(c) Supervising Establishment . . . . .		23,211		16,187
3. Administration expenses . . . . .	.47	8,850	.75	8,496
4. Miscellaneous expenses of selling and interest on capital.	1.52	28,494	1.23	13,901
All-in cost per c.ft. . . . .	34.45	6,46,263	34.28	3,88,099
	or		or	
	Rs. 2-2-5		Rs. 2-2-3	

	1945-46			1944-45		
	Quantity.	Rate.	Amount.	Quantity.	Rate.	Amount.
		per c.ft.			per c.ft.	
		As.	Rs.		As.	Rs.
Sale of sawn timber . . . . .	284,648, c.ft.	47.94	5,52,230	1,61,867, c.ft.	47.88	4,83,849
		or			or	
		Rs. 3-0-0			Rs. 2-15-10	

**Comparative cost and sale rates.**

	1945-46			1944-45		
	Average rate of cost per c.ft.			Average rate of cost per c.ft.		
	Rs. A. P.			Rs. A. P.		
Teak . . . . .	2	13	11	3	4	0
Sal . . . . .	2	5	10	2	7	2
Kukat . . . . .	1	14	0	2	1	7

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

SILIGURI;	}	A. M. AHMED,	B. B. DAS,
		Accountant,	Manager,
The 13th December, 1946.]		Band Saw Mill, Siliguri.	Band Saw Mill, Siliguri.

Balance Sheet of the Siliguri Band Saw Mill Sub-division on the 31st March, 1946.

Capital and Liabilities.	1	1945-46.		Property and Assets.	On 31st March, 1946.				On 31st March, 1945.	
		2	3		4	5	6	7	8	
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
Government Capital . . . . .		1,37,555	3,09,368	Plant and Machinery at cost		2,09,180		1,81,418		
				Less—Depreciation to date .		1,33,088		1,22,679		
							76,092			88,739
				Mill Building at cost . . . . .		32,500		32,590		
				Less—Depreciation to date .		16,382		14,653		
							16,368			17,937
				Depot Buildings, etc., at cost		20,806		20,806		
				Less—Depreciation to date .		10,568		9,528		
							10,238			11,278
Liabilities . . . . .		13,795	..	Office furniture at cost		977		977		
				Less—Depreciation to date .		598		559		418
				Rolling Stock at cost . . . . .		15,558		15,588		
				Less—Depreciation to date .		15,186		15,159		
							372			429
				Truck . . . . .		7,598		7,598		
				Less—Depreciation to date .		3,800		1,900		5,698
				Railway siding roads, etc. . . . .		14,863		14,863		
				Less—Depreciation to date .		3,702		2,429		
							11,161			12,434
Profit for the year . . . . .		2,55,899	1,40,937	Rice . . . . .		..		..		307
				Tools, spares, oils and stores		22,768		..		..
				Less—Depreciation to date .		30		..		28,794
				Stock in trade . . . . .		..		22,738		3,93,940
				Sundry Debtors . . . . .		..		2,48,628		8,750
				Cash in hand . . . . .		..		17,635		681
								..		..
				Total		..	4,07,249	..	..	4,49,405

Certified correct according to the books of the Siliguri Band Saw Mill as on 31st March, 1946 has been properly drawn up so as to exhibit a true and correct state of affairs of the concern according to the best of my information and explanation given to me and as shown in the books and records maintained by the Sub-division.

Siliguri; } A. M. AHMED, }  
The 13th December, 1946. } Accountant, }  
Band Saw Mill, Siliguri. } Band Saw Mill, Siliguri. }

Calcutta; }  
The 6th January, 1947. }  
A. K. MUKERJI, }  
Examiner, }  
Outside Audit, Bengal. }

Profit and Loss Account—

## AUDIT COMMENTS.

Entries of locally purchased stores included in the Balance Sheet under the item "Oils and Stores" are not traceable in the Stock Book. The value of stock actually found on verification by the Local Office has been exhibited under the above item in the Balance Sheet.

*Financial Review of the Siliguri Saw Mill for the year 1945-46.*

In presenting herewith the audited Profit and Loss Account and Balance Sheet for the year 1945-46, I have the pleasure to report that the profit for the year amounted to Rs. 2,55,899 as against a profit of Rs. 1,40,037 in 1944-45 and Rs. 1,00,467 in 1943-44.

2. The working of the year under report was very satisfactory. The Saw Mill remained closed only for about one month for overhauling machineries and there was practically no major break-down during the year. Adjustments and replacement of parts were usually done after the working hours and there was very little dislocation of works.

3. A very large quantity of old miscellaneous logs, being accumulation of inferior stuff from previous years was found to be rotten and defective. Rotten logs were sold from the Forest Depots at reduced rates to avoid extra expenditure for the carriage to the Mill. Some quantities of old sawn timber in stock were also sold at prices below stock value.

4. The Saw Mill paid the same royalty for logs brought to the Mill as in previous two years.

5. It is interesting to note that the outturn of sawn timber during the year under review was 300,140 c. ft., as against 181,104 c. ft. working double shift for part of the year in 1944-45.

6. The mill worked single shift during the year.

SILIGURI ;

*Dated the 9th April, 1947.*

K. C. CHAUDHURI,

*Assistant Forest Officer, Siliguri.*

## APPENDIX II

## ACCOUNTS AND REVIEW OF LAND MORTGAGE BANKS.

*See paragraph 5 of the Review under Grant No. 26 - page 173.*

For providing long term credits to agriculturists, nine Land Mortgage Banks were established between 1933-34, 1934-35 and 1941-42, Government paying to each of them the entire cost of management for the first account year (July to June) and a subsidy equal to the excess of their management cost over the gross profit, for each subsequent account year, till they become self-supporting. The total amount paid by Government to each of these Banks upto the 30th June, 1946 is as shown below :—

Name of Banks.	Year when established.	Total amount paid. Rs.
1. Mymensingh . . . . . }	1933-34	16,393
2. Comilla. . . . . }		13,807
3. Pabna. . . . . }	1934-35	23,688
4. Jessore. . . . . }		29,687
5. Birbhum. . . . . }		15,107
6. Burdwan. . . . . }	1941-42	15,231
7. Rajshahi. . . . . }		16,882
8. Dacca. . . . . }		13,982
9. Khulna. . . . . }		16,242
	Total	1,60,819

The subjoined statement, compiled from the audited accounts of these Banks furnished by the Registrar of Co-operative Societies, Bengal, shows their general revenue position for the year ending the 30th June, 1946, and their financial relation with the Provincial Government. It will be observed from item 5 of the statement that during this account year the Banks at Pabna and Mymensingh alone worked at a small profit, while all the others worked at a loss.

A comparison of items 3 and 4 of the statement will also show that the management expenses of the four Banks started in 1941-42 and one Bank started in 1934-35 are still much in excess of their gross profit. Government subsidies payable to the banks are shown against item 6 of the statement; and the amount recoverable from them on account of over-drawal of advances from Government against item 8 *ibid*.

In the Report of the Committee on Public Accounts on the Appropriation Accounts and Finance Accounts of the Government of Bengal for 1938-39, the question of abolition of these Banks was raised, in view of the fact that these had not become self-supporting. It was finally agreed by the Chairman, on behalf of Government that the experiment be continued as a temporary measure, pending the formulation of some sounder scheme.

The continued unsatisfactory position of the Banks in successive years was brought to the notice of Government by audit with a request for considering the need for continuing the experiment further as also for the formulation of sounder scheme. Government stated in reply that the Land Mortgage Banks could not make much head-way during the pre-war period owing to the establishment of Debt Settlement Boards under the Agricultural Debtors' Act, 1935. Added to this was the phenomenal rise in the prices of agricultural commodities during the war, which brought unexpected money in the hands of the cultivators, with less demands for loans from the Land Mortgage Banks and consequent set back to their progress. With the termination of the war and the winding up of the Debt Settlement Boards, Government anticipate greater demands for loans, enabling the Banks to improve their business. They have, therefore, decided to watch their progress for sometime more before introducing any alternative schemes.



## Statement showing the revenue position of the Land Mortgage Banks for the year ending June, 1946.

Particulars.	Pabna.	Jessore.	Birbhum.	Mymensingh.	Comilla.	Dacca.	Rajshahi.	Khulna.	Burdwan.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Interest earned and other receipts. . . . .	11,085	7,155	10,914	13,437	6,280	226	4,919	1,911	5,923
(2) <i>Deduct</i> —Interest paid and other charges. . . . .	5,004	3,933	5,508	5,886	2,941	129	2,588	1,019	3,143
(3) Gross Profit. . . . .	6,081	3,222	5,406	7,551	3,339	97	2,331	892	2,780
(4) Management charges. . . . .	5,933	8,032	6,409	7,238	5,678	4,573	6,750	4,788	6,352
(5) Difference. . . . .	148	—4,810	—1,003	313	—2,339	—4,476	—4,419	—3,896	—3,572
5(a) Cost of management chargeable to Banks' Fund. . . . .	..	..	..	..	..	..	—40	..	—256
(6) Government subsidy. . . . .	..	4,810	1,003	..	2,339	4,476	4,459	3,896	3,828
(7) Management charges drawn from Government . . . . .	5,244	6,088	6,077	4,144	5,733	4,121	5,993	4,071	6,248
(8) Amount recoverable from Banks . . . . .	5,244	1,278	5,074	4,144	3,394	..	1,534	175	2,420
(9) Amount Payable to Banks by Government . . . . .	..	...	..	..	..	355	..	..	..

## INDEX.

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